

STATUTORY AUDIT REPORT

OF

**BHOOMIKA INTERNATIONAL
DEVELOPMENT TRUIST**

**PLOT NO-279, DISTRICT CENTRE,
CHANDRA SEKHARPUR, BHUBANESWAR
DIST-KHURDA, PIN-751016**

FINANCIAL YEAR 2020 – 2021.



AMITAV MISHRA & CO.
CHARTERED ACCOUNTANTS

**PLOT NO-238, 1ST FLOOR, NEAR DURGA MANDAP,
RASULGARH, BHUBANESWAR –751010, ODISHA
PHONE –(0674) 2580901,9437422747 (M)
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INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, CHANDRA SEKHARPUR,
BHUBANESWAR, DIST-KHURDA, PIN-751016, ODISHA

We have audited the accompanying financial statements of BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST, PLOT NO-279, DISTRICT CENTRE, CHANDRA SEKHARPUR, BHUBANESWAR, DIST-KHURDA, PIN-751016, ODISHA ("The Trust"), which comprise the Balance Sheet as at March 31, 2021, 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, 2021, 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 Trust 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 Trust 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 Societies 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 Trust 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 Trust'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 AMITAV MISHRA & CO.

Chartered Accountants
FRN-324222E



CA. AMITAV MISHRA
Partner

Mem No: 209345

UDIN: - 21209345AAABON1815

Place: Bhubaneswar

Date: 17th December 2021



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(Set up by an Act of Parliament)

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


BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL FUND:</u>		<u>FIXED ASSETS</u>	
Opening Balance	2,98,341.00		
Less: Excess of Expenditure Over the Income	53,746.00		
	2,44,595.00	(As per Annexure-A)	2,41,921.00
<u>Current liabilities (Loans)</u>		<u>Current Assets</u>	
Audit Fee Payable	1,500.00	<u>Loans & Advance</u>	
		Cash in Hand	1,580.00
		Cash at Bank (IDBI)	1,000.00
		Cash at Bank (Union Bank)	1,594.00
	<u>2,46,095.00</u>		<u>2,46,095.00</u>

Vide our report of even date.

Place : Bhubaneswar
Date : 17.12.2021




CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR

AMITAV MISHRA & CO.
Chartered Accountants
(AMITAV MISHRA, FCA)
Partner
M. No. - 209345

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 2021

DR				CR.
RECE	EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
	To Revenue Expenses		By Membership Fees	42,000.00
..	Salary & Honorarium	1,20,000.00	By Members Contribution	1,02,840.00
..	Office Rent	72,000.00	By Public Donation	1,42,560.00
..	Newspaper & Periodicals	2,546.00	By Incom from Nursery	16,410.00
..	Printing & Stationery	4,682.00	By Income from IG activities	1,06,524.00
..	Postage & Telephone	1,876.00	By Bank Interest	49.00
..	Travelling & Conveyance	10,470.00	By Misc. Receipts	6,250.00
..	Repair & Maintenance	4,580.00		
..	Electricity & Electricals	3,540.00		
..	Meeting Exp.	4,560.00		
..	Audit Fee	1,500.00		
..	Misc.Expenses	3,876.00		
	To Programme Expenses			
..	Child & Woman labour awarness camp	8,872.00		
..	HIV/AIDS Awareness Programme	6,843.00		
..	Geriatric Care	23,540.00		
..	Observation of National & International Days	7,460.00		
..	Environment Awarness Programme	7,895.00		
..	Plantation Programme	16,586.00		
..	Awarness on Drug Abuse	19,876.00		
..	Charity program for Orphan Children	20,892.00		
..	Programme for Disabled	22,540.00		
..	Legal awareness prog.for Women	20,950.00		
..	Science Exhibition for HS students	16,500.00		
..	SHG promotion	10,400.00		
	To Depreciation	58,395.00		
	To Excess of income Over the Expenditure	-	By Excess of Expenditure Over the income	53,746.00
		4,70,379.00		4,70,379.00

Vide our report of even date.

