



S. BIYANI & CO.

CHARTERED ACCOUNTANTS



Address: Marwari Patty, Jorhat -785001 (Assam)
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Email: casbiyani@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To,
The Management,
LIONS CLUB INTERNATIONAL DISTRICT 322D
JORHAT, ASSAM

Opinion

We have audited the *Receipts & Payments Account, Income & Expenditure & Balance Sheet* of LIONS CLUB INTERNATIONAL DISTRICT 322D (the entity) for the *period 01.07.2021 to 30.06.2022* and accompanying notes to the financial statements. The accompanying Financial Statements give a *true and fair view* of the accounts of the entity 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 Statement 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 Statement in Jorhat, Assam, India, 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.

Responsibilities of Management and Those Charged with Governance for the Receipts & Payments Account, Income & Expenditure Account & Balance Sheet

Management is responsible for the preparation and fair presentation of the Receipts & Payments Account in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of Receipts & Payments Account, Income & Expenditure & Balance Sheet that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statement, 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 council 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 Receipts & Payments Account

Our objectives are to obtain reasonable assurance about whether the Receipts & Payments Account 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 Receipts & Payments Account.

For S. BIYANI & CO.

Chartered Accountants
(Firm Reg. No.: 325081E)

PLACE: JORHAT
DATE : 08/07/2022
UDIN : 22061767AMNLAH8646

(CA SANJAY BIYANI)
PROPRIETOR
Mem. No. :061767

LIONS CLUB INTERNATIONAL DISTRICT 322D

JORHAT

BALANCE SHEET AS ON 30 JUNE, 2022

LIABILITIES	Amount	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND			CURRENT ASSETS :	
Opening Fund (Bank of Baroda SB A/c)	45,57,481.97		SUNDRY DEBTORS	
Less : Paid to L.C. International District 322G	22,11,524.00		Churachandpur City (141701)	20,340.00
Add : Net Profit	36,524.80		Imphal Youth (143406)	19,260.00
			Imphal Itaroi Greater (141327)	13,710.00
			Moreh Border Town (131566)	19,164.00
Received from Last Cabinet	23,82,482.77			
Received from Last Cabinet other A/c	4,59,418.00	29,66,900.77		72,474.00
	1,25,000.00		BALANCE WITH BANKS :	
			Bank of Baroda SB A/c	24,86,996.17
			Central Bank, Nagaon, FDR	1,99,502.00
			HDFC Bank A/c no. 50100435379862	2,07,136.60
			Cash in Hand	792.00
				28,93,634.77
TOTAL		29,66,900.77	TOTAL	29,66,900.77

IN TERMS OUR REPORT OF EVEN DATE
For S.BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN - 325081E

PLACE : JORHAT
DATE : 08.07.2022

Lions Clubs International Dist. 322D
Lions Clubs International Dist. 322D
Ramesh Baruah District Governor / Treasurer
District Governor / Treasurer



FOR S BIYANI & CO.
Chartered Accountants
S. BIYANI, FCA
Membership No. 061767
FRN-325081E
Proprietor

LIONS CLUB INTERNATIONAL DISTRICT 322D

CA SANJAY BIYANI
M.NO. - 061767
PROPRIETOR

PRESIDENT SECRETARY TREASURER

**LIONS CLUB INTERNATIONAL DISTRICT 322D
JORHAT**

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.07.2021 TO 30.06.2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Bank Balance :		By District Fund Foundation	92,000.00
Bank of Baroda SB A/c	45,57,481.97	By Elli Fees	12,000.00
To Received from Last Cabinet	4,59,418.00	By MD T shirt	36,500.00
To Received from Last Cabinet Other account	1,25,000.00	By Montreal Registration Fees	1,32,000.00
To District Fund Foundation	92,000.00	By Awards & Recognition	2,27,500.00
To Elli Fees	12,000.00	By Bank Charges	5,236.00
To MD T shirt	36,500.00	By Cabinet Meetings	40,000.00
To Montreal Registration Fees	1,32,000.00	By Chief Minister Relief Fund	1,25,000.00
To Bank Interest	1,12,244.20	By Cycle Rally Exp.	20,000.00
To District Dues	12,10,462.00	By District Convention	2,00,000.00
To District Directory Advertisement	5,03,200.00	By District Directory Expenses	5,03,200.00
To Flood Relief Grant from LCIF	6,98,037.00	By Eastern Lion Exp	3,24,500.00
To MD 322 Sanitary Napkin	12,500.00	By Environment Project	10,000.00
To Misc. Receipt	6,117.00	By Essay Competition	16,638.00
To Eastern Lion	2,00,400.00	By Flood Relief Grant Given To Clubs	6,98,037.00
To Multiple dues	10,34,453.00	By Multiple Dues Paid	10,11,166.00
By MD 322 Peace Essay	16,638.00	By Leo District	50,000.00
By Received from International for Sewing Machin	3,47,841.12	By Lions Club Int 322G	22,11,524.00
To Peace Poster Contest Exp.	21,823.00	By Lions Quest Exp.	44,000.00
		By Peace Poster Contest Exp.	54,823.00
		By Printing & Stationery	43,382.00
		By Purchase Of Sewing Machine	3,50,000.00
		By Sanitary Napkin Exp	12,800.00
		By Seminar & Wokshop	24,640.00
		By Visit Of Dignatories	47,504.00
		By Website Exp	25,000.00
		By Youth Exchange	1,00,000.00
		By Zoom Meeting Exp	48,380.00
		By District Schooling	20,000.00
		By Misc. Exp.	10,140.52
		By Postage & Courier	34,124.00
		By Bad Debts :	
		Imphal River Valley	14,790.00
		Imphal Turel View	22,344.00
		Imphal West	5,310.00
		Jiribam	21,342.00
		Kumbi Greater	17,334.00
		By Club Dues Receivable :	
		Churachandpur City	20,340.00
		Imphal Itaroi Greater	13,710.00
		Imphal Youth	19,260.00
		Moreh Border Town	19,164.00
		By Cash in Hnad	792.00
		By Bank Closing balance	
		Bank of Baroda SB A/c	24,86,996.17
		Central Bank Of India, Nagaon FDR	1,99,502.00
		HDFC Bank A/c no. 50100435379862	2,07,136.60
	95,78,115.29		95,78,115.29

