



INDEPENDENT AUDITOR'S OPINION

Report on the Financial Statements

We have audited the accompanying financial statements of **NAVYA DISHA**, ("the Trust"), which comprise the Balance Sheet as at 31st March, 2015, the Income and Expenditure Account and the Receipts and Payments Account for the period then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. 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.

Auditors' 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 the 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 the 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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 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:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2015;
- (b) in the case of the Income and Expenditure, of the excess of income over expenditure of the Trust for the period ended on that date;
and
- (c) In the case of the Receipts and Payments Account, of the receipts and payments, for the year ended on that date

Report on Other Requirements

We further report that

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

For **M. S. KAMATH & ASSOCIATES**

Chartered Accountants,
(Firm's Registration No: 001706S)



M. S. KAMATH FCA
(Proprietor) M.No:022529

Place : BANGALORE
Date : 24-09-2015

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED BALANCE SHEET AS AT 31-03-2015

Liabilities	Schedule	Amount	Assets	Schedule	Amount	Amount
GENERAL FUND			FIXED ASSETS	1		
Opening Balance		3754366	Gross Block		3710764	
Add:- Excess of Income over Expenditure		3088668	Less: Depreciation Reserves		-718305	
CORPUS FUND			Net Block			2992459
Opening Balance		4228965	CURRENT ASSETS			
Add:- Fund for corpus received During the year		6350000	Building Rent Deposits		150000	
HEALTH BENEFIT FUND			Cash-in-hand		10406	
Opening Balance		1196104	Bank Accounts		2549529	
Add:- Contributions from beneficiaries		0	Fixed Deposit		12698965	
Less: Incentives to KM's		1196104	TDS Receivable		154377	
Less: Membership Fee Reimbursement A/c		23000	Interest Receivable		39366	
						15602643
Total			Total			18595102

As per our report of even date

For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S



M.S.KAMATH F.C.A.

Proprietor

M.No:022529

Date: 24-09-2015

Place: BANGALORE

Vinatha M. Reddy

VINATHA M. REDDY

Chairman

Suresh K. Krishna

SURESH KRISHNA

Managing Trustee

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Expenditure	Schedule	Amount	Income	Schedule	Amount
Administrative & General Expenses		49,831	Donations Received A/c	2	77,82,879
BUZZ Project Expenses		18,67,527	Interest on Saving Bank		1,97,656
IFS Project Expenses		1,67,262	Interest on Fixed Deposits		5,18,327
Sugrama Project Expenses		20,11,488	Interest Received on TDS Receivables		8,494
Sujeevana Project Expenses		1,74,713	Interest on Corpus Fund FD		1,93,998
Sushikasana Project Expenses		2,54,847	Facilitating Fee Received		14400
Vehicle Maintenance A/c		2,17,664	Miscellaneous Income		4690
Watsan Project Expenses		4,35,993			
Toilet Consturction Programme Expenses		75,000			
Drinking water Programme Expenses		5,380			
Depreciation	1	3,72,071			
Excess of Income over Expenditure transferred to General fund		3088668			
Total		8720444	Total		8720444

As per our report of even date

For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S



M.S. KAMATH F.C.A.

Proprietor

M.No:022529

Date: 24-09-2015

Place: BANGALORE

Vinatha H. Reddy
VINATHA M. REDDY
Chairman

Suresh K. Krishna
SURESH K. KRISHNA
Managing Trustee

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

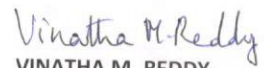
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2015

