

## INDEPENDENT AUDITOR'S REPORT

To  
The Members  
Autism Society West Bengal  
Kolkata.

### Opinion

We have audited the financial statements of the Society named as "Autism Society West Bengal" registered under Societies Registration Act with Registration number: S/IL/13372 of 2002 - 2003 and Registered office situated at 22, Anjuman Ara Begum Row, Kolkata - 700033. The financial statements comprise of the Balance Sheet as at 31<sup>st</sup> March 2020, Income & Expenditure Account and Receipts and Payments Account for the year ended on 31<sup>st</sup> March 2020 including Schedules.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the "Autism Society West Bengal" as at 31<sup>st</sup> March, 2020, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the "Autism Society West Bengal" in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

Due to continuous spreading of COVID - 19 across India, the Indian Government announced a strict 21 days lockdown on March 24, 2020, which was further extended from time to time across India to contain the spread of the virus. This has resulted in restriction on physical visit to the offices and to rely on alternative audit procedures as per the standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

In view of the significance of the matter we applied the following audit procedures in this area, among others to obtain sufficient appropriate audit evidence:

- Assessed the adequacy of the disclosures related to application of the going concern assumption.



### Management's Responsibilities for the Financial Statements

Members of "Autism Society West Bengal" are responsible for the preparation of the financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Sreemati Ghose & Co  
Chartered Accountants  
FRN: 327310E

*Sreemati Ghose*

Sreemati Ghose  
(Proprietor)  
M.No: 017316  
UDIN: 20017316AAAAAA2119



Place: Kolkata  
Date: 25<sup>th</sup> September 2020.



**AUTISM SOCIETY WEST BENGAL**  
22, Anjuman Ara Begum Row, Kolkata- 700033  
**Balance Sheet as on 31st March 2020**

2018-19	Rs.	SOURCES OF INCOME	Sch no.	2019-20	Rs.
		<b>Capital Account</b>			
10,688,167		Capital Account as per last year's accounts	4	11,528,695	
500,501		Add: Corpus donation			
		General 3,15,600			
		Building Fund 2,00,000		790,600	
		Sonarpur Land Development <u>2,75,000</u>			
340,027		Add/Less: Excess of Income over Expenditure/ Expenditure over Income		(49,441)	
11,528,695				12,269,854	
		<b>Current Liabilities</b>			
120,500		Caution Money Deposit	2A	110,500	
-		Liability for expenses		31,002	
11,649,195				12,411,356	
		<b>APPLICATIONS OF INCOME</b>			
8,894,248		Fixed Assets	1	8,981,430	
1,500,000		Fixed Deposit with State Bank of India	6A	1,678,010	
		<b>Current Assets</b>			
54,355		Loans and Advances (Assets)	2	53,217	
189,000		Interest Receivable from State Bank of India	6 (iv)	114,363	
8,266		Cash in hand	3	30,564	
1,003,326		Cash at Banks		1,553,772	
11,649,195				12,411,356	

The Financial Statement is prepared on Cash Basis except for certain items  
The Schedules referred to above form part of the Financial Statements  
Previous year's figures have been regrouped wherever necessary

As per the report of even date attached

For and on behalf of

Autism Society West Bengal

For Sreemati Ghose & Co  
Chartered Accountants  
FRN: 327310E

*Sreemati Ghose*

Sreemati Ghose  
Proprietor

Membership No: 017316

UDIN No: 20017316AAAAA2119

**AUTISM SOCIETY WEST BENGAL**

*J. Sam*  
President/Director

**Director** Secretary

**AUTISM SOCIETY WEST BENGAL**

*Treasurer*  
Treasurer

Date : 25th September 2020  
Place : Kolkata.



