Disha Consolidated

AUDITED ACCOUNTS

FOR THE YEAR ENDED 2022

CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS
9-C, 9th Floor, Medicare Building,
Nr. M. J. Liabrary, Ellisbridge, Ahmedabad-380006.
Phone : (O) 26575191, 29707566 • 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

TRUST REGISTRATION NO:- E / 185 / GANDHINAGAR

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, 2022, 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 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.

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

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, 2022** 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. 619589.00 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 : 23-09-2022

FOR CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

(C.A.SHAH)
Partner
M.No.031736
Firm Reg. No. 101692W
UDIN :22031736AUGHDW6391

THE BOMBAY PUBLIC TRUST ACT 1950

Schedule Ixc (Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31-03-2022

Name of the Public trust : DISHA TRUST

Address of the Public trust : 9, MANGALDEEP FLATS, **Reg. No. E /21213/A'bad**

P.O.GANDHI ASHRAM, AHMEDABAD - 380027

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	15008502.32	
	Corpus Donation	403000.00	15411502.32
	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	403000.00	
	(2) From Foreign Country: F.C.R.A.No. and Date		
	(b) General		
	(1) From Country	1006904.00	
	(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	4297357.94	
	(2) From Foreign Country: FC No. 041910103 Dt.09/08/1985	9260449.92	
(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.		

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

Schedule Ixc (Vide Rule 32) Page :2

Statement of Income liable to contribution for the year ending on 31-03-2022

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		14967711.86
INCOME LIABLE TO CONTRIBUTION			**443790.46**

Place : Ahmedabad
Date : 23-09-2022

For, Chandravadan A.Shah & Co.
Chartered Accountants

(C. A.Shah)
Partner
M.No. 31736
Firm Reg. No. 101692W
UDIN : 22031736AUGHDW6391

કાન્તાબેન પટેલ TRUSTEE

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C 9, 9th FLOOR,MEDICARE BUILDING,
NR. M.J.LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 26575191

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 Balance Sheet As On 31st March, 2022

FUNDS & LIABILITIES	Amount	2021-2022	ASSETS	Amount	2021-2022
Trust Fund FC		500.00	**Fixed Assets :**		
Corpus Fund Local			FC Project	9358602.27	
Balance as per Last Year	6219822.00		Local Project	4086793.00	13445395.27
Add: Received During The Year	403000.00	6622822.00	**Advances & Loans :-**		
			Deposit & Advances FC	903991.00	
General Reserve Fund Local		812559.92	Deposit & Advances Local	1417828.00	2321819.00
Handy Cam Fund - Local		27570.00	**Grant Receivable**		
Other Funds:-			FC Project	888945.84	
FC Project	592724.54		Local Project	3733660.46	4622606.30
Capital expenditure Grant - FC	3355229.74		**T.D.S Receivable / T.C.S. Receivable**		
GVT Capital grant - Local	9339.47		FC Project	30369.00	
CIF Capital expenditure Grant - Local	76736.16	4034029.91	TCS Local Project - 2020/21	9352.00	
			Local Project	169192.10	208913.10
Depreciation fund :-			**Interest Accrued but not due on F.D**		
FC Project	6435595.69		FC Project	78717.00	
Local Project	945272.07	7380867.76	Local Project	27830.00	106547.00
HDFC Car Loan - Local		474813.58			
Liabilities :-			**Cash & Bank Balance :-**		
			Fixed Deposit with:		
Unutilised Grants - FC	4671638.99		State Bank of India	5250000.00	
Unpaid Salary / Expenses - FC	1060422.00		HDFC Bank	404990.00	
Staff Savings - FC	170921.00		Cash on hand	170163.39	
Gratuity FC	203151.00		Balance in Savings Account with Banks	1320888.16	7146041.55
GVT Project Liability - Local	149126.00				
Unpaid Professional Tax / TDS / PF - FC	17096.00				
Other Current Liability - Local	2192134.00	8464488.99			
Income & Expenditure A/c					
Surplus during the year	184475.85				
Less : Balance as per last year (Dr.)	150804.94	33670.91			
TOTAL Rs.		27851322.22	**TOTAL Rs.**		27851322.22

For CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS

(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 22031736AUGHDW6391

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

Ahmedabad
Dt 23-9-2022

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.

Ahmedabad.
Date : 23 -09 -2022

TRUSTEE કાન્તાબેન પટેલ

CHANDRAVADAN A. SHAH & CO.
CHARTERED ACCOUNTANTS

C 9, 9th FLOOR,MEDICARE BUILDING,
NR. M.J.LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004,
PHONE : 26575191

