

AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANTS

Sudhangsho Kutir, 1st Floor,
Nazrul Sarani, Ashrampara, Siliguri-734001.



HILL SOCIAL WELFARE SOCIETY
(CONSOLIDATED)
KALIMPONG

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2024

AUDITORS' REPORT

[FORM No. 10B]

[See rules 16CC and 17B]

Audit report under sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961.

We have examined the balance sheet of **HILL SOCIAL WELFARE SOCIETY** as at 31st March, 2024 and the Income and Expenditure account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named institution at the address mentioned at Sherpa Building, Kalimpong -734301, West Bengal.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of affairs of the above named as on 31st March, 2024 and
- (ii) in the case of the Income and Expenditure account of the DEFICIT of its accounting year ending on 31st March, 2024

The prescribed particulars are annexed hereto.

FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANTS

PLACE : SILIGURI
DATED : 22-07-2024
UDIN : 24067054BKAHVF9017



Avijit Dutta
(CA. AVIJIT DUTTA)
PARTNER
Membership No. 067054

HILL SOCIAL WELFARE SOCIETY KALIMPONG

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

		(Amount in Rs.)		
	Particulars	Note	F.Y. 2023-24	F.Y. 2022-23
I	Income			
	Donations and Grants	7	29,64,091.00	16,76,028.00
	Fees & Other Collections	8	5,57,600.00	15,03,833.00
		9	48,053.00	1,40,770.00
II	Other Income		35,69,744.00	33,20,631.00
III	Total Income (I+II)			
IV	Expenses:			
(a)	Depreciation and amortization expense	4	12,500.00	13,094.00
(b)	Project Expenses	10	34,98,560.00	18,93,555.59
(c)	Other Expenses	11	7,01,956.48	16,33,341.83
	Total expenses		42,13,016.48	35,39,991.42
V	Excess of Income over Expenditure for the year (III-IV)		-6,43,272.48	-2,19,360.42
VI	Balance transferred to:			
(a)	General Fund		-6,43,272.48	-2,19,360.42
			0.00	0.00
	<i>The accompanying notes are an integral part of the financial statements</i>			

AUDITORS' REPORT

In term of our Report of even date annexed

FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANT

PLACE :: SILIGURI
DATE :: 22-07-2024
UDIN :: 24067054BKAHVF9017



Avijit Dutta
[CA AVIJIT DUTTA]
PARTNER

Meen Lahn
President
Hill Social Welfare Society
Dist. Kalimpong

Shona Chhetri
Secretary
Hill Social Welfare Society
Kalimpong

TREASURER
Treasurer
Hill Social Welfare Society
Dist. Kalimpong

Iming

HILL SOCIAL WELFARE SOCIETY KALIMPONG

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

RECEIPTS & PAYMENTS ACCOUNT FOR			(Amount in Rs.)	
	Particulars	Note	F.Y. 2023-24	F.Y. 2022-23
I	Opening Cash & Bank Balances		4,492.00	1,130.00
	Cash-in-Hand		6,52,089.22	8,82,959.64
	Cash-at-Bank		6,56,581.22	8,84,089.64
	Total Opening Cash & Bank Balances			
II	Receipts	7	29,64,091.00	16,69,278.00
(a)	Donations and Grants	8	5,57,600.00	15,03,833.00
(b)	Fees & Other Collections	9	48,053.00	1,40,770.00
(c)	Other Income		25,620.00	52,008.00
(d)	IT Refund		35,95,364.00	33,65,889.00
	Total Receipts			
III	Payments	4	3,950.00	66,500.00
(a)	Additions to Fixed Assets	10	34,98,560.00	18,93,555.59
(b)	Project Expenses	11	7,01,956.48	16,33,341.83
(c)	Other Expenses		42,04,466.48	35,93,397.42
	Total Payments			
IV	Total (I+II-III)		47,478.74	6,56,581.22
V	Closing Cash & Bank Balances		2,460.00	4,492.00
	Cash-in-Hand		45,018.74	6,52,089.22
	Cash-at-Bank		47,478.74	6,56,581.22
	Total Closing Cash & Bank Balances			
The accompanying notes are an integral part of the financial statements				

