



INDEPENDENT AUDITOR'S OPINION

Report on the Financial Statements

We have audited the accompanying financial statements for **FCRA ACCOUNT** of **NAVYA DISHA**, ("the Trust"), which comprise the Balance Sheet as at 31st March, 2016, the Income and Expenditure Account and the Receipts and Payments Account for the period then ended.

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 FCRA Account Balance Sheet, of the state of affairs of the Trust as at 31st March, 2016;
- (b) in the case of the FCRA Account 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 : 02-09-2016

NAVYA DISHA (FCRA)

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

BALANCE SHEET AS AT 31-03-2016

Liabilities	Schedule	Amount	Amount	Assets	Schedule	Amount	Amount
GENERAL FUND Opening Balance Add:- Excess of Income over Expenditure		3582589	6601195	FIXED ASSETS Gross Block Less: Depreciation Reserves Net Block	1		2549550
		3018606					-660937
				CURRENT ASSETS Cash-in-hand Bank Accounts TDS Receivable			2043 4705598 4941
Total			6601195	Total			6601195

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: 02-09-2016

Place: BANGALORE


MURALIDHARAN.T
Trustee


SURESH K. KRISHNA
Managing Trustee

NAVYA DISHA(FORA)

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

Expenditure	Schedule	Amount	Income	Schedule	Amount
BUZZ Project Expenses IFS Project Expenses Scholarship programme Expenses Depreciation Excess of Income over Expenditure transferred to General fund	1	2,012,477 539,480 188,000 287,045 3018606	Donations Received A/c Interest on Saving Bank	2	5,997,799 47,809
Total		6045608	Total		6045608

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: 02-09-2016

Place: BANGALORE

MURALIDHARAN.T
Trustee

Trustee

SURESH.K.KRISHNA
Managing Trustee

Managing Trustee

NAVYA DISHA(F CRA)

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2016

Receipts	Amount	Payments	Amount
To Opening Balance			
SBM BANK A/C 64058808991	1,576,411	BY ES/ Employee Contribution A/c	9,575
Cash in hand	823	" PF Employee Contribution A/c	41,257
" Grants Received - Yoga Gives Back	188,000	" Professional Tax	3,200
" Grants Received -United Way Worldwide(CITI)	5,068,709	" Salary Payable	1,034,143
" Grants Received - RDO Trust(Finish Project)	741,090	" TDS Payable	2,104
" Interest on Bank	47,809	" Fixed Asset Gross Block	157,397
" Building Rent Deposits	20,000	" Advance to Others	180,000
		" Staff Work Advance	477,906
		" Scholarship Programme Expenses	188,000
		" BUZZ Project Expenses	730,035
		" IFS Project Expenses A/c	111,584
		" Closing Balance	
		SBM BANK A/C 64058808991	4,705,598
		Cash in hand	2,043
Grand Total	7,642,842	Grand Total	7,642,842

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: 02-09-2016

Place: BANGALORE

MURALIDHARAN.T

Trustee

SURESH K KRISHNA

Managing Trustee

NAVYA DISHA (FCRA)

SCHEDULE - 1 FIXED ASSETS

PARTICULARS	Dep %	COST			DEPRECIATION			NET BLOCK		
		As at 1.4.2015	Additions	Deductions	As at 31.3.2016	As at 1.4.2015	Additions	Deductions	As at 31.3.2016	As at 31.3.2015
1										
VEHICLE & MOTORS										
BUS	10%	1212428	0	0	1212428	279465	93297	0	372762	839666
VAN	10%	946499			946499	47325	89918		137243	809256
2										
COMPUTER										
LAP TOPS	60%	56475	105078	0	161553	33885	76601	0	110486	51067
3										
EQUIPMENTS										
PROJECTOR	15%	34350	0	0	34350	7342	4051	0	11393	22957
MOBILE	15%	5378			5378	403	746		1149	4229
DIGITAL CAMERA	15%	6990	47847		54837	524	8148		8672	46165
LED	15%	20590			20590	1544	2857		4401	16189
MIKE SET	15%	8130			8130	610	1128		1738	6392
4										
FURNITURE & FIXTURE										
FLODING CHAIR	10%	2400			2400	240	216		456	1944
PLASTIC CHAIR	10%	15571	4381		19952	779	1917		2696	17256
TENTS	10%	35495	47938		83433	1775	8166		9941	73492
TOTAL		2344306	205244	0	2549550	373892	287045	0	660937	1888613
										1970414



NAVYA DISHA(FCRA)

SCHEDULES	Amount
Schedule -2 Grants and Donation Received	
Grants Received - Yoga Gives Back	188000
Grants Received -United Way Wroldwide(CITI)	5068709
Grants Received - RDO Trust((Finish Project)	741090
Total	5,997,799

