

Mookherjee Biswas & Pathak
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

**To the Members of
The Catalyst (A Society registered under the West Bengal Societies Registration Act -
1961)**

1. Report on the Financial Statements

The Society was registered on January 3, 2014 under the West Bengal Societies Registration Act, 1961

We have audited the accompanying Financial Statements of **THE CATALYST**, which comprise of the Balance Sheet as at March 31, 2014, Income & Expenditure Account and Receipts & Payments Account for the period January 3, 2014 to March 31, 2014.

2. Management's Responsibility for the Financial Statements

Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society. 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.

3. 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 on the auditor's judgment, including the assessment of the risks of 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 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 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.



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4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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 Society as at March 31, 2014
- (b) in the case of the Income & Expenditure Account, of the surplus for the period January 03,2014 to March31,2014
- (c) in the case of Receipts & Payments Account, the receipts & payments for the period January 03,2014 to March31,2014.

5a. We have obtained all the information and explanations which to the best of knowledge and belief were necessary for the purpose of our audit;

5b.In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books ;

5c.The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this Report are in agreement with the books of account.

For Mookherjee Biswas & Pathak
Chartered Accountants
Firm Registration No. 301138E
Honorary Auditors



(A Pathak)
Partner
Membership No F 52434

Kolkata
05/05/2014

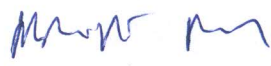
THE CATALYST

(A Society registered under the West Bengal Societies Registration Act, 1961)

BALANCE SHEET AS AT 31ST MARCH 2014

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
FUND ACCOUNT Excess of Income over Expenditure as per Income & Expenditure Account	4,193.00	4,193.00	Cash & Bank Balance : Cash in Hand	- 4,193.00	- 4,193.00
		4,193.00			4,193.00

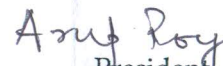
In terms of our report of even date attached
For Mookherjee Biswas & Pathak
Chartered Accountants
Firm Registration No. 301138E
Honorary Auditors


(A Pathak)
Partner
Membership No.F 52434



Kolkata
05/05/2014

For THE CATALYST


President


Secretary



THE CATALYST

(A Society registered under the West Bengal Societies Registration Act, 1961.)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 03/01/2014 TO 31/03/2014

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Children Welfare Expenses		3,239.00	By Donation		38,150.00
To Scholarship		3,000.00	By Membership Subscription Fees		1,800.00
To Teacher's Training Materials		480.00	By Admission Fees		900.00
To Printing & Stationery		2,272.00			
To Registration Fees		2,178.00			
To Expenses on Education Tour		25,488.00			
" Excess of Income over Expenditure transferred to General Fund		4,193.00			
		40,850.00			40,850.00

In terms of our report of even date attached
For Mookherjee Biswas & Pathak
Chartered Accountants
Firm Registration No. 301138E
Honorary Auditors



(A Pathak)
Partner
Membership No.F 52434

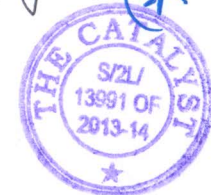
Kolkata
05/05/2014



For THE CATALYST


Anup Roy
President


Amit K. Biswas
Secretary



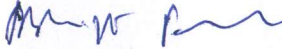
THE CATALYST

(A Society registered under the West Bengal Societies Registration Act, 1961)

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 03/01/2014 TO 31/03/2014

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
To Opening Cash & Bank Balance			By Registration Fees		2,178.00
To Admission Fess from Members		900.00	By Scholarship to Students		3,000.00
To Membership Subscription		1,800.00	By Teachers Training Materials		480.00
To Donation		38,150.00	By Printing & Stationery		2,272.00
		-	By Children Welfare Expenses		3,239.00
			By Education Tour		25,488.00
			Cash - in - hand		4,193.00
		40,850.00			40,850.00


In terms of our report of even date attached
For Mookherjee Biswas & Pathak
Chartered Accountants
Firm Registration No. 301138E
Honorary Auditors



(A Pathak)
Partner
Membership No.F 52434



Kolkata
05/05/2014

For THE CATALYST


Anup Roy
President


(AMIT K. BISWAS)
Secretary