AUDITORS' REPORT

In term of our Report of even date annexed

FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANT

PLACE :: SILIGURI
DATE :: 22-07-2024
UDIN :: 24067054BKAHVF9017



Avijit Dutta
[CA AVIJIT DUTTA]
PARTNER

Mean Laban
President
Hill Social Welfare Society
Dist. Kalimpong
SECRETARY
Hill Social Welfare Society
Kalimpong

TREASURER
Treasurer
Hill Social Welfare Society
Dist. Kalimpong

HILL SOCIAL WELFARE SOCIETY

KALIMPONG

NOTES FORMING PART OF BALANCE SHEET

Note - 1 Brief about the Entity

The Hill Social Welfare Society (HSWS), Kalimpong, is a non-governmental, non political, non profiteering and women based organization established in the year 2000. It's an organization with a vision of "A Society where community people especially women, distressed and other vulnerable are empowered towards participating in sustained comprehensive development", and the mission is "to create/facilitate an enabling environment in health, education, social and economic, justice and rights by meaningful environmental/natural existence with continuous process of development and making best advocacy for convergence of vision existing service." Since its establishment in the year 2000, the organization put stress on education by way of eliminating the curse of illiteracy and improving the status of urban/rural people who belong to socio-economically backwardness, educationally disadvantaged groups such as adult, neo-literates, semi-literates, ST/SC/Minority/OBC women, girls, oppressed migrants, slum and pavement dwellers and prospective workers and their family members. Although the organization has organized its activities throughout the District, the major activities are concentrated in the District of Darjeeling and it has several achievements towards the improvement of status of literacy in the District and promotion of livelihood status of the urban/rural community people who belongs to socio-economically backwardness, educationally disadvantaged group like adult neo-literates, SC/ST/women, girls, oppressed migrants, slum and pavement dwellers and prospective workers and their family members. Hence, the organization has built up its capacity to implement its various activities through adoption of various methodologies for the rural/urban upliftment in future.

Note - 2 Significant Accounting Policies

Attached Separately



Note - 3 Capital Account

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred / received during the year	Funds Utilised / Adjusted during the year	As at 31st March 2024 (Closing Balance)
1	General Funds-IC	56,95,566.96	-1,86,209.00	0.00	55,09,357.96
2	General Funds-FC	6,59,300.29	-4,57,063.48	0.00	2,02,236.81
		63,54,867.25	-6,43,272.48	0.00	57,11,594.77

(Amount in Rs.)

5	Cash and Bank Balances	31 March 2024	31 March 2023
		2,460.00	4,492.00
(a)	Cash-in-Hand-IC	3,943.93	1,898.93
(b)	Cash-at-Bank-IC	41,074.81	6,50,190.29
(c)	Cash-at-Bank-FC	47,478.74	6,56,581.22
	Total Cash and Bank Balances		
6	Other Current Assets	31 March 2024	31 March 2023
		0.00	25,620.00
(a)	IT Refund (AY 2022-23)	6,750.00	6,750.00
(b)	IT Refund (AY 2023-24)	6,750.00	32,370.00
	Total Other Current Assets		



HILL SOCIAL WELFARE SOCIETY KALIMPONG

NOTES FORMING PART OF BALANCE SHEET

(Amount in Rs.)

