H.S. AHUJA & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE CHAIRMAN OF DISCIPLESHIP CENTRE

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Discipleship Centre (the entity)** , which comprise the Balance Sheet as at March 31, 2025 and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the said accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Society Registration Act, 1860.

(a) In case of the Balance sheet, of the state of affairs of the entity as at 31st March, 2025; and

(b) In case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Society Registration Act, 1860, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For H.S.AHUJA & CO
Chartered Accountants
(FRN:000099N)

H.S. AHUJA & CO * New Delhi * Chartered Accountants *

(Jaswant Singh)
Partner
Membership No:095483
Place: New Delhi
Dated:18.08.2025
UDIN: 25095483BMIBFF8125

DISCIPLESHIP CENTRE
Balance Sheet as at 31st March 2025

Particulars	Note No	31-Mar-25	31-Mar-24
		Rs.	Rs.
SOCIETY'S FUNDS AND LIABILITIES			
Society Funds			
(i) General Fund	2	182,76,448.88	202,39,624.73
(ii) Capital Fund	2	33,02,562.00	32,70,419.00
Non-current Liabilities		-	-
Current liabilities			
Other current liabilities	3	3,89,176.23	7,16,974.51
Total		**219,68,187.11**	**242,27,018.24**
ASSETS			
Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	4	85,47,170.00	93,41,086.00
(ii) Intangible assets		-	-
Other Non-Current Assets	5	32,00,000.00	35,00,000.00
Current assets			
Cash and bank balances	6	78,72,428.08	91,35,514.21
Short term loans and advances	7	21,83,122.03	21,01,084.03
Other Current Assets	8	1,65,467.00	1,49,334.00
Total		**219,68,187.11**	**242,27,018.24**
Significant Accounting Policies	1		
Notes on financial statements	2 to 20		

AS PER OUR SEPARATE REPORT OF EVEN DATE

For H.S.AHUJA & CO.
CHARTERED ACCOUNTANTS

(JASWANT SINGH)
PARTNER
Membership No.:095483
PLACE : NEW DELHI
DATED : 18.08.2025

H.S. AHUJA & CO. * Chartered Accountants * New Delhi

For Discipleship Centre

DISCIPLESHIP CENTRE DELHI-58

Jolly Samson Raj
Chairman

Albo Jason Wilson
Treasurer

DISCIPLESHIP CENTRE

Statement of Income and Expenditure for the year ended 31st March 2025

	Particulars	Note	31-Mar-25	31-Mar-24
			Rs.	Rs.
I	Revenue from operations	9	30,71,924.43	21,90,977.26
II	Other Income	10	9,22,108.00	8,52,359.00
III	**Total Income (I+II)**		**39,94,032.43**	**30,43,336.26**
IV	**Expenses:**			
	Expenses for charitable activities	11	21,41,262.28	16,74,350.26
	Employee benefits for education charitable expense	12	25,70,162.00	24,40,598.00
	Depreciation and amortization expense	13	4,70,819.00	5,60,823.00
	Other education charitable expenses	14	7,74,965.00	6,49,902.80
	Total Expenses		**59,57,208.28**	**53,25,674.06**
V	**Excess of Expenditure over Income for the year (III-IV)**		-19,63,175.85	-22,82,337.80
VI	Tax expense		-	-
VII	**Excess of Expenditure over Income for the year (V-VI)**		**-19,63,175.85**	**-22,82,337.80**
	Significant Accounting Policies	1		
	Notes on financial statements	2 to 20		

AS PER OUR SEPARATE REPORT OF EVEN DATE
For H.S.AHUJA & CO.
CHARTERED ACCOUNTANTS

(JASWANT SINGH)
PARTNER
Membership No.:095483
PLACE : NEW DELHI
DATED : 18.08.2025

H.S. AHUJA & CO. New Delhi Chartered Accountants

For Discipleship Centre

DISCIPLESHIP CENTRE DELHI-58

Jolly Samson Raj
Chairman

Albo Jason Wilson
Treasurer

DISCIPLESHIP CENTRE

Notes forming part of the Financial Statements for the year ended 31st March, 2025

1. Back ground and Registration

Discipleship Centre ("the Society") is a charitable organization registered under the Societies Registration Act, 1860 and recognized under Section 12AB of the Income-tax Act, 1961. The society is primarily engaged in charitable activities including education, welfare, and support

1.1 SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Accounting

The financial statements have been prepared and presented under the historical cost convention on going concern basis, on accrual basis of accounting and in accordance with the accounting principles generally accepted in India.

(ii) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost. The cost includes the purchase cost of property,plant and equipment and other cost directly attributable costs of bringing the tangible assets to their working condition for intended to use.

(iii) Depreciation

Depreciation on Property , Plant and Equipment has been provided on written down value at rates prescribed under the Income Tax Rules, 1962.

(iv) Revenue Recognition

Income is recognised on accrual basis unless otherwise stated:

Grants & Donations are accounted for on receipt basis.

Interest on deposits is accounted for on accrual basis.

(v) Bank deposits (FDRs) are stated at cost and are held in the name of the society.

(vi) Donations/Grants

The Donations/Grants received have been utilized for that specific purpose only for which it has been received. The unutilized grants have been shown under the head "Unspent Grants" in the Balance Sheet as liability.

(vii) Income Tax

The Society is registered under section 12AB of the Income Tax Act,1961. The Income of the Trust is exempt from tax and hence provision for tax is not required.

