SABUJ SANGHA

Audited Statement of Accounts
2024-2025

Audit Report
Balance Sheet
Income and Expenditure Account
Receipts and Payments Account

Transforming Lives
Towards Journey
50 years of

DBK ASSOCIATES
Chartered Accountants
3, Bompass Road, 2nd Floor,
Kolkata -700029, West Bengal

DBK ASSOCIATES

Chartered Accountants

Kolkata: 3, Bompass Road, 2nd Floor, Kolkata – 700 029
Guwahati: C/o, Arun Chandra Nath, 33, Pub Sarania,
Hill Side Road, P.O. – Ulubari, P.S. – Chandmari, Guwahati – 781 007
Ranchi: C/o, Ashok Transport Agency (P) Ltd., Bano Manzil Road,
Garikhana Chowk, Ranchi – 834 001

INDEPENDENT AUDITOR'S REPORT

To
The Members of Sabuj Sangha

Opinion

We have audited the financial statement of **Sabuj Sangha**, which comprise the Balance sheet of **Sabuj Sangha (Foreign Contribution and Non-Foreign Contribution)** as of 31st March 2025, the Statement of Income & Expenditure Account, Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements in which we have incorporated the audited financial statement of **Foreign Contribution and Non-Foreign Contribution** are audited by us and are prepared, in all material respects, in accordance with West Bengal Societies Registration Act, 1961.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in West Bengal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

a. The accounts have been prepared following the Accrual Basis Accounting method.
b. The society disclosed it's significant accounting policies and notes on accounts.
c. The Balance Sheet, the Statement of Income & Expenditure and Receipts & Payments dealt with by this Reports are in agreement with the books of account.
    i. in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March,2025
    ii. 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;

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DBK ASSOCIATES

Chartered Accountants

Kolkata: 3, Bompass Road, 2nd Floor, Kolkata – 700 029
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Garikhana Chowk, Ranchi – 834 001

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Signed in terms of our Report of Even Date.

For, DBK Associates
Chartered Accountants
FRN: 322817E





CA Biswajit Karmakar
Partner
Membership No.: 305881

Date: Kolkata
Place: 27-08-2025

UDIN: 25305881BMOLXW7811

Office Contact Details
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SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

Consolidated Balance Sheet (Foreign & Non Foreign Contribution Sections)
as at 31st March 2025

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)
		FC Section	NFC Section	FC + NFC Section	FC + NFC Section
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
I. SOURCES OF FUNDS					
1. NPO Funds					
(a) Unrestricted (General) Funds	FC -1 & NFC-1	84,088	1,14,164	1,98,252	2,53,487
(b) Restricted (Project) Funds	FC -1 & NFC-1	1,833	29,163	30,996	41,653
(c) Corpus Funds	FC -1 & NFC-1	3	123	126	126
(d) Designated Funds		85,924	1,43,450	2,29,374	2,95,266
2. Non Current Liabilities					
Loan	NFC -2		22,242	22,242	
			22,242	22,242	
3. Current Liabilities					77,507
(a) Short Term Advances	NFC -3		22,500	22,500	
(b) Payables	NFC -3		59,180	59,180	
(c) Short term Provisions	NFC -3		6,144	6,144	
(d) Other Current Liabilities	NFC -3		3,501	3,501	
			91,325	91,325	
Total		**85,924**	**2,57,017**	**3,42,941**	**3,72,773**

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)
		FC Section	NFC Section	FC + NFC Section	FC + NFC Section
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
II. APPLICATION OF FUNDS					
1. Non Current Assets					
(a) Property,Plant & Equipment	FC -2 & NFC -4	**81,019**	**1,17,809**	**1,98,828**	**2,20,254**
(b) Non Current Investments	NFC - 5	-	**18,218**	**18,218**	**17,402**
2. Current Assets					
(a) Receivables	NFC -6	-	-	-	79,948
(b) Other Current Assets TDS	NFC -6	-	7,425	7,425	
(c) Short Term Loans and Advances	NFC -6	-	2,232	2,232	2,245
(d) Security Deposit	NFC -6	-	-	-	
(e) Cash and Bank Balances	FC -3 & NFC -7	4,905	1,11,333	1,16,238	53,924
		4,905	**1,20,990**	**1,25,895**	**1,36,117**
Total		**85,924**	**2,57,017**	**3,42,941**	**3,73,773**

Brief about the entity — Note 1
Summary of significant accounting policies — Note 2
The accompanying notes are an integral part of the financial statements

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

DBK ASSOCIATES 322817E CHARTERED ACCOUNTANTS

Place : Kolkata-700029
Dated : 27th August 2025

(Biswajit Karmakar-Partner)
Membership No. 305881

UDIN:25305881BMOLXW7811

SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

Consolidated Income & Expenditure (FC & NFC Sections)Account
for the year 1st April 2024 to 31st March, 2025

