

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of DIKSHA as at 31st March 2025 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 2025;
 - (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 Deficit for the year ended on that date;

For GEORGE READ & CO
FRN : 302208E

Rajib Panja

CA RAJIB PANJA

Partner

Membership No. : 57393
UDIN: 25057393BMHYAT8956

Place : Kolkata
Date : 27.10.2025



DIKSHA

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

BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
GENERAL FUND		FIXED ASSETS :	
As per last year Accounts	15,31,477.74	Furniture	
Less : Deficit For The Year	<u>4,38,688.94</u>	As per last year accounts	6,167.26
	10,92,788.80	Less Depreciation	<u>617.00</u>
			5,550.26
		Musical Instruments : FC	
		As per last year accounts	4,010.74
		Less Depreciation	<u>802.00</u>
			3,208.74
		Musical Instruments: Indian	
		As per last year accounts	391.63
		Less Depreciation	<u>78.00</u>
			313.63
		TAB - FC	
		As per last year accounts	3,516.90
		Less Depreciation	<u>528.00</u>
			2,988.90
		TAB - Indian	
		As per last year accounts	30,980.55
		Less Depreciation	<u>4,647.00</u>
			26,333.55
		Device (Mobile) - FC	
		As per last year accounts	5,383.96
		Less Depreciation	<u>2,154.00</u>
			3,229.96
		Mobile - Indian	
		As per last year accounts	2,080.49
		Less Depreciation	<u>832.00</u>
			1,248.49
		Laptop-GOONJ - Indian	
		As per last year accounts	9,035.16
		Less Depreciation	<u>3,614.00</u>
			5,421.16
		Sewing Machine- Indian	
		Puechased in This Year	4,326.00
		Less Depreciation	<u>649.00</u>
			3,677.00
		Tally Software - Indian Gen	
		Puechased in This Year	26,550.00
		Less Depreciation	<u>10,620.00</u>
			15,930.00
		CURRENT ASSETS :	
		Security Deposits	
		Rent Advance - Indian	21,000.00
			<u>7,000.00</u>
			28,000.00
		CASH & BANK BALANCES	
		Cash In Hand :	
		Foreign Contribution (FC)	71,195.00
		Indian	<u>37,987.80</u>
			1,09,182.80
		Cash at Bank :	
		Axis Bank (253010100023755)	5,74,467.46
		State Bank Of India - New Delhi - FC	27,763.96
		Axis Bank - Indian (253010100125116)	<u>2,93,472.89</u>
			8,95,704.31
TOTAL	<u>11,00,788.80</u>	TOTAL	<u>11,00,788.80</u>

In terms of our Audit Report of even date

For **GEORGE READ & CO**
FRN : 302208E

Rajib Panja
CA RAJIB PANJA
Partner

Membership No. : 57393
UDIN : 25057393BMHYAT8956



Sanjay Panja
DIKSHA

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

Ph: 6522 1737

Place : Kolkata
Date : 27.10.25

DIKSHA

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

INCOME & EXPENDITURE A/C AS AT 31ST MARCH 2025

EXPENDITURE

FC - SKYCHILDREN - Munshiganj	21,17,180.00	
FC - SKYCHILDREN - Lakar Math		
FC - SKYCHILDREN - Kalighat	21,314.00	
FC - Dalyan Foundation	10,08,003.00	
FC - GENERAL	36,348.16	31,82,845.16
INDIAN - SVP Philanthropy Foundation	10,34,977.00	
INDIAN - GENERAL	5,06,815.28	15,41,792.28
Depreciation	24,541.00	24,541.00

INCOME

Financial Support - Dalyan Foundation	10,08,003.00	
Financial Support - SKYCHILDREN ONLUS	18,15,700.00	
Bank Interest - SBI (FC)	10,703.00	
Bank Interest - AXIS (FC Utilisation A/c)	27,045.00	28,61,451.00
Bank Interest - AXIS (INDIAN)	9,809.00	
Donation - Indian	1,86,051.50	
Support to project	280.00	
Financial Support - SVP Philanthropy Foundation	12,52,898.00	14,49,038.50
Total Expenditur Over Income		4,38,688.94

