

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of DIKSHA as at 31st March 2023 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 organization 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 Organization as at 31st March 2023;
 - (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 PANJIA
Partner

Membership No. : 57393
UDINI: 230573938GQZAW5267

Place : Kolkata
Date : 27.09.2023

DIKSHA

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

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES

GENERAL FUND

As per last year Accounts	10,84,337.24	
ADD : Surplus For The Year	<u>6,037.45</u>	
		10,90,374.69

Liabilities For Expenses - Indian		13,588.00
-----------------------------------	--	-----------

Advances		
Advances General		11,000.00

ASSETS

FIXED ASSETS :

Furniture

As per last year accounts	7,613.62	
Less Depreciation	<u>761.36</u>	6,852.26

Musical Instruments : FC

As per last year accounts	6,267.17	
Less Depreciation	<u>1,253.43</u>	5,013.74

Musical Instruments: Indian

As per last year accounts	489.63	
Less Depreciation	<u>-</u>	489.63

TAB - FC

As per last year accounts	4,866.93	
Less Depreciation	<u>730.03</u>	4,136.90

TAB - Indian

As per last year accounts	42,879.46	
Less Depreciation	<u>6,431.91</u>	36,447.55

Device (Mobile) - FC

As per last year accounts	14,956.60	
Less Depreciation	<u>5,982.64</u>	8,973.96

Mobile - Indian

As per last year accounts	5,779.15	
Less Depreciation	<u>2,311.66</u>	3,467.49

Laptop-GOONJ - Indian

As per last year accounts	25,098.60	
Less Depreciation	<u>10,039.44</u>	15,059.16

CURRENT ASSETS :

Security Deposits		8,500.00
-------------------	--	----------

Rent Advance - Indian		7,000.00
-----------------------	--	----------

CASH & BANK BALANCES

Cash In Hand :

Foreign Contribution (FC)	30,478.00	
Indian	<u>1,36,251.80</u>	1,66,729.80

Cash at Bank :

Axis Bank (253010100023755)	7,18,519.93	
State Bank Of India - New Delhi - FC	15,396.90	
Axis Bank - Indian (253010100125116)	<u>1,18,375.37</u>	8,52,292.20

TOTAL

11,14,962.69

TOTAL		<u><u>11,14,962.69</u></u>
--------------	--	----------------------------

In terms of separate report of even date.

For GEORGE READ & CO

FRN : 302208E

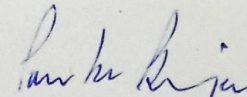
CA RAJIB PANJA

Partner

Membership No. : 57393

UDIN: 23057393BGQZAW5267

Place : Kolkata
Date : 27.09.2023


DIKSHA
 7/3, K. P. Roy Lane
 Dhakuria, Kol-700 031
 Tel. 6522 1745

Income & Expenditure Account for the year ended 31st March, 2023

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
To FC-SKY CHILDREN FC-Munshiganj (MG)	16,75,296.00	By Foreign Contribution	31,17,631.90
To FC - SKY CHILDRN - FC -Kailghat	91,153.00	Financial Support	4,75,229.00
To FC - SKY CHILDREN FC-Lakar Mahi (LM)	10,33,970.00	Bank Interest	31,65,160.90
To FC - SKY CHILDREN - FC - Sonagachh-(SG)	63,151.00	By Indian Contribution	15,45,700
To FC - GLOBAL YOUTH MOBILISATION	2,07,000.00	Bank Interest	16,06,643.00
To FC General Fund - DIKSHA	4,498.00	Financial Support -Indian	98,121.00
To INDIAN -J R SOLUTION	55,784.00	Donation	17,20,221.00
To INDIAN - GOONJ	7,20,873.98		
To INDIAN - CRY	8,68,785.00		
To INDIAN -GENERAL	1,31,323.00		
To Depreciation	27,510.47		
To Excess of income over Expenditure	6,037.45		
TOTAL	<u>48,85,381.90</u>	TOTAL	<u>48,85,381.90</u>

