



M. S. KAMATH & ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Secretary to the Government of India,
Ministry of Home Affairs,
FCRA Wing / Foreigners Division,
"NDCC-II Building",
Jai Singh Road, OFF Parliament Street,
New Delhi – 110001.

CERTIFICATE

We have audited the Foreign Money Contribution Account of **NAVYA DISHA** Avalahalli, Anjanapura Post, J P Nagar 9th Phase, BANGALORE-560062, KARNATAKA, a Public Charitable Trust constituted by a deed of trust, registration number **BNG(U)-JNR-IV/422/2005-06 on 14th November 2005**, in the office of sub – register, Jayanagar, Bangalore, Karnataka State, and bearing **FCRA registration no. 094421498 dt. 09.05.2012**, for the year ending **March 31, 2018** and examined all relevant books and vouchers and certify that according to the audited accounts:

- i) The brought forward foreign contribution at the beginning of the year was **₹ 27,124.25**
- ii) Foreign contribution of **₹ 14,60,330** was received by the Trust during the year 2017-2018.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **₹ 2,760** was received by the Trust during the financial year 2017-18
- iv) The balance of unutilized foreign contribution with the Trust at the end of the year 2017-2018 was **₹ 2,40,041.79**
- v) Certified that the Trust has maintained the accounts of foreign contribution and records relating there to in the manner specified in section 19 of the Foreign Contribution (Regulation), Act,2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance Sheet and the Statement of Receipt and Payment is correct as checked by us.
- vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

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

Chartered Accountants
(Firm Registration No: 001706S)



BANGALORE.
30-08-2018

M.S.KAMATH. F.C.A.
Proprietor (M.No: 022529)



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, 2018, the Income and Expenditure Account and the Receipts and Payments Account for the year 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, 2018;
- (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 F.C.A.
(Proprietor) M.No:022529

Place : BANGALORE
Date : 30-08-2018

NAVYA DISHA(FICRA)
 Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108
BALANCE SHEET AS AT 31-03-2018

Liabilities	Schedule	Amount	Amount	Assets	Schedule	Amount	Amount
GENERAL FUND				FIXED ASSETS			
Opening Balance		1829217		Gross Block	1	2940552	
Add: Excess of income over expenditure		2184	1831401	Less: Depreciation Reserves		-1276597	1663955
				Net Block			
Current LIABILITIES			73368	CURRENT ASSETS			
Advance from ND				Bank Accounts		240042	240814
				Advance to others		772	
Total			1904769	Total			1904769

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:30-08-2018
 Place: BANGALORE



Vinatha H. Reddy
VINATHA M. REDDY
 Chairman


SURESH K. KRISHNA
 Managing Trustee

NAVYA DISHA(FORRA)

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

Expenditure	Schedule	Amount	Income	Schedule	Amount
BUZZ Project Expenses		9,82,375	Interest on Saving Bank		2,760
Scholarship Program expenses		1,88,000	Donation-Slicing Buzz Netherland		2,36,430
Interest on TDS		4,941	Donation-Buzz Foundation Netherlands		10,35,900
Depreciation	1	2,85,590	Donation-Yoga gives back		1,88,000
Excess of Income over Expenditure		2,184			
Total		14,63,090	Total		14,63,090

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: 30-08-2018

Place: BANGALORE



Vinatha H. Reddy
VINATHA M. REDDY
Chairman

Suresh K. Krishna
SURESH K. KRISHNA
Managing Trustee

NAVYA DISHA(FCCRA)
Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2018

Receipts	Amount	Payments	Amount
To Opening Balance		BY ESI Employee Contribution A/c	2,985
" SBM BANK A/C 64058808991	17,065	" Honarium Payable	29,400
" Cash in hand	10,059	" PF Employee Contribution A/c	17,987
" TDS Payable	16,022	" Professional Tax	2,400
" Advance to others	8,000	" Salary Payable	4,01,732
" Staff Work Advance	210	" Staff Expenses Payble	69,550
" Interest on Bank	2,760	" TDS Payable	30,071
" Buzz Project Expenses	15,155	" Adv to others	8,772
" Donation-Stiching Buzz Netherland	2,36,430	" Staff Work Advance	1,23,505
" Grant Received-Buzz Foundation Netherland's	10,35,900	" Scholarship Program expenses	1,88,000
" Grants Received - Yoga Gives Back	1,88,000	" BUZZ Project Expenses	4,15,158
		" Closing Balance	2,40,042
		" SBM BANK A/C 64058808991	
Grand Total	15,29,601.63	Grand Total	15,29,601.63

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: 30-08-2018
Place: BANGALORE



Vinatha N. Reddy
VINATHA M. REDDY
Chairman

Suresh K. Krishna
SURESH K KRISHNA
Managing Trustee

NAVYA DISHA (FCRA)

SCHEDULE - 1 FIXED ASSETS												
PARTICULARS	Dep %	COST				DEPRECIATION				NET BLOCK		
		As at 1.4.2017	Additions	Deductions	As at 31.3.2018	As at 1.4.2017	for the year	withdrawal	As at 31.3.2018	As at 31.3.2018	As at 31.3.2017	
1 MOTOR VEHICLES												
BUS	10%	12,12,428	-	-	12,12,428	4,56,729	75,570	-	5,32,299	6,80,129	7,55,699	
VAN	10%	9,46,499	-	-	9,46,499	2,18,169	72,833	-	2,91,002	6,55,497	7,28,330	
2 COMPUTER												
LAP TOPS	60%	4,09,585	-	-	4,09,585	2,37,248	1,03,402	-	3,40,650	68,935	1,72,337	
3 EQUIPMENTS												
PROJECTOR	15%	34,350	-	-	34,350	14,837	2,927	-	17,764	16,586	19,513	
MOBILE	15%	14,565	-	-	14,565	3,161	1,710	-	4,871	9,694	11,404	
DIGITAL CAMERA	15%	54,837	-	-	54,837	15,596	5,886	-	21,482	33,355	39,241	
LED	15%	20,590	-	-	20,590	6,829	2,064	-	8,893	11,697	13,761	
MIKE SET	15%	8,130	-	-	8,130	2,697	815	-	3,512	4,618	5,433	
4 FURNITURE & FIXTURES												
FLOODING CHAIR	10%	2,400	-	-	2,400	650	175	-	825	1,575	1,750	
PLASTIC CHAIR	10%	73,195	-	-	73,195	9,745	6,345	-	16,090	57,105	63,450	
TENTS	10%	1,59,423	-	-	1,59,423	24,891	13,453	-	38,344	1,21,079	1,34,532	
COMPUTER TABLE	10%	4,550	-	-	4,550	455	410	-	865	3,685	4,095	
TOTAL		29,40,552	-	-	29,40,552	9,91,007	2,85,590	-	12,76,597	16,63,955	19,49,545	

