

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of **DIKSHA** as at 31st March 2020 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 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

Sanjay Panja
CA RAJIB PANJA

Partner

Membership No. : 57393

UDIN : 21057393AAAAA06039

Place : Kolkata
Date : 06.01.2021

DIKSHA
7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031
BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
GENERAL FUND		Furniture	
As per last year Accounts	8,33,412.06	As per last year accounts	10,443.91
Add: Surplus for the year	<u>1,78,859.70</u>	Less Depreciation	1,044.39
	10,12,271.76	Musical Instruments	
Add : Transferred from Development Fund	<u>1,73,688.00</u>	As per last year accounts	12,240.57
	11,85,959.76	Less Depreciation	<u>1,836.08</u>
Advances			10,404.49
	11,000.00	TAB	
		As per last year accounts	65,144.00
		Gift received during the Year	15,905.00
		Less Depreciation	<u>12,157.35</u>
			68,891.65
Development Fund		Security Deposits	
As per last year Accounts	3,75,000.00	CASH & BANK BALANCES	
Less : Transferred from General Fund	<u>1,73,688.00</u>	Cash in hand - Indian	1,272.80
	2,01,312.00	Cash in hand - FC	58,230.00
		Cash at Bank	3,67,288.44
		with AXIS Bank - Indian	7,55,604.86
		with AXIS Bank - FC	1,18,680.00
		Fixed Deposit with Axis Bank	12,41,573.30
TOTAL	<u><u>13,98,271.76</u></u>	TOTAL	<u><u>13,98,271.76</u></u>

In terms of separate report of even date.

For GEORGE READ & CO

FRN : 308208E

George Read

CA RAJIB PANJUA

Partner

Membership No. : 57393

UDIN: 21057393AAAAA06039

Date : 06.01.2020
Place : Kolkata

George Read

DIKSHA

7/3, K. P. Roy Lane
Dhakuria, Kol-700 027
Ttd - 6572 1732

DIKSHA

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

Income & Expenditure Account for the year ended 31st March, 2020

EXPENDITURE	ANNEXURE	Amount (Rs.)	INCOME	Amount (Rs.)
To Utilisation of Fund - FC CRY Cry - Indian Fund	F	52,102.00	By Foreign Contribution Financial Support Gift in Kind (TAB) Bank Interest	20,85,817.00 15,905.00 <u>28,119.00</u> 21,29,841.00
To FC - - CRY	A	10,93,091.00		
To Unutilised fund of JBC5 returned Partial Revenue returned to CRY	G C	58,500.00 1,963.88	By Indian Contribution Bank Interest	10,713.00
To General Expenses - DIKSHA FC fund	D	2,362.80	Financial Support for JBC6 Donation	2,88,790.00 <u>86,324.00</u> 3,85,827.00
To SKY CHILDREN - FC	B	9,44,982.00		
To General Expenses - DIKSHA Indian fund	E	1,68,768.80		
To Depreciation		15,037.82		
To Excess of Income over Expenditure transferred to Balance Sheet		1,78,859.70		
	TOTAL	<u>25,15,668.00</u>	TOTAL	<u>25,15,668.00</u>

In terms of separate report of even date.

For GEORGE READ & CO
FRN : 302208E

Rajib Panja
CA RAJIB PANJA
Partner

Membership No. : 57393
UDIN: 21057393AAAABO6039

Date : 06.01.2020
Place : Kolkata

Sumita Panja
DIKSHA
7/3, K. P. Roy Lane
Dhakuria, Kol-700 031
Tel : 6522 1711

DIKSHA
7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031
Receipt & Payment Account for the year ended 31st March, 2020

	Amount (Rs.)			SCH	Amount (Rs.)
RECEIPTS		PAYMENTS			
To Opening Balance:		Indian Fund - Expenses			
Cash		By Cry - Indian Fund	F	52,102.00	
Foreign Contribution (FC)	32,360.00	General Expenses -Diksha Indian Fund	E	<u>1,68,768.80</u>	2,20,870.80
Indian	<u>50,596.80</u>				
Bank		By Utilisation of Fund - FC			
Foreign Contribution (FC)	7,09,746.54	General Expenses -Diksha FC Fund	D		2,362.80
Indian	<u>2,07,570.24</u>				
Fixed Deposit with AXIS Bank	1,18,680.00	Gift In Kind (TAB)			15,905.00
To Foreign Contribution		By Other Expenses			
Financial Support	20,85,817.00	Sky Children	B	9,44,982.00	
Gift In Kind (TAB)	15,905.00	Cry	A	<u>10,93,091.00</u>	20,38,073.00
Bank Interest	<u>28,119.00</u>				
	21,29,841.00	By Refund To Cry			
		Unutilised fund of JBC5 returned	G	58,500.00	
		Partial Revenue returned to CRY	C	<u>1,963.88</u>	60,463.88
To Indian Contribution		By Closing Balance:			
Bank Interest	10,713.00	Closing Cash			
Financial Support for JBC6	2,88,790.00	Foreign Contribution (FC)		58,230.00	
Donation	<u>86,324.00</u>	Indian		<u>1,272.80</u>	59,502.80
	3,85,827.00	Closing Bank			
To Refund of Advance	4,130.00	Foreign Contribution (FC)		7,55,604.86	
		Indian		<u>3,67,288.44</u>	11,22,893.30
		Fixed Deposit with AXIS Bank (FC)			1,18,680.00
TOTAL	<u><u>36,38,751.58</u></u>	TOTAL			<u><u>36,38,751.58</u></u>

In terms of separate report of even date.