4 Property, Plant and Equipment and Intangible Assets									
Particulars / Assets	Rate	TANGIBLE ASSETS						Net Block	
		Gross Block			Accumulated Depreciation				
		At 1 April 2023	Additions (First Half)	Additions (Second Half)	At 31 March 2024	At 1 April 2023	Depreciation during the yr	At 31 March 2024	At 31 March 2024
Indian Contribution									
Building - 3 Stored	0%	53,04,180.03	0.00	0.00	53,04,180.03	0.00	0.00	0.00	53,04,180.03
Various Land	0%	27,210.00	0.00	0.00	27,210.00	0.00	0.00	0.00	27,210.00
Protection Wall for Security Land	0%	1,96,000.00	0.00	0.00	1,96,000.00	0.00	0.00	0.00	1,96,000.00
Furniture / Equipment	10%	14,475.00	0.00	0.00	14,475.00	1,448.00	1,303.00	2,751.00	11,724.00
CCTV Camera	15%	28,000.00	0.00	0.00	28,000.00	3,525.00	3,671.00	7,196.00	20,804.00
Computer Accessories	15%	0.00	3,950.00	0.00	3,950.00	0.00	593.00	593.00	3,357.00
Digital Camera - Pathshala Project	15%	1,275.00	0.00	0.00	1,275.00	191.00	163.00	354.00	921.00
Machinery	15%	611.00	0.00	0.00	611.00	92.00	78.00	170.00	441.00
Motor Bike	15%	36,583.00	0.00	0.00	36,583.00	5,487.00	4,664.00	10,151.00	26,432.00
Sewing Machine	15%	3,931.00	0.00	0.00	3,931.00	590.00	501.00	1,091.00	2,840.00
TV & VCD	15%	1,223.00	0.00	0.00	1,223.00	183.00	156.00	339.00	884.00
Video & Still Camera	15%	3,319.00	0.00	0.00	3,319.00	498.00	423.00	921.00	2,398.00
Foreign Contribution									
Furniture / Equipment CASA	10%	4,025.00	0.00	0.00	4,025.00	403.00	362.00	765.00	3,260.00
Furniture / Equipment - TDH	10%	5,962.00	0.00	0.00	5,962.00	596.00	537.00	1,133.00	4,829.00
Germany									
Computer & Accessories - TDH	40%	203.00	0.00	0.00	203.00	81.00	49.00	130.00	73.00
Germany									
Total for Current Year		56,26,997.03	3,950.00	0.00	56,30,947.03	13,094.00	12,500.00	25,594.00	56,05,353.03
Total for Previous Year		55,60,497.03	19,000.00	47,500.00	56,26,997.03	0.00	13,094.00	13,094.00	55,60,497.03

Note: Fixed Assets have been carried at WDV in the previous years. Hence, information regarding gross block has not been maintained by the Institute. Thus, WDV of previous year is considered as opening balance for gross block in the current year.



HILL SOCIAL WELFARE SOCIETY
KALIMPONG

NOTES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

(Amount in Rs.)

