



AUDITOR'S REPORT

To the Members of Diya Foundation,

Opinion

I have audited the attached financial statements of **Diya Foundation**, which comprise the Balance Sheet as at 31st March 2021, and the Income and Expenditure Account for the period from setting up the Trust till 31st March, 2021, which have been prepared substantially on the cash basis of accounting, and notes to the Financial Statements, including a summary of significant accounting policies.

In my opinion, the accompanying Financial Statements give a true and fair view of the financial position of the Trust as at March 31, 2021, and of its financial performance for the period then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis For Opinion

I have conducted my audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the Financial Statements in India, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the accounting principles generally accepted in India for mercantile basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, Management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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.

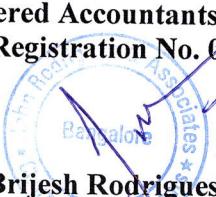
As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- 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 my 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.
- 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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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.



I 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 my audit.

**For John Rodrigues & Associates
Chartered Accountants
Firm Registration No. 016164S**



**John Brijesh Rodrigues
Proprietor
Membership No. 211057**

**DATE: 29.07.2021
PLACE: Bangalore
UDIN: 21211057AAAAFR3849**

DIYA FOUNDATION
#112/147, Chikkatappa Reddy Layout, Cheikere, Kalyan Nagar
Bangalore - 560 043

Consolidated Balance Sheet as on 31st March 2021							
LIAABILITIES	Local	FCRA	TOTAL	ASSETS	Local	FCRA	TOTAL
<u>Capital Account:</u>							
Building Fund	16,02,000.00	86,15,312.98	1,02,17,312.98	Fixed Assets (Sch - 1)	5,63,403.08	21,675.40	5,85,078.48
Corpus Fund	1,47,499.99	-	1,47,499.99	Investments (Sch 5 and FCRA Sch - 8)	62,21,044.00	85,23,186.00	1,47,44,230.00
Corpus K Raghav Memorial	12,26,199.00	1,00,100.00	13,26,299.00	Investments Earmarked for C/F projects of 2021-22	17,00,000.00	-	17,00,000.00
<u>Donation in Kind</u>							
General Fund	1,44,806.00	-	1,44,806.00	Current Assets:	71,859.46	-	71,859.46
	59,74,935.89	2,41,676.09	62,16,611.98	Loans & Advances (sch- 6)	-	-	-
Add: Excess of Income over Expenditure	37,95,045.52	8,18,780.82	46,13,826.34	Sundry Debtors (Sch - 9)	38,290.84	-	38,290.84
Less: Unspent Funds 2020-21	(25,32,306.25)	(6,39,989.40)	(31,72,295.65)	Other Current Asset (Sch - 8)	14,45,119.74	-	14,45,119.74
<u>Current Liabilities:</u>							
Un-Spent Fund for FY 2019-20	1,24,463.00	1,24,463.00	1,24,463.00	TDS receivable	1,73,821.41	1,82,282.00	3,56,103.41
Un-Spent Fund for FY 2020-21	6,39,989.40	31,72,295.65	31,72,295.65				
Duties & Taxes: (Sch 4)	3,910.00	9,616.25	9,616.25	Cash in Hand	9,180.00	594.00	9,774.00
Sundry Creditors: (Sch 5)	32,033.98	1,35,349.73	1,35,349.73	Cash at Bank	26,56,848.27	4,99,552.16	31,56,400.43
Other Current Liabilities: (Sch 4)	7,12,363.62	55,465.00	7,67,828.62	Cash at Bank Earmarked for C/F projects of 2019-20 & 2021-22	8,32,306.46	7,64,452.40	15,96,758.86
TOTAL	1,37,11,873.26	99,91,741.96	2,37,03,615.22	TOTAL	1,37,11,873.26	99,91,741.96	2,37,03,615.22

As per our report annexed

For John Rodrigues & Associates
(Chartered Accountants)
John Brijesh Rodrigues
(Proprietor)
UDIN: 21211057AAAAAFN3849
Membership No: 211057
Date : 29.07.2021
Place : Bangalore
Firm Regn No : 0161645

For Diya Foundation
+
Marguerita Lobo
(Managing Trustee)



DIYA FOUNDATION
 #112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
 Bangalore - 560 043

Consolidated Income & Expenditure Account for the year ending 31st March 2021					
	EXPENDITURE	Local	FCRA	TOTAL	INCOME
To Expenditure:					
Programme / Activities (Sch 12 and FCRA Administrative Expenses (Sch 13 and FCR)	44,75,657.86 7,11,895.18	3,89,338.07 5,500.00	48,64,995.93 7,17,395.18		
To Depreciation (Sch 1)	99,590.38	3,825.07	1,03,415.45		
To Excess of Income Over Exps	37,95,045.52	8,18,780.82	46,13,826.34		
T O T A L	90,82,188.94	12,17,443.96	1,02,99,632.90	TOTAL	90,82,188.94
					12,17,443.96
					1,02,99,632.90

As per our report annexed

For John Rodrigues & Associates

(Chartered Accountants)

John Brijesh Rodrigues
(Proprietor)



UDIN: 21211057AAAAFR3849

Membership No : 211057

Date : 29.07.2021

Place : Bangalore

Firm Regn No : 016164S

For Diya Foundation

Marguerita Lobo
Marguerita Lobo
 (Managing Trustee)

As per our report annexed

DIYA FOUNDATION
#112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
Bangalore - 560 043

Consolidated Receipts & Payments Account for the year ending 31st March 2021

RECEIPTS	Local	FCRA	Total	PAYMENT	Local	FCRA	Total
To Opening Balance:							
Cash in Hand	7,034.00	594.00	7,628.00	By Expenditure:			
Cash at Bank	25,52,839.18	4,62,137.68	30,14,976.86	" Programme / Activities	44,75,657.86	3,89,338.07	48,64,995.93
To Income (FCRA Sch 2)	86,70,693.94	11,87,922.96	98,58,816.90	" Administration Expenses	7,11,895.18	5,500.00	7,17,395.18
To Interest Income (FCRA Sch 11)	4,11,295.00	29,521.00	4,40,816.00	By Fixed Asset	1.00	-	1.00
To Capital Account (Sch 14 and FCRA Sch 9)	7,001.00	4,70,230.00	4,77,231.00	By Current Liabilities:			
To Investment (Sch 5)	3,23,764.74	-	3,23,764.74	" Sundry Creditors (Sch 3 and FCRA Sch 5)	46,320.00	-	46,320.00
To Current Liabilities:				" Other Current Liabilities (Sch 4 and FCRA Sch 4)	8,71,841.38	96,521.00	9,68,362.38
" Duties & Taxes (Sch 2 and FCRA Sch 4)	4,128.00	3,910.00	8,038.00	By Investments (Sch 5 and FCRA Sch 8)	21,81,895.74	4,34,962.00	26,16,857.74
" Sundry Creditors (Sch 3 and FCRA Sch 5)	-	58,934.99	58,934.99	By Current Assets:			
To Current Assets				" Others Current Assets (Sch 8)	1,38,959.26	35,749.00	1,74,708.26
" Sundry Debtors (Sch 9 and FCRA Sch 7)	-	13,418.00	13,418.00	" Loans & Advances (Sch 6)	40,174.67	-	40,174.67
TOTAL	1,19,76,955.86	22,26,668.63	1,42,03,624.49	" Sundry Debtors (Sch 9)	11,876.04	-	11,876.04
				By Closing Balance:			
				Cash in Hand	9,180.00	594.00	9,774.00
				Cash at Bank	34,89,154.73	12,64,004.56	47,53,159.29
				TOTAL	1,19,76,955.86	22,26,668.63	1,42,03,624.49

