

SABUJ SANGHA

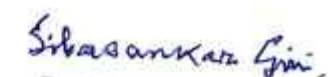
Audited Statement of Accounts
(FCRA)
2024-2025

Audit Report
Balance Sheet
Income and Expenditure Account
Receipts and Payments Account

DBK ASSOCIATES

Chartered Accountants
3, Bompas Road, 2nd Floor,
Kolkata -700029, West Bengal


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



DBK ASSOCIATES

Chartered Accountants

Kolkata: 3, Bompas Road, 2nd Floor, Kolkata – 700 029

Guwahati: C/o, Arun Chandra Nath, 33, Pub Sarania,

Hill Side Road, P.O. – Ulubari, P.S. – Chandmari, Guwahati – 781 007

Ranchi: C/o, Ashok Transport Agency (P) Ltd., Bano Manzil Road,

Garikhana Chowk, Ranchi – 834 001

INDEPENDENT AUDITOR'S REPORT

To
The Members of Sabuj Sangha

Opinion

We have audited the financial statement of **Sabuj Sangha**, which comprise the Balance sheet of **Sabuj Sangha (Foreign Contribution)** as of 31st March 2025, the Statement of Income & Expenditure Account, Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements in which we have incorporated the audited financial statement of **Foreign Contribution** are audited by us and are prepared, in all material respects, in accordance with West Bengal Societies Registration Act, 1961.

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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in West Bengal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- a. The accounts have been prepared following the Accrual Basis Accounting method.
- b. The society disclosed it's significant accounting policies and notes on accounts.
- c. The Balance Sheet, the Statement of Income & Expenditure and Receipts & Payments dealt with by this Reports are in agreement with the books of account.
 - i. in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2025
 - ii. in the case of the Income & Expenditure Account, of the deficit of income over expenditure of the organization for the year ended on that date;



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Office Contact Details

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Chartered Accountants

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity'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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Signed in terms of our Report of Even Date.

For, DBK Associates
Chartered Accountants

FRN: 322817E



CA Biswajit Karmakar

Partner

Membership No.: 305881

Date: Kolkata

Place: 27-08-2025

UDIN: 25305881BMOLXXX2640

Office Contact Details

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SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

Balance Sheet (Foreign Contribution Section)
as at 31st March 2025

PARTICULARS	Sch.No.	Current Year (2024-25)	Previous Year (2023-24)
		Amount in Rs. Hundreds	Amount in Rs. Hundreds
I. SOURCES OF FUNDS			
1. NPO Funds			
(a) Unrestricted (General) Funds	FC - 1	84,088	90,960
(b) Corpus Funds	FC - 1	3	3
(c) Restricted (Project) Funds	FC - 1	1,833	5,526
2. Non Current Liabilities		-	-
3. Current Liabilities		-	-
Total		85,924	96,489
II. APPLICATION OF FUNDS			
1. Non Current Assets			
(a) Property, Plant & Equipment	FC - 2	81,019	88,920
2. Current Assets			
(a) Other Current Assets		-	1,132
(b) Cash and Bank Balances	FC-3	4,905	6,437
Total		85,924	96,489

Brief about the entity
Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

Note 1
Note 2

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

(Signature)
(Biswajit Karmakar-Partner)
Membership No. 305881



Place : Kolkata-700029
Dated : 27th August 2025

UDIN: 25305881BMOLXX2640

(Signature)
Secretary & Director
Sabuj Sangha

(Signature)
President
Sabuj Sangha

SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

Income & Expenditure (Foreign Contribution Section) Account
for the year 1st April 2024 to 31st March, 2025

PARTICULARS	Sch.No.	Current Year(2024-25)			Previous Year (2023-24)		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)
I. Income							
(a) Donations & Grants	FC -4B FC -05	8,002	1,87,456	1,95,458	2,782	1,27,585	1,30,367
(b) Fees From Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II. Other Income							
Bank Interest		419	-	419	891	-	891
III. TOTAL INCOME :		8,421	1,87,456	1,95,877	891		1,31,258
PARTICULARS	Sch.No.	Current Year(2024-25)			Previous Year (2023-24)		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)
IV. Expenses					3,498	1,31,984	1,35,482
(a) Materials Consumed/Distributed	FC -6B	240	36,379	36,619			
(b) Employee Benefit Expenses	FC -6B	101	3,436	3,537			
(c) Finance Cost	FC -6B	845	408	1,253			
(d) Other Expenses - overhead	FC -6B	1,718	3,833	5,551			
(e) Religion / Charitable Expenses	FC -6B	-	1,47,887	1,47,887			
(f) Depreciation & Amortization Expenses	FC -02	8,997	-	8,997	10,223		10,223
TOTAL EXPENSES:		11,901	1,91,943	2,03,844	10,223	1,31,984	1,45,705
year before exceptional and extraordinary items (III- IV)				(7,967)			(14,447)
VI. Exceptional Items				-			-
VII. Excess of Income over Expenditure for the year before extraordinary items (V-VI)				(7,967)			(14,447)
VIII. Extraordinary Items				-			-
IX. Excess of Income over Expenditure for the year (VII-VIII)				(7,967)			(14,447)
Appropriations Transfer to funds				-			-
Transfer from funds				-			-
Balance transferred to General Fund				(7,967)			(14,447)

Brief about the entity
Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

Note 1
Note 2

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

(Biswajit Karmakar-Partner)
Membership No. 305981

Place : Kolkata-700029
Dated : 27th August 2025

UDIN: 25305881BMOLXX2640

[Signature]
Secretary & Director
Sabuj Sangha

[Signature]
President
Sabuj Sangha

SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

**Receipts & Payments (Foreign Contribution Section) Account
for the year 1st April 2024 to 31st March, 2025**

PARTICULARS	Sch. No.	Current Year (2024-25)	Previous Year (2023-24)
		Amount in Rs. Hundreds	Amount in Rs. Hundreds
RECEIPTS			
Cash and Cash Equivalents at the beginning of the period			
Cash	FC -3	-	-
Bank	FC -3	6,437	37,267
		6,437	37,267
Restricted Fund			
Grants for Projects	FC -4A	1,85,990	1,14,509
Unrestricted Fund			
Donations	FC - 5	8,002	2,782
Other Income			
(a) Bank Interest:		419	892
TOTAL :		2,00,848	1,55,450

PARTICULARS	Sch. No.	Current Year (2024-25)	Previous Year (2023-24)
		Amount in Rs. Hundreds	Amount in Rs. Hundreds
PAYMENTS			
Unrestricted Fund			
(a) Materials Consumed/Distributed	FC -6A	240	3,500
(b) Employee Benefit Expenses	FC -6A	101	
(c) Assets	FC -6A	-	
(d) Finance Cost	FC -6A	845	
(e) Other Expenses - overhead	FC -6A	1,718	
(f) Religion / Charitable Expenses		-	
		2,904	
Restricted Fund			
(a) Materials Consumed/Distributed	FC -6A	36,379	1,45,513
(b) Employee Benefit Expenses	FC -6A	3,436	
(c) Assets	FC -6A	1,096	
(d) Finance Cost	FC -6A	408	
(e) Other Expenses	FC -6A	3,833	
(f) Religion / Charitable Expenses	FC -6A	1,47,887	
		1,93,039	
Cash and Cash Equivalents at the end of the period			
Cash	FC -3	-	-
Bank	FC -3	4,905	6,437
		4,905	6,437
TOTAL :		2,00,848	1,55,450

Brief about the entity
Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

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Note 2

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

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(Biswajit Karmakar-Partner)
Membership No. 305881



Place : Kolkata-700029
Dated : 27th August 2025

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