

INDEPENDENT AUDITOR'S REPORT

To the Members of World Responsible Citizens Organization

Opinion

We have audited the accompanying financial statements of **World Responsible Citizens Organization (the entity)**, which comprise the Balance Sheet as at 31st March, 2024, and the Income and Expenditure Account and the Receipts and Payments 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 give a true and fair view of the financial position of the entity as at 31st March, 2024, and of its financial performance and its receipts and payments for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipts and payments of the entity in accordance with the accounting principles generally accepted in India. 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 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 as a whole 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understating of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



For G.P. CHOUDHARY & CO.,
CHARTERED ACCOUNTANTS
(Firm's Registration No.: 008151C)



(GOPAL PRASAD CHOUDHARY)
(PROPRIETOR)
(Membership No. : 074327)
UDIN: 24074327BKELPH2124

Place of Signature : Deoghar
Date : 19.07.2024

BALANCE SHEET AS ON 31ST MARCH, 2024

NOTES ON ACCOUNTS & ACCOUNTING POLICIES

A

FRN NO. 008151C

Secretary

Humanity Based
Treasurer
World Responsible
Citizens Organization

WORLD RESPONSIBLE CITIZENS ORGANIZATION
BAIDYNATH SHANKAR NETRALAYA
CASTAIRS TOWN, DEOGHAR - 814112

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED FROM 01.04.2023 TO 31.03.2024

EXPENDITURE	AMOUNT RS.P.	AMOUNT RS.P.	INCOME	AMOUNT RS.P.	AMOUNT RS.P.
To Accounting Exp.		12000.00	By Contribution Received		192400.00
" Audit Fee		12000.00			
" Blanket Charges		83456.00			
" Dress Material for Adopted Student		78620.00	" Excess of Expenditure Over Income		
" Misc Exp.		6936.00	Transferred to General Fund		612.00
TOTAL		193012.00	TOTAL		193012.00

PLACE : DEOGHAR
DATE : 19.07.2024



FOR G.P. CHOUDHARY & CO.
CHARTERED ACCOUNTANTS
FRN NO. 008151C

G.P. Choudhary
(G.P. CHOUDHARY)
PROPRIETOR
M. NO. 074327

World Responsible Citizens Organisation

Mishra
Secretary

Baidynath Basad

Treasurer
World Responsible
Citizens Organization

WORLD RESPONSIBLE CITIZENS ORGANIZATION
BAIDYNATH SHANKAR NETRALAYA
CASTAIRS TOWN, DEOGHAR - 814112

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED FROM 01.04.2023 TO 31.03.2024

RECEIPTS	AMOUNT RS.P.	AMOUNT RS.P.	PAYMENTS	AMOUNT RS.P.	AMOUNT RS.P.
To Cash at bank	94648.81		By Accounting Expenses		12000.00
" Cash in hand	<u>91280.10</u>	185928.91	" Audit Fee		12000.00
" Contribution Received		192400.00	" Blanket Charges		83456.00
			" Dress Material for Adopted Student		78620.00
			" Misc Exp.		6936.00
			" Cash at bank	160542.80	
			" Cash in hand	<u>24774.11</u>	185316.91
TOTAL		<u>378328.91</u>	TOTAL		<u>378328.91</u>

PLACE : DEOGHAR
DATE : 19.07.2024



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FRN NO. 008151C
G.P. Choudhary
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PROPRIETOR
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World Responsible Citizens Organisation
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SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET
AS ON 31ST MARCH, 2024.

SCHEDULE 'A' OF NOTES ON ACCOUNTS

ACCOUNTING POLICIES:

1. Revenue is recognized on mercantile basis.
2. Expenses are recognized on accrual basis.
3. Fixed Assets & Depreciation:
There is no fixed assets during the year under consideration.
4. Cash in hand was not verified by us and has been taken as certified by the management.
5. The society is registered under Societies Registration Act, 1860.

For G.P. CHOUDHARY & CO.
CHARTERED ACCOUNTANTS
FRN NO. 008151C



G.P. Choudhary
(G.P. CHOUDHARY)
PROPRIETOR
M. NO. 074327

PLACE : DEOGHAR
DATED : 19.07.2024

World Responsible Citizens Organisation

Milou
Secretary

Baidynath Prasad
Treasurer
World Responsible
Citizens Organization