

DISHA (CONSOLIDATED)

AUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MAR 2023



CHANDRAVADANA SHAH & CO.

CHARTERED ACCOUNTANTS

9-C, 9th Floor, Medicare Building,
Nr. M. J. Liabrary, Ellisbridge, Ahmedabad-380006.
Phone : (O) 26575191 • E-mail : cashah52@yahoo.co.in



CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS

9-C, 9th Floor, Medicare Building, Nr. M. J. Library, Ellisbridge,
Ahmedabad-380006. Ph.: (O)26575191 E-mail: cashah52@yahoo.co.in

AUDITOR'S REPORT

NAME OF THE PUBLIC TRUST : DISHA TRUST

**9, Mangaldeep Flats,,
P.O. Gandhi Ashram,
AHMEDABAD - 380 027
E / 185 / GANDHINAGAR**

TRUST REGISTRATION NO:-

Report on the Financial Statements

We have audited the accompanying financial statements of **DISHA TRUST - AHMEDABAD** ("the Trust"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income & Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards issued by the ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Report on Other Legal and Regulatory Requirements

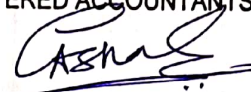
We have audited the Accounts of the above named Trust for the year ended on **31 St. March, 2023** and beg to report that –

1. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. Receipts and disbursements are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of accountant on the date of audit is in agreement with books of accounts of the Trust.
4. Books, deeds, accounts, vouchers and other documents and records required by us were produced before us.
5. An inventory certified by the trustee of the movables of the Trust has been maintained.
6. The Accountant / trustee appeared before us and furnished the necessary information required by us.
7. No property or funds of the trust were applied for any object or purpose other than the objects or purposes of Trust.
8. The amount outstanding for more than one year is Rs. 814057.00 and the amount written off is Rs.NIL.
9. There is no repairs for the amount exceeding Rs.5000/-.
10. No money of the Trust has been invested contrary to the provisions of section 35.
11. No alienation of immovable property has been made contrary to the provisions of section 36.

Place :Ahmedabad
Date : 07/09/2023

FOR CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS





(C.A.SHAH)
Partner

M.No.031736

Firm Reg. No. 101692W

UDIN : **23031736BGZHSO7730**

THE BOMBAY PUBLIC TRUST ACT 1950

Schedule Ixc (Vide Rule 32)

Statement of income liable to contribution for the year ending on 31-03-2023

Name of the Public trust : DISHA TRUST

Address of the Public trust : 9, MANGALDEEP FLATS,

P.O.GANDHI ASHRAM, AHMEDABAD - 380027

Reg. No. E /21213/A'bad

Name, Address and phone number of the trustee :

Shrimati Kantaben Patel

7, mangaldeep Flats, P.O.Gandhi Ashram, Ahmedabad - 380027

Name of Bank : State Bank of India Sabarmati Branch

Bank Account Number relating to transaction of FC : 10134756584

F.C.R.A. No. 041910103

Dated : 09/08/1985

Phone No. 079-27559842

| | Particulars | Rs. | Rs. |
|-------|--|-------------|-------------|
| | Gross annual income | 15192966.42 | |
| | Corpus Donation | 680000.00 | 15872966.42 |
| | Details of income not chargeable to contribution under Section 58 and Rule 32. | | |
| (i) | Donations received during the year from any source | | |
| | (a) Corpus | | |
| | (1) From Country | 680000.00 | |
| | (2) From Foreign Country: F.C.R.A.No. and Date | | |
| | (b) General | | |
| | (1) From Country | 100000.00 | |
| | (2) From Foreign Country: F.C.R.A.No. and Date | | |
| (ii) | Grants by Government and Local Authority | | |
| | (a) Government and Local Authority | | |
| | (b) From Foreign Country | | |
| | (c) By Funding agencies | | |
| | (1) From Country | 4319602.34 | |
| | (2) From Foreign Country: FC No. 041910103 Dt.09/08/1985 | 10278322.72 | |
| (iii) | Amount spent for the purpose of education | | |
| (iv) | Amount spent for the purpose of medical relief | | |
| (vi) | (A) Deductions out of income from lands used for Agricultural purposes | | |
| | (a) Land Revenue and Local Fund Cess | | |
| | (b) Rent payable to superior landlord | | |
| | (c) Cost of production if land is cultivated by Trust. | | |