# AUTISM SOCIETY WEST BENGAL

22, Anjuman Ara Begum Row, Kolkata- 700033

## Income & Expenditure Account for the year ended on 31st March 2020

2018-19	Rs.	INCOME	Sch No.	2019-20 Rs.
3,573,680		Donation ( incl. Corpus Donation)	4	3,454,253
-		Donation received in Foreign Currency	4	3,819
(500,501)		Less: Corpus Donation	4	(790,600)
3,073,179				2,667,472
4,123,577		Contribution	5	5,549,959
18,594		Bank Interest - Savings A/c	6(I) & (II)	25,439
282		Bank Interest - FCRA	6(III)	513
110,042		Accrued Interest on Fixed Deposit (Including TDS of Rs 11491/-)	6(II)	114,864
45,000		Admission Fees	12	-
4,510		Other Receipts	13	42,167
175,700		Counselling Charges		175,150
23,800		Workshop Receipts		40,000
7,574,684		<b>Total</b>		<b>8,615,564</b>
		<b>EXPENDITURE</b>		
5,061,523		Salary & Honorarium	7	5,802,700
40,885		Work shop expenses	8	87,295
1,192,800		Rent ( Inclusive of TDS Rs 86,320)	9	1,260,000
268,073		Other Expenses	10	403,799
109,789		Training Expenses	11	401,371
7,120		Exhibition		6,390
40,416		Teaching and Learning Material		39,277
60,587		Telephone & Mobile Expenses	14	41,472
39,250		Electricity Charges		52,840
28,000		Legal & Professional Charges	16	231,620
963		Postage & Telegram		1,188
33,093		Printing & Stationary		34,909
47,470		Repair & Maintenance	15	67,537
116,369		Shifting Charges		24,050
33,568		Travelling Expenses		34,811
20,000		Audit Fees		22,000
25,562		Office Expenses	17	26,732
7,125,468				8,537,991
109,189		Depreciation	1	127,014
340,027		Excess of Expenditure over income		(49,441)
7,574,684				<b>8,615,564</b>

The Financial Statement is prepared on Cash Basis except for certain items  
The Schedules referred to above form part of the Financial Statements  
Previous year's figures have been regrouped wherever necessary.

As per the report of even date attached

For Sreemati Ghose & Co  
Chartered Accountants  
FRN: 327310E

*Sreemati Ghose*  
Sreemati Ghose  
Proprietor  
Membership No: 017316  
UDIN No: 20017316AAAAA2119

**AUTISM SOCIETY WEST BENGAL**

President/Director

*J. Banerjee*  
**Director**

For and on behalf of

Autism Society West Bengal

**AUTISM SOCIETY WEST BENGAL**

Secretary

*Treasurer*  
Treasurer

Date : 25th September 2020  
Place : Kolkata.





# AUTISM SOCIETY WEST BENGAL

22, Anjuman Ara Begum Row, Kolkata-700033

## Receipts & Payments Account for the year ended 31st March, 2020

2018-19 Rs.	Receipts	2019-20 Rs.	2018-19 Rs.	Payments	2019-20 Rs.
	<b>Opening Balance as on 01.04.2018</b>		5,043,848	Salary & Honorarium	
4,532	Cash-in-Hand	8,266	39,385	Workshop Expenses	5,802,719
188,533	Cash at Bank : Axis Bank	667,762	39,159	Teaching & Learning Materials	83,295
4,280	Axis Bank (FCRA)	11,337	7,120	Exhibition	39,277
42,473	HDFC Bank	95,253	977,600	Rent Paid (Less. TDS Rs.96000)	6,390
32,141	SBI	228,974	223,638	Other Expenses (Less TDS Rs. 1398)	1,164,000
3,665,740	Donation (incl. Corpus/Foreign Donation)	3,458,072	60,587	Telephone & Mobile Expenses	331,159
4,032,457	Contribution Received	5,549,959	39,250	Electricity Charges	40,974
175,700	Counselling charges	175,150	963	Postage & Telegram	52,840
18,594	Bank Interest-Savings A/c	25,439	29,018	Printing & Stationery	1,188
282	Bank Interest-Axis bank FCRA A/c	513	47,470	Repairs & Maintenance	34,909
296,980	Advances Received	-	116,369	Shifting Expenses	67,537
75,000	Caution Money Deposit	-	33,568	Travelling & Conveyance	24,050
23,800	Workshop Receipts	36,000	20,000	Audit Fees (Less TDS: Rs. 2200)	34,632
45,000	Admission Fees	-	28,000	Legal & Professional Charges (Less: TDS Rs 19127)	19,800
4,730	Other Receipts	21,175	54,616	Training Expenses	254,033
-	Income tax Refund	18,690	25,562	Office Expenses	400,890
-	Accumulated Liabilities (P.F, P Tax ,ESI)	112,540	257,197	Purchase of Fixed Assets (Less: TDS 13429 i.e Land Consultant fees)	26,089
-			86,320	TDS Deposit A/c	200,767
-			52,300	Liability Discharged (P.F, ESI, P.Tax etc)	121,974
			25,000	Caution Money Refund	91,699
			391,680	Advances Paid (Net)	10,000
				<b>Closing Balance as on 31.03.2020</b>	16,572
			8,266	Cash-in-Hand	30,564
			667,762	Cash at Bank : Axis Bank	215,189
			11,337	Axis Bank (FCRA)	15,598
			95,253	HDFC Bank	1,229,538
			228,974	SBI	93,447
8,610,242	<b>Total</b>	10,409,130	8,610,242	<b>Total</b>	10,409,130

Previous year's figures have been regrouped wherever necessary.