Total

Rs

47,49,178.44

Total

Rs

47,49,178.44

In terms of our Audit Report of even date

For **GEORGE READ & CO**

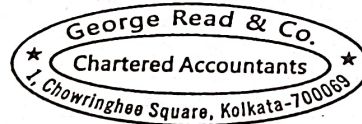
FRN : 302208E

Rajib Panja
CA RAJIB PANJA

Partner

Membership No. : 57393

UDIN : 25057393BMHYAT8956



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Dhakuria, Kol-700 031
Tel : 0522 1727

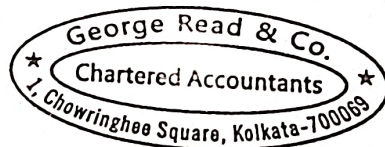
Place : Kolkata
Date :27.10.25

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7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031
RECEIPTS & PAYMENTS A/C AS AT 31ST MARCH 2025

RECEIPTS	ANNEXURE	AMT (₹)	PAYMENTS	ANNEXURE	AMT (₹)
Opening Cash					
Foreign Contribution (FC)					
Indian		52,196.00	FC - SKYCHILDREN - Munshiganj	A	21,17,180.00
		80,670.80	FC - SKYCHILDREN - Laker Math	B	2,53,732.00
		1,32,866.80	FC - SKYCHILDREN - Kalighat	C	21,314.00
Opening Bank			FC - Dalyan Foundation	D	10,08,003.00
Foreign Contribution (FC)			FC - GENERAL	E	36,348.16
AXIS BANK (253010100023755)		11,72,949.96	INDIAN - SVP Philanthropy Foundation	F	11,88,615.00
SBI - NEW DELHI (FC)		23,406.62	INDIAN - GENERAL	G	5,49,953.28
AXIS BANK - INDIAN (253010100125116)		5,40,319.67			34,36,577.16
		17,36,676.25	Closing Cash		
Foreign Contribution			Foreign Contribution (FC)		71,195.00
Financial Support - Dalyan Foundation	H	10,08,003.00	Indian		37,987.80
Financial Support - SKYCHILDREN ONLUS	I	18,15,700.00	Closing Bank		
Bank Interest - SBI (FC)	J	10,703.00	AXIS BANK (253010100023755)		5,74,467.46
Bank Interest - AXIS (FC Utilisation A/c)	K	27,045.00	SBI - NEW DELHI (FC)		27,763.96
		28,61,451.00	AXIS BANK - INDIAN (253010100125116)		2,93,472.89
Bank Interest - AXIS (INDIAN)	O	9,809.00			8,95,704.31
Donation - Indian	L	1,86,051.50			
Support to project	M	280.00			
Financial Support - SVP Philanthropy Foundation	N	12,52,898.00			
		14,49,038.50			
TOTAL	Rs	61,80,032.55	TOTAL	Rs	61,80,032.55

Place : Kolkata
Date : 27.10.25

In terms of our Audit Report of even date
For **GEORGE READ & CO**
FRN : 302208E
CA Rajib Panja
CA RAJIB PANJA
Partner
Membership No. : 57393
UDIN : 25057393BMHYAT8956



Santa Rajin
DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 031
Tel : 6522 1737

ANNEXURE - A

FC - SKYCHILDREN ONLUS (Munshiganj)

SL#	PARTICULARS	AMOUNT (₹)
1	Remuneration of Field Trainer	1,66,980.00
2	Nutritional Support to children	6,17,419.00
3	Regular sessions related materials	6,853.00
4	Partial remuneration of Psycho-social Wellbeing Trainer	60,500.00
5	Remuneration to the 3 Community Mobilisers	71,280.00
6	Remuneration of Senior Field Trainer	2,67,990.00
7	Partial remuneration of Capacity Building Facilitator	1,71,600.00
8	Activity centre (DIC) running expenses (includes the rent of DIC, rent of Five Star Club and cleaning charges, sanitisation charges, drinking water charges, electricity charges etc)	1,69,470.00
9	Data Recharge of Field Trainer, Training Supervisor, 1 community member and Online Programme Facilitator	19,451.00
10	Partial remuneration of Facilitator for Women's Group	2,50,800.00
11	Stipend to 2 children	12,000.00
12	Remuneration of Part Time Creative Skills Trainer	59,800.00
13	Remuneration of Income Generation Programme Facilitator	1,32,000.00
14	Remuneration of Teacher	23,000.00
15	Training Materials for Educational Support - materials and digital tools	1,820.00
16	One day workshop with community adults	-
17	Monthly meetings with women group	7,480.00
18	Residential workshop with youth leaders (inclusive all)	-
19	Audit	5,900.00
20	Stationery & Communication	8,697.00
21	Data recharge for report preparation, publication and other online activities	15,797.00
22	Programme related Travel Support	48,343.00
	TOTAL	21,17,180.00

