

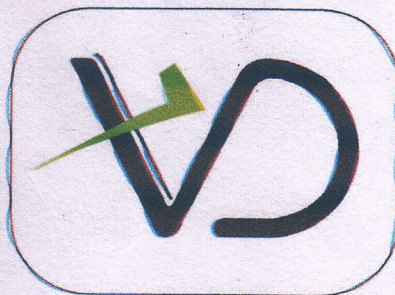
AUDIT REPORT

OF

BHOOMIKA INTERNATIONAL
DEVELOPMENT TRUST

PLOT NO-279, DISTRICT CENTRE,
C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016.

FINANCIAL YEAR 2021 – 2022.



PRATAP & CO.
CHARTERED ACCOUNTANTS

PLOT NO-815, MAHAVEER NAGAR, JHARPADA,
BHUBANESWAR -751006, ODISHA
PHONE 9040449081
E-mail : chittaicwa@gmail.com



PRAIAP & CO.
Chartered Accountants

Plot NO-813, MAHAVEER NAGAR,
JHARPADA, BHUBANESWAR
PIN-751006, MOB: 9040449081
e-mail: chittacwa@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, C.S.PUR,
BHUBANESWAR,
DIST-KHURDA-751016, ODISHA

We have audited the accompanying financial statements of **BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST, PLOT NO-279, DISTRICT CENTRE, C.S.PUR, BHUBANESWAR, DIST-KHURDA-751016, ODISHA** ("the Trust"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income Expenditure and Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2022, and of its financial performance 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 Society 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 state of affairs and results of operations of the Society in accordance with the accounting principle 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 Society'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 Society or cease operations, or has no realistic alternative but to do so

Those charged with governance are responsible for overseeing the Trust'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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure 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 assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

FOR PRAIAP & CO.
Chartered Accountants
FRN-322828E

[Signature]

CA. VINET PATNAIK
Partner
Mem No: 305099



Place: Bhubaneswar
Date: 20th July 2022

BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES		ASSETS	
AMOUNT(Rs)		AMOUNT(Rs)	
CAPITAL FUND:		FIXED ASSETS	
Opening Balance	2,44,595.00		
Less: Excess of			
Expenditure Over the			
Income	28,889.00		
	<u>2,15,706.00</u>		
			(As per Annexure-A)
			2,11,094.00
Current Liabilities (Loans)		Current Assets	
Audit Fee Payable		Loans & Advance	
		Cash in Hand	3,470.00
		Cash at Bank (IDBI)	1,000.00
		Cash at Bank (Union Bank)	1,642.00
			<u>2,17,206.00</u>
			<u>2,17,206.00</u>

Vide our report of even date.

Place : Bhubaneswar
Date : 20/07/2022

FOR PRATAP AND CO.
CHARTERED ACCOUNTANTS

[Signature]

CA. VINEET ATNAIK
PARTNER

MEMBERSHIP NO-305099

0010-22805099 42419458688

CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR

[Signature]



BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016

INCOME & EXPENDITURES A/C FOR THE YEAR ENDED 31ST MARCH 2022

DR	RE	EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
		To Revenue Expenses		By Membership Fees	42,000.00
		.. Salary & Honorarium		By Members Contribution	1,03,540.00
		.. Office Rent		By Public Donation	2,64,740.00
		.. Newspaper & Periodicals		By Income from Nursery	17,476.00
		.. Printing & Stationery		By Income from IG activities	1,07,450.00
		.. Postage & Telephone		By Bank Interest	48.00
		.. Travelling & Conveyance		By Misc. Receipts	6,340.00
		.. Repair & Maintenance			
		.. Electricity & Electricals			
		.. Meeting Exp.			
		.. Audit Fee			
		.. Misc. Expenses			
		To Programme Expenses			
		.. Child & Woman labour awarness camp	8,874.00		
		.. HIV/AIDS Awareness Programme	6,958.00		
		.. Geriatric Care	22,475.00		
		.. Observation of National & International Days	6,540.00		
		.. Environment Awareness Programme	7,470.00		
		.. Plantation Programme	28,574.00		
		.. Awareness on Drug Abuse	18,740.00		
		.. Charity program for Orphan Children	18,540.00		
		.. Programme for Disabled	16,580.00		
		.. Legal awareness prog.for Women	16,580.00		
		.. Science Exhibition for HS students	17,400.00		
		.. SHG promotion	12,200.00		
		To Depreciation	42,629.00		
		To Excess of income Over the Expenditure	5,70,483.00	By Excess of Expenditure Over the income	28,889.00
					5,70,483.00

Vide our report of even date.

CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR



FOR PRATAP AND CO.
CHARTERED ACCOUNTANTS
CA. VINEET ATNAIK
PARTNER
MEMBERSHIP NO-305099

Place : Bhubaneswar
 Date : 20/07/2022

0010-22805099/AN/H/19/158628

BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST

PLOT NO-279, DISTRICT CENTRE, C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

CR.

DR	RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)
	To OPENING BALANCE		By Administrative Expenses	
	.. Cash in Hand	1,580.00	.. Salary & Honorarium	2,40,000.00
	.. Cash at Bank (IDBI)	1,000.00	.. Office Rent	72,000.00
	.. Cash at Bank (Union Bank)	1,594.00	.. Newspaper & Periodicals	2,546.00
	To Membership Fees	42,000.00	.. Printing & Stationery	5,423.00
	To Members Contribution	1,03,540.00	.. Postage & Telephone	1,328.00
	To Public Donation	2,64,740.00	.. Travelling & Conveyance	5,874.00
	To Income from Nursery	17,476.00	.. Repair & Maintenance	4,586.00
	To Income from IG activities	1,07,450.00	.. Electricity & Electricals	4,752.00
	To Bank Interest	48.00	.. Meeting Exp.	4,658.00
	To Misc. Receipts	6,340.00	.. Audit Fee	1,500.00
			.. Misc. Expenses	4,256.00
	TOTAL	5,45,768.00	TOTAL	5,45,768.00
			By Cash & Bank Balance	11,802.00
			.. Furniture & Fixture	
			By Capital Expenses	
			.. SHG promotion	12,200.00
			.. Science Exhibition for HS students	17,400.00
			.. Legal awareness prog.for Women	16,580.00
			.. Programme for Disabled	16,580.00
			.. Charity program for Orphan Children	18,540.00
			.. Awareness on Drug Abuse	18,740.00
			.. Plantation Programme	28,574.00
			.. Environment Awareness Programme	7,470.00
			.. Observation of National & International Days	6,540.00
			.. Geriatric Care	22,475.00
			.. HIV/AIDS Awareness Programme	6,958.00
			.. Child & Woman labour awarness camp	8,874.00
			By Programme Expenses	
			.. Child & Woman labour awarness camp	8,874.00
			.. HIV/AIDS Awareness Programme	6,958.00
			.. Geriatric Care	22,475.00
			.. Observation of National & International Days	6,540.00
			.. Environment Awareness Programme	7,470.00
			.. Plantation Programme	28,574.00
			.. Awareness on Drug Abuse	18,740.00
			.. Charity program for Orphan Children	18,540.00
			.. Programme for Disabled	16,580.00
			.. Legal awareness prog.for Women	16,580.00
			.. Science Exhibition for HS students	17,400.00
			.. SHG promotion	12,200.00
			By Capital Expenses	
			.. Furniture & Fixture	
			By Cash & Bank Balance	11,802.00
			.. Cash in Hand	3,470.00
			.. Cash at Bank (IDBI)	1,000.00
			.. Cash at Bank (Union Bank)	1,642.00
			TOTAL	5,45,768.00

Vide our report of even date.

Place : Bhubaneswar
Date : 20/07/2022

0110-2280589945410458638

FOR PRATAP AND CO.
CHARTERED ACCOUNTANTS
CA. VINEET JAINAIK
PARTNER
MEMBERSHIP NO-305099



CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR



CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR

[Signature]

Place : Bhubaneswar
Date : 20/07/2022

Sl.No	Particulars	Rate	Opening on 1.4.21	Addition	Total W.V.D as on 31.3.22	sale/ Transfer	Depreciation	Total W.V.D
1	Furniture & Fixtures	10%	85,106.00	11,802.00	96,908.00	-	9,691.00	87,217.00
2	Office Equipments	15%	26,721.00	-	26,721.00	-	4,008.00	22,713.00
3	Computer with Printer	40%	51,960.00	-	51,960.00	-	20,784.00	31,176.00
4	Dunry/Carpet	15%	8,291.00	-	8,291.00	-	1,244.00	7,047.00
5	Bi-Cycle	15%	8,115.00	-	8,115.00	-	1,217.00	6,898.00
6	Library Books	0%	23,830.00	-	23,830.00	-	-	23,830.00
7	2-Wheeler	15%	37,898.00	-	37,898.00	-	5,685.00	32,213.00
			2,41,921.00	11,802.00	2,53,723.00	-	42,629.00	2,11,094.00

(ANNEXURE - A)

BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016
FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2022