

# DHRIITI - THE COURAGE WITHIN


BALANCE SHEET	Note No.	AS at MARCH 31, 2024	AS at MARCH 31, 2023
<b>SOURCES OF FUNDS:</b>			
<b>CORPUS FUND</b>		295,483.00	295,483
<b>CAPITAL ASSETS FUND</b>		3,848,757.00	4,456,831
<b>RESTRICTED FUND</b>	1	-508,521.05	-923,325
<b>GENERAL RESERVE FUND</b>			
Opening Balance		2,190,481.92	
Add: Addition during the year		<u>-1,558,035.91</u>	2,190,482
<b>UNSECURED LOANS</b>			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Creditors	2	845,753.00	832,943
Statutory Liabilities	3	20,000.00	5,650
Advance Monies Received for Projects		0.00	0
<b>TOTAL</b>		<b>5,133,917.96</b>	<b>6,858,064</b>
<b>ASSETS:</b>			
<b>PROJECT FIXED ASSETS</b>	4	3,848,757.00	4,456,831
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash in Hand		10,384.00	15,300
Cash at Bank	5	1,055,278.96	512,914
Interest Accrued		0.00	16,045
Fixed Deposits	6	0.00	1,674,646
<b>LOAN AND ADVANCES</b>			
Advances and Recoverable	7	37,170.00	0
Security Deposits	8	115,000.00	115,000
TDS Receivables	9	67,328.00	67,328
<b>TOTAL</b>		<b>5,133,917.96</b>	<b>6,858,064</b>

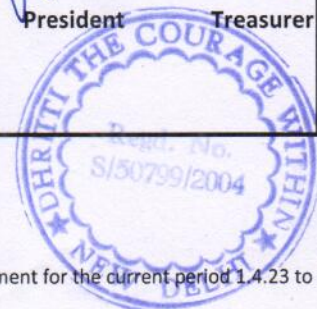
Accounting Policies and Notes to Accounts

Place: New Delhi  
Date: 21-09-2024



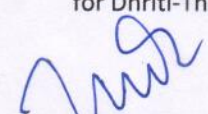
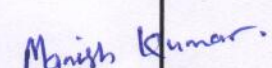
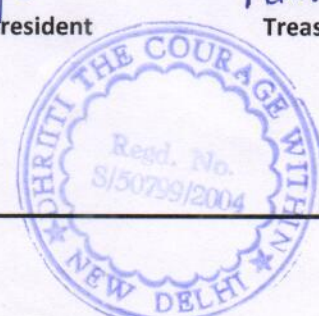
As per our report of even date  
for **NSB & ASSOCIATES**  
Chartered Accountants  
  
**Jiwan Singh Mehta**  
Partner  
M. No: 530567  
FRN: 023043N

for Dhriiti- The Courage within

  
**Manish Kumar**  
President Treasurer





DHRIITI - THE COURAGE WITHIN		
consolidated Income and Expenditure Account	March 31, 2024	March 31, 2023
<b>INCOME:</b>		
<b>GRANTS &amp; CONTRIBUTIONS</b>		
Grants Availed for Utilisation	767,410.59	9,217,431.00
<b>OTHER PROJECT RECEIPTS</b>		
Other Project Receipts	-	862,625.00
<b>OTHER INCOME</b>		
Interest Income	48,654.43	155,621.00
Deferred Revenue	738,074.00	2,204,280.00
Donation	953,418.65	-
Misc Income	12,544.00	18,435.00
<b>Total (A)</b>	<b>2,520,101.67</b>	<b>12,458,392.00</b>
<b>EXPENDITURE:</b>		
Training, Dissemination, Awareness Creation	62,047.00	3,028,637.00
Consultancy Expenditure	171,000.00	2,383,291.00
Personnel	1,974,768.00	8,498,900.00
Establishment Expenses	962,009.59	935,276.00
Travel	69,211.50	432,084.00
Communication	101,027.49	64,053.00
Depreciation	738,074.00	825,016.00
<b>Total (B)</b>	<b>4,078,137.58</b>	<b>16,167,257.00</b>
<b>Excess of Expenditure over Income (A-B)</b>	<b>(1,558,035.91)</b>	<b>(3,708,864.00)</b>
<b>APPROPRIATION</b>		
Transfer to Unrestricted Funds	(1,558,035.91)	(3,708,864.00)
Accounting Policies and Notes to Accounts		
As per our report of even date		
Place: New Delhi	for Dhriti-The Courage within	
Date: 21.09.2024	for NSB & ASSOCIATES	
	Chartered Accountants	
		
