



P B S D & ASSOCIATES
Chartered Accountants

Sarbodaya Nagar, Sawmill Lane,
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AUDITOR'S REPORT

To
The Members,
SWEET HEART,

We have audited the attached Balance sheet of SWEET HEART, AT/PO- BALIPATNA, DIST- KHORDHA, ODISHA-752102 at 31st March, 2023 and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date annexed there to:

We report that,

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit,
2. In our opinion, the organisation has kept proper books of accounts as required by Law so far as appears from our examination of the books
3. The Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of Accounts.
4. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, Income & Expenditure Account and Receipt and Payment Account gives a true and fair view:
 - a. In case of Balance sheet, of the state of affairs of the organisation as at 31st March, 2023 and
 - b. In case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date
 - c. In case of Receipt and Payment Account, of the receipt and Payment for the year ended on that date.

Date: 03/05/2023
Place: Bhubaneswar



FOR P B S D & ASSOCIATES
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
03/05/23
CA. Chitta Ranjan Das, FCA.
Partner, M. No.-069913
UDIN: 23069913BGTWU6222

Other Offices at Bhubaneswar (HO), Cuttack, Jajpur, Bargarh, Paradip, Bhagalpur (Bihar), Haldia, Kolkata (West Bengal) & New Delhi.

SWEET HEART
AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

BALANCE SHEET AS ON 31ST MARCH, 2023

LIABILITIES	Amount(₹)	Amount(₹)	ASSETS	Amount(₹)
General Fund			Fixed Assets	
Opening Balance	20,008.77		(As per Schedule-3)	11,674.38
Add: Excess of Income over Expenditure	52,635.63			
	72,644.40			
Corpus Donation - CROWD Kutir Project	3,00,000.00	3,72,644.40	Current Assets	
			Cash in Hand (as certified by the mgt.)	6,349.91
Current Liabilities & Provisions			Cash at Bank	
Audit Fees Payable		8,000.00	SBI-General	58,001.11
			SBI-FCRA	4,619.00
			Loans and Advances	
			Cooperation Fund - CROWD Kutir project	3,00,000.00
		3,80,644.40		3,80,644.40

N.B.- This balance sheet is prepared on the basis of information and explanation given to us.

Date: 03-05-2023

Place: Bhubaneswar



For PBSD & Associates
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
03/05/23

CA. Chitta Ranjan Das, FCA.
Partner (M. No.-069913)

UDIN: 23069913BGTWU6222

SWEET HEART
AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	EXPENDITURE	Amount(₹)		INCOME	Amount(₹)
To	Administrative Expenses: (As per Schedule -1)	2,21,359.00	By	Membership fees and subscription	4,64,100.00
"	Programme Expenses: (As per Schedule -2)	2,84,400.00	"	Grant- in- Aid Received NYK, Govt. of India NYK, Govt. of India Sports equipment Cultural Dept, Govt. of Odisha Cultural Prog. CSR Fund	3,000.00 4,000.00 10,000.00
"	Audit Fees	8,000.00	"	Sonata ITC	1,00,000.00
"	Depreciation	15,063.37	"	Bank Interest SBI-General SBI-FCRA	242.00 116.00
"	Excess of Income over Expenditure	52,635.63			
		5,81,458.00			5,81,458.00

N.B.- This I & E Acct is prepared on the basis of information and explanation given to us.

Date: 03.05.2023

Place: Bhubaneswar



For PBSD & Associates
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
07/05/23

CA. Chitta Ranjan Das, FCA.
Partner (M. No.-069913)