As per our report annexed



For John Rodrigues & Associates
(Chartered Accountants)
John Brijesh Rodrigues
(Proprietor)
Membership No : 211057

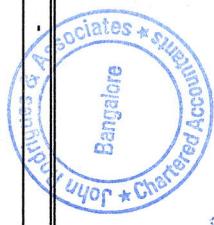
UDIN: 21211057AAAARF2849
Date : 29.07.2021
Place : Bangalore
Firm Regn No : 016164S

Margherita Lobo
(Managing Trustee)



FCRA
Depreciation Schedule -> 1
As per Income Tax Act 1961

PARTICULARS	W.D.V as on 1st April 2020	Addition		Deletion	Total	Dep Rate	Depreciation	W.D.V as on 31st March 2021
		I-Half	II- Half					
UPS	25,500.47	-	-	-	25,500.47	15%	3,825.07	21,675.40
TOTAL	25,500.47				25,500.47		3,825.07	21,675.40



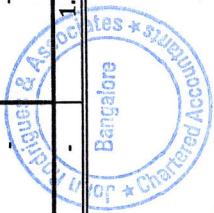
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Depreciation Schedule -> 1

As per Income Tax Act 1961

PARTICULARS	W.D.V. as on 1st April 2020	Addition		Deletion	Total	Dep Rate	Depreciation	W.D.V. as on 31.03.2021
		I-Half	II-Half					
Office Equipment & Furniture:								
Camera	38,185.85	-	-	-	38,185.85	15%	5,727.88	32,457.97
Kitchen Utensils	1,122.39	-	-	-	1,122.39	15%	168.36	954.03
Projector	5,145.33	-	-	-	5,145.33	15%	771.80	4,373.53
Vessel Candle Project	1,337.04	-	-	-	1,337.04	15%	200.56	1,136.48
Videocon Refrigerator	1,422.36	-	-	-	1,422.36	15%	213.35	1,209.01
Xerox Machine	57,833.63	-	-	-	57,833.63	15%	8,675.04	49,158.59
Air Conditioner	5,727.40	-	-	-	5,727.40	15%	859.11	4,868.29
Almira	16,149.44	-	-	-	16,149.44	10%	1,614.94	14,534.50
Biometric Attendance Device	11,280.91	-	-	-	11,280.91	15%	1,692.14	9,588.77
Candle Leveler- Heater	1,160.94	-	-	-	1,160.94	15%	174.14	986.80
CCTV Camera	18,165.08	-	-	-	18,165.08	15%	2,724.76	15,440.32
Computer	51,765.35	-	-	1.00	51,765.35	40%	20,706.14	31,059.21
Computer Laptop	-	-	-	-	1.00	0%	-	1.00
Fire Extinguisher	1,704.59	-	-	-	1,704.59	15%	255.69	1,448.90
Furniture & Fixture	3,27,639.18	-	-	-	3,27,639.18	10%	32,763.92	2,94,875.26
Gas Stove & Cylinder	1,029.01	-	-	-	1,029.01	15%	154.35	874.66
Oven Cooking Range	16,207.54	-	-	-	16,207.54	15%	2,431.13	13,776.41
Printer	39,638.48	-	-	-	39,638.48	15%	5,945.77	33,692.71
Refridgerator	6,340.48	-	-	-	6,340.48	15%	951.07	5,389.41
Screen Printing Equipment	1,008.00	-	-	-	1,008.00	15%	151.20	856.80
Tablet - Samsung United Way	17,558.40	-	-	-	17,558.40	40%	7,023.36	10,535.04
UPS	29,217.05	-	-	-	29,217.05	15%	4,382.56	24,834.49
Water Filter	11,747.15	-	-	-	11,747.15	15%	1,762.07	9,985.08
Wood Cutting Machine	1,606.86	-	-	-	1,606.86	15%	241.03	1,365.83
TOTAL	6,62,992.46	-	1.00	-	6,62,993.46	-	99,590.38	5,63,403.08



Bangalore
Chartered Accountants

Margherita
Margherita

OLYMPIA FOUNDATION
OLYMPIA FOUNDATION

Schedule -> 2				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Professional Tax	1,800.00	20,800.00	20,800.00	1,800.00
Tds Contractors	(184.75)	1,080.00	2,190.00	925.25
Tds Professionals	(37.00)	44,001.00	47,451.00	3,413.00
TDS Rent	-	39,783.00	39,351.00	(432.00)
TOTAL	1,578.25	1,05,664.00	1,09,792.00	5,706.25

Schedule -> 3				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Autopower Systems	-	10,030.00	10,030.00	-
Conveyance Hul - Liability	1,03,000.00	1,02,000.00	24,000.00	25,000.00
Design Theme Creatives LLP	-	35,000.00	35,000.00	-
Diya FCRA Funds	26,901.00	-	-	26,901.00
Dr. Babitha	-	3,86,919.00	3,86,919.00	-
Esther	-	1,21,365.00	1,32,878.00	11,513.00
Farhanulla Sharief	2,000.00	10,500.00	9,000.00	500.00
Jessy Thomas	(5,000.00)	-	5,000.00	-
Joan	-	55,000.00	60,000.00	5,000.00
Lalitha	(100.00)	1,03,301.00	1,13,118.00	9,717.00
Narayanswamy	-	42,876.00	46,869.00	3,993.00
Neeth D Souza	-	12,000.00	12,000.00	-
Pani Associates	-	23,600.00	26,550.00	2,950.00
Raghu	(451.00)	1,29,254.00	1,39,142.00	9,437.00
Rajeshwari	-0.25	1,30,200.00	1,30,290.00	89.75
Rent Payable	(4,158.00)	4,48,868.00	4,53,025.00	(1.00)
Selina	-	23,233.00	28,484.00	5,251.00
Senthil	3,600.00	49,460.00	45,860.00	-
Shankar - Van	(225.00)	34,500.00	37,725.00	3,000.00
Siddharth Enterprises	3,669.00	3,669.00	-	-
Simon Rodrigues	-	51,975.00	51,940.00	(35.00)
Zakira Mariam	20,400.00	38,400.00	18,000.00	-
TOTAL	1,49,635.75	18,12,150.00	17,65,830.00	1,03,315.75

Schedule -> 4				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
ESI Payable	-	47,722.00	53,692.00	5,970.00
Outstanding Payable	52,764.65	1,22,084.00	79,546.50	10,227.15
Provision for Expenses	18,400.00	18,400.00	-	-
Salary Payable	(1,529.00)	27,57,849.00	28,99,210.00	1,39,832.00
Sarah Santhamaria	0.19	-	-	0.19
Staff Welfare Fund	5,48,836.28	1,15,049.00	1,22,547.00	5,56,334.28
Unutilized Fund 2019-20	9,65,732.88	9,65,732.88	-	-
Unutilized Fund 2020-21	-	-	25,32,306.25	25,32,306.25
TOTAL	15,84,205.00	40,26,836.88	56,87,301.75	32,44,669.87



Marguerite Xtha
DILYTA FOUNDRY LTD.