Statement of income liable to contribution for the year ending on 31-03-2023

Name of the Public trust : DISHA TRUST

| | | | |
|--------------------------------------|--|--|------------------|
| (vii) | (A) Deductions out of income from lands used for non- agricultural purpose (a) Assessment, Cesses and other Govt. or Mun. Taxes (b) Ground rent payable to superior landlord (c) Insurance premium (d) Repairs at 8.33 per cent of gross rent of building (e) Cost of collection at 4 per cent of gross rent or buildings let out (B) Income from lands used for non-agricultural purpose. | | |
| (viii) | Cost of collection of income or receipts from securities stocks etc. at 1 percent of such income | | |
| (ix) | Deductions on account of repairs in respect of building not rented and yielding no income at 8.33 percent of the estimated gross annual rent | | |
| | | | 15377925.06 |
| INCOME LIABLE TO CONTRIBUTION | | | 495041.36 |

Place : Ahmedabad
Date : 07/09/2023For, Chandravadan A. Shah & Co.
Chartered Accountants

(Signature)
(C. A. Shah)
Partner
M.No. 31736

Firm Reg. No. 101692W
UDIN : 23031736BGZHSO7730

TRUSTEE

ડીશાબેન પટેલ

Managing Trustee
Disha

NAME OF THE TRUST : DISHA (REGD.E/21213/AHMEDABAD)
9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.
Consolidated Balance Sheet As On 31st March, 2023

| FUNDS & LIABILITIES | Amount | 2022-2023 | ASSETS | Amount | 2022-2023 |
|--|------------|--------------------|---|------------|--------------------|
| Trust Fund FC | | 500.00 | Fixed Assets : | | |
| Corpus Fund Local | | | FC Project | 9403187.27 | |
| Balance as per Last Year | 6022822.00 | | Local Project | 4110573.00 | 13513760.27 |
| Add: Received During The Year | 680000.00 | 7302822.00 | Advances & Loans :- | | |
| General Reserve Fund Local | | 812559.32 | Deposit & Advances FC | 1384189.00 | |
| | | 27570.00 | Deposit & Advances Local | 1354835.00 | 2738824.00 |
| Handy Cam Fund - Local | | | Grant Receivable | | |
| Other Funds:- | | | FC Project | 328886.85 | |
| FC Project | 592724.54 | | Local Project | 2711783.80 | 3040870.45 |
| Capital expenditure Grant - FC | 3157058.40 | | T.D.S Receivable / T.C.S. Receivable | | |
| GVT Capital grant - Local | 8253.88 | 3820408.28 | FC Project | 42535.00 | |
| CIF Capital expenditure Grant - Local | 62371.44 | | TCS Local Project - 2020/21 | 9352.00 | |
| | | | Local Project | 183423.10 | 235310.10 |
| Depreciation fund :- | | | Interest Accrued but not due on F.D | | |
| FC Project | 680869.95 | 7945101.93 | FC Project | 59258.00 | |
| Local Project | 1138231.98 | 123597.14 | Local Project | 18270.00 | 75528.00 |
| HDFC Car Loan - Local | | 1000000.00 | Livelihood Support Fund Loan : During the year (FC) | | 350000.00 |
| Livelihood Support Fund : Transfer from HCF FC | | | Cash & Bank Balance :- | | |
| Liabilities :- | | | Fixed Deposit with: | | |
| Unutilised Grants - FC | 5465173.08 | | State Bank of India | 4476427.00 | |
| Unpaid Salary / Expenses - FC | 990449.80 | | HDFC Bank | 410230.00 | |
| Staff Savings - FC | 65921.00 | | Cash on hand | 174662.39 | |
| Gratuity FC | 203151.00 | | Balance in Savings Account with Banks | 5503095.58 | 10564414.97 |
| GVT Project Liability - Local | 149126.00 | | Income & Expenditure A/c | | |
| Unpaid Professional Tax / TDS / PF - FC | 11837.50 | | Deficit during the year | 195347.15 | |
| Other Current Liability - Local | 2761967.00 | 9647625.38 | Less : Balance as per last year | 33670.91 | 161676.24 |
| TOTAL Rs. | | 30680184.03 | TOTAL Rs. | | 30680184.03 |

The above balance sheet to the best of our belief contains a true account of the fund and liabilities and of the property and assets of the Trust.