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, 2022

Expenditure	Amount	2021-2022	Income	Amount	2021-2022
To Other Expenditure - FC	173773.42		By Interest Savings & F.D (Received & Accrued) - FC		238156.00
To Other Expenditures - Local	658453.55	832226.97	By Interest Savings & F.D (Received & Accrued) - Local		160759.56
To Expenditure on the objects - of the Trust			By Donation - Local		1006904.00
CIF PM Expenses - Local	1433069.12		By Interest on Tds Refund - Local		2526.90
CIF SK Expenses - Local	1433529.00		By Misc. Income FC		758.00
CIF MS Expenses - Local	1430759.82		By Interest on Loan		13960.00
FLM Expenses - Local	81322.87		By Misc. Income Local		27630.00
G H R Expenses - FC	2107012.48		By Grants:		
OXFAM UK Grant Exp	10220.00		Project Grant - FC	9260449.92	
Commect UK Relief Grant	20949.95		CIF Grant -Local	4297357.94	13557807.86
Donation Relief Exp - Mask Stitching Exp	5220.00				
Disha Emergency Project Exp - FC	1719925.80				
HCF Agriculture Project Expenses - FC	849728.00				
UUAHIP Expenses -FC	1638147.86				
HCF Project Expenses - FC	631073.00				
IUF GALU - FC	2278169.00	13639126.90			
Depreciation - FC	447527.89				
Less : Transferred to Capital Grant	304530.05	142997.84			
Depreciation - Local	231711.83				
Less : Transferred to Capital Grant	22037.08	209674.76			
Excess of Income over Expenditurre Carried over to Balance sheet		184475.85			
TOTAL Rs.		15008502.32	TOTAL Rs.		15008502.32

For CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS

(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 22031736AUGHDW6391

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

Ahmedabad.
Dt 23-9-2022

Ahmedabad.
Date : 23-09-2022

કાન્તાબેન પટેલ TRUSTEE

DISHA TRUST - AHMEDABAD

DISCLOSURE OF ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDING ON 31 ST MARCH, 2022.

(1) METHOD OF ACCOUNTING:

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..

(2) FIXED ASSETS:

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

(3) DEPRECIATION:

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 : 23-09-2022

For Chandravadan A. Shah & Co.
Chartered Accountants

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

(C.A.Shah)
Partner
M. No. 31736
Firm Reg. No. 101692W
UDIN : 22031736AUGHDW6391

કોકિલાબેન પટેલ
Managing Trustee

C 9, 9th FLOOR, MEDICARE BUILDING,
NR. M.J.LIBRARY, ELLIS BRIDGE,
ASHARAM ROAD, AHMEDABAD -380 004.
PHONE : 26575191

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 Receipts & Payments Account for the year ending on 31st March, 2022

Receipts	Amount	2021-2022	Payments.	Amount	2021-2022
Opening Balance			**Expenditure on the objective**		
Fixed Deposit with:			**of the Trust :**		
State Bank of India	2450000.00		CIF PM Expenses - Local	1352140.12	
HDFC Bank	200000.00		CIF SK Expenses - Local	1137688.00	
Cash on Hand	161953.39		CIF MS Expenses - Local	1058175.50	
Cheque on Hand	268256.00		FLM Expenses - Local	81322.87	
Bank Balances (Savings Account) & OD A/c	5732310.85	8812520.24	G H R Expenses - FC	2372612.48	
			UUAHIP Expenses -FC	1833572.86	
Corpus Fund - Local		403000.00	HCF Agriculture Project Expenses - FC	334728.00	
			Disha Emergency Project Exp - FC	1699925.80	
Grants :			HCF Project Expenses - FC	585476.00	
FC Project	9133166.53		IUF - FC	2282012.00	
CIF Grant (Local)	2582107.00	11715273.53	OXFAM UK Grant Exp	10220.00	
			Commect UK Relief Grant	20949.95	
Misc. Income :			Donation Relief Exp - Mask Stitching Exp	5220.00	
Local Project	27630.00		NEG Fire Expenses	32449.00	12806492.58
FC Project	758.00	28388.00			
			Other Expenses		
Interest Income :			Expenditures - FC	173773.42	
Bank / Fixed Deposit Interest Income - FC	170330.00		Expenditures - Local	649453.55	823226.97
Bank / Fixed Deposit Interest Income - Local	161488.56				
Interest on TDS Refund - Local	2526.90		**TDS Receivable / TCS Receivable (2021-22)**		
Interest on Loan	13960.00	348305.46	FC Project	8156.00	
			Local Project	23507.10	31663.10
Donation - Local		1006904.00			
			Fixed Assets Purchase		
Other Income:			Local Project	37888.00	
TDS Refund - FC	8289.00		FC Project	1136330.00	1174218.00
TDS Refund - Local	23374.10				
Other Receipt (Advance Recovered) - Local	897641.00		**Other Payments**		
Other Receipt (Advance Recovered) - FC	203151.00	1132455.10	Local Project	991614.13	
			FC Project	473590.00	1465204.13
			Cash & Bank Balance :-		
			Fixed Deposit with:		
			State Bank of India	5250000.00	
			HDFC Bank	404990.00	
			Cash on hand	170163.39	
			Bank Balances (Savings Account) & OD A/c	1320888.16	7146041.55
TOTAL Rs.		23446846.33	**TOTAL Rs.**		23446846.33

For CHANDRAVADAN A.SHAH & CO.
CHARTERED ACCOUNTANTS

(C.A.Shah)
Partner
M. No. 31736
Firm Regn No. 101692W
UDIN 22031736AUGHDW6391

Ahmedabad · Dt · 23-9-2022

CHANDRAVADAN A. SHAH & CO. Ahmedabad CHARTERED ACCOUNTANTS

Ahmedabad.
Date : 23-09-2022

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TRUSTEE