		31 March 2024	31 March 2023
7 Donations and Grants			
	<u>Indian Contribution</u>		
(a)	Contribution from Goonj	0.00	95,000.00
(b)	Contribution from Hard Soft Information Systems (P) Ltd	1,13,000.00	67,500.00
(c)	Contribution From SAG	1,03,000.00	3,11,995.00
(d)	Grant from Environment Conservation	0.00	5,000.00
(e)	Grant from Ahana the First	0.00	67,500.00
(f)	EDII Fund	41,000.00	0.00
(g)	Contribution from Almighty Co-operative Society	60,000.00	0.00
		3,17,000.00	5,46,995.00
	<u>Foreign Contribution</u>		
(h)	DASRA	10,09,091.00	8,19,000.00
(i)	Global Green Grant Foundation	16,38,000.00	0.00
(j)	Evangelisches Werk fur Diakonie und Entwicklung e.V for Brot fur die welt	0.00	3,10,033.00
		26,47,091.00	11,29,033.00
		29,64,091.00	16,76,028.00
	Total Donations and Grants		
8 Fees & Other Collections		31 March 2024	31 March 2023
	<u>Indian Contribution</u>		
(a)	Donation Collection	2,78,300.00	4,49,900.00
(b)	Executive Membership Fees	51,000.00	84,000.00
(c)	Fund Raising for Child Events Activity	0.00	82,350.00
(d)	General Contribution Received	0.00	60,433.00
(e)	Life Membership Fees	25,200.00	20,000.00
(f)	Receipt from Flower and Ornamental Plant Sale	45,600.00	1,17,000.00
(g)	Saballa Mela Collections	45,000.00	3,23,300.00
(h)	Shristishri Mela Collections	30,000.00	3,55,950.00
(i)	Simple membership Fees	82,500.00	10,900.00
		5,57,600.00	15,03,833.00
	Total Fees & Other Collections		
9 Other Income		31 March 2024	31 March 2023
	<u>Indian Contribution</u>		
(a)	Bank Interest	345.00	1,248.00
(b)	Handloom Training	3,000.00	0.00
(c)	Interest on IT Refund	1,540.00	22,060.00
(d)	Reserved Money Returned	0.00	1,09,800.00
		4,885.00	1,33,108.00
	<u>Foreign Contribution</u>		
(e)	Bank Interest	43,168.00	7,662.00
		43,168.00	7,662.00
		48,053.00	1,40,770.00
	Total Other Income		
10 Project Expenses		31 March 2024	31 March 2023
	<u>Indian Contribution</u>		
(a)	<u>Ahana Grant Expenses</u>		
	- Banner Expenses	0.00	1,500.00
	- Trainees Ta/ Refreshment Expenses	0.00	30,000.00
	- Training Programme Expenses	0.00	61,500.00
	- Wool Expenses	0.00	10,000.00
(b)	<u>Hardsoft Grant Expenses</u>		
	- Field Visit Of Poly Green House Expenses	0.00	6,200.00
	- TA Of Trainees For Floriculture	0.00	5,950.00
	- Travelling Expenses Of Secretary	0.00	36,355.00
	- Website HSWS Expenses	0.00	6,490.00
	- Resource Person Fees	13,000.00	0.00



	- Audit Fees	90,000.00	0.00
	- Survey Fees	10,000.00	0.00
(c)	<u>Noodle Making Training Program Expenses</u>		
	- Field Visit Noodle Making Unit 2 Places	0.00	7,000.00
	- Field Visit Of Noodle Making Programme	0.00	7,000.00
	- Programme/ Travel Expenses For 5 No Of Noodle Units	0.00	48,000.00
	- Remuneration To Resource Person - Noodle Training	0.00	51,500.00
(d)	<u>SAG Program Expenses</u>		
	- Honararium To Field Facilitator	48,000.00	1,44,000.00
	- Honararium To Project Coordinator	50,000.00	1,20,000.00
	- Printing & Stationery	5,000.00	10,000.00
	- Remuneration To Resource Person	0.00	40,000.00
(e)	<u>Self Help Group Expenses</u>		
	- Consultancy Fees For Project Documentation	0.00	10,000.00
	- Programme Expenses Filed	0.00	8,000.00
	- Ta For Site SHG Trainees	0.00	1,80,000.00
	- Training Programme (Floriculture & Beauty Wellness)	0.00	4,19,837.00
	- Travelling Expenses Secretary	0.00	8,000.00
		2,16,000.00	12,11,332.00
	<u>Foreign Contribution</u>		
(f)	<u>DASRA</u>		
	- Adminstration Cost	26,575.00	0.00
	- Computer Purchased	1,00,000.00	0.00
	- Electricity And Other Expenses	15,000.00	0.00
	- Field Visit Expenses	12,025.00	0.00
	- Hall Hiring Charges	6,000.00	0.00
	- Hiring Of Handloom	15,000.00	0.00
	- Laptop Purchased	45,000.00	0.00
	- Printing & Stationery	20,300.00	0.00
	- Projector	37,900.00	0.00
	- Refreshment Expenses	1,07,800.00	1,63,600.00
	- Salary & Honorarium	2,43,000.00	0.00
	- Service Charges	16,000.00	0.00
	- Sewing Machine	51,000.00	0.00
	- Training And Seminar Expenses	1,65,600.00	1,56,620.00
	- Travel Expenses	1,54,175.00	0.00
(g)	<u>GGGF RELIEF</u>		
	- Charity & Relief	1,89,025.00	0.00
	- Grocery	4,24,175.00	0.00
	- Livestock	1,20,000.00	0.00
	- Seeds	90,000.00	0.00
(h)	<u>GGGF LIVELIHOOD</u>		
	- Bee Keeping	1,40,400.00	0.00
	- Mushroom Plantation and Disaster Management	80,000.00	0.00
	- Salary & Honorarium	3,58,334.00	0.00
	- Training And Seminar Expenses	70,000.00	0.00
(i)	<u>GGGF MALBAZAAR</u>		
	- Charity & Relief	25,000.00	0.00
	- Computer Maintenance	2,424.00	0.00
	- Electricity And Other Expenses	18,998.00	0.00
	- Field Visit Expenses	37,600.00	0.00
	- Library Books	82,079.00	0.00
	- Notice Board and White Board	12,000.00	0.00
	- Office Expenses	5,000.00	0.00
	- Printing & Stationery	1,224.00	0.00
	- Projector Purchased	46,400.00	0.00
	- Refreshment Expenses	14,000.00	0.00
	- Salary & Honorarium	4,50,996.00	0.00
	- Sports Equipment	4,000.00	0.00
	- Telephone & Internet	6,300.00	0.00
	- Training And Seminar Expenses	26,000.00	0.00
	- Travel Expenses	63,230.00	0.00