Schedule -> 5		Investments			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Building Fund					
Canara Bank FD 2849/10	1,22,828.00	-	-	1,22,828.00	
FD SBI36457204282	50,000.00	-	-	50,000.00	
Fixed Deposit Land & Building	-	70,000.00	-	70,000.00	
Fixed Deposits - 36377880418	35,000.00	-	-	35,000.00	
Fixed Deposit SBI 2849/12	2,42,589.00	-	-	2,42,589.00	
Total	4,50,417.00	70,000.00	-	5,20,417.00	
Staff Welfare Fund					
FD Canara Bank 0432401002849/14	87,705.00	-	-	87,705.00	
FD Canara Bank 2849/14	1,30,696.00	-	-	1,30,696.00	
FD SBI 32287921765	75,725.00	-	-	75,725.00	
FD SBI 35073850465	68,000.00	-	-	68,000.00	
FD SBI 35079967148	65,000.00	-	-	65,000.00	
FD 0432401002849/21	63,000.00	-	-	63,000.00	
RD 0432181002671	1,20,000.00	17,639.74	1,37,639.74	-	
Staff Welfare FD	32,000.00	-	-	32,000.00	
Staff Welfare Fund Fixed Deposit	-	2,14,311.00	-	2,14,311.00	
Total	6,42,126.00	2,31,950.74	1,37,639.74	7,36,437.00	
Canara Bank FD - 0432401002849/1	-		1,86,125.00	(1,86,125.00)	
FD Corpus	1,33,709.00	57,945.00	-	1,91,654.00	
FD SBI 33598115176	7,48,462.00	-	-	7,48,462.00	
FD SBI 36457201973	80,000.00	-	-	80,000.00	
Fixed Deposit	27,00,000.00	17,00,000.00	-	44,00,000.00	
Fixed Deposit -K Raghu Memorial Fund	12,26,199.00	-	-	12,26,199.00	
RD Repair and Maintenance	82,000.00	1,22,000.00	-	2,04,000.00	
Total	49,70,370.00	18,79,945.00	1,86,125.00	66,64,190.00	
T O T A L	60,62,913.00	21,81,895.74	3,23,764.74	79,21,044.00	

Schedule -> 6		Loans & Advances			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Staff Expense Account:					
Deepika - Happay Account	834.00	1,96,483.00	1,96,001.33	1,315.67	
Maria Santamaria - Happay Account	19,204.54	100.00	100.00	19,204.54	
Shirley- Happay Account	(10,853.75)	16,354.00	6,161.00	(660.75)	
Salary Advances	22,500.00	1,19,000.00	89,500.00	52,000.00	
TOTAL	31,684.79	3,31,937.00	2,91,762.33	71,859.46	



Marguerite L.S.

Schedule -> 7				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Canara Bank- SB 20557	47,719.17	3,36,245.74	12,718.00	3,71,246.91
Happy Card - Pool Account	28,260.32	3,59,946.50	3,41,818.00	46,388.82
ICICI Bank - Saving A/C - 1540	7,61,409.95	9,79,417.00	-	17,33,765.85
State Bank of India - SB 30867158934	17,15,449.74	80,58,399.43	84,36,096.12	13,37,753.05
T O T A L	25,52,839.18	97,34,008.67	87,90,632.12	34,89,154.63

Schedule -> 8				
PARTICULARS	Other Current Assets			
	O/P Bal	Dr	Cr	C/L Bal
Deposit (Asset)				-
Electricity	1,786.70	-	-	1,786.70
Rent	7,00,000.00	-	1,00,000.00	6,00,000.00
Total	7,01,786.70	-	1,00,000.00	6,01,786.70
Interest Accrued But Not Due				
Primalogue Publishing Media Ltd	6,50,816.78	2,00,560.00	11,723.74	8,39,653.04
TDS on FD	-	28,320.00	28,320.00	-
TDS Receivable	13,938.00	-	-	13,938.00
Telephone Deposit	1,09,760.41	50,123.00	-	1,59,883.41
Total	3,680.00	-	-	3,680.00
T O T A L	7,78,195.19	2,79,003.00	40,043.74	10,17,154.45
T O T A L	14,79,981.89	2,79,003.00	1,40,043.74	16,18,941.15

Schedule -> 9				
PARTICULARS	Sundry Debtors			
	O/P Bal	Dr	Cr	C/L Bal
Aims Media Pvt Ltd	-	16,800.00	10,500.00	6,300.00
Dhanamojo	0.80	1,46,903.51	1,46,902.84	1.47
Diya Innovations Pvt Ltd	-	910.00	910.00	-
Give India	4,275.00	-	4,275.00	-
Saksham	-	45,773.01	31,990.64	13,782.37
United Way	22,139.00	18,207.00	22,139.00	18,207.00
T O T A L	26,414.80	2,28,593.52	2,16,717.48	38,290.84



Marguerite Lobo

Schedule -> 10		Income
PARTICULARS		AMOUNT
United Way - DEGP	2,48,141.00	
United Way - DSD	11,49,768.00	
Donation Received	70,54,361.93	
Income from Assessment	8,000.00	
Income from Training	1,48,000.00	
Income From Computer Work	62,573.01	
Income From Drawing Competition	50.00	
Interest on FD Raghu Memorial Fund	84,384.00	
Interest on Fixed Deposit	2,49,886.00	
Interest on RD	4,896.00	
Interest Received on SB A/c	72,129.00	
T O T A L	90,82,188.94	

Schedule -> 12 Expenditure	
PARTICULARS	AMOUNT
Programme / Activities :	
Assisted Living :	
Electricity - Assisted Living	1,262.00
Rent - Assisted Living	18,000.00
Christmas Day Celebration	1,47,532.50
Conveyance Charges	2,557.00
Conveyance - Project	3,250.00
Covid 19 Expenses	24,445.00
Donation to NGO	1,50,000.00
Electricity Charges	41,990.00
ESI Employer Contribution	43,745.00
Garden Expenses	5,000.00
Physiotherapy Charges	1,32,000.00
Psychologist	2,28,000.00
Rent	3,19,527.12
Salary	14,09,096.00
Salary - Contract Employees	26,739.00
Teachers Day Expenses	46,000.00
Telephone Charges	33,375.00
Trainee Allowance	61,451.00
Trainee Allowance for Computer Work	75,130.00
Trainee Welfare Expenses	6,159.00
Training Expenses - Staff	15,998.00
Training Material	78,433.41
Van charges	41,225.00
Volunteer Expenses	57,000.00
Water Charges	21,200.00
Public Education for Fund Raising	
Annual Reports Expenses	28,320.00
Fund Raising Program	38,302.57
Gifts	5,010.00
Registration Charges	17,000.00
United Way - DEGP	2,48,141.40
United Way - DSD	11,49,768.86
Total	44,75,657.86



