SPP ASSOCIATES
INDIA Chartered Accountants

1258, Chandan Villa, 1st Floor,
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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:

- Identifv and assess the risks of material misstatement of the financial statements. whether 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 internalcontrol.
- 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

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

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

SPP ASSOCIATES
Dt..............
Chartered Accountants

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

ELSHADDAI PUBLIC CHARITRABLE TRUST

Mrutyunjay Sanya

Chairman

Place: Bhubaneswar
Date: 30.09.2024
UDIN- 24060574BKACBO1606

FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No:322862E

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

SPP ASSOCIATES
Chartered Accountants
Dt...............

ELSHADDAI PUBLIC CHARITRABLE 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			
To	Registration Expeneses	4200			
	Programme Expenses				
	Global Warming Awareness	8563			
	Free Education Centre	10230			
	Oragnic 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 CHARITRABLE TRUST

Elshaddai Public Charitable

Chairman

Mrutyunjay Surya

Place: Bhubaneswar

Date: 30.09.2024

UDIN- 24060574BKACBO1606

FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No:322862E

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

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Chartered Accountants

ELSHADDAI PUBLIC CHARITRABLE 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
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	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 CHARITRABLE TRUST

Chairman

Mrutyunjay Surya

Place: Bhubaneswar
Date: 30.09.2024
UDIN- 24060574BKACBO1606

Elshaddai Public Charitable
Sign.
Dt.

FOR SPP ASSOCIATES
Chartered Accountants
Firm Reg No:322862E

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

SPP ASSOCIATES
Dt.
Chartered Accountants

ELSHADDAI PUBLIC CHARITRABLE 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
	Revenue Receipts		By	Newspaper & Periodicals	450
To	Membership Fees	15000	By	Travelling Expenses	574
To	Membership Contribution	20200	By	Printing & Stationery	1256
	Donation	7082	By	Postage & Telephone	16
	Programme Collection	35846	By	National Day Observation	500
			By	Registration Expeneses	4200
				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 CHARITRABLE TRUST

Chairman

Place: Bhubaneswar
Date: 30.09.2024
UDIN- 24060574BKACBO1606

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