

**Independent Auditors' Report****To the members of PATH WELFARE SOCIETY**

We have audited the accompanying financial statement under the Foreign Contribution Section of **PATH WELFARE SOCIETY** which comprise the Balance Sheet as at 31<sup>st</sup> March 2018, the statement of Income & Expenditure and the statement of Receipts & Payments along with notes to accounts and schedules for the year ended on that date.

**Management's Responsibility for the financial statements**

The society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting standards issued by the Institute of Chartered Accountants of India, to the extent applicable to a Not-for-Profit Organization. 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 free from material misstatement, whether due to fraud or error.

**Auditors' 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 from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society'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 the 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 audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements under the Foreign Contribution Section along with the notes and schedules give a true and fair view in conformity with the principles generally accepted in India:

- (1) in the case of the Balance Sheet, of the state of affairs of the organization as at 31<sup>st</sup> March, 2018;
- (2) 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 and
- (3) in the case of the Receipts & Payments Account, of the receipts and payments of the organization during the year ended on that date.

Place : Kolkata

Date: 7<sup>th</sup> May., 2018**For DAS DIPAK & CO**  
Chartered Accountants*Dipak Das*(DIPAK DAS-Proprietor)  
Memo. No. 054450

# PATH WELFARE SOCIETY

2, Gope Lane, Kolkata - 700 014

Balance Sheet (Foreign Contribution Section) as at 31st March 2018

LIABILITIES	Sch.No.	Amount (Rs.)	Amount (Rs.)
<b>FUND BALANCES</b>			
(Unrestricted ) General Fund	FC - 12	216,017.24	
(Restricted ) Project Fund	FC - 13	1,048,422.05	1,264,439.29
<b>Current Liabilities</b>	FC - 14		10,000.00
<b>Total</b>			<b>1,274,439.29</b>
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Fixed Assets	FC - 11		480,591.00
<b>CURRENT ASSETS</b>			
<b>Closing Cash &amp; Bank Balance</b>			
Cash	FC-1	8,194.00	
Bank	FC-1	785,654.29	793,848.29
<b>Total</b>			<b>1,274,439.29</b>

Signed in terms of our report of even date

Place : Kolkata

Dated : 7th May, 2018



For DAS DIPAK & CO.  
Chartered Accountants

*Dipak Das*

(DIPAK DAS ( Proprietor)  
Membership No.:054450

PATH Welfare Society

*[Signature]*  
Treasurer

PATH Welfare Society

*[Signature]*  
Secretary

PATH Welfare Society

*[Signature]*  
Joint Secretary

**PATH WELFARE SOCIETY**  
**2, Gope Lane, Kolkata - 700 014**

**Income & Expenditure (Foreign Contribution Section) Account for the year 1st April 2017 to 31st March, 2018**

INCOME	Sch. No.	Amount (Rs.)	Amount (Rs.)
Bank Interest	FC-2	57,510.00	
Donation		50,706.24	
Grants for projects utilized	FC-3	3,854,405.35	3,962,621.59
Deficit of Income over Expenditure transferred to General Fund			40,746.51
<b>TOTAL :</b>			<b>4,003,368.10</b>
EXPENDITURE	Sch. No.	Amount (Rs.)	Amount (Rs.)
<b>Establishment</b>			
Administrative Expenses	FC-10	32,329.00	
Depreciation	FC-11	116,633.75	148,962.75
<b>Project Expenses</b>			
MSK - CDP	FC-4	63.50	
TDH SUISE (01/01/17 TO 31/03/17)	FC-5	2,004,073.85	
DON BOSCO (Review Meeting)		10,000.00	
TDH DU (15-17)	FC-6	270,045.00	
TDH DU YR3	FC-7	35,210.00	
TDH EDU 16	FC-8	850,037.00	
TDH DU REGULAR	FC-9	684,976.00	3,854,405.35
<b>TOTAL :</b>			<b>4,003,368.10</b>

Signed in terms of our report of even date

Place : Kolkata  
Dated : 7th May, 2018



For DAS DIPAK & CO.  
Chartered Accountants

*Dipak Das*

(DIPAK DAS ( Proprietor)  
Membership No.:054450

PATH Welfare Society

*Apurva Das*  
Treasurer

PATH Welfare Society

*Ruchika Das*  
Secretary

PATH Welfare Society

*Poushali Das*  
Joint Secretary

**PATH WELFARE SOCIETY**  
**2, Gope Lane, Kolkata - 700 014**

Receipts & Payments (Foreign Contribution Section) Account for the year 1st April 2017 to 31st  
 March, 2018

RECEIPTS	Sch. No.	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance</b>			
Cash	FC-1	12,040.50	
Bank	FC-1	1,412,202.04	1,424,242.54
Income - Bank Interest	FC-2		57,510.00
Repayment of Advance - DU Camp			27,500.00
Donation			50,706.24
Grants for Projects	FC - 3		3,111,269.86
<b>TOTAL :</b>			<b>4,671,228.64</b>
PAYMENTS	Sch. No.	Amount (Rs.)	Amount (Rs.)
<b>Establishment</b>			
Administrative Expenses	FC-10		32,329.00
<b>Project Expenses</b>			
MSK - CDP	FC-4	63.50	
TDH SUISE (01/01/17 TO 31/03/17)	FC-5	1,994,073.85	
DON BOSCO (Review Meeting)		10,000.00	
TDH DU (15-17)	FC-6	270,045.00	
TDH DU YR3	FC-7	35,210.00	
TDH EDU 16	FC-8	850,037.00	
TDH DU REGULAR	FC-9	684,976.00	3,844,405.35
Payment of Previous Year's Liabilities			646.00
<b>Closing Balance</b>			
Cash	FC-1	8,194.00	
Bank	FC-1	785,654.29	793,848.29
<b>TOTAL :</b>			<b>4,671,228.64</b>

Signed in terms of our report of even date

Place : Kolkata  
 Dated : 7th May, 2018



For DAS DIPAK & CO.  
 Chartered Accountants

*Dipak Das*

(DIPAK DAS ( Proprietor)  
 Membership No.:054450

PATH Welfare Society

*[Signature]*  
 Treasurer

PATH Welfare Society

*[Signature]*  
 Secretary

PATH Welfare Society

*[Signature]*  
 Joint Secretary