For **GEORGE READ & CO**

FRN : 302208E

Rajib Panja
CA RAJIB PANJA
Partner

Membership No. : 57393
UDIN: 21057393AAAAABO6039

Date : 06.01.2020
Place : Kolkata

Sarita Biju
DIKSHA
1/3, K. P. Roy Lane
Dhakuria, Kol-700 031
Tel : 6522 1720

DIKSHA

ANNEXURE - A

FC - CRY

	AMOUNT (Rs.)
1 Salary to Programme Officer	1,29,000.00
2 Internal sessions focussing on child protection for CBRT in Khidirpur	15,816.00
3 Centre Running Cost	5,177.00
4 Training materials for regular workshop sessions	913.00
5 Salary to Counsellor	48,000.00
6 Community Programme	55,824.00
7 Meeting with mothers group	5,322.00
8 Training materials for school programmes	1,488.00
9 Resource Person's Fees - Play Therapy	12,000.00
10 Comics workshop	13,156.00
11 Electricity Charges	7,671.00
12 Rent for field Rooms	42,200.00
13 Salary to Community Based Social Workers	1,84,850.00
14 Safety Walk with the children	16,290.00
15 Local Youth Club Meeting	1,250.00
16 Publication of Comics Material	60,016.00
17 Accessories of Tab	3,900.00
18 Capacity Building Training of Adolescents Residential workshop	55,539.00
19 Creative Skill Building Workshop for children	5,526.00
20 Raw materials for skill building of adolescent children	1,500.00
21 Travel for programmes	35,732.00
22 Local conveyance support for the probono volunteers	3,170.00
23 Salary to Project Coordinator	2,31,000.00
24 Office Rent	1,06,800.00
25 Telephone allowance for staffs	10,798.00
26 Postage and Stationery	450.00
27 Office running Expenses	14,067.00
28 Audit fees and Utilisation Certificate	2,500.00
29 Local Travelling for Admin and Finance	11,605.00
30 Internet usage and documentation	5,531.00
31 Website development	6,000.00
TOTAL	10,93,091.00

Pamish Dey
DIKSHA
 1/3, K. P. Roy Lane
 Chakuria, Kal-700 09
 Tel. 8322 1700

DIKSHA

ANNEXURE - B

FC - SKY CHILDREN

	AMOUNT (Rs.)
1 Remuneration of Field Coordinator	1,05,600.00
2 Internal sessions with children	2,66,665.00
3 Residential workshop - TOT of children	72,260.00
4 Musical Instrument	2,000.00
5 Regular session related training material	8,158.00
6 Partial remuneration of counsellor	46,500.00
7 Partial remuneration of programme officer	1,27,200.00
8 Remuneration of Part Time Field Educator	59,226.00
9 Training materials for educational support	1,163.00
10 Refreshment and stationery - school programme	736.00
11 Travel expenses for capacity assessment workshop	424.00
12 Meetings with mothers group	390.00
13 Club meeting	160.00
14 Field rent	42,000.00
15 Residential Workshop with children	62,000.00
16 Residential Workshop with community youths	39,140.00
17 Residential Workshop with female community adults	2,150.00
18 Support for Mental Health Medication	6,926.00
19 Community Programme	18,652.00
20 Partial remuneration of accountant	48,000.00
21 Audit fees	3,400.00
22 Postage and stationery	7,964.00
23 Partial Office Telephone	2,400.00
24 Partial Travel Support to Programme officer and accountant	21,868.00
TOTAL	9,44,982.00

Smruti Diksha
DIKSHA
 1/3, K. P. Roy Lane,
 Chandernagore, Koll-700 081
 And - 8439 1488

DIKSHA

ANNEXURE - C

FC - CRY

1 Partial revenue returned to CRY

AMOUNT (Rs.)

1,963.88

TOTAL 1,963.88

ANNEXURE - D

FC General Fund - DIKSHA

- 1 Bank Charges
- 2 Office Expenses

AMOUNT (Rs.)

70.80

2,292.00

TOTAL 2,362.80

ANNEXURE - E

Indian General Fund - DIKSHA

- 1 Refreshment
- 2 Office Running Expenses
- 3 Education Sponsorship
- 4 Internal Session - Kalighat
- 5 Audit Fees
- 6 Bank Charges
- 7 Centre Running Cost
- 8 Computer Peripherals

2,980.00

2,808.00

3,030.00

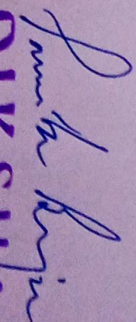
18,578.00

3,540.00

70.80

7,270.00

9,600.00


DIKSHA
1/3, E. P. Roy Lane
Chhatraia, Koi-700 081
Tel - 6532 1784

DIKSHA

9	Salary - Programme Officer	14,850.00
10	Pest Control Treatment	500.00
11	Field Rent	30,000.00
12	Travel for Programme	544.00
13	Indoor Practice	15,878.00
14	Health Checkup	1,000.00
15	Nutrition Expenses of Badminton	22,527.00
16	Medicine Expenses	1,385.00
17	Nutritionist's Honorarium	6,000.00
18	Badminton Tournament	11,816.00
19	DIKSHA's birthday celebration	500.00
20	Community Programme	15,892.00

TOTAL 1,68,768.80

ANNEXURE - F

Indian Fund - CRY

1	Nutritional Support under JBC5	11,088.00
2	Salary for Attendant	20,000.00
3	Travel for JBC6	14,500.00
4	Nutritional Support under JBC6	6,514.00

TOTAL 52,102.00

ANNEXURE - G

Indian Fund - CRY

1	Unutilised amount of JBC5 returned to CRY	58,500.00
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TOTAL 58,500.00

Diksha Singh
DIKSHA
Mrs. E. P. Roy Legere
Makurda, K01-700 08
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