

AUDITORS' REPORT

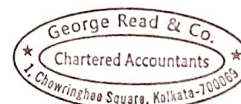
1. We have audited the attached Balance Sheet of **DIKSHA** as at 31st March 2024 and the Income & Expenditure Account and the Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that :
 - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;
 - ii) In our opinion, proper books of account as required have been kept by the organisation so far as appears from our examination of those books ;
 - iii) The Balance Sheet and Receipts & Payments Account dealt with by this report are in agreement with the books of account ;
 - iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;
 - (a) in the case of the Balance Sheet, of the state of affairs of the Organisation as at 31st March 2024;
 - (b) in the case of the Receipts & Payments Account of the Receipts and Payments made during the year ended on that date; and
 - (c) in the case of the Income & Expenditure Account of the Surplus for the year ended on that date;

For GEORGE READ & CO
FRN : 302208E

CA RAJIB PANJA
Partner

Membership No. : 57393
UDIN: 24057393BKBQY9836

Place : Kolkata
Date : 20.09.2024



DIKSHA

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031
BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES

GENERAL FUND

As per last year Accounts
ADD : Surplus For The Year

10,90,374.69
4,41,103.05 15,31,477.74

Unspent Balance of SVP Foundation Fund
Unspent Balance of Sky Children (LM)

1,53,638.00
2,53,732.00

Advances

Advances General

24,588.00

ASSETS

FIXED ASSETS :

Furniture

As per last year accounts
Less Depreciation

6,852.26
685.00 6,167.26

Musical Instruments : FC
As per last year accounts
Less Depreciation

5,013.74
1,003.00 4,010.74

Musical Instruments: Indian
As per last year accounts
Less Depreciation

489.63
98.00 391.63

TAB - FC

As per last year accounts
Less Depreciation

4,136.90
620.00 3,516.90

TAB - Indian

As per last year accounts
Less Depreciation

38,447.55
5,467.00 30,980.55

Device (Mobile) - FC

As per last year accounts
Less Depreciation

8,973.96
3,590.00 5,383.96

Mobile - Indian

As per last year accounts
Less Depreciation

3,467.49
1,387.00 2,080.49

Laptop-GOONJ - Indian

As per last year accounts
Less Depreciation

15,059.16
6,024.00 9,035.16

Sewing Machine- Indian
Purchased in This Year
Less Depreciation

5,090.00
764.00 4,326.00

CURRENT ASSETS :

Security Deposits

21,000.00

Rent Advance - Indian

7,000.00

28,000.00

CASH & BANK BALANCES

Cash In Hand :

Foreign Contribution (FC)
Indian

52,196.00
80,670.80

1,32,866.80

Cash at Bank :

Axis Bank (253010100023755)
State Bank Of India - New Delhi - FC
Axis Bank - Indian (253010100125116)

11,72,949.96
23,406.62

5,40,319.67

17,36,676.25

TOTAL

19,63,435.74

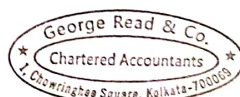
TOTAL

19,63,435.74

In terms of separate report of even date.
For GEORGE READ & CO
FRN : 302208E

CA RAJIB PANJA
Partner

Membership No. : 57393
UDIN: 24057393KXQY9836



Place : Kolkata
Date : 20.09.2024

Pranika Sanja

DIKSHA

7/3, K. P. Roy Lane
Dhakuria, Kol-700 031

DIKSHA

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

Income & Expenditure Account for the year ended 31st March, 2024

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
To FC-SKY CHILDREN FC-Munshiganj (MG)	16,32,937.00	By Foreign Contribution	
To FC - SKY CHILDRE - FC -Kalighat	57,232.00	Financial Support	2998576.00
To FC - SKY CHILDREN FC-Lakar Math (LM)	10,56,086.00	Bank Interest	38974.00
To FC - SKY CHILDREN - FC- Sonagachi-(SG)	55,448.00		30,37,550.00
To FC General Fund - DIKSHA	5,421.25	By Indian Contribution	
To INDIAN - PROJECT GOONJ	19.02	Bank Interest	16,257.00
To INDIAN -SVP Foundation	7,18,588.00	Financial Support -Indian	7,18,588.00
To INDIAN -GENERAL	4,57,613.68	Donation	6,71,691.00
To Depreciation	19,638.00		14,06,536.00
To Excess of Income over Expenditure	4,41,103.05		
TOTAL	44,44,086.00	TOTAL	44,44,086.00

In terms of separate report of even date.