For CHANDRAVADA A. SHAH & CO.
CHARTERED ACCOUNTANTS
Ahmedabad
Date : 07/09/2023

(C.A. Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 23031736BGZH5O7730

7
Managing Trustee
Disha
Ahmedabad. TRUSTEE
Date :

C 9, 9th FLOOR, MEDICARE BUILDING,
NR. M.J. LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 26575181

CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS

NAME OF THE TRUST : DISHA (REGD.E/21213/AHMEDABAD)
9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.

Consolidated Income & Expenditure Account for the year ending on 31st March, 2023

| Expenditure | Amount | 2022-2023 | Income | Amount | 2022-2023 |
|---|------------|--------------------|--|-------------|--------------------|
| To Other Expenditure - FC | 5000.00 | | By Interest Savings & F.D (Received & Accrued) - FC | | 231940.00 |
| To Other Expenditures - Local | 305341.20 | 310341.20 | By Interest Savings & F.D (Received & Accrued) - Local | | 171373.00 |
| To Expenditure on the objects - of the Trust | | | By Donation - Local | | 100000.00 |
| CIF PM Expenses - Local | 1452128.52 | | By Misc. Income Local | | 22000.00 |
| CIF SK Expenses - Local | 1438967.32 | | By Misc. Income FC | | 4282.36 |
| CIF MS Expenses - Local | 1430506.50 | | By Interest on Loan - Local | | 41480.00 |
| FLM Expenses - Local | 174019.56 | | By Interest on Loan - FC | | 23960.00 |
| G H R Expenses - FC | 1803033.80 | | By Grants: Project Grant - FC | 10278322.72 | |
| FGHR - Youth Training Programme Exp - FC | 10500.00 | | CIF Grant -Local | 4319602.34 | 14597925.06 |
| Disha Emergency Project Exp - FC | 656646.50 | | | | |
| HCF Agriculture Project Expenses - FC | 2032402.00 | | | | |
| UIAHP Expenses -FC | 1708421.02 | | | | |
| HCF Project Expenses - FC | 224979.90 | 14771944.62 | | | |
| IUF GA&U - FC | 3844339.50 | | | | |
| Depreciation - FC | 371274.26 | | | | |
| Less : Transferred to Capital Grant | 242756.34 | 128517.90 | | | |
| Depreciation - Local | 192960.15 | | | | |
| Less : Transferred to Capital Grant | 15450.30 | 177509.85 | Excess of Expenditure over Income Carried over to Balance sheet | | 195347.15 |
| TOTAL Rs. | | 15388313.57 | TOTAL Rs. | | 15388313.57 |

Ahmedabad.
Date : 07/09/2023

For CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS



(C.A. Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 23031736BGZHSO7730

Ahmedabad.
Date :

TRUSTEE

શ્રીમદીશ ડીશ
Managing Trustee
Disha

C-8, 9th FLOOR, MEDICARE BUILDING,
NR. M.J. LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 28576191

NAME OF THE TRUST : DISHA (REGD./E/213/AHMEDABAD)
9, MANGALDEEP FLATS, GANDHI ASHRAM P.O., AHMEDABAD - 380 027.
Consolidated Receipts & Payments Account for the year ending on 31st March, 2023