Marguerite
DIVYA FOUNDATION

Schedule -> 13 Indirect Expenses	
PARTICULARS	AMOUNT
Audit Charges	25,873.00
Bank Charges	2,294.50
Conveyance - Others	6,280.00
House Keeping Staff Salary	2,07,725.00
Maintenance Charges - Happay	22,892.00
Miscellaneous Expenses	42.00
Office Expense	12,738.16
Postage & Courier	200.00
Printing and Stationery	5,000.00
Professional Charges	2,15,230.00
Rates and Taxes	13,200.00
Repair and maintenance	-17,184.00
Software Exp	19,824.00
Staff Welfare	12,063.00
Staff Welfare Fund Employer Contribution	74,494.00
Web Designing charges	58,688.52
Interest on Tds	498.00
Honararium	39,750.00
Special Events	12,287.00
Total	7,11,895.18

Schedule 14 ->		Capital Account			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Building	15,45,000.00	-	-	15,45,000.00	
Corpus	1,40,499.99	-	7,000.00	1,47,499.99	
Corpus Building Fund	57,000.00	-	-	57,000.00	
Corpus K Raghu Memorial	12,26,199.00	-	-	12,26,199.00	
Donation in Kind	1,44,805.00	-	1.00	1,44,806.00	
General Fund	59,74,935.89	-	-	59,74,935.89	
Total	90,88,439.88	-	7,001.00	90,95,440.88	



Marguerite
MARGUERITE
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BANGALORE

FCRA

Sch -> 2		Income
PARTICULARS		AMOUNT
Donation		11,07,922.96
Interest Income		23,064.00
Interest on FD Raghu Memorial Fund		6,457.00
Sale of Masks		80,000.00
Total		12,17,443.96

FCRA

Sch -> 3		Expenditure
PARTICULARS		AMOUNT
Programme / Activities		
Physiotherapy Charges		5,500.00
Purchase of Masks		80,000.00
Rent		50,935.00
Trainee Welfare		15,000.00
Trainer Salary		2,30,308.00
Training Materials		6,299.00
Conveyance		201.00
Fund Raising Expenses		1,095.07
Total		3,89,338.07
Administrative Cost:		
Bank charges		-
House Keeping Charges		5,500.00
Salaries		-
Total		5,500.00
Total		3,94,838.07



Marguerite Foundation

Schedule -> 4

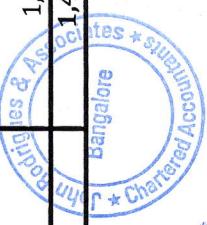
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Duties & Taxes :					
TDS Contractors	-	-	-	90.00	90.00
TDS Rent	-	-	-	3,820.00	3,820.00
Salary Payable	-	-	-	55,465.00	55,465.00
Unutilized Fund 2019-20	2,76,449.09	1,51,986.00			1,24,463.09
TOTAL	2,76,449.09	1,51,986.00		59,375.00	1,83,838.09

Schedule -> 5

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
CGI	-	22,50,000.00	22,50,000.00		-
Dhanamojo	(0.01)	16,049.34	16,049.33		(0.02)
Duya Foundation Local Funds	(26,901.00)	-	-		(26,901.00)
Diya Innovation	-	80,000.00	80,000.00		-
Rajeshwari	-	-	11,820.00		11,820.00
Sudha	-	-	47,115.00		47,115.00
TOTAL	-26,901.01	23,46,049.34	24,04,984.33		32,033.98

Schedule -> 6

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
TDS Receivable	1,46,533.00	35,749.00			1,82,282.00
TOTAL	1,46,533.00	35,749.00			1,82,282.00



Marguerite K

Schedule -> 7

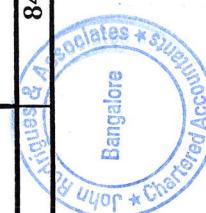
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Give India		13,418.00	47.97	13,465.97	-
United Way Bangalore		-	80,000.00	80,000.00	-
TOTAL		13,418.00	80,047.97	93,465.97	-

Schedule -> 8

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
FD Building Fund		79,88,124.00	4,34,962.00	-	84,23,086.00
FD for Kraghu memorial fund		1,00,100.00	-	-	1,00,100.00
TOTAL		80,88,224.00	4,34,962.00	-	85,23,186.00

Schedule -> 9

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Building Fund corpus		81,45,082.98	-	4,70,230.00	86,15,312.98
Corpus K Raghu Memorial Fund		1,00,100.00	-	-	1,00,100.00
General Reserve		2,41,676.09	-	-	2,41,676.09
TOTAL		84,86,859.07	-	4,70,230.00	89,57,089.07



Marguerite
DIYKA FOUNDATION
BANGALORE

DIYA FOUNDATION
#112/147, Chikkatayappa Reddy Layout, Chekkere, Kalyan Nagar
Bangalore - 560 043

Balance Sheet as on 31st March 2021

LIABILITIES	Amount	ASSETS	Amount
Capital Account:			
Building Fund	16,02,000.00	Fixed Assets (Sch - 1)	5,63,403.08
Corpus Fund	1,47,499.99	Investments (Sch 5)	62,21,044.00
Corpus K Raghu Memorial	12,26,199.00	Investments Earmarked for C/F projects of 2021-22	17,00,000.00
Donation in Kind		Current Assets:	
	1,44,806.00	Loans & Advances (sch- 6)	71,859.46
General Fund	59,74,935.89	Sundry Debtors (Sch - 9)	38,290.84
Add: Excess of Income over Expenditure	37,95,045.52	Other Current Asset (Sch - 8)	14,45,119.74
Less: Unspent Funds 2020-21	(25,32,306.25)		
		TDS receivable	1,73,821.41
Current Liabilities:			
Un-Spent Fund for FY 2019-20	25,32,306.25	Cash in Hand	9,180.00
Un-Spent Fund for FY 2020-21	5,706.25	Cash at Bank	26,56,848.27
Duties & Taxes: (Sch 4)	1,03,315.75	Cash at Bank Earmarked for C/F projects of 2019-20 & 2021-22	8,32,306.46
Sundry Creditors: (Sch 5)	7,12,363.62		
Other Current Liabilities: (Sch 4)			
T O T A L	1,37,11,873.26	T O T A L	1,37,11,873.26

As per our report annexed

For John Rodrigues & Associates
 (Chartered Accountants)

 John Brijesh Rodrigues
 (Proprietor)

For Diya Foundation

 Marguerita Lobo
 (Managing Trustee)