IN TERMS OUR REPORT OF EVEN DATE

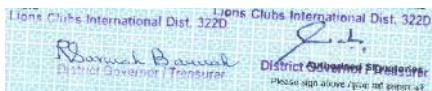
For S. BIYANI & CO.

CHARTERED ACCOUNTANTS

FRN - 325081E

PLACE : JORHAT

DATE : 08.07.2022



LIONS CLUB INTERNATIONAL DISTRICT 322D

PRESIDENT SECRETARY TREASURER



FOR S BIYANI & CO.
Chartered Accountants
S. BIYANI, FCA
Membership No. 061767
FRN-325081E
Proprietor

CA SANJAY BIYANI
M.NO. - 061767
PROPRIETOR

LIONS CLUB INTERNATIONAL DISTRICT 322D

JORHAT

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.07.2021 TO 30.06.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Opening stock	-	By Bank Interest	1,12,244.20
To Awards & Recognition	2,27,500.00	By Multiple Dues	10,34,453.00
To Bad Debts	81,120.00	By Peace Poster	21,823.00
To Bank Charges	5,236.00	By District Dues	12,10,462.00
To Cabinet Meetings	40,000.00	By Eastern Lion Fees	2,00,400.00
To Chief Minister Relief Fund	1,25,000.00	By Flood Relief Grant From LCIF	6,98,037.00
To Cycle Rally Exp.	20,000.00	By MD322 Sanitary Nepkin	12,500.00
To District Convention	2,00,000.00	By Misc. Receipt	6,117.00
To District Schooling	20,000.00	By Received from International for Sewing Machine	3,47,841.12
To Eastern Lion Exp	3,24,500.00	By MD 322 Peace Essay	16,638.00
To Environment Project	10,000.00		
To Essay Competition	16,638.00		
To Flood Relief Grant Given To Clubs	6,98,037.00		
To Leo District	50,000.00		
To Lions Quest Exp.	44,000.00		
To Miscellaneous Exp	10,140.52		
To Multiple Dues Paid	10,11,166.00		
To Peace Poster Contest Exp.	54,823.00		
To Postage & Caurrier	34,124.00		
To Printing & Stationery	43,382.00		
To Purchase Of Sewing Machine	3,50,000.00		
To Sanitary Nepkin Exp	12,800.00		
To Seminar & Wokshop	24,640.00		
To Visit Of Dignatories	47,504.00		
To Website Exp	25,000.00		
To Youth Exchange	1,00,000.00		
To Zoom Meeting Exp	48,380.00		
To Net Profit	36,524.80		
TOTAL	36,60,515.32	TOTAL	36,60,515.32

IN TERMS OUR REPORT OF EVEN DATE

For S.BIYANI & CO.

CHARTERED ACCOUNTANTS

FRN - 325081E

PLACE : JORHAT

DATE : 08.07.2022

Lions Clubs International Dist. 322D
Lions Clubs International Dist. 322D
Banish Banish
District Governor / Treasurer
District Governor / Treasurer
Please sign above / कृपया यहाँ हस्ताक्षर करें



FOR S BIYANI & CO.
Chartered Accountants
S. Biyani
S. BIYANI, FCA
Membership No. 061767
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CA SANJAY BIYANI

M.NO. - 061767

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LIONS CLUB INTERNATIONAL DISTRICT 322D

PRESIDENT SECRETARY TREASURER

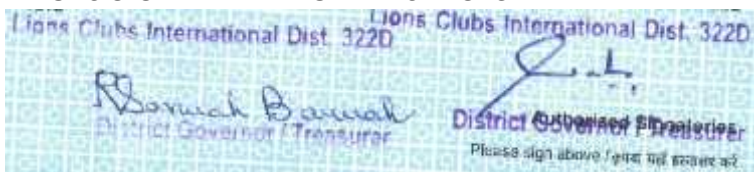
LIONS CLUB INTERNATIONAL DISTRICT 322D

JORHAT, ASSAM

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FOR THE YEAR PERIOD FROM 01.07.2021 TO 30.06.2022

- 1. FIXED ASSETS:** -To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and Incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.
- 2. METHOD OF ACCOUNTING:** - To recognised revenue and to charge against revenue all costs and expenses on cash system of accounting.
- 3. CONTINGENT LIABILITIES:** -Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.
- 4. DEPRECIATION:**-Not to calculate and charge depreciation on fixed assets.
- 5. INVESTMENTS:** - To value investment at cost. Cost includes all direct expenses related to acquisition including cost of acquisition.
- 6. GENERAL:** -To maintain and record transactions and prepare and finalize annual accounts on historical cost basis.
- 7. FINANCIAL YEAR:** -To maintain books of accounts, record transactions and prepare and finalize annual accounts every year beginning from 1st of July and ending on 30th June.

**FOR AND ON BEHALF OF
LIONS CLUB INTERNATIONAL DISTRICT 322D**



Date : 08/07/2022

Place : Jorhat



FOR S BIYANI & CO.
Chartered Accountants
S. Biyani
S. BIYANI, FCA
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