For Sreemati Ghose & Co

Chartered Accountants

FRN: 327310E

*Sreemati Ghose*

Sreemati Ghose

Proprietor

M. No: 017316

UDIN No: 20017316AAAAA2119

For and on behalf of

**AUTISM SOCIETY WEST BENGAL**

*J. Ram*

President/Director

**Director**

Secretary

**AUTISM SOCIETY WEST BENGAL**

*Treasurer*

Treasurer

Date : 25th September 2020

Place : Kolkata



SCHEDULE - 1 : FIXED ASSETS AND DEPRECIATION

SCHEDULE -1 : FIXED ASSETS AND DEPRECIATION										
PARTICULARS OF ASSETS	RATE OF DEP	OPENING WDV	ADDITIONS		ASSETS DISCARDED	TOTAL	DEPRECIATION			CLOSING WDV
		As on 01-04-2019	More than 6 months	Less than 6 months	31-03-20	31-03-20	More than 6 months	Less than 6 months	Total	As On 31-03-2020
FREEHOLD LAND AT SONARPUR	0%	8,068,476	146,975	-	-	8,215,451	-	-	-	8,215,451
COMPUTER & ACCESSORIES	40%	49,379	-	-	-	49,379	19,752	-	19,752	29,627
FURNITURE & FIXTURE	10%	705,445	-	-	-	705,445	70,545	-	70,545	634,901
PLANT & MACHINERY	15%	70,948	-	2,500	-	73,448	10,642	188	10,830	62,618
C.C.TV INSTALLATION	40%	-	64,721	-	-	64,721	25,888	-	25,888	38,833
Total		8,894,248	211,696	2,500	-	9,108,444	126,827	188	127,014	8,981,430
Total as on 31.03.2019		8,753,675	10,800	246,397	7,435	9,003,437	96,360	12,830	109,189	8,894,248





Schedules are forming part of the Financial Statements

	2019-20	2018-19
	Rs.	Rs.
<b>Schedule - 2: Loans &amp; Advances (Assets)</b>		
Advances for Expenses	4,300	-
Advance for Imprest cash	(1,946)	-
Advance for VBA	1,945	1,945
Advance for Babu Patra	-	4,500
Advance to Mina Bibi (Honorarium)	3,000	-
Security Deposit (CESC)	36,900	36,900
TDS on Workshop Training Fees	4,000	-
TDS on FD A/C	22,501	11,010
Less: IT Refund received	(17,483)	-
	<b>53,217</b>	<b>54,355</b>

	2019-20	2018-19
	Rs.	Rs.
<b>Schedule - 2A : Liability for Expenses</b>		
E.S.I.(Employee)	1,076	-
Provident Fund (Employee)	17,966	-
P.Tax (A.S.W.B)	1,780	-
T.D.S Deposit A/C	10,180	-
Total	<b>31,002</b>	<b>-</b>

	2019-20	2018-19
	Rs.	Rs.
<b>Schedule - 3 : Cash at Bank</b>		
Axis Bank	215,189	667,762
Axis Bank (FCRA)	15,598	11,337
HDFC Bank	1,229,538	95,253
State Bank of India	93,447	228,974
Total	<b>1,553,772</b>	<b>1,003,326</b>

	2019-20	2018-19
	Rs.	Rs.
<b>Schedule - 4 : Donation Received</b>		
Donation for Sonarpur Land Development	400,000	-
Parents Training + 1 year	504,500	1,284,258
Short Term Parents Training Program	876,000	1,067,300
Other Donation including box collection	188,353	469,621
Pre Vocational Training	388,800	252,000
Corpus Donation - General	752,600	500,501
Donation for Building	344,000	-
Donation Received in Foreign Currency	3,454,253	3,573,680
Less: Corpus Donation - General - as per letters.	3,819	-
Building Fund	(315,600)	(500,501)
Sonarpur Land Development - do -	(200,000)	-
Total	<b>(275,000)</b>	<b>-</b>
	<b>2,667,472</b>	<b>3,073,179</b>