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

(Signature)
 CA RAJIB PANJA
 Partner

Membership No. : 57393
 UDIN: 23057393BGZAW5267

Place : Kolkata
 Date : 27.09.2023

(Signature)
DIKSHA
 1/3 K P Roy Lane
 Dhakuria, KOL-700 031
 T.A. 6572 1776

RECEIPTS		PAYMENTS		ANNEXURE	
	Amount (Rs.)		Amount (Rs.)		Amount (Rs.)
Opening Cash	60,677.00	FC-SKY CHILDREN FC-Munshiganj (MG)	A	16,75,296.00	
Foreign Contribution (FC)	70,665.80	FC - SKY CHILDRE - FC -Kallighat	B	91,153.00	
Indian		FC - SKY CHILDREN FC-Lakar Math (LM)	C	10,33,970.00	
Opening Bank		FC - SKY CHILDREN - FC- Sonagachi-1(SG)	D	63,151.00	
Foreign Contribution (FC)	6,08,459.93	FC - GLOBAL YOUTH MOBILISATION	E	2,07,000.00	
Axis Bank (253010100023755)	5,185.00	FC General Fund - DIKSHA	F	4,998.00	30,75,068.00
State Bank Of India - New Delhi - FC	2,33,918.55	INDIAN - J R SOLUTION	G	55,784.00	
Axis Bank - Indian (253010100125116)		INDIAN - GOONU	H	7,20,873.98	
Foreign Contribution		INDIAN - CRY	I	8,68,765.00	
Financial Support SKY CHILDREN - LM	12,00,187.00	INDIAN -GENERAL	J	1,38,323.00	17,83,765.98
Financial Support SKY CHILDREN - MG	16,75,390.00	Closing Cash		30,478.00	
Financial Support -GYM	2,42,054.90	Foreign Contribution (FC)		1,36,251.80	1,66,729.80
Bank Interest - FC	47,529.00	Indian			
		Closing Bank		7,18,519.93	
		Axis Bank (253010100023755)		15,396.90	
		State Bank Of India - New Delhi - FC		1,18,375.37	8,52,292.20
		Axis Bank - Indian (253010100125116)			
		TOTAL		58,77,855.98	
Bank Interest	15,457.00				
Donation	98,121.00				
Financial Support from CRY	8,64,431.00				
Financial Support from PROJECT GOONU	7,00,000.00				
Financial Support from JR	55,800.00				
TOTAL	58,77,855.98				

In terms of separate report of even date

For GEORGE READ & CO

FRN : 302202E

CABULI PANJA

Partner

Place : Kolkata
 Date : 27.09.2023

Membership No. : 57393
 UDIN: 230573939502AW5267

George Read
DIKSHA
 7/3, K. P. Roy Lane
 Dhakura, Kol-700 031
 Tel. 8572 1726

ANNEXURE - A

FC - SKYCHILDREN (Munshiganj)

1	Nutritional support to children	
	Partial remuneration of facilitator for women's group and club	4,66,731.00
2	members	
3	Remuneration of field trainer	1,92,000.00
4	Remuneration of part time teacher	1,38,000.00
5	Remuneration of senior field trainer	36,000.00
6	Partial remuneration of capacity building facilitator	2,40,000.00
7	Programme related travel support	1,20,000.00
8	Data recharge for report preparation, publication etc	36,289.00
9	Remuneration of part time creative skills trainer	14,264.00
10	Partial remuneration of psycho social wellbeing trainer	53,000.00
11	Data recharge	50,600.00
12	Activity centre running expenses	15,071.00
13	Remuneration of junior teacher	1,56,716.00
14	Regular session related training materials	59,400.00
15	Residential workshop with youth leaders	6,397.00
16	Partial remuneration of accountant	24,350.00
17	Stationery & communication	10,800.00
18	Training materials for educational support	5,750.00
19	Residential workshop with community adults	4,824.00
20	Audit fees	14,204.00
		5,900.00
21	Psychosocial wellbeing workshop with working group members	25,000.00
	TOTAL	16,75,296.00

ANNEXURE - B

FC - SKYCHILDREN (Kalighat)

1	Nutritional support to children	61,153.00
	Partial remuneration of facilitator for women's group and club	
2	members	30,000.00
	TOTAL	91,153.00

Santa Kalyan
DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 031
Tel - 8522 1722

ANNEXURE - C**FC - SKYCHILDREN (Lakar Math)**

1	Meeting with club members	
2	Nutritional support to children	1,057.00
3	Activity centre running expenses	3,68,092.00
4	Regular session related training materials	11,198.00
5	Postage & Stationery	27,981.00
6	Travel support to team	13,110.00
7	Partial remuneration of psycho social wellbeing trainer	41,135.00
8	Remuneration of full time field educator	44,000.00
9	Partial remuneration of accountant	61,125.00
10	Residential workshop with working group members	44,000.00
11	Activity centre's rent	42,831.00
12	Remuneration of income generation facilitator	48,000.00
13	Remuneration of part time field educator	1,10,000.00
14	Meeting with women's group	15,000.00
15	Remuneration of senior field trainer	4,376.00
16	Remuneration of part time creative skills trainer	1,35,333.00
17	Remuneration of community mobiliser	6,000.00
18	Residential workshop with children	10,000.00
19	Training materials for educational support	41,927.00
	TOTAL	8,805.00
		10,33,970.00