	 Jiwan Singh Mehta Partner M. No: 530567 FRN: 023043N	
	 President	
	 Treasurer	
		



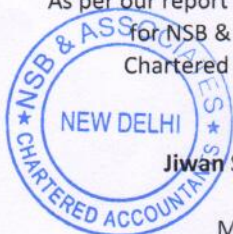
**DHRIITI - THE COURAGE WITHIN (CONSOLIDATED)**  
**Receipt and Payment Account for the year ended March 31, 2024**

(in INR)

Particulars	Amount	Particulars	Amount
<b>RECEIPTS:</b>		<b>PAYMENTS:</b>	
<b>OPENING BALANCE</b>		<b>PROGRAMME EXPENDITURE</b>	
Cash in Hand	15,300.00	Training, Dissemination, Awareness Creation	62,047.00
Cash at Bank	512,913.91	Consultancy Expenditure	196,320.00
Fixed Deposit	1,674,646.00	Personnel	1,294,768.00
		Travel	69,211.50
<b>GRANTS &amp; CONTRIBUTIONS</b>		Communication	88,093.00
Vastu Housing Finance Corporation Ltd.	585,480.00	Establishment	5.59
Terre Des Hommes (TDH)	723,396.98	<b>PROGRAMME SUPPORT EXPENDITURE</b>	
<b>DONATION</b>	953,418.65	Consultancy Expenditure	3,000.00
		Personnel	680,000.00
<b>BANK INTEREST</b>		Travel	0.00
Bank Interest on Saving Account (FCRA)	5,773.00	Communication	5,524.49
Bank Interest on Saving Account (Main)	20,188.00	Establishment	951,104.00
Bank interest on FDR (Main)	42,076.00	<b>Addition to Fixed Assets</b>	130,000.00
Other Receipts	12,544.00		
		<b>Closing Balance</b>	
		Cash at Bank	10,384.00
		Cash at Bank	1,055,278.96
<b>Total</b>	<b>4,545,736.54</b>		<b>4,545,736.54</b>

As per our report of even date  
for NSB & ASSOCIATES  
Chartered Accountants

Place : New Delhi  
Date : 21.09.2024

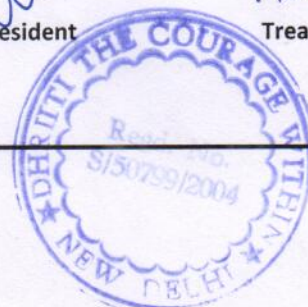


**Jiwan Singh Mehta**  
Partner  
M No. 530567  
FRN: 023043N

for Dhriiti-The Courage Within

*[Signature]*  
President

*[Signature]*  
Manish Kumar  
Treasurer





NOTE 1 - RESTRICTED FUNDS - PROGRAMS/ GRANTS AND CONTRIBUTIONS RECEIVABLE

Particular	Opening Balance 01.04.2023	Received during the current period	Availed/Utilized during the current period			Closing Balance as on date 31.03.2024
			against Income	against Assets	Interest payable	exchange Gain/Loss
<b>FCRA</b>						
GIZ-Her & Now	(513,330.01)	-	-	-	-	(513,330.01)
Tdh-Youth Engagement+Interest Accrued	-	723,396.98	311,930.59	-	3,337.57	414,803.96
<b>NON FCRA</b>						
InterGlobe Foundation_FY 21-23	43,343.00	-	-	-	-	43,343.00
InterGlobe Foundation_Lotus	101,219.00	-	-	-	-	101,219.00
OFSDS Innovation	(554,557.00)	-	-	-	-	(554,557.00)
Vastu Housing Finance Corp. LTD.-WMP2.0	-	585,480.00	455,480.00	130,000.00	-	-
<b>SUB-TOTAL- FCRA</b>	-513,330.01	723,396.98	311,930.59	-	3,337.57	-98,526.05
<b>SUB-TOTAL- NON FCRA</b>	(409,995.00)	585,480.00	455,480.00	130,000.00	-	(409,995.00)
<b>GRAND TOTAL</b>	<b>(923,325.01)</b>	<b>1,308,876.98</b>	<b>767,410.59</b>	<b>130,000.00</b>	<b>3,337.57</b>	<b>(508,521.05)</b>

for Dhriti-The Courage Within

As per our report of even date  
for NSB & ASSOCIATES  
Chartered Accountants

Place : New Delhi

Date : 21.09.2024



Jiwan Singh Mehta

Partner

M No. 530567

FRN: 023043N

*(Signature)*  
President

*(Signature)*  
Manish Kumar  
Treasurer





## DHRIITI - THE COURAGE WITHIN

Notes to the financial statements for the year ended 31st March, 2024

### Note 2: Sundry Creditors

Particulars	As at MARCH 31, 2024	As at MARCH 31, 2023
NSB & Associates	59,400	54,000
Bhagyashree Lodha	-	-
Expenses payable	-	443
Unibrow Studio	-	-
Staff Payable	786,353	778,500
<b>Total</b>	<b>845,753</b>	<b>832,943</b>

