



—A.S. ALVA & CO.

**CHARTERED ACCOUNTANTS**

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To

The Trustees of  
Dighi Yerwada Mar Thoma Centre,  
Pune

**Report on the Financial Statements**

We have audited the accompanying financial statements of Dighi Yerwada Mar Thoma Centre, Pune, which comprise the Balance Sheet as at March 31, 2024, and the 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 Standards on Auditing issued by the Institute Of Chartered Accountants Of India. 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 qualified audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2024;
- In the case of the Income and Expenditure Account, of the surplus for the year ended on that date; and

**Report on other Legal and Regulatory Requirements**

Refer Annexure attached herewith



For A.S.ALVA & CO  
Chartered Accountants  
Firm Regn. No. 124882W

*(Signature)*  
(A.S.Alva)  
Proprietor

Membership No.:17386

Place: Pune

Date: 2 AUG 2024

UPIN - 24017386 BK CZ X Q 4975

REPORT OF AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No.: F – 6123 (PUNE)

Name of the Public Trust: DIGHI YERWADA MAR THOMA CENTRE, PUNE

For the year ended: 31<sup>st</sup> March, 2024

1	Whether accounts are maintained regularly and in accordance of the provision of the Act and the Rules;	Yes
(a)		
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts.	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	Yes
(d)	Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	Yes
(e)	Whether a register of movable & immovable properties is properly maintained, the charges therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	No
(f)	Whether the Manager or Trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g)	Whether any property or funds of the Trust were applied for any object or purpose other than object or purpose of the Trust;	No
(h)	The amounts outstanding for more than one year and the amounts written off if any;	NIL
(i)	Whether Tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-.	Yes .
(j)	Whether any money of the public trust has been invested contrary to the provisions of section 35;	No
(k)	Alienations, if any, of the immovable contrary to the provisions of Section 36 which have come to the notice of the auditors.	No
(l)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	No
(m)	All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property thereof, & whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the Trustees or any person while in the management of the trust.	No
n	Whether the budget has been filed in the form provided by rule 16A;	Yes
2	Whether the maximum and minimum number of the trustees is maintained	Yes
(a)		
(b)	Whether the meetings are held regularly as provided in such instrument?	Yes
(c)	Whether the minutes books or the proceeding of the meetings is maintained	Yes
(d)	Whether any of the Trustees has any interest in the investment of the Trust.	No
(e)	Whether any of the Trustees is the debtor or creditor of the trust	No
(f)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied by the Trustees during the period of the audit;	Yes, Subject to report in 1 (e) above

Place: Pune

Date: 2 AUG 2024



For A. S. ALVA & CO  
Chartered Accountants  
Firm Registration No:124882W

A. S. ALVA

Proprietor

Membership No. 17386