



INDEPENDENT AUDITOR'S REPORT

To The Members, ELSHADDAI PUBLIC CHARITABLE TRUST

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the **ELSHADDAI PUBLIC CHARITABLE TRUST**, which comprise the Balance Sheet as of March 31, 2022, the Statement of Income and Expenditure and the Receipt and payments for the year that 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 Organisation as of March 31, 2022, its financial performance, and its Receipt and Payment for the year then ended in accordance with the Accounting Standards issued by the Institute 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 concerned 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 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

OFFICE

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 to design audit procedures that are appropriate in the circumstances, but not to express 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.

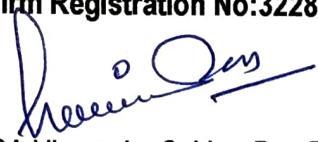
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

No Other Matters are to be reported.

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 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 our audit have been received.
- c) The Organisation's Balance Sheet, Statement of Income and Expenditure, and Receipt and Payment dealt with by this Report agree with the books of account.

For SPP ASSOCIATES
Chartered Accountants
Firm Registration No:322862E


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

Place: Bhubaneswar
Dated: 30/09/2024
UDIN-No:24060574BKACBO1606



ELSHADDAI PUBLIC CHARITRABLE TRUST
AT/PO- GUMMA, PS-SARANGA, DIST- GAJAPATI-761207
BALANCE SHEET AS ON 31ST MARCH 2022

ASSETS	AMOUNT	LIABILITIES	AMOUNT
General Fund		Fixed Assets	
Add: Excess of Income over Expenditure	10200	Furniture	8000
Current Liabilities		Current Assets	
Audit fees payable	1000	Cash in Hand & Bank	3200
TOTAL	11200	TOTAL	11200

ELSHADDAI PUBLIC CHARITRABLE TRUST

M. Pruthi Sanyal
Chairman

Place: Bhubaneswar

Date: 30.09.2024

UDIN- 24060574BKACBO1606

FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No:322862E

H. S. Das

CA, H. S. DAS, FCA

Partner

M No- 060574



ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMIMA, PS-SARANGA, DIST- GAJAPATI-761207
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To House Rent	5000 By	Membership Fees	15000
To Newspaper & Periodicals	450 By	Membership Contribution	20200
To Travelling Expenses	574 By	Donation	7082
To Printing & Stationery	1256	Programme Collection	35846
To Postage & Telephone	16		
To National Day Observation	500		
Registration Expenses	4200		
Programme Expenses			
Global Warming Awareness	8563		
Free Education Centre	10230		
Organic Farming Awareness	9855		
Health Awareness Programme	5694		
Road Safety Awareness Programme	5200		
ST Awareness Programme	2366		
Women Empowerment Programme	2450		
Child Development Programme	2356		
Promotion of Sports & Culture	3655		
Skill Development Programme	4563		
	1000		
Audit Fees	10200		
Excess of Income over Expenditure	78128	TOTAL	78128
TOTAL			

ELSHADDAI PUBLIC CHARITABLE TRUST

Chairman
Mou Gurjay Singh

Place: Bhubaneswar

Date: 30.09.2024

UDIN- 240605748KACBO1606



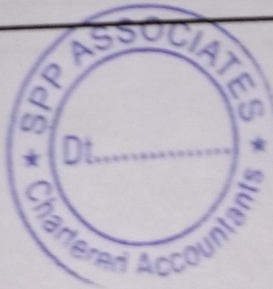
FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No: 322862E

H. S. DAS

CA, H. S. DAS, FCA

Partner

M No- 060574



ELSHADDAI PUBLIC CHARITABLE TRUST

AT/PO- GUMMA, PS-SARANGA, DIST- GAJAPATI-761207

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To House Rent	5000 By	Membership Fees	15000
To Newspaper & Periodicals	450 By	Membership Contribution	20200
To Travelling Expenses	574 By	Donation	7082
To Printing & Stationery	1256	Programme Collection	35846
To Postage & Telephone	16		
To National Day Observation	500		
Registration Expenses	4200		
Programme Expenses			
Global Warming Awareness	8563		
Free Education Centre	10230		
Organic Farming Awareness	9855		
Health Awareness Programme	5694		
Road Safety Awareness Programme	5200		
ST Awareness Programme	2366		
Women Empowerment Programme	2450		
Child Development Programme	2356		
Promotion of Sports & Culture	3655		
Skill Development Programme	4563		
Audit Fees	1000		
Excess of Income over Expenditure	10200		
TOTAL	78128	TOTAL	78128

ELSHADDAI PUBLIC CHARITABLE TRUST

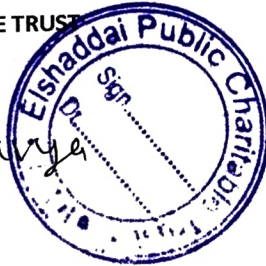
Chairman

Moumit Gunjay Singh

Place: Bhubaneswar

Date: 30.09.2024

UDIN- 24060574BKACBO1606



FOR SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

H. S. Das

CA, H. S. DAS, FCA

Partner

M No- 060574



ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMMA, PS-SARANGA, DIST- GAJAPATI-761207
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		General Payments	
To Cash in Hand & Bank		Administrative Expenses	
		By House Rent	5000
		By Newspaper & Periodicals	450
		By Travelling Expenses	574
Revenue Receipts		By Printing & Stationery	1256
To Membership Fees	15000	By Postage & Telephone	16
To Membership Contribution	20200	By National Day Observation	500
Donation	7082	By Registration Expenses	4200
Programme Collection	35846		
		Programme Expenses	
		By Global Warming Awareness	8563
		By Free Education Centre	10230
		By Oragnic Farming Awareness	9855
		By Health Awareness Programme	5694
		By Road Safety Awareness Programme	5200
		By ST Awareness Programme	2366
		Women Empowerment Programme	2450
		Child Development Programme	2356
		Promotion of Sports & Culture	3655
		Skill Development Programme	4563
		Capital Payment	
		Furniture	8000
		Closing Balance	
		Cash in Hand	3200
TOTAL	78128	TOTAL	78128

ELSHADDAI PUBLIC CHARITABLE TRUST

FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No:322862E

Chairman
M. B. Gunjay Surya
Place: Bhubaneswar
Date: 30.09.2024
UDIN- 24060574BKACBO1606

H. S. Das
CA, H. S. DAS, FCA
Partner
M No- 060574