UDIN : 212111057AAA Afr3849
 Membership No : 211057
 Date : 29.07.2021
 Place : Bangalore
 Firm Regn No : 016164S

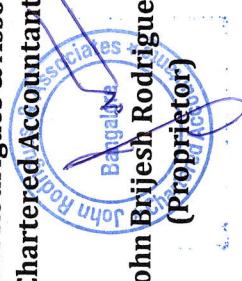
DIYA FOUNDATION
 #112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
 Bangalore - 560 043

Income & Expenditure Account for the year ending 31st March 2021

EXPENDITURE		Local	Amount	Amount
To Expenditure:				
Programme / Activities (Sch 12)	44,75,657.86	By Income:		
Administrative Expenses (Sch 13)	7,11,895.18	Indirect Income	4,11,295.00	
		Direct Income	86,70,893.94	
To Depreciation (Sch 1)	99,590.38			
To Excess of Income Over Expenses	37,95,045.52			
TOTAL	90,82,188.94	TOTAL		90,82,188.94

As per our report annexed

For John Rodrigues & Associates
 (Chartered Accountants)



John Brijesh Rodrigues
 (Proprietor)

For Diya Foundation

Marguerita Lobo
 Marguerita Lobo
 (Managing Trustee)

UDIN : 21211057AAAFR3849
 Membership No : 211057
 Date : 29.07.2021
 Place : Bangalore
 Firm Regn No : 016164S

DIYA FOUNDATION
#112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
Bangalore - 560 043

Receipts & Payments Account for the year ending 31st March 2021

RECEIPTS	Amount	PAYMENT	Amount
To Opening Balance:			
Cash in Hand	7,034.00	By Expenditure:	44,75,657.86
Cash at Bank	25,52,839.18	" Programme / Activities	7,11,895.18
		" Administration Expenses	
		1.00	
To Income	86,70,893.94	By Fixed Asset	
To Interest Income	4,11,295.00	By Current Liabilities:	46,320.00
		" Sundry Creditors (Sch 3)	
		" Other Current Liabilities (Sch 4)	8,71,841.38
To Capital Account (Sch 14)	7,001.00	By Investments (Sch 5)	21,81,895.74
To Investment (Sch 5)	3,23,764.74	By Current Assets:	
		" Others Current Assets (Sch 8)	1,38,959.26
To Current Liabilities:	4,128.00	" Loans & Advances (Sch 6)	40,174.67
" Duties & Taxes (Sch 2)	-	" Sundry Debtors (Sch 9)	11,876.04
" Sundry Creditors (Sch 3)			
To Current Assets		By Closing Balance:	
" Sundry Debtors (Sch 9)		Cash in Hand	9,180.00
		Cash at Bank	34,89,154.73
TOTAL	1,19,76,955.86	TOTAL	1,19,76,955.86

As per our report annexed

For John Rodrigues & Associates
(Chartered Accountants)
John Rodrigues
Proprietor
Membership No: 211057

For Diya Foundation
Marguerita Lobo
(Managing Trustee)

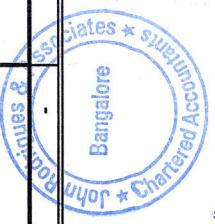


UDIN : 21211057AAAFR3849
Date : 29.07.2021
Place : Bangalore
Firm Regn No : 016164S

Depreciation Schedule ->1

As per Income Tax Act 1961

P A R T I C U L A R S	W.D.V as on 1st April 2020	Addition		Deletion	Total	Dep Rate	Depreciation	W.D.V as on 31.03.2021
		I-Half	II-Half					
Office Equipment & Furniture:								
Camera	38,185.85	-	-	-	38,185.85	15%	5,727.88	32,457.97
Kitchen Utensils	1,122.39	-	-	-	1,122.39	15%	168.36	954.03
Projector	5,145.33	-	-	-	5,145.33	15%	771.80	4,373.53
Vessel Candle Project	1,337.04	-	-	-	1,337.04	15%	200.56	1,136.48
Videocon Refrigerator	1,422.36	-	-	-	1,422.36	15%	213.35	1,209.01
Xerox Machine	57,833.63	-	-	-	57,833.63	15%	8,675.04	49,158.59
Air Conditioner	5,727.40	-	-	-	5,727.40	15%	859.11	4,868.29
Almira	16,149.44	-	-	-	16,149.44	10%	1,614.94	14,534.50
Biometric Attendance Device	11,280.91	-	-	-	11,280.91	15%	1,692.14	9,588.77
Candle Leveler- Heater	1,160.94	-	-	-	1,160.94	15%	174.14	986.80
CCTV Camera	18,165.08	-	-	-	18,165.08	15%	2,724.76	15,440.32
Computer	51,765.35	-	-	1.00	51,765.35	40%	20,706.14	31,059.21
Computer Laptop	-	-	-	-	1.00	0%	-	1.00
Fire Extinguisher	1,704.59	-	-	-	1,704.59	15%	255.69	1,448.90
Furniture & Fixture	3,27,639.18	-	-	-	3,27,639.18	10%	32,763.92	2,94,875.26
Gas Stove & Cylinder	1,029.01	-	-	-	1,029.01	15%	154.35	874.66
Oven Cooking Range	16,207.54	-	-	-	16,207.54	15%	2,431.13	13,776.41
Printer	39,638.48	-	-	-	39,638.48	15%	5,945.77	33,692.71
Refridgerator	6,340.48	-	-	-	6,340.48	15%	951.07	5,389.41
Screen Printing Equipment	1,008.00	-	-	-	1,008.00	15%	151.20	856.80
Tablet - Samsung United Way	17,558.40	-	-	-	17,558.40	40%	7,023.36	10,535.04
UPS	29,217.05	-	-	-	29,217.05	15%	4,382.56	24,834.49
Water Filter	11,747.15	-	-	-	11,747.15	15%	1,762.07	9,985.08
Wood Cutting Machine	1,606.86	-	-	-	1,606.86	15%	241.03	1,365.83
T O T A L	6,62,992.46	1.00	-	-	6,62,993.46	-	99,590.38	5,63,403.08



Marginal

Schedule -> 2		DUTIES & TAXES			
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Professional Tax		1,800.00	20,800.00	20,800.00	1,800.00
Tds Contractors		(184.75)	1,080.00	2,190.00	925.25
Tds Professionals		(37.00)	44,001.00	47,451.00	3,413.00
TDS Rent		-	39,783.00	39,351.00	(432.00)
TOTAL		1,578.25	1,05,664.00	1,09,792.00	5,706.25

