

SMILE

25/245 Prince Golam Md. Shah Road,
Kolkata-700095

**Statement of Accounts
For the
Financial Year Ended on 31st March 2025**

By:-

**M/S C B Sinha & Associates
(Chartered Accountants)
7, Mangoe Lane, 2nd Floor, Room No. 206 & 207
Kolkata- 700001**



9433140833



C B SINHA & ASSOCIATES

Chartered Accountants

7, Mangoe lane, Room No. 206 & 207

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AUDIT REPORT

1. We have audited the attached Balance Sheet of **SMILE, 25/245 Prince Golam Md. Shah Road, Kolkata-700095** as at 31st March, 2025 and the Income & Expenditure for the year ended 31st March, 2025 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 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 society as at 31st March, 2025.
 - 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.

Place: Kolkata
Date: 29.04.2025



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

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

UDIN: 25063753BMNZSQ1613

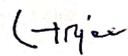
SMILE

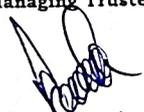
FD/416, FLAT NO. 3, SALT LAKE CITY, SECTION-III, KOLKATA-700106, WEST BENGAL

Receipt and Payment Account for the year ended 31st March, 2025

Particulars	Note	31st March, 2025	31st March, 2024
I Receipt			
(a) Opening Balance			
(i) Cash in Hand		711.00	386.00
(ii) Cash at Bank		2,01,978.00	2,52,284.18
		2,02,689.00	2,52,670.18
(b) Donation Received			
(i) Donation Received by Cheque		1,53,501.00	1,36,600.00
(ii) Donation Received in Cash		3,100.00	5,000.00
		1,56,601.00	1,41,600.00
(c) Other Income			
(i) Bank Interest		5,747.00	6,518.00
		5,747.00	6,518.00
Total Income (I+II+III)		3,65,037.00	4,00,788.18
II Payments:			
(a) Camp Expenses:			
(i) Camp Surgery		36,260.00	53,000.00
(ii) Camp Spectacles & Medicines		44,031.00	33,165.00
(iii) Camp Printing		10,028.00	5,900.00
(iv) Camp-Hotel/Lunch/Dinner-Tiffin		13,944.00	20,410.00
(v) Camp- Car Hiring		19,803.00	20,163.00
(b) Other Expenses			
(i) Salary (Office Secretary)		20,000.00	28,000.00
(ii) Salary (Computer Operator- Part Time)		-	6,000.00
(iii) Professional Fees		-	3,000.00
(iv) Audit Fees		3,000.00	3,000.00
(v) Digital Signature		-	2,400.00
(vi) Insurance		2,249.00	2,250.00
(vii) Bank Charges		-	71.00
(viii) Garments Distribution		21,800.00	19,840.00
(ix) Website Design & Launching		11,000.00	-
(x) Computer (New)		14,800.00	-
(xi) Repair (Computer)		-	900.00
		1,96,915.00	1,98,099.00
(b) Closing Balance			
(i) Cash in Hand		803.00	711.00
(ii) Cash at Bank		1,67,319.00	2,01,978.18
		1,68,122.00	2,02,689.18
		3,65,037.00	4,00,788.18
The accompanying notes are an integral part of the financial statements	1-10		

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

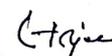

Chandra Bhanu Sinha
(Proprietor)
(M. No. 063753)
UDIN: 25063753BMNZSQ1613

Place:- Kolkata
Dated:- 29.04.2025

FOR SMILE


Jt. Managing Trustee

For SMILE


Managing Trustee

Income and Expenditure Account for the year ended 31st March, 2025

Particulars	31st March, 2025			31st March, 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income						
(a) Donations and Grants	2,00,601.00	-	2,00,601.00	1,41,600.00	-	1,41,600.00
(b) Fees from Rendering of Services	-	-	-	-	-	-
(c) Sale of Goods	5,747.00	-	5,747.00	6,518.00	-	6,518.00
II Other Income	2,06,348.00	-	2,06,348.00	1,48,118.00	-	1,48,118.00
III Total Income (I+II)						
IV Expenses:						
(a) Material consumed/distributed	-	-	-	-	-	-
(b) Donations/contributions paid	-	-	-	-	-	-
(c) Employee benefits expense	1,05,891.64	-	1,05,891.64	1,12,568.79	-	1,12,568.79
(d) Depreciation and amortization expense	1,84,115.00	-	1,84,115.00	1,98,099.00	-	1,98,099.00
(e) Finance costs	-	-	-	-	-	-
(f) Other expenses	-	-	-	-	-	-
(g) Religion/charitable expenses	-	-	-	-	-	-
(h) Other Expenses	-	-	-	-	-	-
Total expenses	2,90,006.64	-	2,90,006.64	3,10,667.79	-	3,10,667.79
V Excess of Expenditure over Income for the year before exceptional and extraordinary items (III-IV)	(83,658.64)	-	(83,658.64)	(1,62,549.79)	-	(1,62,549.79)
VI Exceptional items	-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)	(83,658.64)	-	(83,658.64)	(1,62,549.79)	-	(1,62,549.79)
VIII Extraordinary items	-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)	(83,658.64)	-	(83,658.64)	(1,62,549.79)	-	(1,62,549.79)
Appropriations Transfer to funds, e.g., Building fund	-	-	-	-	-	-
Transfer from funds	-	-	-	-	-	-
Balance transferred to General Fund	-	-	-	-	-	-
The accompanying notes are an integral part of the financial statements	(83,658.64)	-	(83,658.64)	(1,62,549.79)	-	(1,62,549.79)