FC Section							
PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
I Income							
(a) Donations & Grants	FC -4B & FC -5	8,002	1,87,456	1,95,458	2,782	1,27,585	1,30,367
(b) Fees From Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II. Other Income							
(a) Miscellaneous Income		-	-	-	-	-	-
(b) Bank Interest		419	-	419	891	-	891
III TOTAL INCOME :		**8,421**	**1,87,456**	**1,95,877**	**3,673**	**1,27,585**	**1,31,258**

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
IV. Expenses					3,498	1,31,984	1,35,482
(a) Materials Consumed/Distributed	FC -6B	240	36,379	36,619			
(b) Employee Benefit Expenses	FC -6B	101	3,436	3,537			
(c) Finance Cost	FC -6B	845	408	1,253			-
(d) Other Expenses - overhead	FC -6B	1,718	3,833	5,551			
(e) Religion / Charitable Expenses	FC -6B	-	1,47,887	1,47,887			
(f) Depreciation & Amortization Expenses	FC -2	8,997	-	8,997	10,223	-	10,223
TOTAL EXPENSES:		**11,901**	**1,91,943**	**2,03,844**	**13,721**	**1,31,984**	**1,45,705**
V. Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)				**(7,967)**			**(14,447)**
VI. Exceptional Items				-			-
VII. Excess of Income over Expenditure for the year before extraordinary Items (V-VI)				**(7,967)**			**(14,447)**
VIII. Extraordinary Items				-			-
IX. Excess of Income over Expenditure for the year (VII-VIII)				**(7,967)**			**(14,447)**
Appropriations Transfer to funds				-			-
Transfer from funds				-			-
Balance transferred to General Fund				**(7,967)**			**(14,447)**
VIII. Extraordinary Items				-			-
IX. Excess of Income over Expenditure for the year (VII-VIII)				**(7,967)**			**(14,447)**
Appropriations Transfer to funds				-			
Transfer from funds				-			
Balance transferred to General Fund				**(7,967)**			**(14,447)**

D B K ASSOCIATES * CHARTERED ACCOUNTANTS * 322817E

Cont--2

Consolidated Income & Expenditure (FC & NFC Sections)Account
for the year 1st April 2024 to 31st March, 2025

NFC Section							
PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
I. Income							
(a) Donations & Grants	NFC -8(b) NFC- 9A	32,557	8,10,418	8,42,975	23,839	9,43,218	9,67,057
II. Other Income							
(a) Miscellaneous Income	NFC -9A & 9B	67,850	1,917	69,767	54,222	85,082	1,39,304
(b) Bank Interest	NFC -9A & 9B	1,919	619	2,538	3,908	-	3,908
III TOTAL INCOME :		1,02,326	8,12,954	9,15,280	81,969	10,28,300	11,10,269

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
IV Expenses					56,787	10,34,214	10,91,001
(a) Materials Consumed/Distributed	NFC - 10(b)	5,443	29,917	35,360			
(b) Employee Benefit Expenses	NFC - 10(b)	34,300	1,09,526	1,43,826			
(c) Depreciation & amortization Exp.	NFC - 4	27,065	-	27,065	25,977	-	25,977
(d) Finance Cost	NFC - 10(b)	84	274	358			
(e) Other Expenses - overhead	NFC - 10(b)	41,187	34,625	75,812			-
(f) Religion / Charitable Expenses	NFC - 10(b)	36,700	6,38,795	6,75,495			-
TOTAL EXPENSES:		1,44,779	8,13,137	9,57,916	82,764	10,34,214	11,16,978
V. Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)				(42,636)			(6,709)
VI. Exceptional Items							-
VII. Excess of Income over Expenditure for the year before extraordinary items (V-VI)				(42,636)			(6,709)
VIII. Extraordinary Items							-
IX. Excess of Income over Expenditure for the year (VII-VIII)				(42,636)			(6,709)
Appropriations Transfer to funds				-			-
Transfer from funds				-			-
Balance transferred to General Fund				(42,636)			(6,709)

D B K ASSOCIATES
322817E
CHARTERED ACCOUNTANTS

Cont—3

Consolidated Income & Expenditure (FC & NFC Sections)Account
for the year 1st April 2024 to 31st March, 2025

Consolidated (FC + NFC Section) Section							
PARTICULARS	Sch. No.	Current Year(2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
I Income							
(a) Donations & Grants		40,559	9,97,874	10,38,433	26,621	10,70,803	10,97,424
II. Other Income							
(a) Miscellaneous Income		67,850	1,917	69,767	54,222	85,082	1,39,304
(b) Bank Interest		2,338	619	2,957	4,799	-	4,799
III TOTAL INCOME :		1,10,747	10,00,410	11,11,157	85,642	11,55,885	12,41,527

