



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, 2019 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 ₹ 2,40,041.79
- ii) Foreign contribution of ₹ 1,88,000 was received by the Trust during the year 2018-2019.
- iii) Interest accrued on foreign contribution ₹ 5,164 and other income derived from foreign contribution or interest thereon of / worth ₹ 1,88,952 was received by the Trust during the financial year 2018-19
- iv) The balance of unutilized foreign contribution with the Trust at the end of the year 2018-2019 was ₹ 2,97,125.79
- 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.
12-09-2019

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

Unique Document Identification Number (UDIN) for this document is **19022529AAAABJ8687**



M. S. KAMATH & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S OPINION

To

The Members of
NAVYA DISHA

OPINION

We have audited the accompanying financial statements of '**FOREIGN CONTRIBUTION**' Account of **NAVYA DISHA**, ("the Trust"), which comprise the Balance Sheet as at 31st March, 2019, and the Income and Expenditure Account for the year then ended.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the Trust as at March 31, 2019, and its surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. 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 Trust in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in 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.

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In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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 Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on effectiveness of the Trust's internal controls.
- 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 Trust'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 Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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, and the Income and Expenditure 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)



A handwritten signature in green ink, appearing to be "M. S. Kamath".

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

Place : BANGALORE
Date : 12-09-2019

Unique Document Identification Number (UDIN) for this document is **19022529AAAABH7420**

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

BALANCE SHEET AS AT 31-03-2019

Liabilities	Schedule	Amount Rs	Assets	Schedule	Amount Rs	Amount Rs
GENERAL FUND			FIXED ASSETS			
Opening Balance		18,31,401	Gross Block	1	29,40,552	
Add: Excess of income over expenditure		3,215	Less: Depreciation Reserves		(14,67,470)	
			Net Block			14,73,081
CURRENT LIABILITIES			CURRENT ASSETS			
Advance from ND			Bank Accounts		2,97,126	
			Interest receivable		1,37,004	4,34,130
Total			Total			19,07,212

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



(Signature)
M.S.KAMATH F.C.A
Proprietor
M.No:022529
Date:
Place: BANGALORE

(Signature)
VINATHA M REDDY
Chairman

(Signature)
SURESH K KRISHNA
Managing Trustee

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Expenditure	Amount Rs	Income	Amount Rs
Administrative expenses	28	Interest on Saving Bank	5,164
Scholarship Program expenses	1,88,000	Other Income- T Muniswamappa Trust	1,88,952
Depreciation	1,90,873	Donation-Yoga gives back	1,88,000
Excess of Income Over Expenditure	3,215		
Total	3,82,116	Total	3,82,116

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:
Place: BANGALORE


VINATHA M REDDY
Chairman


SURESH K KRISHNA
Managing Trustee

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019

Receipts	Amount Rs	Payments	Amount Rs
To Opening Balance			
SBM BANK A/C 64058808991		BY Scholarship Program expenses	1,88,000
" Interest on Bank	2,40,042	" Interest reversed	1,37,004
" Other Income	5,164	" Administrative expenses	28
" Grants Received - Yoga Gives Back	1,88,952	" Closing Balance	
	1,88,000	SBM BANK A/C 64058808991	2,97,126
Grand Total	6,22,157.79	Grand Total	6,22,157.79

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:
Place: BANGALORE

Vinatha M Reddy
VINATHA M REDDY
Chairman



Suresh K Krishna
SURESH K KRISHNA
Managing Trustee

NAVYA DISHA (FCRA) 18-19

SCHEDULE - 1 FIXED ASSETS												
PARTICULARS	Dep %	COST			DEPRECIATION			NET BLOCK				
		As at 1.4.2018	Additions	Deductions	As at 31.3.2019	As at 1.4.2018	for the year	Withdrawal	As at 31.3.2019	As at 31.3.2019	As at 31.3.2018	
1 MOTOR VEHICLES												
BUS	10%	12,12,428	-	-	12,12,428	5,32,299	68,013	-	6,00,312	6,12,116	6,80,129	6,80,129
VAN	10%	9,46,499	-	-	9,46,499	2,91,002	65,550	-	3,56,552	5,89,947	6,55,497	6,55,497
2 COMPUTER												
LAP TOPS	60%	4,09,585	-	-	4,09,585	3,40,650	27,574	-	3,68,224	41,361	68,935	68,935
3 EQUIPMENTS												
PROJECTOR	15%	34,350	-	-	34,350	17,764	2,488	-	20,252	14,098	16,586	16,586
MOBILE	15%	14,565	-	-	14,565	4,871	1,454	-	6,325	8,240	9,694	9,694
DIGITAL CAMERA	15%	54,837	-	-	54,837	21,482	5,003	-	26,485	28,352	33,355	33,355
LED	15%	20,590	-	-	20,590	8,893	1,755	-	10,648	9,942	11,697	11,697
MIKE SET	15%	8,130	-	-	8,130	3,512	693	-	4,205	3,925	4,618	4,618
4 FURNITURE & FIXTURES												
FLODDING CHAIR	10%	2,400	-	-	2,400	825	158	-	983	1,418	1,575	1,575
PLASTIC CHAIR	10%	73,195	-	-	73,195	16,090	5,710	-	21,800	51,394	57,104	57,104
TENTS	10%	1,59,423	-	-	1,59,423	38,344	12,108	-	50,452	1,08,971	1,21,079	1,21,079
COMPUTER TABLE	10%	4,550	-	-	4,550	865	369	-	1,234	3,317	3,685	3,685
TOTAL		29,40,552	-	-	29,40,552	12,76,597	1,90,873	-	14,67,470	14,73,081	16,63,954	16,63,954