Place : Bhubaneswar

Date : 17.12.2021



CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR



AMITAV MISHRA & CO.
Chartered Accountants

(AMITAV MISHRA FCA)
Partner
M. No. - 209345

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 2021

DR				CR.	
	RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)	
To	<u>OPENING BALANCE</u>		By	<u>Administrative Expenses</u>	
..	Cash in Hand	3,460.00	..	Salary & Honorarium	1,23,000.00
..	Cash at Bank (IDBI)	1,000.00	..	Office Rent	72,000.00
..	Cash at Bank (Union Bank)	1,545.00	..	Newspaper & Periodicals	2,546.00
			..	Printing & Stationery	4,682.00
To	Membership Fees	42,000.00	..	Postage & Telephone	1,876.00
To	Members Contribution	1,02,840.00	..	Travelling & Conveyance	10,470.00
To	Public Donation	1,42,560.00	..	Repair & Maintenance	4,580.00
To	Income from Nursery	16,410.00	..	Electricity & Electricals	3,540.00
To	Income from IG activities	1,06,524.00	..	Meeting Exp.	4,560.00
To	Bank Interest	49.00	..	Audit Fee	1,500.00
To	Misc. Receipts	6,250.00	..	Misc.Expenses	3,876.00
			By	<u>Programme Expenses</u>	
			..	Child & Woman labour awarness camp	8,872.00
			..	HIV/AIDS Awareness Programme	6,843.00
			..	Geriatric Care	23,540.00
			..	Observation of National & International Days	7,460.00
			..	Environment Awarness Programme	7,895.00
			..	Plantation Programme	16,586.00
			..	Awarness on Drug Abuse	19,876.00
			..	Charity program for Orphan Children	20,892.00
			..	Programme for Disabled	22,540.00
			..	Legal awareness prog.for Women	20,950.00
			..	Science Exhibition for HS students	16,500.00
			..	SHG promotion	10,400.00
			By	<u>Capital Expenses</u>	
			..	Office Equipments	3,480.00
			By	<u>Cash & Bank Balance</u>	
			..	Cash in Hand	1,580.00
			..	Cash at Bank (IDBI)	1,000.00
			..	Cash at Bank (Union Bank)	1,594.00
	TOTAL	4,22,638.00	TOTAL	4,22,638.00	

Vide our report of even date.

Place : Bhubaneswar

Date : 17.12.2021



AMITAV MISHRA & CO.
Chartered Accountants

(AMITAV MISHRA FCA)
Partner
M. No.- 209345


CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR

BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
PLOT NO-279, DISTRICT CENTRE, C.S.PUR,BHUBANESWAR,DIST-KHURDA-751016
FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2021

(ANNEXURE - A)

Sl.No	Particulars	Rate	Opening on 1.4.20	Addition	Total W.V.D as on 31.3.21	sale/ Transfer	Depreciation	Total W.V.D on 31.3.21
1	Furniture & Fixtures	10%	94,562.00	-	94,562.00	-	9,456.00	85,106.00
2	Office Equipments	15%	27,957.00	3,480.00	31,437.00	-	4,716.00	26,721.00
3	Computer with Printer	40%	86,600.00	-	86,600.00	-	34,640.00	51,960.00
4	Durry/Carpet	15%	9,754.00	-	9,754.00	-	1,463.00	8,291.00
5	Bi-Cycle	15%	9,547.00	-	9,547.00	-	1,432.00	8,115.00
6	Library Books	0%	23,830.00	-	23,830.00	-	-	23,830.00
7	2-Wheeler	15%	44,586.00	-	44,586.00	-	6,688.00	37,898.00
			2,96,836.00	3,480.00	3,00,316.00	-	58,395.00	2,41,921.00

Place : Bhubaneswar
Date : 17.12.2021



CHAIRMAN
BHOOMIKA INTERNATIONAL DEVELOPMENT TRUST
BHUBANESWAR