For GEORGE READ & CO

FRN : 302208E

CA RAJIB PANJA
Partner

Membership No. : 57393

UDIN:24057393BKBQY9836



Place : Kolkata
Date : 20.09.2024

Paranika Sanjay

DIKSHA

1/3, K. P. Roy Lane
Dhakuria, Kol-700 031

DIKSHA
7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031
Receipt & Payment Account for the year ended 31st March, 2024

RECEIPTS	Amount (Rs.)	PAYMENTS	ANNEXURE	Amount (Rs.)
Opening Cash				
Foreign Contribution (FC)	30,478.00	FC-SKY CHILDREN FC-Munshiganj (MG)	A	16,32,937.00
Indian	<u>1,36,251.80</u>	FC - SKY CHILDRE - FC -Kalighat	B	57,232.00
	1,66,729.80	FC - SKY CHILDREN FC-Lakar Math (LM)	C	10,56,086.00
Opening Bank		FC - SKY CHILDREN - FC- Sonagachi-(SG)	D	55,448.00
Foreign Contribution (FC)				
Axis Bank (253010100023755)	7,18,519.93	FC General Fund - DIKSHA	E	<u>5,421.25</u> 28,07,124.25
State Bank Of India - New Delhi - FC	15,396.90	INDIAN - Project Goonj	F	19.02
Axis Bank - Indian (253010100125116)	<u>1,18,375.37</u>	INDIAN -SVP Foundation	G	7,18,588.00
	8,52,292.20	INDIAN -GENERAL	H	<u>4,75,203.68</u> 11,93,810.70
Foreign Contribution				
Financial Support SKY CHILDREN - LM	13,09,818.00			
Financial Support SKY CHILDREN - MG	19,42,490.00			
Bank Interest - FC	<u>38,974.00</u>			
	32,91,282.00			
Bank Interest	16,257.00	Closing Cash		
Donation	6,71,691.00	Foreign Contribution (FC)		<u>52,196.00</u>
		Indian		<u>80,670.80</u> 1,32,866.80
Financial Support from SVP	<u>8,72,226.00</u>	Closing Bank		
	15,60,174.00	Axis Bank (253010100023755)		11,72,949.96
		State Bank Of India - New Delhi - FC		23,406.62
		Axis Bank - Indian (253010100125116)		<u>5,40,319.67</u> 17,36,676.25
TOTAL	<u><u>58,70,478.00</u></u>	TOTAL		<u><u>58,70,478.00</u></u>

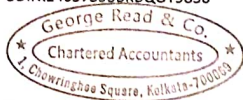
In terms of separate report of even date.

For **GEORGE READ & CO**

FRN : 3022085

CARAJIB PANJA
Partner

Membership No. : 57393
UDIN:24057393BKBQY9836



Place : Kolkata
Date : 20.09.2024

Pranab Sen

DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 031

DIKSHA
7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

Details Of Expenditures (FC + INDIAN) of FY 2023-2024

ANNEXURE - A

FC - SKYCHILDREN (Munshiganj)

1	Nutritional support to children	3,59,309.00
2	Partial remuneration of facilitator for women's group and club members	2,28,000.00
3	Remuneration of field trainer	1,51,800.00
4	Remuneration of Teacher	18,000.00
5	Remuneration of senior field trainer	2,46,784.00
6	Partial remuneration of capacity building facilitator	1,56,000.00
7	Programme related travel support	52,122.00
8	Data recharge for report preparation, publication etc	12,967.00
9	Remuneration of part time creative skills trainer	47,800.00
10	Partial remuneration of psycho social wellbeing trainer	48,780.00
11	Data recharge	15,077.00
12	Activity centre running expenses	1,59,845.00
13	Remuneration of community mobiliser	64,800.00
14	Regular session related training materials	4,950.00
15	Residential workshop with youth leaders	44,954.00
16	Stipend Of Children	10,000.00
17	Stationery & communication	4,499.00
18	Training materials for educational support	1,350.00
19	Audit Fees	5,900.00

TOTAL

16,32,937.00

ANNEXURE - B

FC - SKYCHILDREN (Kalighat)

1	Nutritional support to children	21,117.00
2	Activity centre running expenses	36,115.00

TOTAL

57,232.00

ANNEXURE - C

FC - SKYCHILDREN (Lakar Math)

