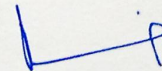


AUDITORS' REPORT

1. We have audited the attached Balance Sheet of DIKSHA as at 31st March 2021 and the Income & Expenditure Account and the Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that :
 - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;
 - ii) In our opinion, proper books of account as required have been kept by the organisation so far as appears from our examination of those books ;
 - iii) The Balance Sheet and Receipts & Payments Account dealt with by this report are in agreement with the books of account ;
 - iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts 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 Organisation as at 31st March 2020;
 - (b) in the case of the Receipts & Payments Account of the Receipts and Payments made during the year ended on that date; and
 - (c) in the case of the Income & Expenditure Account of the Surplus for the year ended on that date;

For **GEORGE READ & CO**

FRN : 302208E

**CA RAJIB PANJA**

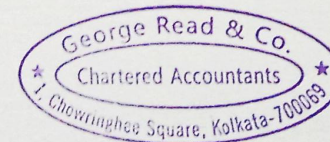
Partner

Membership No. : 57393

UDIN: 22057393AAAACY3674

Place : Kolkata

Date : 10.12.2021



BALANCE SHEET AS AT 31ST MARCH 2021
Amount (Rs.)

Amount (Rs.)

LIABILITIES

GENERAL FUND

As per last year Accounts
Add: Surplus for the year

1,185,959.76
130,549.05
1,316,508.81

Furniture
As per last year accounts
Less: Depreciation

9,399.52
939.95

8,459.57

Add: Transferred from Development Fund

201,312.00

1,517,820.81

Musical Instruments : FC
As per last year accounts
Less: Depreciation

9,792.46
1,958.50

7,833.96

Advances
Advances: General

201,312.00

153,219.00

Musical Instruments: Indian
As per last year accounts
Less: Depreciation

6,12.03
122.40

489.63

Development Fund
Less: Transferred to General Fund

201,312.00

-

TAB - FC
As per last year accounts
Less: Depreciation

9,543.00
3,817.20

5,725.80

TAB - Indian
As per last year accounts

59,348.65

50,446.36

Less: Depreciation

8,902.29

8,500.00

Security Deposits

7847.80

13,820.80

TOTAL

1,671,039.81

CASH & BANK BALANCES
Cash in hand - Indian
Cash in hand - FC
Cash at Bank

432369.64
1024714.05
118,680.00

1,575,763.69
1,671,039.81

In terms of separate report of even date.

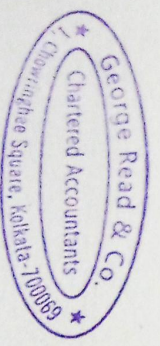
For GEORGE READ & CO

FRN : 302208E

CA RAJIB PANJA
Partner

Place : Kolkata
Date : 10.12.2021

Membership No. : 57393
UDIN: 22057393AAAAC3674



Diksha
DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 09

DIKSHA

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

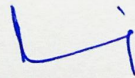
Income & Expenditure Account for the year ended 31st March, 2021

EXPENDITURE		INCOME	
	Amount (Rs.)		Amount (Rs.)
To Utilisation of Fund - CRY CRY COVID Support - Indian Fund	179865.00	By Foreign Contribution Financial Support	2078214.59
To FC - CRY	540145.00	Bank Interest	<u>26728.00</u>
To CRY JBC - Indian Fund	321648.00		2,104,942.59
To CRY distribution support	4000.00	By Indian Contribution Bank Interest	15455.00
To General Expenses - DIKSHA FC fund	35.40	Financial Support for JBC6	387,385.00
To SKY CHILDREN - FC	884141.00	Donation	<u>146902.00</u>
To General Expenses - DIKSHA Indian fund	114791.80		549,742.00
To CRY AMERICA	<u>463769.00</u>		
	2,508,395.20		
To Depreciation	15,740.34		
To Excess of Income over Expenditure transferred to Balance Sheet	130,549.05		
TOTAL	<u><u>2,654,684.59</u></u>	TOTAL	<u><u>2,654,684.59</u></u>

In terms of separate report of even date.

For **GEORGE READ & CO**

FRN : 302208E



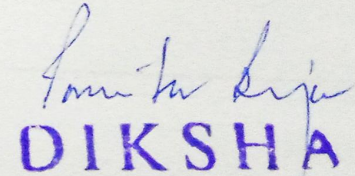
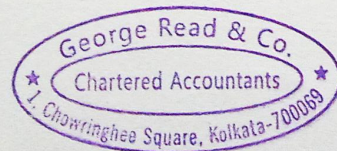
CA RAJIB PANJA

