

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER'S OF KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE
VILLAGE – MADHYA GOPALPUR, P.O – SENPARA, KARIMPUR, NADIA, W.B

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE, VILL – MADHYA GOPALPUR, P.O – SENPARA, KARIMPUR, NADIA, W.B** as at 31st March, 2026, which comprises of Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us by the management, the aforesaid financial statements give a true and fair view in conformity with the generally accepted accounting principles in India, of the state of affairs of the organization as at March 31, 2026 and its financial statements for the year ended on that date.

Basis of Opinion

We conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit also includes examining on test basis, supporting the amounts and disclosure in financial statements. An audit also includes assessing the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

Our objective is to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted will always detect a material misstatement when it exists.

Responsibilities of Management and Auditor

The preparation of financial statement is the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.



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We further report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit.
 2. In our opinion proper books of accounts as required by law have been kept by the firm so as appear from our examination of such books and taking into consideration our notes given bellow.
 3. The Balance Sheet, Income and Expenditure Account and Receipt and Payments Accounts dealt with the report are in agreement with the books of accounts.
 4. In our opinion and to the best of our information and according to explanation given to us, the aforesaid statements, give true & fair view.
- I. In the case of Balance sheet of the State of Affairs as at 31st March-2026 and
- II. In so far as it related to the Income and Expenditure Account of the Surplus for the Year ended on that date of **KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE.**

Note:-

- a. Closing cash in hand not physically verified.
- b. Books of accounts are verified on test checking basis.
- c. Expenditure and Income incorporated in accounts are taken as certified by the management in absence of proper vouchers.
- d. Asset shown in balance sheet is not physically verified by us.

Date:- 15/07/2026

Place:- Kolkata



For, Sharma Mayank & Co.
Chartered Accountants
Firm Registration No. 331978E


Mayank Sharma
Proprietor
(M. No. 309054)

**KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE
VILLAGE- MADHYA GOPALPUR; P.O: SENPARA; P.S - KARIMPUR
KARIMPUR NADIA**

BALANCE SHEET AS AT 31ST MARCH 2026

CAPITAL & Liabilities	Amt(Rs)	Amt(Rs)	Assets & Properties	Amt(Rs)	Amt(Rs)
<u>GENERAL FUND</u>			<u>Fixed Assets</u>		
As per last A/C		2,227,009	As per schedule		763,482
Add: Excess of Income over Expenditure		31,699			
		2,258,708	<u>Investment A/c</u>		
			<u>F.D</u>		
<u>Current Liabilities & Provision</u>			As per last A/C		1,200,000
Audit Fees		17,000			
Salary		120,833	Other advances		256,965
			<u>Current Assets</u>		
			<u>CASH AND BANK BALANCE</u>		
			Cash at bank		
			SBI (35504473385)		155,666
			Cash in hand		20,429
		2,396,541			2,396,541



MS Sharma
Mayank Sharma
Proprietor
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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

EXPENDITURE	Amt(Rs)	INCOME	Amt(Rs)
To, Advertisement	9,940.00	By Course Fees	1,950,000
" Bank and Other Charges	2,680.00	" Registration Fees	45,000.00
" Computer Running & Maint. Exp	18,550.00	" Other Fees	15,000.00
" Electricity Charges	33,640.00		
" Examination Expenses	45,330.00		
" Festival Expenses	8,620.00		
" Generator Expenses	2,240.00		
" Legal and Professional Fees	1,480.00		
" Meeting Expenses	5,150.00		
" Misc. Expenses	73,890.00		
" Salary and bonus	1,450,000.00		
" Newspaper & Journal	1,200.00		
" Postage & Courier	3,300.00		
" Development Expenses	10,500.00		
" Education Excurtion	45,640.00		
" Printing & Stationery	6,550.00		
" Repair & Maintenance	75,530.00		
" Sports & Games	4,230.00		
" Telephone Bill	2,830.00		
" Internet Expenses	1,580.00		
" Travelling & Conveyance	7,890.00		
" Gardening Expenses	1,640.00		
" Seminar Expenses	3,260.00		
" Refreshment Expenses	11,770.00		
" Audit Fees	17,000.00		
" Depreciation	133,860.79		
To, Excess of income over Expenditure	31,699.21		
	2,010,000.00		2,010,000.00



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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	Amt(Rs)	PAYMENTS	Amt(Rs)
To, Opening Balance		By, Advertisement	9,940
Cash in hand	122,306	" Bank Charge	2,680
S.B.I (35504473385)	150,301	" Computer Running & Maint. Exp	18,550
		" Electricity Charges	33,640
		" Examination Expenses	45,330
		" Festival Expenses	8,620
To, Course Fees	1,950,000	" Generator Expenses	2,240
To, Registration Fees	45,000	" Legal Expenses	1,480
To, Other Fees	15,000	" Meeting Expenses	5,150
		" Misc. Expenses	173,890
		" Salary	1,562,073
		" Newspaper & Journal	1,200
		" Postage & Courier	3,300
		" Development Expenses	10,500
		" Education Excursion	45,640
		" Printing & Stationery	6,550
		" Repair & Maintenance	125,530
		" Sports & Games	4,230
		" Telephone Bill	2,830
		" Internet Expenses	1,580
		" Travelling & Conveyance	7,890
		" Gardening Expenses	1,640
		" Seminar Expenses	3,260
		" Refreshment Expenses	11,770
		" Audit Fees	17,000
		Closing Balance	
		<u>Cash at Bank</u>	
		S.B.I (35504473385)	155,666
		Cash in hand	20,429
	2,282,607		2,282,607



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DETAILS OF FIXED ASSETS

Sl No	PARTICULARS	WDV AS ON 01-04-2025	ADDITION	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	WDV AS ON 31-03-2026
1	FURNITURE	431,421	10,000	441,421	10%	44,142	397,279
2	ELECTRIC INSTALLATION	34,210	3,000	37,210	15%	5,581	31,628
3	AQUA GUARD	8,021	-	8,021	15%	1,203	6,818
4	TUBEWELL	5,573	-	5,573	20%	1,115	4,458
5	ARTS & CRAFTS	47,327	-	47,327	10%	4,733	42,595
6	BOOKS STAND	51,345	-	51,345	10%	5,135	46,211
7	BOOKS & OTHERS	70,186	5,000	75,186	30%	22,556	52,630
8	GIM INSTRUMENT	58,916	-	58,916	15%	8,837	50,079
9	ICT& TLM	20,470	-	20,470	25%	5,118	15,353
10	COMPUTER	50,706	-	50,706	30%	15,212	35,494
11	LAB MATERIAL	19,878	-	19,878	25%	4,970	14,909
12	PROJECTOR	18,679	-	18,679	15%	2,802	15,877
13	LAB EQUIPMENT	9,237	4,300	13,537	25%	3,384	10,153
14	CDR	5,224	-	5,224	15%	784	4,441
15	DIGITAL SIGN BOARD	10,200	-	10,200	10%	1,020	9,180
16	MUSIC SYSTEM	1,942	-	1,942	30%	583	1,359
17	PHOTOCOPIER MACHINE	12,879	-	12,879	30%	3,864	9,016
18	GEOGRAPHICAL INSTRUMENT	8,379	-	8,379	15%	1,257	7,122
19	SPORTS MATERIAL	10,448	-	10,448	15%	1,567	8,881
		875,042	22,300	897,342		133,861	763,482