SCHEDULE -> 3		SUNDAY CREDITORS			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Autopower Systems	-	10,030.00	10,030.00	-	
Conveyance Hul - Liability	1,03,000.00	1,02,000.00	24,000.00	25,000.00	
Design Theme Creatives LLP	-	35,000.00	35,000.00	-	
Diya FCRA Funds	26,901.00	-	-	26,901.00	
Dr. Babitha	-	3,86,919.00	3,86,919.00	-	
Esther	-	1,21,365.00	1,32,878.00	11,513.00	
Farhanulla Sharief	2,000.00	10,500.00	9,000.00	500.00	
Jessy Thomas	(5,000.00)	-	5,000.00	-	
Joan	-	55,000.00	60,000.00	5,000.00	
Lalitha	(100.00)	1,03,301.00	1,13,118.00	9,717.00	
Narayanswamy	-	42,876.00	46,869.00	3,993.00	
Neeth D Souza	-	12,000.00	12,000.00	-	
Pani Associates	-	23,600.00	26,550.00	2,950.00	
Raghu	(451.00)	1,29,254.00	1,39,142.00	9,437.00	
Rajeshwari	-0.25	1,30,200.00	1,30,290.00	89.75	
Rent Payable	(4,158.00)	4,48,868.00	4,53,025.00	(1.00)	
Selina	-	23,233.00	28,484.00	5,251.00	
Senthil	3,600.00	49,460.00	45,860.00	-	
Shankar - Van	(225.00)	34,500.00	37,725.00	3,000.00	
Siddharth Enterprises	3,669.00	3,669.00	-	-	
Simon Rodrigues	-	51,975.00	51,940.00	(35.00)	
Zakira Mariam	20,400.00	38,400.00	18,000.00	-	
TOTAL	1,49,635.75	18,12,150.00	17,65,830.00	1,03,315.75	

Schedule -> 4		Other Current Liabilities			
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
ESI Payable	-	47,722.00	53,692.00		5,970.00
Outstanding Payable	52,764.65	1,22,084.00	79,546.50		1,022.15
Provision for Expenses	18,400.00	18,400.00	-		
Salary Payable	(1,529.00)	27,57,849.00	28,99,210.00		1,39,832.00
Sarah Santhamaria	0.19	-	-		0.19
Staff Welfare Fund	5,48,836.28	1,15,049.00	1,22,547.00		5,56,334.28
Unutilized Fund 2019-20	9,65,732.88	9,65,732.88	-		-
Unutilized Fund 2020-21			25,32,306.25		25,32,306.25
TOTAL	15,84,205.00	40,26,836.88	56,87,301.75		32,44,669.87



Marguerite B.

Schedule -> 5		Investments			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Building Fund					
Canara Bank FD 2849/10	1,22,828.00	-	-	1,22,828.00	
FD SBI36457204282	50,000.00	-	-	50,000.00	
Fixed Deposit Land & Building	-	70,000.00	-	70,000.00	
Fixed Deposits - 36377880418	35,000.00	-	-	35,000.00	
Fixed Deposit SBI 2849/12	2,42,589.00	-	-	2,42,589.00	
Total	4,50,417.00	70,000.00	-	5,20,417.00	
Staff Welfare Fund					
FD Canara Bank 0432401002849/14	87,705.00	-	-	87,705.00	
FD Canara Bank 2849/14	1,30,696.00	-	-	1,30,696.00	
FD SBI 32287921765	75,725.00	-	-	75,725.00	
FD SBI 35073850465	68,000.00	-	-	68,000.00	
FD SBI 35079967148	65,000.00	-	-	65,000.00	
FD 0432401002849/21	63,000.00	-	-	63,000.00	
RD 0432181002671	1,20,000.00	17,639.74	1,37,639.74	-	
Staff Welfare FD	32,000.00	-	-	32,000.00	
Staff Welfare Fund Fixed Deposit	-	2,14,311.00	-	2,14,311.00	
Total	6,42,126.00	2,31,950.74	1,37,639.74	7,36,437.00	
Canara Bank FD - 0432401002849/1	-				
FD Corpus	1,33,709.00	57,945.00	1,86,125.00	(1,86,125.00)	
FD SBI 33598115176	7,48,462.00	-	-	1,91,654.00	
FD SBI 36457201973	80,000.00	-	-	7,48,462.00	
Fixed Deposit	27,00,000.00	17,00,000.00	-	80,000.00	
Fixed Deposit -K Raghu Memorial Fund	12,26,199.00	-	-	44,00,000.00	
RD Repair and Maintenance	82,000.00	1,22,000.00	-	12,26,199.00	
Total	49,70,370.00	18,79,945.00	1,86,125.00	66,4,190.00	
T O T A L	60,62,913.00	21,81,895.74	3,23,764.74	79,21,044.00	

Schedule -> 6		Loans & Advances			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal	
Staff Expense Account:					
Deepika - Happay Account	834.00	1,96,483.00	1,96,001.33	1,315.67	
Maria Santamaria - Happay Account	19,204.54	100.00	100.00	19,204.54	
Shirley- Happay Account	(10,853.75)	16,354.00	6,161.00	(660.75)	
Salary Advances	22,500.00	1,19,000.00	89,500.00	52,000.00	
TOTAL	31,684.79	3,31,937.00	2,91,762.33	71,859.46	

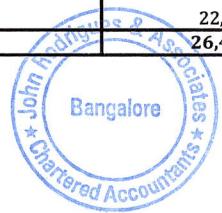


Margherita

Schedule -> 7				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Canara Bank- SB 20557	47,719.17	3,36,245.74	12,718.00	3,71,246.91
Happay Card - Pool Account	28,260.32	3,59,946.50	3,41,818.00	46,388.82
ICICI Bank - Saving A/C - 1540	7,61,409.95	9,79,417.00	-	17,33,765.85
State Bank of India - SB 30867158934	17,15,449.74	80,58,399.43	84,36,096.12	13,37,753.05
TOTAL	25,52,839.18	97,34,008.67	87,90,632.12	34,89,154.63

Schedule -> 8				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Deposit (Asset)				
Electricity	1,786.70	-	-	1,786.70
Rent	7,00,000.00	-	1,00,000.00	6,00,000.00
Total	7,01,786.70	-	1,00,000.00	6,01,786.70
Interest Accrued But Not Due				
Primalogue Publishing Media Ltd	6,50,816.78	2,00,560.00	11,723.74	8,39,653.04
TDS on FD	-	28,320.00	28,320.00	-
TDS Receivable	13,938.00	-	-	13,938.00
Telephone Deposit	1,09,760.41	50,123.00	-	1,59,883.41
Total	3,680.00	-	-	3,680.00
TOTAL	7,78,195.19	2,79,003.00	40,043.74	10,17,154.45
TOTAL	14,79,981.89	2,79,003.00	1,40,043.74	16,18,941.15

Schedule -> 9				
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Aims Media Pvt Ltd		16,800.00	10,500.00	6,300.00
Dhanamojo	0.80	1,46,903.51	1,46,902.84	1.47
Diya Innovations Pvt Ltd	-	910.00	910.00	-
Give India	4,275.00	-	4,275.00	-
Saksham	-	45,773.01	31,990.64	13,782.37
United Way	22,139.00	18,207.00	22,139.00	18,207.00
TOTAL	26,414.80	2,28,593.52	2,16,717.48	38,290.84



Margazhi Foundation
MARGAZHI FOUNDATION • BANGALORE
Margazhi Foundation
BANGALORE