### Note 3: Expense Payable

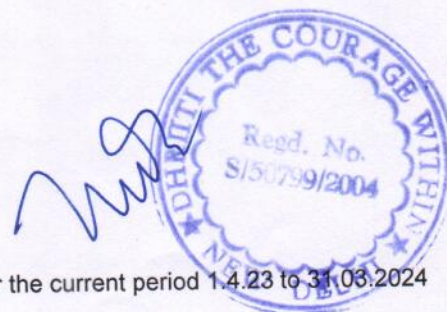
Particulars	As at MARCH 31, 2024	As at MARCH 31, 2023
Duties & Taxes		
TDS Payable	20,000	5,650
<b>Total</b>	<b>20,000</b>	<b>5,650</b>

### Note 5 :- BANK BALANCE

PARTICULARS	As at MARCH 31, 2024	As at MARCH 31, 2023
<b>Main Bank Accounts</b>		
AXIS BANK A/C 126010100230315	52,617.82	89,251
ICICI BANK A/C 022501000959	507,242.40	329,684
Axis Bank A/C 918010061782188	21,937.70	21,291
<b>FCRA Bank Accounts</b>		
ICICI BANK A/C 000701249196	445,807.94	40,516
SBI BANK A/C 40038536744	27,673.10	32,172
<b>TOTAL</b>	<b>1,055,278.96</b>	<b>512,914</b>

### Note: 6 :- Fixed Deposits

PARTICULARS	As at MARCH 31, 2024	As at MARCH 31, 2023
<b>Main Books FDRs</b>		
Fixed Deposit 071913021599-ICICI Bank	-	1,000,000
Fixed Deposit 071913021600-ICICI Bank	-	674,646
<b>TOTAL</b>	<b>-</b>	<b>1,674,646</b>



Audited Financial Statement for the current period 1.4.23 to 31.03.2024



**DHRIITI-THE COURAGE WITHIN**

for Dhriiti-The Courage Within

As per our report of even date  
for NSB & ASSOCIATES  
Chartered Accountants

Place : New Delhi

Date: 21-09-2024

**Jiwan Singh Mehta**  
Partner  
M No. 530567  
FRN: 023043N



president

Manigla  
Treasurer





**Note: 7 :- Advance and Recoverable**

Particulars	As at MARCH 31, 2024	As at MARCH 31, 2023
Kemp Design	37,170	-
<b>TOTAL</b>	<b>37,170</b>	<b>-</b>

**Note: 8 :-Security Deposit**

Particulars	As at MARCH 31, 2024	As at MARCH 31, 2023
Security Deposit for East of Kailash Office (E-189 )	80,000	80,000
Security Deposit for Gauwhati Office	35,000	35,000
	<b>115,000</b>	<b>115,000</b>

**Note: 9 :-TDS RECEIVABLE**

Particulars	As at MARCH 31, 2024	As at MARCH 31, 2023
TDS Receivable 2022-23	67,328	67,328
TDS Receivable 2023-24	-	-
<b>Total</b>	<b>67,328</b>	<b>67,328</b>






## ASSETS ACQUIRED UNDER PROGRAM

PARTICULARS	MAIN	FCRA	TOTAL
<u>IT EQUIPMENT</u>			
COMPUTER & LAPTOP	191,337	22,690	214,027
PRINTER	692	4,538	5,230
<u>OFFICE EQUIPMENT</u>			
CAMERA	2,455		2,455
INVERTER	9,089		9,089
REFRIGERATOR	441		441
VIDEO CAMRA	2,835		2,835
LCD PROJECTOR	0	2,926	2,926
<u>FURNITURE &amp; FIXTURES</u>			
FAN	3,493		3,493
OFFICE FURNITURE	77,084	0	77,084
<u>PLANT &amp; MACHINERY</u>			
ARECANUT DRYER	162,726		162,726
HYDRUALIC MACHINE	3,368,451		3,368,451
<b>TOTAL</b>	<b>3,818,603</b>	<b>30,154</b>	<b>3,848,757</b>

