

Harish Kumar Agarwala

F.C.A.



HARISH K AGARWAL & CO.

CHARTERED ACCOUNTANTS

A.O.C. ROAD

P.O. & DIST. BONGAIGAON

ASSAM-783 380

Phone : (03664) 230228

Mobile : 094350-23187

E-mail: agarwalahk@rediffmail.com

PAN-ACGPA 9264J

Firm Regd. No. 325104E

## **INDEPENDENT AUDITOR'S REPORT**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of "ALTRUISM SOCIETY HONOUR ASSISTANCE" VILL. KACHUKATA, P.O. AMINKATA, P.S. GOSSAIGAON, DIST. KOKRAJHAR - 783337 which comprise the Balance Sheet as at 31<sup>st</sup> March, 2020 and the statement of Receipts and Payments & Income and Expenditure Account & Balance Sheet for the Year ended on that date.

### **Management's Responsibility for the Financial Statements**

Management is responsible for preparation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements subject to notes give a true and fair view in conformity with the accounting principles generally accepted in India:


- a) In the case of the Balance Sheet, of the state of affairs of the said "ALTRUISM SOCIETY HONOUR ASSISTANCE" as at 31<sup>st</sup> March 2020.
- b) In the case Receipts and Payments & Income & Expenditure Account, for the year ended on that date.

Place : Bongaigaon

Date : 08.11.2020

FOR : HARISH K AGARWAL & CO.,  
CHARTERED ACCOUNTANTS  
**FIRM REGD.NO.322854E**



  
(HARISH KUMAR AGARWALA)  
PROPRIETOR

**MEMBERSHIP NO. 061829**

**UDIN NO : 20061829AAAAHZ9262**



**"ALTRUISM SOCIETY HONOUR ASSISTANCE [AsHA]"**

KACHUKATA, P.O. AMINKATA

**GOSSAIGAON, DIST. KOKRAJHAR (BTR) ASSAM - 783337**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31.03.2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Printing & Stationery Exp.	550.00
<b>CASH IN HAND</b>	NIL		
		By COVID-19 Material Exp.	8600.00
To Members Contribution	8600.00	By Closing Balance	
To Loan from Members	1001.00	<b>CASH IN HAND</b>	451.00
	<u>9601.00</u>		<u>9601.00</u>

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Printing & Stationery Exp.	550.00	By Members Contribution	8600.00
To COVID-19 Material Exp.	8600.00	By Excess of Expenditure over Income	550.00
	<u>9150.00</u>		<u>9150.00</u>

**BALANCE SHEET AS ON 31.03.2020**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND</b>		<b>CURRENT ASSETS</b>	
Opening Balance	NIL	By Closing Balance	
Less : Excess of Expenditure over Income	<u>550.00</u>	<b>CASH IN HAND</b>	451.00
	-550.00		
Loan from Members	1001.00		
	<u>451.00</u>		<u>451.00</u>

Place : Bongaigaon

Date : 08.11.2020

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K. AGARWAL & CO.,**

(CHARTERED ACCOUNTANTS)

**FIRM REGD.NO. 0325104E**



*(Signature)*

(HARISH KUMAR AGARWALA)

PROPRIETOR

MEMBERSHIP NO. 061829

**UDIN NO : 20061829AAAAHZ9262**