PARTICULARS	Sch. No.	Current Year(2024-25)			Previous Year (2023-24)		Total
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
IV Expenses					60,285	11,66,198	12,26,483
(a) Materials Consumed/Distributed		5,683	66,296	71,979			
(b) Employee Benefit Expenses		34,401	1,12,962	1,47,363			
(c) Depreciation & amortization Exp.		27,910	408	28,318	36,200		36,200
(d) Finance Cost		1,802	4,107	5,909			
(e) Other Expenses - overhead		41,187	1,82,512	2,23,699			
(f) Religion / Charitable Expenses		45,697	6,38,795	6,84,492			
TOTAL EXPENSES:		1,16,596	8,25,822	11,61,760	96,485	11,66,198	12,62,683
V. Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)				(50,603)			(21,156)
VI. Exceptional Items				-			-
VII. Excess of Income over Expenditure for the year before extraordinary items (V-VI)				(50,603)			(21,156)
VIII. Extraordinary Items				-			-
IX. Excess of Income over Expenditure for the year (VII-VIII)				(50,603)			(21,156)
Appropriations Transfer to funds				-			
Transfer from funds				-			
Balance transferred to General Fund				(50,603)			(21,156)

Brief about the entity — Note 1
Summary of significant accounting policies — Note 2
The accompanying notes are an integral part of the financial statements

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

D B K ASSOCIATES 322817E CHARTERED ACCOUNTANTS

(Biswajit Karmakar-Partner)
Membership No. 305881

UDIN:25305881BMOLXW7811

Place : Kolkata-700029
Dated : 27th August 2025

SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

Consolidated Receipts & Payments (FC & NFC Contribution Sections) Account
for the year 1st April 2024 to 31st March, 2025

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)
RECEIPTS		FC Section	NFC Section	FC + NFC Section	FC + NFC Section
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Cash and Cash Equivalents at the begining of the period					
Cash	FC -3 & NFC-7	-	768	768	268
Bank	FC -3 & NFC-7	6,437	45,719	52,156	53,433
		6,437	**46,487**	**52,924**	**53,701**
Restricted Fund					
Grants For Projects	FC -4(a)& NFC-8(a)	**1,85,990**	**8,66,730**	**10,52,720**	**10,76,603**
Unrestricted Fund					
Donations & Grants For Projects	FC - 5 & NFC 9(a)	**8,002**	**32,529**	**40,531**	**23,544**
Restricted Fund					
Miscellaneous Income	FC -7& NFC-9B	-	**2,536**	**2,536**	-
Unrestricted Fund					
Other Income / Receipts					
(a) Advances	NFC -11	-	14,568	14,568	6,365
(b) Maturity of Investments	NFC -5	-	-	-	-
(c) Miscellaneous Income	NFC -9A	-	57,802	57,802	1,60,811
(e) TDS Refund	NFC -9A	-	3,445	3,445	-
(f) Other Receipts - Bank Interest	FC - 5 & NFC -9A	419	-	419	2,201
		419	**75,815**	**76,234**	**1,69,377**
Total		**2,00,848**	**10,24,097**	**12,24,945**	**13,23,225**

PARTICULARS	Sch. No.	Current Year (2024-25)			Previous Year (2023-24)
PAYMENTS		FC Section	NFC Section	FC + NFC Section	FC + NFC Section
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Unrestricted Fund					**59,172**
(a) Materials Consumed/Distributed	FC - 6A	240	5,297	5,537	
(b) Employee Benefit Expenses	FC - 6A & NFC -10(a)	101	34,217	34,318	
(c) Assets		-	8,638	8,638	
(d) Investments	NFC -5	-	-	-	
(e) Finance Cost	FC - 6A & NFC -10(a)	845	84	929	
(f) Other Expenses - overhead	FC - 6A & NFC -10(a)	1,718	39,346	41,064	
(i) Advances Given	NFC -12		171	171	**2,229**
(j) Religion / Charitable Expenses	FC - 6A & NFC -10(a)	-	30,084	30,084	
		2,904	**1,17,837**	**1,20,741**	
Restricted Fund					**12,08,900**
(a) Materials Consumed/Distributed	FC - 6A & NFC -10(a)	36,379	29,917	66,296	
(b) Employee Benefit Expenses	FC - 6A & NFC -10(a)	3,436	1,08,996	1,12,432	
(c) Assets	FC - 6A & NFC -10(a)	1,096	10,224	11,320	
(d) Finance Cost	FC - 6A & NFC -10(a)	408	274	682	
(e) Other Expenses - overhead	FC - 6A & NFC -10(a)	3,833	34,039	37,872	
(f) Religion / Charitable Expenses	FC - 6A & NFC -10(a)	1,47,887	6,11,477	7,59,364	
		1,93,039	**7,94,927**	**9,87,966**	
Cash and Cash Equivalents at the end of the period					
Cash	FC -3 & NFC-7	-	95	95	768
Bank	FC -3 & NFC-7	4,905	1,11,238	1,16,143	52,156
		4,905	**1,11,333**	**1,16,238**	**52,924**
Total		**2,00,848**	**10,24,097**	**12,24,945**	**13,23,225**

Brief about the entity — Note 1
Summary of significant accounting policies — Note 2
The accompanying notes are an integral part of the financial statements

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E



(Biswajit Karmakar-Partner)
Membership No. 305881

UDIN:25305881BMOLXW7811

Place : Kolkata-700029
Dated : 27th August 2025