SPP ASSOCIATES
Chartered Accountants

1258, Chandan Villa, 1st Floor,
Road No-8, Unit-9, BBSR-751022,
Ph : 0674-2391503, +91 9337109171, 9861313075
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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, 2023, 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, 2023, 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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INDIA Chartered Accountants

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# INDEPENDENT AUDITOR'S REPORT

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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: 22/10/2024
UDIN-No:24060574BKACBP6308

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

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

**ELSHADDAI PUBLIC CHARITABLE TRUST**
**AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207**
**BALANCE SHEET AS AT 31st March, 2023**

| | Particulars | Note No. | As at 31st March, 2023 | As at 31st March, 2022 |
|---|---|---|---|---|
| **A** | **LIABILITIES** | | | |
| **I** | **Surplus and Corpus Funds** | | | |
| | (a) General Fund | 2 | 11,903 | 10,200 |
| **II** | **Current liabilities** | | | |
| | (a) Sundry Creditors | 3 | - | - |
| | (b) Short-term provisions | 5 | 200 | 1,000 |
| | **TOTAL** | | **12,103** | **11,200** |
| **B** | **ASSETS** | | | |
| **I** | **Non-current assets** | | | |
| | (a) Fixed assets | | | |
| | (i) Tangible assets | - | 7,200 | 8,000 |
| **II** | **Current assets** | | | |
| | (b) Cash and cash equivalents | 8 | 4,903 | 3,200 |
| | (d) Other current assets | 10 | | |
| | **TOTAL** | | **12,103** | **11,200** |
| | **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- 22.10.2024**
**UDIN- 24060574BKACBP6308**

**For and on behalf of**
**ELSHADDAI PUBLIC CHARITABLE TRUST**

Mrutyunjay Surya

**Chairman**

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

**ELSHADDAI PUBLIC CHARITABLE TRUST**
**AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207**
**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2023**

| | Particulars | Note No. | Year ended 31st 2023 | Year ended 31st 2022 |
|---|---|---|---|---|
| I | **Income** | | | |
| | (a) Revenue Receipts | 11 | 100,976 | 78,128 |
| | (b) Other Incomes | 12 | | |
| | **Total Income** | | **100,976** | **78,128** |
| II | **Expenses** | | | |
| | (a) Employee benefit expenses | 15 | - | - |
| | ( c) General and Other Expenses | 17 | 99,273 | 67,928 |
| | (e) Bank charges | 14 | | |
| | (f) Depreciation and Amortisation expense | | - | - |
| | (g) Other expenses | | | |
| | **Total expenses** | | **99,273** | **67,928** |
| IX | **Surplus / (Deficit) after tax (VII - VIII)** | | **1,703** | **10,200** |
| | **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**
**Date-22.10.2024**

**For and on behalf of**
**ELSHADDAI PUBLIC CHARITABLE TRUST**

Mrutyunjay Surya
**Chairman**

SPP ASSOCIATES
Chartered Accountants

**ELSHADDAI PUBLIC CHARITABLE TRUST**
**AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207**
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2023**

| | 31st March, 2023 | 31st March, 2022 |
|---|---|---|
| **1. General Fund** | | |
| **Surplus in the statement of income and expenditure** | | |
| Balance as at the beginning of the year | 10,200 | |
| Add: Contributions towards General Fund | | |
| Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account | 1,703 | 10,200 |
| Add: Prior period items | | - |
| **Total** | **11,903** | **10,200** |
| **2. Other Non Current Assets** | | |
| Sundry Creditors | | - |
| **Total** | | **-** |
| **3. Short Term Provisions** | | |
| A) Provisions for expenses | | |
| i) Audit fee Payable | 200 | 1,000 |
| **Total** | **200** | **1,000** |
| **4. Cash & Cash Equivalents** | | |
| a) Balances with Bank Accounts | - | - |
| b) Cash in hand | 4,903 | 3,200 |
| **Total** | **4,903** | **3,200** |

SPP ASSOCIATES Chartered Accountants Dt.

Chairman

**ELSHADDAI PUBLIC CHARITABLE TRUST**
**AT/PO- GUMMA, PS- SARANGA, DIST.- GAJAPATI-761207**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2023**

| | | 31st March, 2023 | 31st March, 2022 |
|---|---|---|---|
| **11. Revenue Receipts** | | | |
| Membership Fees | | 15,000 | 15,000 |
| Membership Contribution | | 35,200 | 20,200 |
| Donation | | 13,276 | 7,082 |
| Programme Collection | | 37,500 | 35,846 |
| | **Total** | **100,976** | **78,128** |
| **13. Employee benefit expense** | | | |
| a) Salaries and Wages | | - | - |
| | **Total** | - | - |
| **15. General & Other Expenses** | | | |
| House Rent | | 6,000 | 5,000 |
| Newspaper & Periodicals | | 2,360 | 450 |
| Travelling Expenses | | 2,560 | 574 |
| Printing & Stationery | | 3,560 | 1,256 |
| Postage & Telephone | | 1,250 | 16 |
| National Day Observation | | 3,666 | 500 |
| Registration Expeneses | | 4,200 | 4,200 |
| Global Warming Awareness | | 9,856 | 8,563 |
| Free Education Centre | | 12,030 | 10,230 |
| Oragnic Farming Awareness | | 10,230 | 9,855 |
| Health Awareness Programme | | 6,389 | 5,694 |
| Road Safety Awareness Programme | | 6,342 | 5,200 |
| ST Awareness Programme | | 5,236 | 2,366 |
| Women Empowerment Programme | | 5,630 | 2,450 |
| Child Development Programme | | 5,520 | 2,356 |
| Promotion of Sports & Culture | | 5,699 | 3,655 |
| Skill Development Programme | | 8,745 | 4,563 |
| | | - | |
| | | - | |
| Audit Fees | | | 1,000 |
| | **Total** | **99,273** | **67,928** |
| **18. Depreciation and amortization expense** | | | |
| a) Depreciation of tangible assets | | | - |
| | **Total** | - | - |

Mrutyunjay Sunya
Chairman