

INDEPENDENT AUDITORS' REPORT

To

The Members of Social Welfare Agency & Training Institute (SWATI)

OPINION

WE have audited the accompanying Financial Statements of Social Welfare Agency & Training Institute (SWATI) FOREIGN CONTRIBUTION (FC), at TRINATH TEMPLE STREET, PO- GOSANINUAGAON, BERHMPUR, DIST- GANJAM, ODISHA-760003 which comprise the Balance Sheet as at 31ST March 2025 and the Income and Expenditure Accounts for the year ended on that date along with Notes to Financial Statements and a summary of significant accounting Policies and other information.

In our opinion and to the best of our information and according to the explanations given to us, the method of accounting used is accrual basis and the financial statements of SWATI (FC) for the year ended 31ST March 2025 are prepared, in all respects, in accordance with the law of India.

In the case of Balance Sheet

In the case of the Income and Expenditure ,the excess of income over expenditure of the organisation for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the financial statements section of our report. We are independent of Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis of our opinion.

Management's Responsibility for the Financial Statements.

Management is responsible for the preparation of the Financial Statements in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that re free from material misstatements, whether due to fraud or error.

Auditor's Responsibility to the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but it is not a guarantee that an audit conducted in accordance with the SAs will always detect material misstatements when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they should reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Kolkata

Date: 18/08/2025

UDIN 25062172BHNVAV876



For Pradeepta Saroj and Associates
Chartered Accountants

FRN No 325971E

(CA D.G Sandhibigraha, FCA, Partner)

M No 062172



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



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Social Welfare Agency & Training Institute (SWATI)

Regd. Off: At: Trinath Temple Street, Po: Gosaninuagaon (Berhampur), Dist: Ganjam-760003 (Odisha)
Project Office: At/Po: Paburia, Dist: Kandhamal- 762112 (Odisha)

F.C. Consolidated Receipts & Payments Account for the Year ending 31st. March 2025

Receipts		Amount (Rs)	Amount(Rs)	Payments		Amount (Rs)	Amount (Rs)
To	Opening Balance (As per Annexure-I)			By	(As per Annexure-I)		
	Cash in Hand	0.00	0.00		PRACDIP-2024 (CRY-AM-INC)		
	Balance with Bank				Programme Expenses	1,976,725.00	
	SBI, Paburia Br. A/C-11811630496	150,150.67			Administrative Expenses	448,685.00	2,425,410.00
	SBI, NDMB A/C-40122431066	690,522.48	840,673.15				
To	Grants-in-Aid Received						
	(As per Annexure-I)						
	PRACDIP-2024 (CRY-AM-INC)	1,325,420.00	1,325,420.00				
To	Loan from SWATI General	361,747.00	361,747.00	By	General (FC)		
					Programme Expenses	25,365.00	
					Administrative Expenses	293.82	
To	Bank Interest				Investment- Fixed Deposit	36,987.00	62,645.82
	PRACDIP-2024 (CRY-AM-INC)	11,124.52					
	General	2,503.48					
	Interest on Fixed Deposit- General	36,987.00	50,615.00	By	Closing Balance (As per Annexure-II)		
To	Contribution from SWATI (IC)				Cash-in-Hand	0.00	0.00
	(Through CRY-AM-INC- Staff/PT)	5,175.00	5,175.00		Balance with Bank		
					(SBI, Paburia Br. A/C-11811630496)	50,774.43	
					(SBI, NDMB A/C-40122431066)	44,799.90	95,574.33
	Total		2,583,630.15		Total		2,583,630.15

Place: Paburia

Date: 18-08-2025

[Signature]
Chairman
SWATI

[Signature]
Secretary
SWATI

[Signature]
Treasurer
SWATI

For Pradeepta Saroj & Associates
Chartered Accountants



[Signature]
D. G. Sandhibigraha
Partner
Mem. No.- 062172