UDIN: 23069913BGTWU6222

SWEET HEART
AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	RECEIPTS	Amount(₹)		PAYMENTS	Amount(₹)
To	Opening Balance:		By	Administrative Expenses:	
	Cash in Hand	4,150.00		(As per Schedule -1)	2,34,859.00
	<u>Cash at Bank</u>				
	SBI-General	2,318.11	"	Programme Expenses:	
	SBI-FCRA	4,303.00		(As per Schedule -2)	2,84,400.00
"	Membership fees and subscription	4,64,100.00	"	Capital Expenditures:	
"	Donation	3,00,000.00		Cooperation Fund - CROWD	
"	Grant- in- Aid Received			Kutir project	3,00,000.00
	<u>NYK, Govt. of India</u>			Sports Equipments	4,000.00
	Youth prog.	3,000.00			
	Sports equipment	4,000.00			
	<u>Cultural Dept, Govt. of Odisha</u>				
	Cultural Prog.	10,000.00			
	<u>CSR Fund</u>				
	Sonata ITC	1,00,000.00	"	Closing Balance:	
"	Bank Interest			Cash in Hand (as certified by the	
	SBI-General	242.00		mgt.)	6,350.00
	SBI-FCRA	116.00		<u>Cash at Bank</u>	
				SBI-General	58,001.11
				SBI-FCRA	4,619.00
		8,92,229.11			8,92,229.11

N.B.- This R & P Acct is prepared on the basis of information and explanation given to us.

Date: 03-05-2023
Place: Bhubaneswar



For PBSD & Associates
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
03/05/23

CA. Chitta Ranjan Das, FCA.
Partner (M. No.-069913)

UDIN: 23069913BGTWIU6222

SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

SCHEDULES FORMING PART OF ACCOUNTS FOR FY 2022-23**SCHEDULE-"1" ADMINSTRATIVE EXPENSES**

Sl. No.	Particulars	Amount(₹)
1	Staff Honorarium	1,44,000.00
2	Training centre and Office Rent	36,000.00
3	Office Stationeries	6,100.00
4	Printing Expenses	9,400.00
5	News Paper & Periodicals	5,200.00
6	postage & Mobile Exp	8,100.00
7	Traveling and conveyance	10,500.00
8	Bank Charges & others	2,059.00
9	Audit Fees	2,000.00
10	Professional work Fees	11,500.00
TOTAL		2,34,859.00

SCHEDULE-"2" PROGRAMME EXPENSES

Sl. No.	Particulars	Amount(₹)
1	Youth Development Prog.	14,700.00
2	SHG Development Prog.	12,300.00
3	Environment & Plantation Prog.	11,700.00
4	Swatcha Bharat Prog.	13,500.00
5	Drug Abuse Prog.	12,350.00
6	Cultural Prog.	10,000.00
7	CSR Fund - Flood Relief Prog.	1,00,000.00
8	Observation of National Youth week day Prog.	3,000.00
9	National Water Mission Prog.	12,800.00
10	Free health check up camp	10,050.00
11	Blood donation Camp	11,200.00
12	Ghar Ghar ki Tiranga prog.	10,200.00
13	Vocational Tailoring Training	11,400.00
14	Beti Bachao Beti Padhao prog.	13,700.00
15	New Youth club & Mahila survey	12,500.00
16	Membership Fees - CROWD Kutir Project	25,000.00
TOTAL		2,84,400.00



SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

SCHEDULE- "3"**FIXED ASSETS AS ON 31ST MARCH, 2023**

SL. NO.	PARTICULARS	WDV AS ON 01/04/2022	ADDITION	DELETION	TOTAL	DEP. RATE	DEPRICIATION	WDV AS ON 31/03/2023
1	Furniture & Fixtures	4,565.14	-	-	4,565.14	100%	4,565.14	-
2	Sewing Machine	582.86	-	-	582.86	100%	582.86	-
3	Two wheeler	2,214.35	-	-	2,214.35	100%	2,214.35	-
4	Bicycle	265.70	-	-	265.70	100%	265.70	-
5	Computer	2,033.25	-	-	2,033.25	100%	2,033.25	-
6	Ceiling Fan	104.92	-	-	104.92	100%	104.92	-
7	Sports Equipments	-	4,000.00	-	4,000.00	100%	4,000.00	-
8	Library Books	6,308.18	-	-	6,308.18	10%	630.82	5,677.36
9	Steel Rack	6,663.35	-	-	6,663.35	10%	666.34	5,997.02
	TOTAL	22,737.75	4,000.00	-	26,737.75	-	15,063.37	11,674.38

Date: 03-05-2023

Place: Bhubaneswar



Sweet Heart