



P B S D & ASSOCIATES

Chartered Accountants

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AUDITOR'S REPORT

To, The Members, SWEET HEART, PAN- AAJS3131Q, AT/Po- BALIPATNA, Dist- KHORDHA, ODISHA-752102

We have audited the annexed Balance Sheet (Revised) of SWEET HEART as at 31st March 2024 along with attached Income & Expenditure Account (Revised) and Receipt & Payment Account (Revised) for the year ended on that date. These financial statements are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management as well as finding the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

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

The said Balance Sheets (Revised) along with attached Income & Expenditure (Revised) Account and Receipt and Payment (Revised) Account are in agreement with the books of accounts maintained and verified by us.

The statement of particulars is required to be submitted in Form 10BB.

In our opinion and to the best of our information and according to explanations given to us, the said accounts, read with the notes there on, if any, give a true and fair view: -

- i. In the case of Balance Sheet (Revised) of the state of the affairs as at the 31st March 2024 and
- ii. In the case of Income & Expenditure (Revised) Account of the excess of Expenditure over Income for the year ended on that date.
- iii. In the case of Receipt & Payment (Revised) Account of the total receipts and payments for the year ended on that date.

Date: 22/05/2024

Place: Bhubaneswar



for PBSD & Associates,
Chartered Accountants

FRN: 322152E

Chitta Ranjan Das
22/05/24
CA. Chitta Ranjan Das, FCA
Partner, M No.: -069913

UDIN: 23069913BKCWUU6532

SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA
SOCIETY REGN NO. 549-221/2001/23009/17/2009
PAN- AAJS3131Q

BALANCE SHEET AS ON 31ST MARCH, 2024 (Revised)

LIABILITIES	Amount(₹)	Amount(₹)	ASSETS	Amount(₹)
General Fund			Fixed Assets	
Opening Balance	372,644.40		(As per Schedule-3)	28,506.94
Less: Excess of Expenditure over Income	41,197.35	331,447.05		
			Current Assets	
Current Liabilities & Provisions			Cash in Hand (as certified by the mgt.)	2,400.00
Audit Fees Payable	8,000.00		Cash at Bank	
Add:Fy 23-24	5,000.00		SBI-General	3,694.11
	13,000.00		SBI-FCRA	4,846.00
Less:Fy22-23 Payable	5,000.00	8,000.00	Loans and Advances	
			Cooperation Fund - CROWD Kutir project	300,000.00
		339,447.05		339,447.05

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

Date: 22-05-2024
Place: Bhubaneswar

For Sweet Heart

Sd/-

Secretary



For PBSD & Associates
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
22/05/24

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

UDIN: 24069913BKCWUU6532

SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA
SOCIETY REGN NO. 549-221/2001/23009/17/2009
PAN- AAJS3131Q

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024 (Revised)

EXPENDITURE		Amount(₹)		INCOME	Amount(₹)
To	Administrative Expenses: (As per Schedule -1)	105,500.00	By	Membership fees and subscription	108,450.09
"	Programme Expenses: (As per Schedule -2)	36,400.00	"	Donation	100.00
"	Audit Fees	5,000.00	"	Bank Interest	
"	Depreciation	3,167.44	"	SBI-General	193.00
			"	SBI-FCRA	127.00
			"	Excess of Expenditure over Income	41,197.35
		150,067.44			150,067.44

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

Date: 22-05-2024
Place: Bhubaneswar

For Sweet Heart

Sd/-

Secretary



For PBSD & Associates
Chartered Accountants
FRN: 322152E

Chitta Ranjan Das
22/05/24

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

UDIN: 24069913BKCWUU6532

SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA
SOCIETY REGN NO. 549-221/2001/23009/17/2009
PAN- AAJS3131Q

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024 (Revised)

RECEIPTS		Amount(₹)	PAYMENTS		Amount(₹)
To	Opening Balance:		By	Administrative Expenses:	
	Cash in Hand	6,349.91		(As per Schedule -1)	110,500.00
	Cash at Bank				
	SBI-General	58,001.11	"	Programme Expenses:	
	SBI-FCRA	4,619.00		(As per Schedule -2)	36,400.00
"	Membership fees and subscription	108,450.09		capital expenditure	
	Donation	100.00		Furniture & Fixtures	20,000.00
			"	Closing Balance:	
				Cash in Hand (as certified by the mgt.)	2,400.00
"	Bank Interest			Cash at Bank	
	SBI-General	193.00		SBI-General	3,694.11
	SBI-FCRA	127.00		SBI-FCRA	4,846.00
		177,840.11			177,840.11

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

Date: 22-05-2024
Place: Bhubaneswar

For Sweet Heart

Sd/-

Secretary

For PBSD & Associates
Chartered Accountants
FRN: 322152E



Chitta Ranjan Das
22/05/24

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

UDIN: 24069913BKCWUU6532

SWEET HEART

AT/PO- BALIPATNA, DIST-KHORDHA, ODISHA

SOCIETY REGN NO. 549-221/2001/23009/17/2009

PAN- AAAJS3131Q

SCHEDULES FORMING PART OF ACCOUNTS FOR FY 2023-24(Revised)**SCHEDULE-"1" ADMINSTRATIVE EXPENSES**

Sl. No.	Particulars	Amount(₹)	Amount For Expenditure
1	Staff Honorarium	60,000.00	60,000.00
2	Training centre and Office Rent	36,000.00	36,000.00
3	Office Stationeries	1,100.00	1,100.00
4	Printing Expenses	1,400.00	1,400.00
5	News Paper & Periodicals	400.00	400.00
6	postage & Mobile Exp	1,100.00	1,100.00
7	Traveling and conveyance	5,500.00	5,500.00
8	Bank Charges & others	-	
9	Audit Fees	5,000.00	
TOTAL		110,500.00	105,500.00

SCHEDULE-"2" PROGRAMME EXPENSES(Revised)

Sl. No.	Particulars	Amount(₹)
1	Youth Development Prog.	3,000.00
2	SHG Development Prog.	2,500.00
3	Environment & Plantation Prog.	5,000.00
4	Swatcha Bharat Prog.	2,000.00
5	Drug Abuse Prog.	2,500.00
6	Cultural Prog.	1,500.00
7	Observation of National Youth week d	2,500.00
8	National Water Mission Prog.	2,400.00
9	Free health check up camp	3,000.00
10	Blood donation Camp	5,000.00
11	Ghar Ghar ki Tiranga prog.	2,000.00
12	Vocational Tailoring Training	3,000.00
13	Beti Bachao Beti Padhao prog.	2,000.00
		36,400.00



SCHEDULE-"3"
FIXED ASSETS AS ON 31ST MARCH, 2024(Revised)

SL. NO.	PARTICULARS	WDV AS ON 01/04/2023	ADDITION	DELETION	TOTAL	DEP. RATE	DEPRICIATION	WDV AS ON 31/03/2024
1	Library Books	5,677.36	-	-	5,677.36	10%	567.74	5,109.62
2	Steel Rack	5,997.02	-	-	5,997.02	10%	599.70	5,397.32
3	Furniture & Fixtures	20,000.00	-	-	20,000.00	10%	2,000.00	18,000.00
	TOTAL	31,674.38	-	-	31,674.38	0.30	3,167.44	28,506.94



sd/-

Date: 22-05-2024

Place: Bhubaneswar

Secretary
 Sweet Heart