



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, 2024, 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, 2024, 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

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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.

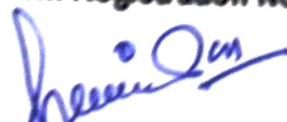
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**



Place: Bhubaneswar
Dated: 27/11/2024

ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207
BALANCE SHEET AS AT 31st March, 2024

(Figures in INR,)

Particulars		Note No.	As at 31st March, 2024	As at 31st March, 2023
A	LIABILITIES			
I	Surplus and Corpus Funds			
	(a) General Fund	2	10,183	11,903
II	Current liabilities			
	(a) Sundry Creditors	3	-	-
	(b) Short-term provisions	5	1,200	200
	(c) Other current liabilities		23,752	
	TOTAL		35,135	12,103
B	ASSETS			
I	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	-	30,232	7,200
II	Current assets			
	(b) Cash and cash equivalents	8	4,903	4,903
	(d) Other current assets	10		
	TOTAL		35,135	12,103
	Significant Accounting Policies	-		-
	The accompanying notes are an integral part of the financial statements.	1 - 20		

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No:322862E

CA H S DAS, FCA

Partner

M No- 060574

Bhubaneswar

Date-27.11.2024

UDIN- 24060574BKACBQ5374

For and on behalf of

ELSHADDAI PUBLIC CHARITABLE TRUST

Mudhyanjay Saha
Chairman



ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2024

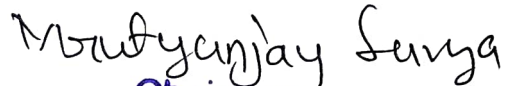
	Particulars	Note No.	Year ended 31st 2024	Year ended 31st 2023
I	Income			
	(a) Revenue Receipts	11	343,543	100,976
	(b) Other Incomes	12		
	Total Income		343,543	100,976
II	Expenses			
	(a) Employee benefit expenses	15	-	-
	(c) General and Other Expenses	17	344,543	99,273
	(e) Bank charges	14		
	(f) Depreciation and Amortisation expense		720	-
	(g) Other expenses			
	Total expenses		345,263	99,273
IX	Surplus / (Deficit) after tax (VII - VIII)		(1,720)	1,703
	Significant Accounting Policies	20		
	The accompanying notes are an integral part of the financial statements.	1 - 20		

In terms of our report attached.
SPP ASSOCIATES
Chartered Accountants
Firm Reg No:0322862E



CA H S DAS, FCA
Partner
M No- 060574
Bhubaneswar
Dt-24.11.2024

For and on behalf of
ELSHADDAI PUBLIC CHARITABLE TRUST


Chairman



ELSHADDAI PUBLIC CHARITABLE TRUST		
AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207		
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024		
RECEIPT DURING THE YEAR	AMOUNT (2023-2024)	AMOUNT (2022-2023)
Opening Balance		
Cash in Hand & Bank	4,903	-
Revenue Income		
Membership Fees	30,000	15,000
Membership Contribution	91,818	35,200
Donation	55,832	13,276
Programme Collection	165,893	37,500
TOTAL	348,446	100,976
PAYMENT DURING THE YEAR		
House Rent	6,000	6,000
Newspaper & Periodicals	3,569	2,360
Travelling Expenses	3,541	2,560
Printing & Stationery	3,560	3,560
Postage & Telephone	1,250	1,250
National Day Observation	3,567	3,666
Enviroment Awareness	5,200	4,200
Global Warming Awareness	62,000	9,856
Free Education Centre	42,588	12,030
Oragnic Farming Awareness	11,254	10,230
Health Awareness Programme	27,452	6,389
Road Safety Awareness Programme	7,412	6,342
ST Awareness Programme	6,589	5,236
Women Empowerment Programme	6,870	5,630
Child Development Programme	6,602	5,520
Promotion of Sports & Culture	56,577	5,699
Skill Development Programme	59,280	8,745
Funiture	-	-
Training Equipment	30,232	-
Total	343,543	99,273
Closing Balance		
Cash in Hand & Bank	4,903	4,903
TOTAL	348,446	100,976
In terms of our report of even date SPP ASSOCIATES Chartered Accountants Firm Reg No:0322862E <i>[Signature]</i> CA HS DAS,FCA Partner M No- 060574 For and on behalf of ELSHADDAI PUBLIC CHARITABLE TRUST <i>[Signature]</i> Chairman		



ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2024
(Figures in INR,)

	31st March, 2024	31st March, 2023
1. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year	11,903	10,200
Add: Contributions towards General Fund		1,703
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	(1,720)	-
Add: Prior period items		11,903
Total	10,183	
2. Other Non Current Assets		
Sundry Creditors		-
Total		
3. Short Term Provisions		
A) Provisions for expenses	1,200	200
i) Audit fee Payable	1,200	200
Total		
4. Cash & Cash Equivalents		
a) Balances with Bank Accounts	4,903	4,903
b) Cash in hand	4,903	4,903
Total		



ELSHADDAI PUBLIC CHARITABLE TRUST
AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2024

(Figures in INR,)

	31st March, 2024	31st March, 2023
11. Revenue Receipts		
Membership Fees	30,000	15,000
Membership Contribution	91,818	35,200
Donation	55,832	13,276
Programme Collection	165,893	37,500
Total	343,543	100,976
13. Employee benefit expense		
a) Salaries and Wages	-	-
Total	-	-
15. General & Other Expenses		
House Rent	6,000	6,000
Newspaper & Periodicals	3,569	2,360
Travelling Expenses	3,541	2,560
Printing & Stationery	3,560	3,560
Postage & Telephone	1,250	1,250
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Child Development Programme	6,602	5,520
Promotion of Sports & Culture	56,577	5,699
Skill Development Programme	59,280	8,745
	-	-
	30,232	-
Audit Fees	1,000	-
Total	344,543	99,273
18. Depreciation and amortization expense		
a) Depreciation of tangible assets	720	-
Total	720	-