Partner

Membership No. : 57393

UDIN: 22057393AAAACY3674

Place : Kolkata
Date : 10.12.2021



DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 03

DIKSHA
7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

Receipt & Payment Account for the year ended 31st March, 2021

	Amount (Rs.)	PAYMENTS	ANNEXURE	Amount (Rs.)	Amount (Rs.)
RECEIPTS					
Opening Cash					
Foreign Contribution (FC)					
Indian	58230.00	CRY distribution support	H	4000.00	
	1272.80				
	59502.80	CRY JBC - Indian Fund	F	321648.00	
Opening Bank		CRY COVID Support - Indian Fund	E	179865.00	
Foreign Contribution (FC)		General Expenses - DIKSHA Indian fund	G	114791.80	620304.80
Indian	755604.86				
Fixed Deposit -- (FC)	367288.44	To Utilisation of Fund - FC			
	118680.00	General Expenses - DIKSHA FC fund	B	35.40	
Foreign Contribution		SKY CHILDREN	C	884141.00	
Financial Support	2078214.59	CRY	A	540145.00	
Bank Interest	26728.00	CRY AMERICA	D	463769.00	1888090.40
	2104942.59				

Panikar
DIKSHA

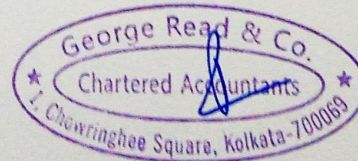
7/3, K. P. Roy Lane
Dhakuria, Kol-700 031

Balance C/F

3406018.69

Balance C/F

2508395.20



Balance B/F		3406018.69	
Indian Contribution			
Bank Interest	15455.00		
Donation	146902.00		
Financial Support for travel	4120.00		
Financial support for distribution purpose	4000.00		
Financial Support for JBC	199400.00		
Financial Support for COVID Support	179865.00	549742.00	
Advance Received as Donation General	142219.00	142219.00	
TOTAL		4097979.69	

Balance B/F		2508395.20	
Closing Cash			
Foreign Contribution (FC)	5973.00		
Indian	7847.80	13820.80	
Closing Bank			
Foreign Contribution (FC)	1024714.05		
Indian	432369.64		
Fixed Deposit -- (FC)	118680.00	1575763.69	
TOTAL		4097979.69	

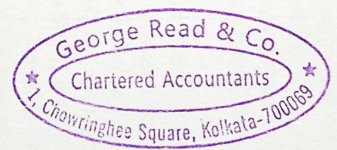
Place : Kolkata
Date : 10.12.2021

In terms of separate report of even date.

For GEORGE READ & CO
FRN : 302208E

CA RAJIB PANJA
Partner
Membership No. : 57393
UDIN: 22057393AAAACY3674

Rajib Panja
DIKSHA
1/3, K. P. Roy Lane
Shakuria, Kol-700 031



ANNEXURE - A

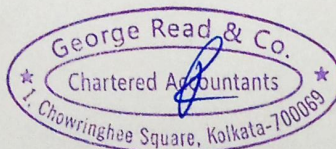
FC - CRY

		69300.00
1	Salary to Documentation & Programme Officer	655.00
	Internal sessions focussing on child protection for CBRT in	18552.00
2	Khidirpur	5533.00
3	Distribution of Nutritional Support	917.00
4	Centre Running Cost	25200.00
5	Training materials for regular workshop sessions	453.00
6	Salary to Counsellor	47577.00
7	Meeting with women group	
	Nutritional Support	9000.00
8	Salary - Field Animator	4894.00
9	Mobile Recharge - Children	
10	Annual Mobile Recharge - CBSW	2399.00
11	Annual Mobile Recharge - CBSW	5150.00
12	Electricity Charges	37000.00
13	Rent for field Rooms	74950.00
14	Salary to Community Based Social Workers	21780.00
15	Salary - Programme Manager	2399.00
16	Annual Mobile Recharge - Programme Officer	2599.00
17	Annual Mobile Recharge - Chief Operations Officer	2399.00
18	Annual Mobile Recharge - Field Animator	2599.00
19	Annual Mobile Recharge - Project Holder	1280.00
20	Capacity Building Training of Adolescents Residential workshop	1024.00
21	Creative Skill Building Workshop for children	2500.00
22	Raw materials for skill building of adolescent children	12563.00
23	Travel for programmes	5110.00
24	Local conveyance support for the probono volunteers	98205.00
25	Salary to Project Coordinator	51000.00
26	Office Rent	4952.00
27	Telephone allowance for staffs	3822.00
28	Postage and Stationery	12177.00
29	Office running Expenses	2500.00
30	Audit fees and Utilisation Certificate	3011.00
31	Local Travelling for Admin and Finance	3645.00
32	Internet usage and documentation	5000.00
33	Website Maintenance	
	TOTAL	540145.00

