



MOHAN CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Partner CA. Sudheer Babu .S
B.B.M., F.C.A.
Chartered Accountant

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GST IN : 37ABRFM2522P2ZL

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
ANGELS JOY CHARITABLE TRUST
No. 10 Parvathamma Villas, Prashanthi Gas Agencies, Near Ganesh Circle,
Yenumallapali – Puttaparthi,
Sri Sathya Sai Dist – 515134.

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **ANGELS JOY CHARITABLE TRUST** which comprise the Consolidated Statement of Affairs as at 31 March 2025 and the Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the society as at 31 March 2025, and of its financial performance and its cash flows for the year then ended in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the ICAI and have fulfilled our ethical responsibilities. We believe the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the 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 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 judgement and maintain professional scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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 society'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 auditor's report. However, future events or conditions may cause the society 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.

FOR MOHAN CHANDRA & ASSOCIATES

Chartered Accountants

(Firm Registration No. 0221535)



CA Sudheer Babu

Partner

Membership No: 241750

ANGELS JOY CHARITABLE TRUST

No. 10 Parvathamma Villas, Prashanthi Gas Agencies, Near Ganesh Circle,
Yenumallapali – Puttaparthi
Sri Sathya Sai Dist – 515134.

RECEIPTS AND PAYMENT A/C FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Cash & Bank Balance			By Indirect Incomes		
Bank Account	51,10,005.00		- Accounting charges	16,500.00	
Cash in hand	84,200.00	51,94,205.00	- Bank Charges	1,772.34	
			- Children Nutrition Program Expenses	37,304.00	
To Donations Received	19,59,912.00		- Distribution Of Needful Things - Destitue	40,787.00	
To Bank Interest	10,450.00	19,70,362.00	- Educational Program Expenses	12,28,285.85	
			- FCRA Application	10,000.00	
To advance received			- Health and Wellness Project	850.00	
			- Honorarium and Tu - r Honorarium	86,610.00	
			- medical Expenses	11,904.00	
			- Printing and Stationary	9,198.00	
			- Repairs and Maintenance	9,000.00	
			- Transportation Expenses	900.00	14,53,111.19
			By fd & rd deposit		2,45,900.000
			By audit fee payable		12,000.000
			By Closing Balance		
			Bank Accounts		
			ICICI 6997	3,55,397.100	
			FCRA A/c 7224	50,93,492.000	
			Cash in hand	4,666.710	54,53,555.810
Total		71,64,567.00	TOTAL		71,64,567.00



MOHAN CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN: 022153S

S. Sudheer Babu

CA SUDHEER BABU .S
PARTNER
MEMBER: 241750

VDIN: 25241750QQODTP5082

ANGELS JOY CHARITABLE TRUST

No. 10 Parvathamma Villas, Prashanthi Gas Agencies, Near Ganesh Circle,
Yenumallapali – Puttaparthi
Sri Sathya Sai Dist – 515134.

INCOME & EXPENDITURE A/C FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO INDIRECT EXPENSES:			By Indirect Incomes		
To Accounting charges	16,500.00		By Bank Int	10,450.00	
To Bank Charges	1,772.34		By Donations	19,59,912.00	19,70,362.00
To Children Nutrition Program Expenses	37,304.00				
To Distribution Of Needful Things To Destitue	40,787.00				
To Educational Program Expesces	12,28,285.85				
To FCRA Application	10,000.00				
To Health and Wellness Project	850.00				
To Honorarium and Tutor Honorarium	86,610.00				
To medical Expenses	11,904.00				
To Printing and Stationary	9,198.00				
To Repairs and Maintanance	9,000.00				
To Transportation Expenses	900.00	14,53,111.19			
To Unirfom & books to students					
To Depreciation		3,906.00			
To Excess Of Income Over Expenditure		5,13,344.81			
Total		19,70,362.00	TOTAL	-	19,70,362.00



MOHAN CHANDRA & ASSOCIATES
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CA SUDHEER BABU .S
PARTNER
MEMBER NO. 241750