Receipts	Amount	Payments	Amount
To Opening Balance		BY Professional Tax	17,700
AXIS Bank A/c 9100100081832722	1,30,226	" Salary Payable A/c	27,48,770
Canara Bank A/c No 0883101019086	3,61,158	" Membership Contribution Reimbursement	23,000
SBM BANK A/C 64058808991	2,83,999	" TDS Payable	183531
SBM BANK A/C 64070590668	6,74,698	" Fixed Assets	351137
SBM A/C NO.64083852741	822	" Fixed Deposits	1,50,08,965
Cash in hand	9,179	" Staff Work Advance	8,42,235
" Fixed Deposit	86,25,978	" Advance to Others	19,92,746
" TDS Receivable	89,486	" BUZZ Project Expenses	3,87,818
" Grants Received - BUZZ	7,65,833	" IFS Project Expenses A/c	38,050
" Grants Received -CITI Foundation	29,95,521	" Sugrama Project Expenses	3,08,187
" Grants Received - IFS	2,47,030	" Sujeevana Project Expenses	16,390
" Donation Received	1,01,24,495	" Sushikasana Project Exp	1,89,355
" Interest on Corpus Fund FD	1,93,998	" Vehicle Maintenance A/c	16,978
" Interest Received on TDS Receivable	8,494	" Watsan Project	4,35,993
" Interest on FD	5,18,327	" Administrative & General Exp	49,033
" Facilitating Fee Received	14,400	" TDS Receivable	76,166
" Interest on Bank	1,90,334	" Closing Balance	
" Miscellaneous Income	4690	AXIS Bank A/c 9100100081832722	3,997
		Canara Bank A/c No 0883101019086	62,168
		SBM BANK A/C 64058808991	3,77,050
		SBM BANK A/C 64070590668	15,76,411
		SBM A/C NO.64083852741	822
		YES Bank A/c042794600000065	521759
		Cash in hand	10,406
Grand Total	2,52,38,668	Grand Total	2,52,38,668

As per our report of even date
 For **M.S. KAMATH & ASSOCIATES**
 Chartered Accountants
 Firm Registration No: 001706S


M.S.KAMATH F.C.A
 Proprietor
 M.No:022529
 Date: 24-09-2015
 Place: BANGALORE




VINATHA M. REDDY
 Chairman


SURESH K KRISHNA
 Managing Trustee

NAVYA DISHA

SCHEDULE -1 FIXED ASSETS

SCHEDULE OF FIXED ASSETS

SCHEDULE OF FIXED ASSETS

SL.NO	PARTICULARS	Dep %	COST				DEPRECIATION				NET BLOCK			
			As at 1.4.2014	Additions	Deductions	As at 31.3.2015	As at 1.4.2014	Additions	Deductions	As at 31.3.2015	As at 1.4.2015	As at 1.4.2014		
1	COMPUTER													
	LAP TOPS	60	50500	227081	0	277581	49208	137023	0	186231	91350	1292		
	SOFT WARE ASSETS	60	25000	0	0	25000	24360	384	0	24744	256	640		
	COMPUTER	60	43800	26500	0	70300	42845	16473	0	59318	10982	955		
2	EQUIPMENTS													
	CAMERA	60	26300	0	0	26300	25627	404	0	26031	269	673		
3	VEHICLE & MOTORS													
	BUS	10	1212428	0	0	1212428	175802	103663	0	279465	932963	1036626		
	VAN	10		946499		946499	0	47325		47325	899174			
	CAR	10		819801		819801		40990		40990	778811			
4	EQUIPMENTS													
	PROJECTOR	15	84270	154031	0	238301	28392	19934	0	48326	189975	55878		
	MOBILE	15		5378		5378		403		403	4975			
	DIGITAL CAMERA	15		6990		6990		524		524	6466			
	LED	15		20590		20590		1544		1544	19046			
	MIKE SET	15		8130		8130		610		610	7520			
5	FURNITURE & FIXTURE													
	FOLDING CHAIR	10		2400		2400		240		240	2160			
	PLASTIC CHAIR	10		15571		15571		779		779	14792			
	TENTS	10		35495		35495		1775		1775	33720			
	TOTAL		1442298	2268466	0	3710764	346234	372071	0	718305	2992459	1096064		



NAVYA DISHA

SCHEDULES	Amount
Schedule -2 Grants and Donation Received	
Grants Received - BUZZ	765833
Grants Received -CITI Foundation	2995521
Grants Received - IFS	247030
Donation Received -GFSPL	3654495
Donation Received -Journey India Online	120000
Total	7,782,879