(j) <u>BASIC HEALTHCARE AND SUPPORT (BHC)</u>	0.00	2,350.00
- Capacity building of BHC Team	0.00	1,450.00
- Printing & Stationery		
(k) <u>Evangelisches Werk für Diakonie und Entwicklung e.V for Brot für die welt</u>	0.00	2,04,854.00
- Personnel Cost	0.00	43,800.00
- Community Organization Leadership Building	0.00	25,409.59
- Gender Mainstreaming	0.00	29,400.00
- Institutional Building for Collective Action	0.00	14,740.00
- Policy Analysis and advocacy for Livelihood	0.00	40,000.00
- Administrative Cost		
	32,82,560.00	6,82,223.59
	34,98,560.00	18,93,555.59
Total Project Expenses		
11 Other Expenses		
<u>Indian Contribution</u>		
(1) Audit Fees - Annual	10,000.00	30,000.00
(2) Bank Charges	0.00	109.00
(3) Building Tax	3,625.00	3,000.00
(4) Cleaning Charges	30,000.00	54,000.00
(5) Consultancy Fees & Legal Expenses	9,600.00	0.00
(6) Courier Charges	330.00	870.00
(7) Donation To Guruji Pranami Mission Trust	0.00	1,500.00
(8) Electricity Expenses	1,731.00	7,713.00
(9) Empanelment For Tp - Shg Dept	0.00	5,002.36
(10) Fooding & Lodging	3,296.00	0.00
(11) Funeral Expenses	1,700.00	0.00
(12) Handloom Equipments	15,150.00	95,400.00
(13) Honararium	1,68,000.00	3,24,000.00
(14) Internet Expenses	0.00	4,368.00
(15) Landslide Restoration Expenses At Building Site	0.00	62,500.00
(16) Local Conveyance	7,965.00	0.00
(17) Media Expenses	5,000.00	0.00
(18) Miscellaneous Expenses	28,534.00	800.00
(19) MSME Udhyam Registration	0.00	2,700.00
(20) Mushroom Cultivation Expenses	0.00	29,250.00
(21) Newspaper & Periodicals	0.00	1,650.00
(22) Printing & Stationery	44,793.00	62,723.00
(23) Programme Expenses	1,03,140.00	3,07,445.00
(24) Refreshment Expenses	20,495.00	515.44
(25) Relief Ration	10,700.00	0.00
(26) Remuneration To Resource Person	0.00	22,250.00
(27) Rental Expenses - Centre	6,000.00	14,000.00
(28) Repairing & Maintenance On Exisiting Machines	19,000.00	35,050.00
(29) Resource Person Fees Of Polygreen House	0.00	15,000.00
(30) Sag Meeting And Resource Person Travel	0.00	30,000.00
(31) Society Registration Renewal	0.00	25.00
(32) Subscription	4,000.00	0.00
(33) Technician Setting Up Charges For Handloom Equip	0.00	11,500.00
(34) Training & Seminar Expenses	1,12,040.00	2,92,330.00
(35) Travel Expenses	83,493.00	0.00
(36) Utility Services	4,450.00	2,858.00
(37) Water Consumption Services Aailed	2,100.00	4,500.00
(38) Wool Purchase	0.00	2,08,400.00
	6,95,142.00	16,29,458.80
<u>Foreign Contribution</u>		
(39) Bank Charges	6,814.48	3,883.03
	6,814.48	3,883.03
Total Other Expenses	7,01,956.48	16,33,341.83