<b>Schedule - 5: Contribution Received</b>	<b>2019-20</b>	<b>2018-19</b>
	Rs.	Rs.
Cognitive Behavior Therapy	7,300	5,800
Contribution for Assessment	30,700	13,000
Contribution for Computer Class	21,700	24,650
Contribution for D.ED Course	631,000	338,100
Contribution for Exhibition	11,630	9,070
Contribution for Intervention	776,600	762,650
Contribution for Intervention (Evening)	-	9,400
Contribution for Intervention (Concession)	4,900	15,350
Contribution for jewellery items	8,779	7,127
Contribution for National Trust Registration	-	3,500
Contribution for Occupational therapy	569,800	131,300
Contribution for Teaching & Learning Materials	171,000	127,000
Contribution for Childrens day	1,730	-
Contribution for Child Care	-	1,000
Contribution for Workshop (WAAD)	-	21,000
Contribution for WAAD (Painting sale)	16,800	-
Contribution From Member	8,000	37,600
Contribution For ID Card	-	1,450
Contribution For Joy of Giving Week	-	3,660
Contribution For Niramaya Scheme	3,250	-
Councelling Cost (Concession)	2,770	5,220
Dikshan-2	200,000	91,500
Early Intervention (One month)	8,000	185,000
Intervention Day Program	1,583,700	1,398,200
Summer Camp/ Group/ Social Skill	163,800	-
Verbal Behaviour Analysis	1,328,500	932,000
	<b>5,549,959</b>	<b>4,123,577</b>

<b>Scheule - 6: Bank Interest (Savings accounts)</b>	<b>2019-20</b>	<b>2018-19</b>
i) <b>AXIS Bank</b>	Rs.	Rs.
June,2019	4,792	1,205
Sept,2019	4,990	2,728
Dec,2019	2,982	3,729
March,2020	3,019	5,178
	<b>15,783</b>	<b>12,840</b>

ii) <b>HDFC Bank A/c</b>	<b>2019-20</b>	<b>2018-19</b>
	Rs.	Rs.
April,2019	1,121	771
July,2019	817	735
Oct,2019	2,472	1,784
Jan,2020	5,246	2,464
	<b>9,656</b>	<b>5,754</b>

iii) <b>AXIS FCRA</b>	<b>2019-20</b>	<b>2018-19</b>
	Rs.	Rs.
June,2019	109	37
Sept,2019	134	50
Dec,2019	135	98
March,2019	135	97
	<b>513</b>	<b>282</b>

<b>Total Bank Interest during 2019-20 (I + II + III)</b>	<b>25,952</b>	<b>18,876</b>
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**AUTISM SOCIETY WEST BENGAL**  
22, Anjuman Ara Begum Row, Kolkata-700033

		2019-20	2018-19
IV) FD Interest		Rs.	Rs.
		114,363	189,000
		<b>114,363</b>	<b>189,000</b>
SBI			
Total		2019-20	2018-19
6 (II) Accrued Interest on FD		Rs.	Rs.
		114,864	110,042
		<b>114,864</b>	<b>110,042</b>
SBI			
Total			
Schedule - 6A : Fixed Deposit		2019-20	2018-19
Fixed Deposit as on 01.04.2019		Rs.	Rs.
		1,500,000	1,500,000
		178,010	-
Add: Interest re-invested during 2019-20		<b>1,678,010</b>	<b>1,500,000</b>
Total			

		2019-20	2018-19
Schedule - 7: Salary & Honorarium		Rs.	Rs.
		2,626,103	2,071,100
Honorarium paid to Teaching Staff		471,555	735,790
Honorarium paid to Non Teaching Staff		155,372	292,250
Honorarium paid to Volunteers & Consultants		238,583	475,000
Honorarium paid to Office Staff		141,650	139,400
Honorarium paid to Psychologist		1,675,448	857,373
Salary Paid to D.ED Teaching Staff		96,000	343,750
Early Intervention ( VBA)		40,700	-
Honorarium paid to Yoga / Skating teacher		-	11,860
Parents Training		254,060	135,000
Honorarium paid to Physiotherapist / Occupational Therapist		99,153	-
Employee Benefit expenses (P.F, ESI, EPS etc)		4,076	-
Tiffin Allowances paid to Employees		<b>5,802,700</b>	<b>5,061,523</b>