| Receipts | Amount | 2022-2023 | Payments | Amount | 2022-2023 |
|--|-------------|--------------------|---|------------|--------------------|
| Opening Balance | | | Expenditure on the objective of the Trust : | | |
| Fixed Deposit with: | | | CIF PM Expenses - Local | 1327435.52 | |
| State Bank of India | 5250000.00 | | CIF SK Expenses - Local | 1190805.32 | |
| HDFC Bank | 404990.00 | | CIF MS Expenses - Local | 1453003.50 | |
| Cash on Hand | 170163.39 | | FLM Expenses - Local | 174019.56 | |
| Bank Balances (Savings Account) & OD A/c | 1320888.16 | | GHR Expenses - FC | 1789517.00 | |
| Corpus Fund - Local | | | UUAHIP Expenses -FC | 1651342.52 | |
| Grants : | | | HCF Agriculture Project Expenses - FC | 1238402.00 | |
| FC Project | 11676501.00 | | Disha Emergency Project Exp - FC | 678846.50 | |
| CIF Grant (Local) | 5336046.00 | | HCF Project Expenses - FC | 238576.90 | |
| Misc. Income : | | | IUF - FC | 3759068.50 | |
| Local Project | 22000.00 | | | | 13488917.32 |
| FC Project | 4288.38 | | Other Expenses | 5000.00 | |
| Interest Income : | | | Expenditures - FC | 305341.20 | |
| Bank / Fixed Deposit Interest Income - FC | 251399.00 | | | | 310341.20 |
| Bank / Fixed Deposit Interest Income - Local | 188366.00 | | TDS Receivable / TCS Receivable (2021-22) | | |
| Interest on Loan - Local | 41480.00 | | FC Project | 12166.00 | |
| Interest on Loan - FC | 23960.00 | | Local Project | 14231.00 | |
| Donation - Local | | | Fixed Assets Purchase | | |
| | | | Local Project | 23780.00 | |
| | | | FC Project | 44555.00 | |
| Other Income: | | | Other Payments | | |
| Other Receipt (Advance Recovered) - Local | | | Local Project | 380613.44 | |
| | | | FC Project | 935188.00 | |
| | | | Cash & Bank Balance :- | | |
| | | | Fixed Deposit with: | | |
| | | | State Bank of India | 4478427.00 | |
| | | | HDFC Bank | 410280.00 | |
| | | | Cash on hand | 174882.59 | |
| | | | Bank Balances (Savings Account) & OD A/c | 5503096.58 | |
| | | | | | 10584414.97 |
| TOTAL R. | | 25784146.93 | TOTAL R. | | 25784146.93 |

For CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS



Ahmedabad,
Date : 07/09/2023

(C.A. Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 23031736GZHS07730

TRUSTEE

Ahmedabad,
Date :

Managing Trustee
Disha

**DISHA TRUST - AHMEDABAD
DISCLOSURE OF ACCOUNTING POLICIES AND NOTES
ON ACCOUNTS FOR THE YEAR ENDING ON 31 ST MARCH,
2023.**

METHOD OF ACCOUNTING:

- (1) The trust is maintaining its accounts relating to its activities on accrual basis of accounting Books of Accounts are maintained on historical cost convention method..

FIXED ASSETS:

- (2) The fixed assets are shown at cost of acquisition which includes direct expenses up to the date the assets are put to use.

DEPRECIATION:

- (3) The Trust has provided depreciation adopting WDV method of depreciation at following rates of depreciation.

| | |
|-----------------------|-------|
| Vehicles | 15 %, |
| Furniture & Fixtures | 10 % |
| Electronics equipment | 15 %, |
| Building | 10% |
| Computers | 40 %, |

The depreciation on the assets acquired out of Capital Expenditure Grants is recouped by debiting to Capital Expenditure grants which is in conformity with the Accounting standard – AS 12 issued by the Institute of Chartered Accountants of India.

(4) CONTINGENT LIABILITIES:

No provision is made for liabilities which are contingent in nature.

(5) RETIREMENT BENEFITS:

For retirement benefits (For employees who have joined prior to 31/03/2016) in respect of Gratuity the trust has joined the Group Gratuity Scheme of L.I.C. of India. For gratuity payable to the employees who have joined after 01/04/2016 and In respect of other retirement benefits the estimated liabilities on the date of balance sheet is not quantified. The same will be accounted for on actual payment basis.

Place : Ahmedabad
Date : 07/09/2023

કચ્છીભાઈ પટેલ
Managing Trustee

For Chandravadan A. Shah & Co.
Chartered Accountants



(C.A. Shah)

Partner

M. No. 31736

Firm Reg. No. 101692W

UDIN : 23031736BGZHSO7730