ANNEXURE - B

FC - SKYCHILDREN ONLUS (Lakar Math)

SL#	PARTICULARS	AMOUNT (₹)
1	Office Rent	22,000.00




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2	Internal sessions with children	18,295.00
3	Office running expenses	3,068.00
4	Travel support to team	6,995.00
5	Partial remuneration of Psycho-social Wellbeing Trainer	12,000.00
6	Remuneration of Senior Field Trainer	80,000.00
7	Remuneration of Part Time Creative Skills Trainer	3,000.00
8	Partial remuneration of Facilitator for Women's Group	39,000.00
9	Partial remuneration of Capacity Building Facilitator	45,000.00
10	Activity centre running expenses	22,204.00
11	Meetings with women group	670.00
12	Remuneration of Field Educator	1,500.00
TOTAL		2,53,732.00

ANNEXURE - C

FC - SKYCHILDREN ONLUS (Kalighat)

SL#	PARTICULARS	AMOUNT (₹)
1	Activity centre running cost	9,769.00
2	Nutritional Support to children	4,545.00
3	Remuneration of Community Mobiliser	7,000.00
TOTAL		21,314.00

ANNEXURE - D

FC - DALYAN FOUNDATION (under REBUILD)

SL#	PARTICULARS	AMOUNT (₹)
1	Internal Sessions with the children - 5 days in a week	34,725.00
2	Activity centre running expenses (Rent, electricity charges and cleaning expenses)	27,908.00
3	Sports materials for female football team	5,100.00
4	Nutritional support to female football team	11,280.00
5	Remuneration of Senior Field Trainer	1,68,056.00
6	Partial remuneration of Capacity Building Facilitator (for Team and Young Leaders)	1,20,000.00
7	Partial remuneration of Psychosocial Wellbeing Facilitator (Counsellor)	33,000.00
8	Remuneration of Occupational Skills Trainer	95,000.00
9	Remuneration of Part Time MIS officer	38,000.00
10	Remuneration of Community Mobiliser	55,000.00



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11	Partial remuneration of Community Mobiliser	20,000.00
12	Regular sessions related training materials (online / offline)(including data recharge support as and when required)	
13	Accomodation and food expenses for facilitators for training in rural areas	3,498.00
14	Programme travel support to team	56,518.00
15	Meeting with the women group once in every month	44,563.00
16	Community event	270.00
17	Workshops with youth leaders of all areas (for 25 heads)	3,600.00
18	RTL Workshops	9,020.00
19	Partial remuneration of Accountant	11,800.00
20	Office rent	37,800.00
21	Office running expenses	1,02,500.00
22	Partial remuneration of Chief Operations Officer	13,365.00
TOTAL		1,17,000.00
		10,08,003.00

ANNEXURE - E

FC - GENERAL

SL#	PARTICULARS	AMOUNT (₹)
1	Bank charges - Axis Bank	6.50
2	Bank charges - SBI	6.50
3	Activity centre running expenses	6,345.66
4	Remuneration of Field Trainer	2,996.00
5	Partial remuneration of Capacity Building Facilitator	2,000.00
6	Remuneration of Occupational Skills Trainer	15,000.00
7	Partial remuneration of Psycho-social Wellbeing Trainer	6,000.00
TOTAL		4,000.00
		36,348.16

GRAND TOTAL EXPENSES OF FC FUND

34,36,577.16

ANNEXURE - F

NDIAN - SVP Philanthropy Foundation

SL#	PARTICULARS	AMOUNT (₹)
AI	Human Resources - Salary etc.	
1	Programme Director - partial remuneration	1,32,000.00
2	Programme Officer - 1 for both areas	1,57,500.00
3	Field educator - 3 heads	54,400.00