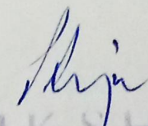
ANNEXURE - D**FC - SKYCHILDREN (Sonagachi)**

1	Nutritional support to children	
2	Travel support to programme team	4,386.00
3	Activity centre running expenses	3,669.00
4	Remuneration of psycho social wellbeing trainer	35,000.00
5	Partial remuneration of accountant	10,000.00
6	Regular session related training materials	10,000.00
		96.00
	TOTAL	63,151.00

ANNEXURE - E**FC - Global Youth Mobilisation**

1	App development	1,10,000.00
2	Software related support with sathi	73,000.00
3	Admin & accounts support	24,000.00
	TOTAL	2,07,000.00




DIKSHA
 113, K. P. Roy, Lane
 Dhaka-101-700 031
 Tel: 6527 1727

ANNEXURE - F

FC - General

1	Bank charges (Service) - SBI	
2	Bank charges (Commission) - SBI	2,138.00
	TOTAL	2,360.00
	GRAND TOTAL EXPENSES OF FC FUND	4,498.00

ANNEXURE - G

INDIAN - J R SOLUTION

1	Training materials	
2	Nutritional support to children	1,810.00
3	Travel support for field visit	23,016.00
4	Partial remuneration of psycho social wellbeing trainer	1,598.00
5	Remuneration for accounts assistance	16,000.00
6	Creative skills building workshop	1,000.00
7	Activity centre running cost	360.00
	TOTAL	12,000.00
		55,784.00

ANNEXURE - H

INDIAN - GOONJ

1	Banners, stationery, postage & training materials	8,417.00
2	Skills building workshops with community groups	83,357.98
3	Community meetings with women group	8,380.00
4	Shipment cost	6,700.00
5	Travel expenses for trainers	6,766.00
6	Partial honorarium of chief functionary	96,000.00
7	Partial honorarium of chief operations officer	72,000.00
8	Partial remuneration - Accounts	24,000.00
9	Setup cost	9,400.00
10	Resource person's fees - KAAMKAAJ	38,000.00
11	KAMKAAJ training related travel, accomodation and food	60,944.00
12	Communication, stationery & training materials	469.00
13	Supply of sanitary napkins	2,76,000.00
14	Packaging materials	30,440.00
	TOTAL	7,20,873.98

DM

Rajiv
DIKSHA
 113, E. V. ROY LANE
 THIRUVANANTHAPURAM, KOL-700 031
 TEL - 6522 1727

ANNEXURE - I

INDIAN - CRY

1	Electricity charges	
2	Educational support to youth leader	
3	Activity centre running cost	4,560.00
4	Part time accounts assistance	23,095.00
5	Remuneration of Project Holder	34,261.00
6	Remuneration of senior trainer I	9,000.00
7	Remuneration of junior trainer	78,088.00
8	Remuneration of community mobiliser	1,97,640.00
9	Office rent	72,088.00
10	Office running expenses	47,700.00
11	Internet usage	86,800.00
12	Remuneration of senior trainer II	11,087.00
13	Charges for Tally entry	4,354.00
14	Local travel for admin and finance	2,13,480.00
15	Capacity building workshop with DIKSHA workgroup	9,000.00
16	Meeting with RAKHI team members	632.00
17	Review Meeting	630.00
18	Community awareness programme	3,195.00
19	Residential workshop with working group members	3,048.00
20	Audit fees	11,975.00
21	Training for capacity building of RAKHI team members	21,115.00
	TOTAL	31,727.00
		8,68,785.00

ANNEXURE - J

INDIAN - General

1	Network membership charges	
2	Contribution of sarees	1,500.00
3	Refreshment	23,250.00
4	Computer peripherals	8,677.00
5	Office running expenses	10,713.00
6	Educational support to children	7,185.00
7	Field Rent - ADVANCE	7,985.00
8	Postage & Stationery	7,000.00
9	Medical expenses	1,180.00
10	Sports support	1,500.00
11	Electricity charges	12,262.00
12	Activity centre running cost	470.00
13	Office rent	6,000.00
14	Travel for programme	42,000.00
15	Compensation to women's group (for handmade products)	3,801.00
16	Field Rent	1,800.00
	TOTAL	1,38,323.00
	GRAND TOTAL EXPENSES INDIAN FUND	17,83,765.98
	TOTAL EXPENDITURE FOR THE AY 2022-2023	48,58,833.98