		2019-20	2018-19
Schedule - 8: Workshop Expenses		Rs.	Rs.
YAAR (Young Adult with Autism Reach Out)		10,632	9,388
Expenses for Annual Concert		29,980	-
Expenses for Childrens Day		1,892	-
Expenses for DAAN Utsav		8,550	-
Expenses for Niramaya Scheme		3,250	-
Workshop (Betsy )		10,536	-
Other Workshop Expenses		22,455	31,497
		<b>87,295</b>	<b>40,885</b>

		2019-20	2018-19
Schedule - 9 Rent		Rs.	Rs.
Bharati Guha		144,000	144,000
Tanusree Ghosh		-	29,600
Kalyan Ghosh		-	143,200
Chandra Bose		156,000	156,000
Paschimba Rajya Pratibandhi (incl. TDS)		960,000	720,000
		<b>1,260,000</b>	<b>1,192,800</b>



<b>Schedule - 10: Other Expenses</b>	<b>2019-20</b>	<b>2018-19</b>
	<b>Rs.</b>	<b>Rs.</b>
Summer Camp/Expenses for Sports	-	3,535
Festival expenses	5,791	2,509
Bank Charges	1,349	1,114
Teachers' Day	-	12,255
Staff Welfare	49,421	3,871
Cleaning & Sweeping Charges	77,970	57,400
Miscellaneous Expenses	15,030	45,644
TDS filing charges	17,446	6,190
Bos & Periodicals	14,954	-
Water expenses	18,150	-
Meeting & Get together	3,265	2,573
Expenses for WAAD	49,618	45,152
Joy of Giving/Picnic Expenses	-	25,895
General Expenses	11,984	-
National Trust Renewal	-	3,500
Panchayat Tax (Sonarpur Land)	-	6,000
Furniture Damaged and written off	-	7,435
Registration Certificate Renewal	1,550	-
Consumable Items for Office use	25,365	-
Damage Charges (Rent)	-	17,000
Security Services agency	87,812	-
Irrecoverable Expenses Written off	-	20,000
Sonarpur Land Expenses (Maintenance)	24,094	8,000
	<b>403,799</b>	<b>268,073</b>

<b>Schedule - 11: Training Expenses</b>	<b>2019-20</b>	<b>2018-19</b>
	<b>Rs.</b>	<b>Rs.</b>
Expenses for Computer Class	-	11,250
Expenses for D.Ed Course	331,601	-
Expenses for Early Intervention(VBA)	34,805	90,803
Expenses for Pre-Vocational Unit	8,563	1,286
Online NPO Governance Course	8,245	-
Expenses for Parents Training	15,060	-
Expenses for Occupational Therapy	3,097	6,450
<b>Total</b>	<b>401,371</b>	<b>109,789</b>

<b>Schedule - 12: Admission Fees Received</b>	<b>2019-20</b>	<b>2018-19</b>
	<b>Rs.</b>	<b>Rs.</b>
Admission Fees	-	25,000
Admission Fees (VBA)	-	20,000
<b>Total</b>	<b>-</b>	<b>45,000</b>

<b>Schedule - 13: Other Receipts</b>	<b>2019-20</b>	<b>2018-19</b>
	<b>Rs.</b>	<b>Rs.</b>
Velcro Sale	5,020	4,510
Wait Card Sale	60	-
Skating Training Fees	14,400	-
Reimbursement of Expenses	19,785	-
Miscellaneous Income	1,695	-
Interest on IT Refund	1,207	-
<b>Total</b>	<b>42,167</b>	<b>4,510</b>





**AUTISM SOCIETY WEST BENGAL**  
22, Anjuman Ara Begum Row, Kolkata-700033

	2019-20	2018-19
<b>Schedule - 14: Telephone &amp; Mobile Expenses</b>	Rs.	Rs.
	5,000	-
Mobile Phone	36,472	60,587
Telecommunication Expenses	41,472	60,587
Total		

	2019-20	2018-19
<b>Schedule - 15: Repairs &amp; Maintenance Expenses</b>	Rs.	Rs.
	8,660	-
Repair & Maintance (Computer )	58,877	47,470
Repair & Maintenance	67,537	47,470
Total		

	2019-20	2018-19
<b>Schedule - 16: Legal &amp; Professional Expenses</b>	Rs.	Rs.
	223,620	28,000
Legal and Professional Fees	6,000	-
Accounting Expenses	2,000	-
Out of pocket expenses		
Total	231,620	28,000

	2019-20	2018-19
<b>Schedule - 17 : Office Expenses</b>	Rs.	Rs.
	26,712	25,562
Office expenses	20	
Out of pocket expenses		
Total	26,732	25,562