*Signature*





**DHRIITI- The Courage Within**  
(Followed in framing the financial statements for the year ended March 31, 2024)

**Note No. 10: Significant Accounting Policies and Notes on Accounts:**

1. **OVERVIEW OF THE SOCIETY'S OPERATIONS:** In conformity with its aims and objects, the Society
  - To Promote and protect the medium, Small & Tiny Industries and Micro Enterprises.
  - To take all steps to protect and promote the general interests of the persons engaged in Medium, Small & Tiny Industries and Micro Enterprises.
  - To Provide Consultancy Services to Govt, Government agencies, Public Sector Organisations, NGO and Private Sector.
  - To Consider and formulate opinions upon all matters connected with the Medium, small and Tiny Industries and Micro Enterprises.
  - To adjust and settle disputes or controversies between the member of the association.
  - To Organise and establish vocational Institutes where theoretical and practical training will be provided.
  - To Maintain a list of skilled workmen and to get into contact with small scale Industrial Establishment all over the country and to provide suitable employment for such persons.
2. **SIGNIFICANT ACCOUNTING POLICIES**
  - a. **BASIS OF ACCOUNTING:** The financial statements have been prepared to comply in all material respects in respects with the accounting standards issued by the Institute of Chartered Accountants of India ('ICAI'). The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society and except for the changes in accounting policy discussed more fully below, are consistent with those used in the previous year.
  - b. **REVENUE/EXPENDITURE RECOGNITION:** Grants received for specific purposes are initially treated as a liability and adjusted for capital or revenue expenses as per utilization during the year. Generally, grants to the extent utilized for revenue expenditure are treated as income of the year. After fulfillment of obligations attached with a particular grant, any unutilized amount not refundable to the donor and/or charged to the donor as per terms of the respective agreements is transferred to the Income and Expenditure account.
  - c. **FORMAT OF ACCOUNTS:** The Income and Expenditure has been classified based on the natural head of expense, though in funding agency wise Income and Expenditure Accounts are classified based on line item of expenses as per funding agency project activities.
  - d. **TREATMENT OF ASSETS:** Fixed assets are stated at Cost, after reducing opening accumulated depreciation. Acquisitions of assets though they are charged to the Funding Agency's grants are retained in the books by creating a Capital Asset Fund. Direct Costs are capitalized until the assets are ready for use.
3. **NOTES ON ACCOUNTS**
  - a. **Fixed Assets:** During the year the Society has acquired Fixed Assets of Rs. 38,48,757/- (Previous Year Rs. 44,56,831/-) and depreciation is provided on fixed assets held by the Society is Rs.-7,38,074/- (Previous year Rs.8,25,016/-).





b. Addition to Corpus: NIL/-

c. Payment made to Society's office bearers:

Particulars	Designation	Purpose of Payment	Amount Paid During 202-24
Nidhi Gupta	President	Salary	1,00,000/-
Nidhi Gupta	President	Communication Expenses	73,997/-
Nidhi Gupta	President	Local Travel Reimbursement	1,000/-
Anirban Gupta	Strategic Advisor	Salary	2,24,000/-
Anirban Gupta	Strategic Advisor	Travel Reimbursement	23,547/-
Amit Arora	Consultant	Project Specific Consultancy	1,30,000/-

d. Income Tax: The Society is registered with the Income Tax Authorities under section 12A(a) of the Income Tax Act, 1961, vide Reg. No. DIT/E/12A/2005-06/D-1116/05/703 dated 29 August 2005 (Renewal 12A Unique Registration Number AAAAD2966PE20110 Dated September 23, 2021) and hence the income of the Society is exempt under section 11 of the Act, subject to compliance of relevant provisions of section 11 read with sections 12 and 13 of the Act. The Permanent Account No. (PAN) of the Society is AAAAD2966P.

e. Auditors' remuneration includes Rs.64,900/- excluding goods and service tax (Previous year Rs. 50,000/-).

f. Previous year's figures have been regrouped and re-arranged wherever necessary.

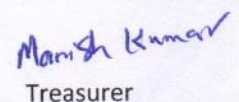
As per our Report of even date  
for **N S B & ASSOCIATES,**  
Chartered Accountants

Place: New Delhi,  
Dated: 21.09.2024

  
**Jiwan Singh Mehta**  
Partner  
M.No.530567  
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for Dhriti- The Courage within

  
President

  
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