

**INDEPENDENT AUDITOR'S REPORT**

To The Members 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 31<sup>st</sup> March, 2023, 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, 2023 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



• Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the entity to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


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 31<sup>st</sup> March-2023 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 Register is not maintained.
- e. Asset shown in balance sheet is not physically verified by us.

For C N N & ASSOCIATES  
Chartered Accountants  
Firm Regn.No.330645E

  
(Chirag Bajaj)  
Partner



Membership No.312204  
UDIN: 23312204BGXDUS7757  
Place: Kolkata  
Date: September 05<sup>th</sup>, 2023

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

**BALANCE SHEET AS AT 31ST MARCH 2023**

<b>CAPITAL &amp; LIABILITIES</b>	<b>Amt(₹)</b>	<b>Amt(₹)</b>	<b>ASSETS</b>	<b>Amt(₹)</b>	<b>Amt(₹)</b>
<b><u>GENERAL FUND</u></b>			<b><u>FIXED ASSETS</u></b>		
As per last A/C		21,54,442	As per schedule		9,02,376
Add: Excess of Income over Expenditure		55,663			
		<b>22,10,105</b>	<b><u>INVESTMENTS</u></b>		
			<b><u>F.D</u></b>		
<b><u>CURRENT LIABILITIES &amp; PROVISION</u></b>			As per last A/C		24,00,000
Audit Fees		20,000			
Salary		2,81,531			
Other Liabilities		13,21,175			
			<b><u>CURRENT ASSETS</u></b>		
			<b><u>CASH AND CASH EQUIVALENTS</u></b>		
			Cash at bank		
			UBI (0227050012591)		48,482
			SBI (35504473385)		4,09,613
			Cash in hand		72,339
		<b>38,32,811</b>			<b>38,32,811</b>

As per our report of even date attached

Chartered Accountants

Firm's Registration No.:

*Ching Bijj*  
 Partner

Membership No.: 312204

Place : Kolkata

Date : 05/09/2023



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

<b>EXPENDITURE</b>	<b>Amt(₹)</b>	<b>INCOME</b>	<b>Amt(₹)</b>
To, Advertisement	10,692	By Course Fees	52,02,824
" Bank and Other Charges	2,385	" Registration Fees	41,800
" Computer Running & Maint. Exp	31,139	" Other Fees	1,98,000
" Electricity Charges	54,592		
" Examination Expenses	1,94,651		
" Festival Expenses	29,400		
" Generator Expenses	5,518		
" Legal Expenses	1,197		
" Meeting Expenses	45,227		
" Misc. Expenses	1,41,773		
" Salary	33,78,375		
" Bonus	3,20,100		
" Newspaper & Journal	6,191		
" Postage & Courier	4,934		
" Development Expenses	3,06,852		
" Printing & Stationery	46,245		
" Repair & Maintenance	3,03,073		
" Sports & Games	57,157		
" Telephone Bill	5,360		
" Internet Expenses	6,777		
" Travelling & Conveyance	73,451		
" Stamp & Duty	587		
" Computer Teaching	29,028		
" Gardening Expenses	16,850		
" Seminar Expenses	71,229		
" Refreshment Expenses	71,897		
" Audit Fees	20,000		
" Depreciation	1,52,282		
<b>To, Excess of income over Expenditure</b>	<b>55,663</b>		
	<b>54,42,624</b>		<b>54,42,624</b>

As per our report of even date attached

Chartered Accountants

Firm's Registration No.:

*Ching Bijay*



Partner

Membership No.: 312204

Place : Kolkata

Date : 05/09/2023

<b>KARIMPUR ANITA PRIMARY TEACHERS TRAINING INSTITUTE</b> <b>VILLAGE- MADHYA GOPALPUR; P.O: SENPARA; P.S - KARIMPUR</b> <b>KARIMPUR NADIA</b>			
<b>RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023</b>			
<b>RECEIPTS</b>	<b>Amt(₹)</b>	<b>PAYMENTS</b>	<b>Amt(₹)</b>
To, Opening Balance		By, Advertisement	10,692
Cash in hand	55,221	" Bank Charge	2,385
U.B.I (0227050012591)	2,35,100	" Computer Running & Maint. Exp	31,139
S.B.I (35504473385)	3,57,272	" Electricity Charges	54,592
		" Examination Expenses	1,94,651
		" Festival Expenses	29,400
To, Course Fees	52,02,824	" Generator Expenses	5,518
To, Registration Fees	41,800	" Legal Expenses	1,197
To, Other Fees	1,98,000	" Meeting Expenses	45,227
		" Misc. Expenses	4,40,595
		" Salary	34,09,657
		" Bonus	3,20,100
		" Newspaper & Journal	6,191
		" Postage & Courier	4,934
		" Development Expenses	3,06,852
		" Printing & Stationery	46,245
		" Repair & Maintenance	3,03,073
		" Sports & Games	57,157
		" Telephone Bill	5,360
		" Internet Expenses	6,777
		" Travelling & Conveyance	73,451
		" Stamp & Duty	587
		" Computer Teaching	29,028
		" Gardening Expenses	16,850
		" Seminar Expenses	71,229
		" Refreshment Expenses	71,897
		" Audit Fees	15,000
		Closing Balance	
		<u>Cash at Bank</u>	
		U.B.I (0227050012591)	48,482
		S.B.I (35504473385)	4,09,613
		Cash in hand	72,339
	<b>60,90,217</b>		<b>60,90,217</b>

As per our report of even date attached

Chartered Accountants

Firm's Registration No.:

*Ching Bijij*

Partner



Membership No.: 312204

Place : Kolkata

Date : 05/09/2023

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

**DETAILS OF FIXED ASSETS**

Sl No	PARTICULARS	WDV AS ON 01-04-2022	ADDITION	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	WDV AS ON 31-03-2023
1	FURNITURE	5,12,168	-	5,12,168	10%	51,217	4,60,952
2	ELECTRIC INSTALLATION	35,843	-	35,843	15%	5,377	30,467
3	AQUA GUARD	4,237	-	4,237	15%	636	3,602
4	TUBEWELL	10,884	-	10,884	20%	2,177	8,707
5	ARTS & CRAFTS	64,921	-	64,921	10%	6,492	58,429
6	BOOKS STAND	70,432	-	70,432	10%	7,043	63,389
7	BOOKS & OTHERS	1,00,339	-	1,00,339	30%	30,102	70,237
8	GIM INSTRUMENT	95,935	-	95,935	15%	14,390	81,545
9	ICT& TLM	28,522	-	28,522	25%	7,131	21,392
10	COMPUTER	40,687	-	40,687	30%	12,206	28,481
11	LAB MATERIAL	13,785	-	13,785	25%	3,446	10,339
12	PROJECTOR	18,651	-	18,651	15%	2,798	15,853
13	LAB EQUIPMENT	8,339	-	8,339	25%	2,085	6,254
14	CDR	8,507	-	8,507	15%	1,276	7,231
15	DIGITAL SIGN BOARD	13,992	-	13,992	10%	1,399	12,593
16	MUSIC SYSTEM	804	-	804	30%	241	563
17	PHOTOCOPIER MACHINE	1,835	-	1,835	30%	551	1,285
18	GEOGRAPHICAL INSTRUMENT	7,762	-	7,762	15%	1,164	6,598
19	SPORTS MATERIAL	17,012	-	17,012	15%	2,552	14,461
		<b>10,54,658</b>	<b>-</b>	<b>10,54,658</b>		<b>1,52,282</b>	<b>9,02,376</b>

*Ching Buj*

