



AUDIT REPORT

1. We have audited the attached Balance Sheet of **SMILE, 25/245 Prince Golam Md. Shah Road, Kolkata-700095 (TRUST-PAN CARD NO.AAMTS3617B)** as at 31st March, 2024 and the Income & Expenditure for the year ended 31st March, 2024 annexed hereto and report that:
2. We have conducted our audit in accordance with the auditing standards 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 from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our Audit.
 - b) In our opinion, proper Books of Accounts as required by law have been kept by the Trust/society, so far as appears from our examination of such books.
 - c) In our opinion, the best of our information and according to the explanations view in confirmation with the accounting principles generally accepted India.
 - i) In the case of Balance Sheet of the state of affairs of the TRUST as at 31st March, 2024.
 - ii) In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.
 - iii) In the case of Receipt & payments accounts of the receipt and payment for the year ended on that date.
 - d) In relation to the attached Statement of Accounts, **SOCIETY MAKING IMPELLENT LIVING EFFORTS (Society-PAN Card No.AADTS3071L) is Amalgamated during the financial year with SMILE (Trust-Pan Card No.AAMTS3617B).** Operation of Charity is Conducted under the name of SMILE (Trust).

For C B Sinha & Associates
Chartered Accountant
(Firm Reg. No. 332032E)

Place: Kolkata
Date: 20/04/2022

(CA Chandra Bhanu Sinha)
Proprietor
M.No. 063753
UDIN: 24063753BKCQHH1647

SMILE- Trust
(AMALGAMATED WITH SOCIETY MAKING IMPELLENT LIVING EFFORTS)
25/245 PRINCE GOLAM MD. SHAH ROAD , KOLKATA-700095

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Dr.					Cr.
RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)	AMOUNT (Rs)
To Opening Balance :-			By Camp Expenses :		
Cash In Hand (Society)	36.00		Camp Surgery	53,000.00	
Cash in Hand (trust)	350.00		Camp Spectacles & Medicines	33,165.00	
Cash at Bank(Bank Of Baroda)(trust)	2,50,079.00		Camp Printing	5,900.00	
Cash at Bank(Society)	2,205.18	2,52,670.18	Camp-Hotel Lunch /Dinner-Tiffin	20,410.00	
(To be closed on FY 24-25)			CAMP -Car Hiring	20,163.00	1,32,638.00
To Donation Received by Cheque	1,36,600.00				
To Donation received in cash	5,000.00	1,41,600.00	By Salary (Office Secretary)	28,000.00	
			By Salary (Computer Operator-Part time)	6,000.00	34,000.00
To Interest Income					
Bank of Baroda	6,518.00	6,518.00	By Professional Fees	3,000.00	
			By Audit Fees	3,000.00	6,000.00
			By Digital Signature	2,400.00	
			By Insurance	2,250.00	
			By Bank Charges	71.00	
			By Garments distribution	19,840.00	
			By Repair (Computer)	900.00	25,461.00
			By Closing Balance :-		
			Cash in hand (society)	36.00	
			Cash in hand	675.00	
			Cash at Bank	1,99,773.00	
			Cash at Bank (society)	2,205.18	2,02,689.18
		4,00,788.18			4,00,788.18

Signed in terms of our Separate Report of even date

(Signature)
Chanchal Kumar Mukherjee
 (Managing Trustee)

(Signature)
Biswanath Mitra
 (Jt. Managing Trustee)

For C B Sinha & Associates
Chartered Accountants
FRN:- 332032E

Chandra Bhanu Sinha
(Proprietor)
(M. No. 063753)

Place:- Kolkata
 Dated:- 20.04.2024

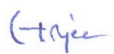
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SMILE- Trust
(AMALGAMATED WITH SOCIETY MAKING IMPELLENT LIVING EFFORTS)
25/245 PRINCE GOLAM MD. SHAH ROAD . KOLKATA-700095

INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Dr.			Cr.
<u>Expenditure</u>	<u>AMOUNT (Rs)</u>	<u>Income</u>	<u>AMOUNT (Rs)</u>
To Camp Expenses :		By Donation Received by Cheque	1,36,600.00
Camp Surgery	53,000.00	By Donation received in cash	5,000.00
Camp Spectacles & Medicines	33,165.00	By Interest Income	
Camp Printing	5,900.00	- Bank of Baroda	6,518.00
Camp-Hotel Lunch /Dinner-Tiffin	20,410.00		
CAMP -Car Hiring	20,163.00		
	28,000.00		
To Salary (Office Secretary)	6,000.00		
To Salary (Computer Operator-Part time)		By Excess of Expenditure over Income	1,62,549.79
	3,000.00		
To Professional Fees	3,000.00		
To Audit Fees			
	2,400.00		
To Digital Signature	2,250.00		
To Insurance	19,840.00		
To Garments distribution	900.00		
To Repair (Computer)	71.00		
To Bank Charges			
To DEPRECIATION ON :			
(Assets transferred from Society's Account as per resolution and dissolution)			
Computer 40%	78.00		
Hospital Building 10%	42,798.00		
Electric Fan 10%	684.80		
Phaco Emulsification 15%	55,179.24		
Keratometer 5%	2,272.82		
Refrigerator 15%	721.93		
SLIT LAMP 5%	9,536.18		
TABLE 10%	186.26		
Furniture & Fittings 10%	321.56		
Air Cooler 15%	460.00		
Thermal Gun 15%	330.00		
	3,10,667.79		3,10,667.79

Signed in terms of our Separate Report of even date


Chanchal Kumar Mukherjee
(Managing Trustee)


Biswanath Mitra
(Jt. Managing Trustee)

For C B Sinha & Associates
Chartered Accountants
FRN:- 332032E

Chandra Bhanu Sinha
(Proprietor)
(M. No. 063753)

Place:- Kolkata
Dated:- 20.04.2024

UDIN: 24063753BKCQHH1647

SMILE- Trust
(AMALGAMATED WITH SOCIETY MAKING IMPELLENT LIVING EFFORTS)
25/245 PRINCE GOLAM MD. SHAH ROAD . KOLKATA-700095

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)	AMOUNT (Rs)
Capital Fund : (As Per Last A/C) Add: Transferred from Society's Account Less: Deficit (Depreciation of Assets of Society)	1,000.00 1,31,419.03 1,32,419.03 (1,12,568.79)	19,850.24	FIXED ASSETS (Transferred from Society's Account as per resolution and dissolution) Computer (As per last Account) Less: Depreciation @40%	195.00 (78.00)	117.00
HOSPITAL FUND (As per last Society' A/c)		5,43,592.00	Hospital Building (As per last Account) Less: Depreciation @10%	4,27,984.00 (42,798.00)	3,85,186.00
MEDICARE FUND (As per last Society' A/c)		2,20,000.00	Electric Fan (As per last Account) Less: Depreciation @10%	6,848.45 (684.80)	6,163.65
GENERAL FUND (Balance as per last account)		6,019.00	Phaco Emulsification (As per last Account) Less Depreciation @15%	3,67,861.60 (55,179.24)	3,12,682.36
CORPUS FUND FOR CAMPS & Social Welfare Less: Deficit (Expenses for Camps)	2,43,410.00 (49,981.00)	1,93,429.00	SLIT LAMP (As per last Account) Less: Depreciation @5%	63,574.55 (9,536.18)	54,038.37
Outstanding Liabilities -Professional Charges -Audit Fees	2,000.00 3,000.00	5,000.00	TABLE (As per last Account) Less: Depreciation @10%	1,862.60 (186.26)	1,676.34
			Furniture & Fittings (As per last Account) Less: Depreciation @10%	3,215.60 (321.56)	2,894.04
			AIR Cooler (As per last Account) Less : Depreciation @15%	3,064.00 (460.00)	2,604.00
			Thermal Gun (As per last Account) Less: Depreciation @15%	2,199.00 (330.00)	1,869.00
			Keratometer (As per last Account) Less : Depreciation @5%	15,152.15 (2,272.82)	12,879.33
			Refrigerator (As per last Account) Less: Depreciation @15%	4,812.90 (721.93)	4,090.97
			Security Deposit		1,000.00
			CURRENT ASSETS Cash in hand (society) Cash in hand Cash at Bank Cash at Bank (society)	36.00 675.00 1,99,773.00 2,205.18	2,02,689.18
		9,87,890.24			9,87,890.24

(Signature)
Chanchal Kumar Mukherjee
 (Managing Trustee)

(Signature)
Biswanath Mitra
 (Jt. Managing Trustee)

Place:- Kolkata
 Dated:- 20.04.2024

Signed in terms of our Separate Report of even date

For C B Sinha & Associates
 Chartered Accountants
 FRN:- 332032E

CA Chandra Bhanu Sinha
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