Schedule -> 10		Income
PARTICULARS		AMOUNT
United Way - DEGP	2,48,141.00	
United Way - DSD	11,49,768.00	
Donation Received	70,54,361.93	
Income from Assessment	8,000.00	
Income from Training	1,48,000.00	
Income From Computer Work	62,573.01	
Income From Drawing Competition	50.00	
Interest on FD Raghu Memorial Fund	84,384.00	
Interest on Fixed Deposit	2,49,886.00	
Interest on RD	4,896.00	
Interest Received on SB A/c	72,129.00	
T O T A L	90,82,188.94	

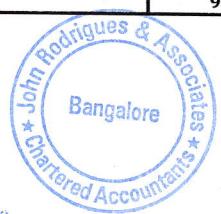
Schedule -> 12 Expenditure	
PARTICULARS	AMOUNT
Programme / Activities :	
Assisted Living :	
Electricity - Assisted Living	1,262.00
Rent - Assisted Living	18,000.00
Christmas Day Celebration	1,47,532.50
Conveyance Charges	2,557.00
Conveyance - Project	3,250.00
Covid 19 Expenses	24,445.00
Donation to NGO	1,50,000.00
Electricity Charges	41,990.00
ESI Employer Contribution	43,745.00
Garden Expenses	5,000.00
Physiotherapy Charges	1,32,000.00
Psychologist	2,28,000.00
Rent	3,19,527.12
Salary	14,09,096.00
Salary - Contract Employees	26,739.00
Teachers Day Expenses	46,000.00
Telephone Charges	33,375.00
Trainee Allowance	61,451.00
Trainee Allowance for Computer Work	75,130.00
Trainee Welfare Expenses	6,159.00
Training Expenses - Staff	15,998.00
Training Material	78,433.41
Van charges	41,225.00
Volunteer Expenses	57,000.00
Water Charges	21,200.00
Public Education for Fund Raising	
Annual Reports Expenses	28,320.00
Fund Raising Program	38,302.57
Gifts	5,010.00
Registration Charges	17,000.00
United Way - DEGP	2,48,141.40
United Way - DSD	11,49,768.86
Total	44,75,657.86



Marguerite
*DIYAY FOUNDATION *
BANGALORE

Schedule -> 13 Indirect Expenses	
PARTICULARS	AMOUNT
Audit Charges	25,873.00
Bank Charges	2,294.50
Conveyance - Others	6,280.00
House Keeping Staff Salary	2,07,725.00
Maintenance Charges - Happay	22,892.00
Miscellaneous Expenses	42.00
Office Expense	12,738.16
Postage & Courier	200.00
Printing and Stationery	5,000.00
Professional Charges	2,15,230.00
Rates and Taxes	13,200.00
Repair and maintenance	-17,184.00
Software Exp	19,824.00
Staff Welfare	12,063.00
Staff Welfare Fund Employer Contribution	74,494.00
Web Designing charges	58,688.52
Interest on Tds	498.00
Honararium	39,750.00
Special Events	12,287.00
Total	7,11,895.18

PARTICULARS	Capital Account			
	O/P Bal	Dr	Cr	C/L Bal
Building	15,45,000.00	-	-	15,45,000.00
Corpus	1,40,499.99	-	7,000.00	1,47,499.99
Corpus Building Fund	57,000.00	-	-	57,000.00
Corpus K Raghu Memorial	12,26,199.00	-	-	12,26,199.00
Donation in Kind	1,44,805.00	-	1.00	1,44,806.00
General Fund	59,74,935.89	-	-	59,74,935.89
Total	90,88,439.88	-	7,001.00	90,95,440.88



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DIYA FOUNDATION
#112/147, Chikkatayappa Reddy Layout, Chekkere, Kalyan Nagar
Bangalore - 560 043

Foreign Account

Balance Sheet as on 31st March 2021

LIABILITIES	Amount	ASSETS	Amount
Capital Account:			
Building Fund	86,15,312.98	Fixed Assets (Sch - 1)	21,675.40
Corpus K Raghav Memorial	1,00,100.00	Investments (Sch - 8)	85,23,186.00
General Fund			
Add: Excess of Income over Expenditure	2,41,676.09		
Less: Unspent Funds 2020-21	8,18,780.82 (6,39,989.40)		
Current Liabilities:			
Un-Spent Fund for FY 2019-20	1,24,463.00	TDS receivable	1,82,282.00
Un-Spent Fund for FY 2020-21	6,39,989.40		
Duties & Taxes: (Sch 4)	3,910.00	Cash in Hand	594.00
Sundry Creditors: (Sch 5)	32,033.98	Cash at Bank	4,99,552.16
Other Current Liabilities: (Sch 4)	55,465.00	Cash at Bank Earmarked for C/F projects of 2019-20 & 2021-22	7,64,452.40
T O T A L	99,91,741.96	T O T A L	99,91,741.96

As per our report annexed

For John Rodrigues & Associates
 (Chartered Accountants)



John Brijesh Rodrigues
 (Proprietor)

UDIN : 21211057AAAFR3849
 Membership No : 211057
 Date : 29.07.2021
 Place : Bangalore
 Firm Regn No : 016164S

For Diya Foundation


 Marguerita Lobo
 (Managing Trustee)



DIYA FOUNDATION
 #112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
 Bangalore - 560 043

Income & Expenditure Account for the year ending 31st March 2021			
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Expenditure:		By Income:	
Programme / Activities (Sch 3)	3,89,338.07	Indirect Income	29,521.00
Administrative Expenses (Sch 3)	5,500.00	Direct Income	11,87,922.96
To Depreciation (Sch 1)	3,825.07		
To Excess of Income Over Expenses	8,18,780.82		
TOTAL	12,17,443.96	TOTAL	12,17,443.96

As per our report annexed

For John Rodrigues & Associates
 (Chartered Accountants)


 John Brijesh Rodrigues
 (Proprietor)

For Diya Foundation



 Marguerita Lobo
 (Managing Trustee)

UDIN : 21211057AAAAFR3849
 Membership No : 211057
 Date : 29.07.2021
 Place : Bangalore
 Firm Regn No : 016164S

DIYA FOUNDATION
#112/147, Chikkatayappa Reddy Layout, Chelkere, Kalyan Nagar
Bangalore - 560 043

Foreign Account

Receipts & Payments Account for the year ending 31st March 2021

RECEIPTS	Amount	PAYMENT	Amount
To Opening Balance:			
Cash in Hand	594.00	By Expenditure:	3,89,338.07
Cash at Bank	4,62,137.68	" Programme / Activities	5,500.00
To Income (Sch 2)	11,87,922.96	By Fixed Asset	-
To Interest Income (Sch 11)	29,521.00	By Current Liabilities:	-
		" Sundry Creditors (Sch 5)	96,521.00
To Capital Account (Sch 9)	4,70,230.00	" Other Current Liabilities (Sch 4)	
		By Investments (Sch 8)	4,34,962.00
To Current Liabilities:		By Current Assets:	
" Duties & Taxes (Sch 4)	3,910.00	" Others Current Assets (Sch 6)	35,749.00
" Sundry Creditors (Sch 5)	58,934.99		
To Current Assets		By Closing Balance:	
" Sundry Debtors (FCRA Sch 7)	13,418.00	Cash in Hand	594.00
		Cash at Bank	12,64,004.56
TOTAL	22,26,668.63	TOTAL	22,26,668.63