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
FRM-332032E

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Chandra Bhanu Sinha
(Proprietor)
(M. No. 063753)
UDIN: 25063753BMZSQ1613

Place: Kolkata
Date: 29.04.2025

FOR SMILE

Jt. Managing Trustee

FOR SMILE

Managing Trustee

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SMILE
FD/416, FLAT NO. 3, SALT LAKE CITY, SECTION-III, KOLKATA-700106, WEST BENGAL

Balance Sheet as at 31st March, 2025

(Amount in Rs.)

Particulars	Note	31st March, 2025	31st March, 2024
I Sources of Funds			
1 NPO Funds			
(a) Unrestricted Funds	3(A)	1,35,716.45	2,19,298.24
(b) Restricted Funds	3(B)	7,63,592.00	7,63,592.00
		8,99,308.45	9,82,890.24
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities	4	7,000.00	5,000.00
(d) Short-term provisions		-	-
		7,000.00	5,000.00
Total		9,06,308.45	9,87,890.24
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5	7,37,109.45	7,84,201.06
(i) Property, Plant and Equipment		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances	6	1,000.00	1,000.00
(d) Other non-current assets (specify nature)		7,38,109.45	7,85,201.06
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	7	1,68,199.00	2,02,689.18
(e) Short Term Loans and Advances		-	-
(f) Other current assets		-	-
		1,68,199.00	2,02,689.18
Total		9,06,308.45	9,87,890.24
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements	1-10		

Signed in terms of our Separate Report of even date

(Signature)
Chanchal Kumar Mukherjee
 (Managing Trustee)

(Signature)
Biswanath Mitra
 (Jt. Managing Trustee)

Place:- Kolkata
 Dated:- 29.04.2025



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

(Signature)
Chandra Bhanu Sinha
 (Proprietor)
 (M. No. 063753)
 UDIN: 25063753BMNZSQ1613

FOR SMILE
(Signature)
 Jt. Managing Trustee

FOR SMILE
(Signature)
 Managing Trustee

SMILE

Notes forming part of the financial statements

Note	Particulars
1	Non-Profit Organization M/s SMILE having its registered office at 25/245 Prince Golam Md. Shah Road, Kolkata-700095, WEST BENGAL , and the Trust is engaged for the purpose of Children Education , Women Empowerment, Health and Mental health, Job oriented Education for the youths, Management courses for the youth, Promoting Indian culture, Arts and Values.
2	Significant accounting policies
2.1	Basis of accounting and preparation of financial statements The trust uses accrual accounting basis. Trusts often use accrual basis, recognizing income when earned and expenses when incurred.
2.2	Revenue Recognition The trust recognizes revenue from: (i) Donations and Grants (ii) Investment Income (iii) Fund raising activities
2.3	Accrual Basis of Accounting Trust generally adopt the accrual basis of accounting, recognizing revenue when earned and expenses when incurred, regardless of cash transactions. This approach provides a more accurate representation of financial performance and is in line with GAAP.
2.4	Fund Accounting Trusts use fund accounting to separately track restricted and unrestricted funds.
2.5	Use of Estimates The preparation of financial statements in conformity with GAAP requires the Trustee to make estimates and assumptions that affect the reported amounts of assets and liabilities amid disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.
2.6	Property, Plant, and Equipment (PPE) Trust capitalize tangible assets at cost and depreciate or amortize them over their useful lives. Donated assets are recorded at fair value at the time of receipt. If the fair value cannot be determined, the asset is recorded at a nominal value.

For SMILE

Jt. Managing Trustee



For SMILE

Managing Trustee

SMILE

2.7 Depreciation on Capital Assets

Trust having the Policy of Providing depreciation for property, plant and equipment, If any, on the written down value method using the rates as prescribed.

2.8 Grants and Contributions

Grants and contributions are recognized as revenue when received or when conditions are substantially met. The classification of grants as conditional or unconditional affects their recognition and reporting. Capital grants, intended for acquiring fixed assets, are treated as capital receipts and not shown in the income and expenditure account.

2.9 Deferred Revenue Expenditure

Expenditures that provide benefits over multiple periods are treated as deferred revenue expenditures. These are capitalized and amortized over the period of benefit.

2.10 Related Party Transactions

Proper Disclosure regarding transactions with trustees, related entities, or beneficiaries are identified and reported.