1	Meeting with club members	484.00
2	Remuneration of Capacity Building Facilitator	1,80,000.00
3	Activity centre running expenses	55,007.00
4	Regular session related training materials	4,224.00
5	Postage & Stationery	14,910.00
6	Travel support to team	41,478.00
7	Partial remuneration of psycho social wellbeing trainer	55,000.00
8	Office Running Expenses	23,356.00
9	Internal Session with Children	74,015.00
10	Office Rent	60,000.00



Pranab Kumar Sanjay

DIKSHA
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Dhakuria, Kol-700 031

11	Remuneration of Facilitator for Women's Group & Club Members	1,56,000.00
12	Remuneration of income generation facilitator	1,20,000.00
13	Remuneration of part time field educator	22,875.00
14	Meeting with women's group	2,215.00
15	Remuneration of senior field trainer	2,30,322.00
16	Remuneration of part time creative skills trainer	16,200.00

TOTAL

10,56,086.00

ANNEXURE - D

FC - SKYCHILDREN (Sonagachi)

1	Nutritional support to children	3,090.00
2	Travel support to programme team	2,358.00
3	Activity centre running expenses	28,000.00
4	Remuneration of psycho social wellbeing trainer	6,000.00
5	Partial remuneration of accountant	16,000.00

TOTAL

55,448.00

ANNEXURE - E

FC - General

1	Bank charges (Service) - SBI	4,565.54
2	Bank charges - Axis Bank - FC	40.71
3	Refreshment	815.00

TOTAL

5,421.25

GRAND TOTAL EXPENSES OF FC FUND

28,07,124.25

ANNEXURE - F

INDIAN - PROJECT GOONJ

Refund to Goonj	19.02
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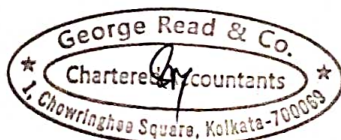
TOTAL

19.02

ANNEXURE - G

INDIAN - SVP FOUNDATION

1	Training materials for Non Educational Session Support	8,276.00
2	Nutritional support to children	1,29,755.00
3	Programme Travel support	30,588.00
4	Remuneration of field educator	23,125.00
5	Remuneration for Counsellor	49,000.00
6	Communication & Stationeries	7,399.00
7	Drop In centre running cost	1,05,400.00
8	Remuneration of Chief Operation Officer	64,000.00
9	Remuneration for Theatre Trainer	32,000.00



Kranita Sanjay

DIKSHA
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Chakuria, Kol-700 031

10	Remuneration for Programme Director	80,000.00
11	Remuneration for Programme Officer	1,60,000.00
12	Monthly Capacity Building Workshop	8,760.00
13	Monthly Meeting With Women's Group	9,225.00
14	Training materials for Educational Session Support	5,750.00
15	Audit Fees	5,310.00
TOTAL		7,18,588.00

ANNEXURE - H

INDIAN - General

1	Electricity charges	1,190.00
2	Educational support to Children	6,024.00
3	Activity centre running cost	12,600.00
4	Refreshment	15,112.00
5	Computer peripherals	8,200.00
6	Office running expenses	4,639.00
7	Office rent	1,32,500.00
8	Travel for programme	31,834.00
9	Remuneration of Chief Operation Officer	48,000.00
10	Remuneration for Project Holder	48,000.00
11	Bank Charges - Axis Bank - INDIAN	361.68
12	Medical Expenses	1,500.00
13	Nutritional support to Women Football Team	15,903.00
14	Accommodation Expenses	10,800.00
15	Drywash of Handmade Bag	720.00
16	Support to Women's Group	3,725.00
17	Food Expenses on Official Trip	7,302.00
18	Travel for Refreshment	2,127.00
19	Football Jersey & Boots for Women Football Team	5,715.00
20	Stipend Of Children	14,500.00
21	Accounting Charges	12,000.00
22	Security Deposits - Rent	9,500.00
23	Security Deposits - Seminar Hall Booking	3,000.00
24	Materials Of Handmade Product	1,340.00
25	Purchase of Sewing Machine	5,090.00
26	International Women's Day Celebration	19,312.00
27	Workshop Registration	28,320.00
28	Domain Purchased	10,301.00
29	Stipend to Women's Football Team	2,000.00
30	Remuneration Of Junior Trainer	13,588.00
TOTAL		4,75,203.68



Pranita Sanjay

DIKSHA
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Chakuria, Kol-700 031