HILL SOCIAL WELFARE SOCIETY
KALIMPONG

NOTES FORMING PART OF ACCOUNTS

Note 2: Significant Accounting Policies:

2.01 Basis of Preparation: The financial statements comprising Balance Sheet, Statement of Income and Expenditure, Receipts and Payments Account and Notes thereon are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and The Chartered Accountants Act, 1949 along with amendments from time to time. Indian GAAP here comprises of the accounting standards and other pronouncements issued by the Society of Chartered Accountants of India. The financial statements are prepared on historical cost convention, going concern and on accrual basis unless otherwise stated. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year, unless stated otherwise.

2.02 Use of Estimates: The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the, reported income and expenses of the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from the estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialized.

2.03 Cash and cash equivalents: Cash comprises cash on hand. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.04 Appropriation to Reserves and Allocation to Designated / Earmarked Funds & Restricted Funds: Income from investments of Earmarked Funds is added to Earmarked Funds. The income is allocated based on opening balances of the respective earmarked funds on weighted average basis.

2.05 Property, Plant and Equipment: Property, Plant and Equipment are recognized when it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use are also capitalized.

2.06 Depreciation and Amortization:

A. Depreciable amount for assets is the cost of an asset, or other amount substituted as cost.

2.07 Revenue Recognition: The Revenue is recognized as follows:

- i) Donations, if any, received during the year are recognized in the year of receipt.

2.08 Other Income:

- i) Interest Income is recognized as and when received.



2.09 Impairment of Property, Plant and Equipment and intangible assets: The carrying values of assets at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment recognized, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the statement of income and expenditure.

2.10 Provisions and Contingencies: A provision is recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Society, or is a present obligation that arises from past event but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognized. Contingent assets are neither recognized nor disclosed.

PRESIDENT

Shovan Chandra

SECRETARY

TREASURER



FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANTS

Avijit Dutta
(CA. AVIJIT DUTTA)
PARTNER

Membership No. 067054

CERTIFICATE OF A CHARTERED ACCOUNTANT

After examining the books and accounts of **HILL SOCIAL WELFARE SOCIETY**, Registration No. 146980085 registered under West Bengal Societies Act, 1961 for the year ended **31st March 2024**.

- i. The brought forward foreign contribution at the beginning of the financial year was : Rs. 6,50,190.29
- ii. Foreign contribution of / worth was received by the association during the year 2023-24 : Rs. 26,90,259
(Including Bank interest, F.D. interest etc.)
- iii. The balance of the unutilized foreign contribution with the association at the end of the : Rs. 41,074.81
Year 2023-24.
- iv. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- v. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- vi. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANTS

PLACE : SILIGURI
DATED : 22/07/2024
UDIN : 24067054BKAHVE5031



Avijit Dutta
(CA. AVIJIT DUTTA)
Partner
Membership No. 067054