



INDEPENDENT AUDITOR'S REPORT

To the Members of The Dumani Foundation Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Dumani Foundation Trust, which comprise the Balance Sheet as at March 31, 2021, the Statement of Income and Expenditure and the Receipt and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements prepared in all material respects in accordance with the Accounting Standard followed in India, give a true and fair view of the financial position of the Organization as at March 31, 2021, its financial performance and its Receipt and Payment for the year then ended in accordance with the Accounting Standards issued by the Institution of Chartered Accountants of India (ICAI).

Responsibilities of Management for the Financial Statements

The Organisation's Management is responsible for the preparation and fair presentation of these financial statements in accordance with the standard and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Organisation'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 Organisation or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Organisation'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



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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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

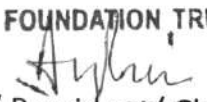


Further, we report that:

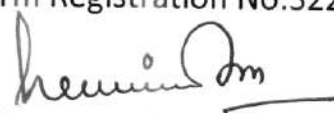
- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account have been kept by the Organisation so far as appears from our examination of those books and proper returns adequate for the purpose of our audit have been received .
- c) The Organization's Balance Sheet, Statement of Income and Expenditure, and Receipt and payment dealt with by this Report are in agreement with the books of account.

For Dumani Foundation Trust

DUMANI FOUNDATION TRUST


(Secretary/ President/Chairman)

For SPP ASSOCIATES
Chartered Accountants
Firm Registration No:322862E


(CA Himanshu Sekhar Das,FCA)
Partner
Member Ship No-060574

Place: Bhubaneswar

Dated: 05.08.2021

UDIN- 21060574AAAA HM 9630



DUMANI FOUNDATION TRUST

PLOT NO-753/1944, RAGHUNATHPUR JALI
NANDANKANAN ROAD BHUBNAESWAR-754005, KHORDHA
BALANCESHEET AS ON 31.03.2021

LIABILITY	Amount	ASSET	Amount
Capital Fund		Fixed Assets	
Opening Balance	55,670	Furniture & Fixture	
Add: Excess Of Income over Expenditure	10,110	Opening Balance	25,747
		Less: Depreciation	2,575
Audit Fees Payable	1,180	Current Assets	
		Cash In Hand	3,250
		Cash At Bank	40,539
Total	66,960	Total	66,960

Date:
Palce:

Bhubaneswar
27/08/2021



For SPP Associates
Chartered Accountant


(CA H S DAS, FCA)
Partner
MR NO-060574

UDIN- 21060574 AAAAHP1189

DUMANI FOUNDATION TRUST


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PLOT NO-753/1944, RAGHUNATHPUR JALI

NANDANKANAN ROAD BHUBNAESWAR-754005, KHORDHA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2020-2021

Expenditure	Amount	Income	Amount
To News Paper periodical	4,151	By Sale Of Old News Paper	500
To House Rent	12,000	By Members Fees	18,000
To Postage & Telegraph	3,000	By Meembers Contribution	35,000
To Office Stationary	5,000	By Cultural Shows	21,000
To Health Programme	6,000		
		By Agricultural Development	19,500
To Plantion Programme	12,000	BY Donation	30,965
To Covid-19 Relief	13,700	Plant Selling	18,000
To Environment Programme	8,200		
To Employment Training	11,700		
To Kitchen Garden Programme	13,200		
To Agro Forestry Programme	8,500		
To Organic Farming Programme For Farmers	16,000		
To Bank Charges	649		
To Honararium	15,000		
To Audit Fees	1,180		
To Dep.	2,575		
To Excess Of Income Over Expenditure	10,110		
Total	142,965	Total	142,965

Date: Bhubaneswar

Palce: 05/08/2021



For SPP Associates
Chartered Accountant

Heinun Das

(CA H S DAS, FCA)

Partner

MR NO-060574

DUMANI FOUNDATION TRUST

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PLOT NO-753/1944, RAGHUNATHPUR JALI

NANDANKANAN ROAD BHUBNAESWAR-754005, KHORDHA

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021

Receipt		Amount	Payment	Amount
To Opening Balance			By News Paper periodical	4,151
Cash in hand	201		By House Rent	12,000
Cash at bank	25,188	25,389	By Postage & Telegraph	3,000
			By Office Stationary	5,000
To Sale Of Old News Paper		500	By Health Programme	6,000
To Members Fees		18,000	By Plantion Programme	12,000
To Meembers Contribution		35,000	By Covid-19 Relief	13,700
To Cultural Shows		21,000	By Environment Programme	8,200
To Agricultural Development		19,500	By Employment Training to women	11,700
To Donation		30,965	By Kitchen Garden Programme	13,200
Plant Selling		18,000	By Agro Forestry Programme	8,500
Sundry Debtor		4,535	By Organic Farming	16,000
			By Honararium	15,000
			By Bank Charges	649
			Closing Balance	
			cash in hand	3,250
			cash at bank	40,539
		172,889		172,889

Date: 5/08/2021
Palce: Bhubaneswar

For SPP Associates
Chartered Accountant




(CA H S DAS, FCA)
Partner
MR NO-060574

DUMANI FOUNDATION TRUST

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