ANNEXURE - B

FC General Fund - DIKSHA

1	Bank Charges	35.40
	TOTAL	35.40



Shriya
DIKSHA
 1/3, K. P. Roy Lane
 Chakuria, Kol-700 031

ANNEXURE - C

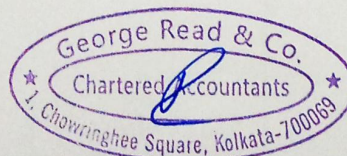
FC - SKY CHILDREN

1	Remuneration of Field Coordinator	116160.00
2	Nutritional Support to children	125405.00
3	Data recharge for virtual sessions & meetings	1597.00
4	Regular session related training material	894.00
5	Partial remuneration of counsellor	46200.00
6	Partial remuneration of programme officer	99260.00
7	Remuneration of Part Time Field Educator	48000.00
8	Remuneration of Part Timer	24000.00
9	Online consultation on child protection	6173.00
10	Rent of DIC	110000.00
11	Field rent	42000.00
12	Furniture, Fixture & Other accessories	9753.00
13	Trainer's Fees	90000.00
14	Support for Mental Health Medication	5001.00
15	Partial remuneration of Chief Operations Officer	130515.00
16	Mobile Allowance	4196.00
17	Audit fees	3400.00
18	Postage and stationery	1572.00
19	Partial Travel Support	20015.00
	TOTAL	884141.00

ANNEXURE - D

FC - CRY AMERICA

1	Salary - Trainer	39105.00
2	Nutrition Support	106246.00
3	Distribution of Supplementary Nutrition and Freight Charges	9701.00
4	Centre Running Expenses	9360.00
5	Activity Centre Running Cost	14070.00
6	Salary - Counsellor	13200.00
7	Meeting with women group	714.00
8	Monthly Staff Meeting	280.00
9	Salary - Remedial Teacher	21780.00
10	Salary - Facilitator (Part Time)	4500.00
11	Electricity Charges	3664.00
12	Field Rent	11400.00
13	Support to Volunteer	5661.00
14	Salary - Facilitator	15000.00
15	Salary - Senior Teacher	22706.00
16	Salary - Junior Teacher (I)	1366.00
17	Salary - Junior Teacher (III)	4500.00
18	Senior Consultant Trainer - Fees	45066.00
19	Junior Consultant Trainer (I) - Fees	36825.00



Shriya
DIKSHA
1/3, K. P. Roy Lane
Kolkata - 700 031

		9000.00
20	Volunteer Support for Supporting Children	36300.00
21	Volunteer - Documentation & Programme	2100.00
22	Raw materials for skill building of adolescent children	2500.00
23	Local conveyance for Project Holder	35700.00
24	Office Rent	500.00
25	Stationery, Photocopy & Postage	8671.00
26	Office running Expenses	1500.00
27	Local Travelling for Admin and Finance	2354.00
28	Internet usage and documentation	
	TOTAL	463769.00
	GRAND TOTAL OF FC FUND EXPENSES	1888090.40

ANNEXURE - E

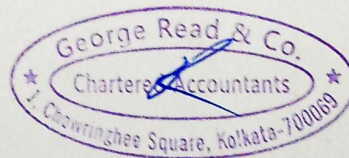
Indian Fund - CRY COVID SUPPORT

1	Play Materials	56529.00
2	Transportation Cost	4900.00
3	Soaps	113646.00
4	Audit Fees	3540.00
5	Unutilised amount of COVID support returned to CRY	1250.00
	TOTAL	179865.00

ANNEXURE - F

Indian Fund - CRY - JBC

1	Nutritional Support under JBC5	74912.00
2	Salary for Attendant	5000.00
3	Travel for JBC	34706.00
4	Nutritional Support under JBC6	158486.00
5	Hygiene & Sanitary Kit JBC6	1800.00
6	Hygiene & Sanitary Kit JBC5	600.00
7	Health checkup JBC6	4740.00
8	Health checkup JBC5	2280.00
9	Additional Cost under JBC5	12436.00
10	Additional Cost under JBC6	26688.00
	TOTAL	321648.00



Hoju
DIKSHA
1/3, K. P. Roy Lane
Ghatampur, KOL-700 041

ANNEXURE - G

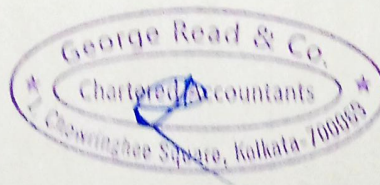
Indian General Fund - DIKSHA

		18042.00
1	Salary - Programme Officer	670.00
2	Office Running Expenses	10000.00
3	Facilitators Fees	4050.00
4	Facilitators travel for workshop	70.80
5	Bank Charges	720.00
6	Centre Running Cost	1150.00
7	Computer Peripherals	100.00
8	Health Camp	4712.00
9	Workshop with women group	32500.00
10	Field Rent	2950.00
11	Travel for Programme	24486.00
12	Workshop with transgender group	3982.00
13	Online workshop	3005.00
14	Nutritional Support	142.00
15	Medicine Expenses	6320.00
16	Refreshment	1892.00
17	Medical Treatment	
	TOTAL	114791.80

ANNEXURE - H

Indian Fund - CRY - TRAVEL FOR DISTRIBUTION PURPOSE

1	Travel support for distribution purpose	4000.00
	TOTAL	4000.00
	GRAND TOTAL OF INDIAN FUND EXPENSES	620304.80



DIKSHA

T/S, K. P. Roy Lane
Chakuria, KOL-700 031