For SMILE

Jt. Managing Trustee

For SMILE

Managing Trustee



SMILE

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 12th July, 2024	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025
(A)	Unrestricted Funds				
1	Corpus Funds	2,13,279.24	-	(83,658.64)	1,29,620.60
2	General Funds	6,019.00	76.85	-	6,095.85
(B)	Restricted Funds	7,63,592.00	-	-	7,63,592.00
	Total	9,82,890.24	76.85	(83,658.64)	8,99,309.45
	Previous Year (2023-2024)	10,14,021.00	1,31,419.03	(1,62,549.79)	9,82,890.24

Note - 4 Other Current Liabilities

Sr. No.	Particulars	31st March, 2025	31st March, 2024
(i)	Audit Fees Payable	5,000.00	3,000.00
(ii)	Smile's Office Assistant	2,000.00	-
(iii)	Professional Charges	-	2,000.00
	Total Other current liabilities	7,000.00	5,000.00

FOR SMILE

[Signature]
Jt. Managing Trustee

FOR SMILE

[Signature]
Managing Trustee



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Note No. 5 : Property, Plant and Equipment

Items	Rate	01.04.2024	Addition		Dep. for the year	31.03.2025
			More than Six Months	Less than Six Months		
Block-I@15%						
Phaco Emulsification	0.15	3,12,682.36	-	-	46,902.35	2,65,780.01
AIR Cooler	0.15	2,604.00	-	-	390.60	2,213.40
Thermal Gun	0.15	1,869.00	-	-	280.35	1,588.65
Refrigerator	0.15	4,090.97	-	-	613.65	3,477.32
Block-II@40%						
Computer	0.40	117.00	14,800.00	-	5,966.80	8,950.20
Block-III@10%						
Hospital Building	0.10	3,85,186.00	-	-	38,518.60	3,46,667.40
Electric Fan	0.10	6,163.65	-	-	616.37	5,547.29
Table	0.10	1,676.34	-	-	167.63	1,508.71
Furniture & Fittings	0.10	2,894.04	-	-	289.40	2,604.64
Block-IV@5%						
Slit Lamp	0.05	54,038.37	-	-	2,701.92	51,336.48
Keratometer	0.05	12,879.33	-	-	643.97	12,235.36
Block-V@20%						
Air Condition Machine	0.20	-	44,000.00	-	8,800.00	35,200.00
Total		7,84,201.06	58,800.00	-	1,05,891.64	7,37,109.45
Previous Year					1,12,568.79	7,84,201.06

FOR SMILE

Jt. Managing Trustee

For SMILE

Managing Trustee



SMILE

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 6 Other Non- Current Assets

Sr. No.	Particulars	31st March, 2025	31st March, 2024
(a)	Security Deposits	1,000.00	1,000.00
	Total other non-current other assets	1,000.00	1,000.00

Note - 7 Cash and Bank Balances

Sr. No.	Particulars	31st March, 2025	31st March, 2024
A	Cash and cash equivalents	1,67,319.00	2,01,978.18
(a)	Cash in Bank	880.00	711.00
(b)	Cash on hand	1,68,199.00	2,02,689.18
	Total		

For SMILE
[Signature]
Jt. Managing Trustee

For SMILE
[Signature]
Managing Trustee



SMILE

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 8 Other Income		31st March, 2025	31st March, 2024
Sr. No.	Particulars		
(a)	Interest income	5,747	6,518
	Total other income	5,747.00	6,518.00

Note - 9 Depreciation and Amortization Expenses		31st March, 2025	31st March, 2024
Sr. No.	Particulars		
(a)	On tangible assets (Refer note 9)	1,05,891.64	1,12,568.79
	Total Depreciation and amortization expense	1,05,891.64	1,12,568.79

Note - 10 Other Expenses		31st March, 2025	31st March, 2024
Sr. No.	Particulars		
(a)	CAMP Expenses:		
(i)	Camp Surgery	36,260.00	53,000.00
(ii)	Camp Spectacles & Medicines	44,031.00	33,165.00
(iii)	Camp Printing	10,028.00	5,900.00
(iv)	Camp-Hotel Lunch / Dinner-Tiffin	13,944.00	20,410.00
(v)	CAMP -Car-Hiring	19,803.00	20,163.00
(b)	Other Expenses	20,000.00	28,000.00
(i)	Salary (Office Secretary) 10 months	-	6,000.00
(ii)	Salary (Computer Operator Part Time)	-	3,000.00
(iii)	Professional Fees	5,000.00	3,000.00
(iv)	Audit Fees	-	2,400.00
(v)	Digital Signature	11,000.00	-
(vi)	Website design and launching	2,249.00	2,250.00
(vii)	Insurance	21,800.00	19,840.00
(viii)	Garments distribution	-	900.00
(ix)	Repair	-	71.00
(x)	Bank Charges	-	-
	Total	1,84,115.00	1,98,099.00

For SMILE

Jt. Managing Trustee

For SMILE

(Signature)
Managing Trustee