UDIN: 25241750QAQDTP5082

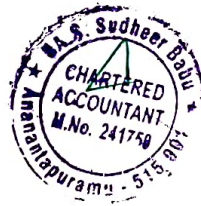
ANGELS JOY CHARITABLE TRUST
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BALANCESHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT			Fixed Assets		
Capital	2,43,181.00		Furniture	5,760.00	
Add: excess of income over expenditure	5,13,344.81	7,56,525.81	Less:-Depreciation	576.00	5,184.00
Corpus Fund		50,94,643.10	Inverter	22,200.00	
CURRENT LIABILITIES:			Less:-Depreciation	3,330.00	18,870.00
			Investments		
			Fixed Deposit	2,85,859.00	
			Recurring Deposit	7,700.00	2,93,559.00
			CURRENT ASSETS :		
			Loans & Advances (Asset)		80,000.00
			Bank Accounts		
			ICICI 6997	3,55,397.10	
			FCRA A/c 7224	50,93,492.00	
			Cash-in-Hand	4,666.81	54,53,555.91
TOTAL		58,51,168.91	TOTAL		58,51,168.91

UDIN: 25241750Q90DTP5082

MOHAN CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN: 022153S



S. Sudheer Babu
CA SUDHEER BABU .S
PARTNER
MEM NO: 241750

ANNEXURE – FCRA RECEIPT & PAYMENT STATEMENT

1.Name of the Association / Trust:

Angels Joy Charitable Trust

2.FCRA Registration Number:

010120309

3.Financial Year:

01 April 2024 to 31 March 2025

4.Currency: Indian Rupees (₹)

A. RECEIPT OF FOREIGN CONTRIBUTION

(All receipts credited to FCRA Designated Account – SBI New Delhi Main Branch)

Sl. No	Date	Donor Name & Address	Country	Mode	Amount (₹)	Purpose
-	-	No foreign contribution received during the year	-	-	0	-

Total Foreign Contribution Received: ₹0

B. INTEREST / INCOME ON FOREIGN CONTRIBUTION

Sl. No	Date	Particulars	Amount (₹)
1	During FY 2024-25	Interest credited in FCRA Account	1,150.50

Total Interest on FC : ₹ 1,150.50

C. TRANSFER FROM DESIGNATED ACCOUNT TO UTILISATION ACCOUNT

Sl. No	Date	Amount Transferred (₹)	Purpose
—	—	Nil	No transfer during the year

Total Amount Transferred : ₹ 0.00

C. UTILISATION / PAYMENT OF FOREIGN CONTRIBUTION

Sl. No	Date	Nature of Expense	Purpose of Utilisation	Amount (₹)
1	18-12-2024	ATM Annual Maintenance Charges	Administrative Expenses	501.50
2	12-03-2025	Account Keeping Charges	Administrative Expenses	649.00

Total Utilisation: ₹1150.50

D. OPENING & CLOSING BALANCE

Particulars	Amount (₹)
Opening Balance as on 01-04-2024	50,94,643.10
Add: Foreign Contribution Received	0.00
Add: Interest on Foreign Contribution	1,150.50
Less: Utilised during the year	1,150.50
Closing Balance as on 31-03-2025	50,93,492.6

E. PURPOSE-WISE SUMMARY OF UTILISATION

Purpose	Amount (₹)
Education	0.00
Child Welfare	0.00
Medical & Health Care	0.00

Purpose	Amount (₹)
Women Empowerment	0.00
Administrative Expenses	1,150.50
Total	1,150.50

F. DECLARATION

Certified that the foreign contribution received during the year has been utilised strictly for the purposes for which it was received and in compliance with the provisions of the Foreign Contribution (Regulation) Act, 2010.

For Angels Joy Charitable Trust

Authorized Signatory / Trustee

Name: Vinayak Vasant Nirgudkar

Date: 26-12-2025

Place: Putaparthi

Auditor

Name: CA SUDHEER BABU

S. Sudheer Babu

Membership No.: 241750

Firm Reg. No.: 022153S



For ANGELS JOY CHARITABLE TRUST

President / Secretary / Treasurer
General