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 Tel : 6522 1725

4	Theatre trainer - 1 for both areas	
5	Dance trainer - 1 for both areas	40,000.00
6	Counsellor - 1 for both areas	21,000.00
7	Chief Operations Officer - partial remuneration	82,250.00
8	Programme Lead	1,05,600.00
9	Field Animator - 1 head	60,000.00
10	Community Mobiliser	10,000.00
11	Karate Trainer	40,355.00
All	Programme Budget	11,250.00
1	Drop-in-Centre running expenses (Field rent + Cleaning charges) - 2 areas	
2	Nutritional support to children - Sonagachhi	2,08,890.00
3	Nutritional support to children - Tollygunge	58,873.00
4	Training materials for all non-educational sessions - 2 areas (Play therapy materials like Doll Family, Doll House, animals/insects, doctor's set, furniture set etc) materials for playing with colours like crayons, water colour, poster colour, art paper etc	58,210.00
5	Training Materials for Educational Support - 2 areas (Papers, picture charts, alphabets etc)	6,645.00
6	Monthly meeting with women/mothers - Sonagachhi	4,150.00
7	Monthly meeting with women/mothers - Tollygunge	803.00
8	Programme Travel Support - 2 areas (Travel support of facilitators from office to field area and field area to residence or office)	1,699.00
9	One day workshop with youth leaders of Sonagachhi (Venue and food charges for 11 heads - @1500/- per head - 16500/-, Travel for 11 heads - 4500/-, Training materials and first aid materials - 1000/-)	75,288.00
10	One day workshop with youth leaders of Tollygunge (Venue and food charges for 11 heads - @1500/- per head - 16500/-, Travel for 11 heads - 4500/-, Training materials and first aid materials - 1000/-)	2,650.00
11	Community Programme at Sonagachhi (Decorators and electrician - 15000/-, Food for 100 heads - 10000/-, Travel - 4800/-, Contingency - 200/-)	1,150.00
12	Community Programme at Tollygunge (Decorators and electrician - 15000/-, Food for 100 heads - 10000/-, Travel - 4800/-, Contingency - 200/-)	-
13	Mobile recharge support of Programme Officer	24,788.00
14	Monthly capacity building workshops for programme team	2,986.00
15	Communications & stationery	7,770.00
		15,048.00



DIKSHA

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B	Non-recurring Expenditure	
1	Audit fees + ITR & Form 10B	
	TOTAL	5,310.00
		11,88,615.00

ANNEXURE - G

INDIAN - GENERAL

SL#	PARTICULARS	AMOUNT (₹)
1	Office running expenses	
2	Football Tournament	37,998.00
3	Accommodation expenses for official trip at Birbhum	15,000.00
4	Bank charges - Axis Bank	6,500.00
5	Partial remuneration of Chief Operations Officer	534.84
6	Partial remuneration of Project Holder	24,000.00
7	Refreshment expenses for official trip at Birbhum	24,000.00
8	Travel for programme	8,336.00
		29,683.00
9	Capacity building workshop with feamel football team	
10	Refreshment	9,811.00
11	Office Rent	9,423.00
12	Stipend to female football team	1,01,500.00
13	Stipend to children	3,000.00
14	Nutritional support to female football team	28,500.00
15	Computer peripherals & maintenance	49,750.00
16	Raw materials for handmade products	16,302.00
17	Football kit to female football team	19,283.00
18	Educational support	11,550.00
19	Support to women's group	21,579.00
20	International women's day celebration	1,545.00
21	Purchase of Tally Software	15,000.00
22	Stationery & Communication	26,550.00
23	Repairing charges of sewing machine	440.00
24	Fund raising fees	630.00
		2,924.00
25	Data recharge for report preparation, publication and other online activities	6,644.00
26	Selami to Kalighat DiC	10,000.00
27	Activity centre running cost	49,082.00
28	Community event	1,940.00
29	Charges for Tally entry	12,000.00
30	Purchase of sanitary napkins & disposal machine	16,250.00
31	Convenience charges for Razorpay	26.44
32	Resource person's fees for supporting in Tally entry	5,000.00
33	Support to youth leader	1,460.00
34	Monthly meeting with women/mothers - Kalighat	300.00

George Read & Co.
Chartered Accountants
1, Chowringhee Square, Kolkata-700069

PB
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1/3, K. P. Roy Lane
Chakuria, Kol-700 081
Tel: 6572 1721

GRAND TOTAL EXPENSES OF INDIAN FUND	5,66,541.28
TOTAL ORGANISATIONAL EXPENSES	17,55,156.28
	51,91,733.44



BS
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