As per our report annexed



For John Rodrigues & Associates
(Chartered Accountants)

John Brijesh Rodrigues
(Proprietor)
Membership No: 211057



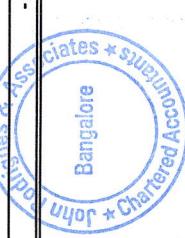
For Diya Foundation
Marguerita Lobo
(Manging Trustee)

UDIN : 21211057AAAAFR3849
Date : 29.07.2021
Place : Bangalore
Firm Regn No : 016164S

FCRA

Depreciation Schedule -> 1 As per Income Tax Act 1961

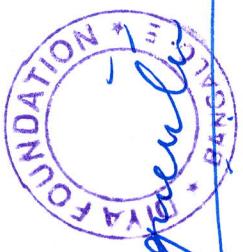
PARTICULARS	W.D.V as on 1st April 2020	Addition		Deletion	Total	Dep Rate	Depreciation	W.D.V as on 31st March 2021
		I-Half	II-Half					
UPS	25,500.47	-	-	-	25,500.47	15%	3,825.07	21,675.40
TOTAL	25,500.47	-	-	-	25,500.47		3,825.07	21,675.40



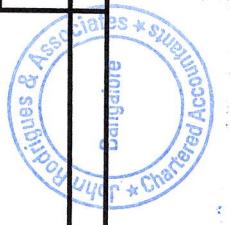
FCRA		Sch -> 2	Income
		PARTICULARS	AMOUNT
Donation			11,07,922.96
Interest Income			23,064.00
Interest on FD Raghu Memorial Fund			6,457.00
Sale of Masks			80,000.00
Total			12,17,443.96

FCRA		Sch -> 3	Expenditure
		PARTICULARS	AMOUNT
Programme / Activities			
Physiotherapy Charges			5,500.00
Purchase of Masks			80,000.00
Rent			50,935.00
Trainee Welfare			15,000.00
Trainer Salary			2,30,308.00
Training Materials			6,299.00
Conveyance			201.00
Fund Raising Expenses			1,095.07
Total			3,89,338.07

Administrative Cost:	
Bank charges	-
House Keeping Charges	5,500.00
Salaries	-
Total	5,500.00
Total	3,94,838.07



Marguerite



Schedule -> 4

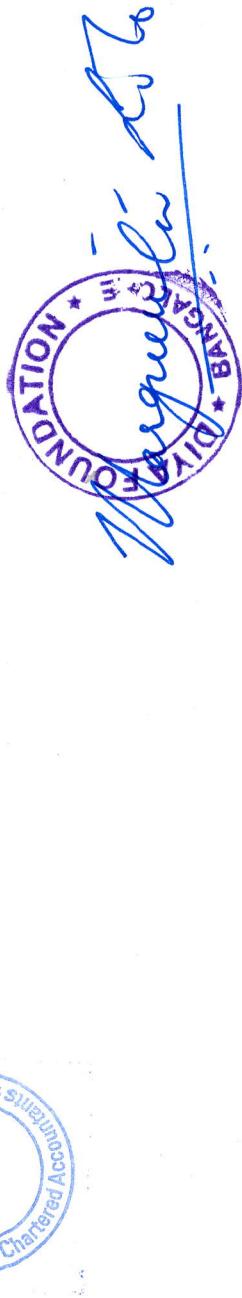
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Duties & Taxes :					
TDS Contractors	-	-	-	90.00	90.00
TDS Rent	-	-	-	3,820.00	3,820.00
Salary Payable	-	-	-	55,465.00	55,465.00
Unutilized Fund 2019-20	2,76,449.09		1,51,986.00		1,24,463.09
TOTAL	2,76,449.09	1,51,986.00		59,375.00	1,83,838.09

Schedule -> 5

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
CGI	-	22,50,000.00	22,50,000.00		-
Dhanamojo	(0.01)	16,049.34	16,049.33		(0.02)
Duya Foundation Local Funds	(26,901.00)	-	-	-	(26,901.00)
Diya Innovation	-	80,000.00	-	80,000.00	-
Rajeshwari	-	-	-	11,820.00	11,820.00
Sudha	-	-	-	47,115.00	47,115.00
TOTAL	-26,901.01	23,46,049.34		24,04,984.33	32,033.98

Schedule -> 6

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
TDS Receivable	1,46,533.00		35,749.00		1,82,282.00
TOTAL	1,46,533.00	35,749.00		-	1,82,282.00



Schedule -> 7

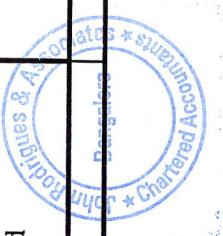
PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Give India		13,418.00	47.97	13,465.97	-
United Way Bangalore		-	80,000.00	80,000.00	-
TOTAL		13,418.00	80,047.97	93,465.97	-

Schedule -> 8

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
FD Building Fund		79,88,124.00	4,34,962.00	-	84,23,086.00
FD for Kraghu memorial fund		1,00,100.00	-	-	1,00,100.00
TOTAL		80,88,224.00	4,34,962.00	-	85,23,186.00

Schedule -> 9

PARTICULARS		O/P Bal	Dr	Cr	C/L Bal
Building Fund corpus		81,45,082.98	-	4,70,230.00	86,15,312.98
Corpus K Raghuram Memorial Fund		1,00,100.00	-	-	1,00,100.00
General Reserve		2,41,676.09	-	-	2,41,676.09
TOTAL		84,86,859.07	-	4,70,230.00	89,57,089.07





 MANGALORE TRUST

Note 9 - Notes To Accounts

1. Significant Accounting Policies

a. Trust Overview:

Diya Foundation was established on 22.03.1999 as a Public Charitable Trust with Registration No. IV/407/87-96/386/98-99 with the main aim of to enrich the quality of life and bring dignity to differently abled adults by educating them in life skills and employability skills towards self-dependence, building support systems and enhancing awareness in the Community.

b. Basis of Preparation of Financial Statements:

The financial statements have been prepared and presented under Mercantile basis of accounting and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements are presented in Indian rupees.

c. Fixed Assets:

The depreciation has been provided on Fixed Assets according to W.D.V as per the rates of Income Tax Act, 1961.

d. Contingent Liabilities:

There are no Contingent Liabilities as on 31st March 2021.

For John Rodrigues & Associates
Chartered Accountants
Firm Registration No. 016164S

John Brijesh Rodrigues
Proprietor
Membership No. 211057

DATE: 29.07.2021
PLACE: Bangalore
UDIN: 21211057AAAAFR3849

For Diya Foundation

Marguerita Lobo
Managing Trustee

