

INDEPENDENT AUDITORS' REPORT

To the Trustees of the **Diya Foundation**

Opinion

We have audited the financial statements, which have been prepared on the cash basis of accounting, of **Diya Foundation– Foreign Contribution**, which comprise the Balance Sheet at March 31, 2023, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

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



Simon
Rodrigues &
Associates LLP

CHARTERED ACCOUNTANTS

Auditors' Responsibility 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 auditors' 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 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.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No - 007934S/S000065



Thomas Mathai
Partner
ICAI Membership No - 052141

Place: Bangalore
Date: 28th October, 2023

UDIN: 23052141BGXQVU2516

Annexure 1

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 the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- 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 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 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.

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.



DIYA FOUNDATION
FOREIGN CONTRIBUTION
Balance Sheet as at March 31, 2023

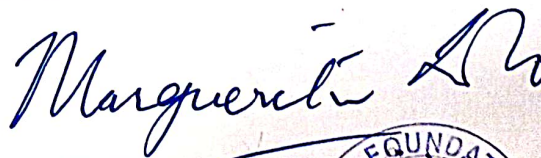
Balance Sheet as at March 31, 2023			Amount in Rs.	
	Particulars	Note	31 March 2023	31 March 2022
I	Sources of Funds	3		
1	NPO Funds			
(a)	Unrestricted Funds		5,36,626	13,85,233
(b)	Restricted Funds		95,94,685	91,45,699
			1,01,31,311	1,05,30,932
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities			
(a)	Short-term borrowings	-	-	
(b)	Payables	-	-	
(c)	Other current liabilities	80	-	
(d)	Short-term provisions	-	-	
		80	-	
		1,01,31,391	1,05,30,932	
	Total			
II	Application of Funds			
1	Non-current assets	5		
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		31,130	18,424
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		93,32,696	89,20,091
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			93,63,826	89,38,515
2	Current assets			
(a)	Current investments	-	-	-
(b)	Inventories	-	-	-
(c)	Receivables	-	-	-
(d)	Cash and bank balances	4,90,864	13,38,641	
(e)	Short Term Loans and Advances	3,125	-	
(f)	Other current assets	2,73,576	2,53,776	
		7,67,564	15,92,417	
		1,01,31,391	1,05,30,932	
	Total			
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

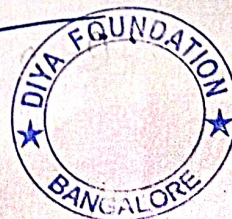
As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065


Thomas Mathai
Partner
Membership No. 052141



For DIYA FOUNDATION


Marguerita Lobo
Managing Trustee



Date : October 28th ,2023
Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2023

Amount in Rs.

	Particulars	Note	FY 2022-23			FY 2021-22		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		4,08,387	-	4,08,387	9,16,534	-	9,16,534
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other income	10	12,470	-	12,470	49,340	-	49,340
III	Total Income (I+II)		4,20,857	-	4,20,857	9,65,874	-	9,65,874
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	11	3,02,369	-	3,02,369	65,337	-	65,337
	Breakup of the above IV(c) is as follows:-							
	(i). Program Staff		3,02,369	-	3,02,369	65,337	-	65,337
	(ii). Administrative Staff		-	-	-	-	-	-
	Total		3,02,369	-	3,02,369	65,337	-	65,337
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	12	5,494	-	5,494	3,251	-	3,251
(f)	Other expenses	13	35,780	-	35,780	1,92,766	-	1,92,766
	Breakup of the above IV(f) is as follows:-							
	(i). Program		29,931	-	29,931	1,08,540	-	1,08,540
	(ii). Administrative		5,849	-	5,849	84,226	-	84,226
	Total		35,780	-	35,780	1,92,766	-	1,92,766
(g)	Programme expenses	14	1,02,687	-	1,02,687	36,214	-	36,214
(h)	Miscellaneous Expenses		-	-	-	-	-	-
	Total expenses		4,46,329	-	4,46,329	2,97,569	-	2,97,569
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(25,472)	-	(25,472)	6,68,305	-	6,68,305
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(25,472)	-	(25,472)	6,68,305	-	6,68,305
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		(25,472)	-	(25,472)	6,68,305	-	6,68,305
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		(25,472)	-	(25,472)	6,68,305	-	6,68,305
	The accompanying notes are an integral part of the financial statements							

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065

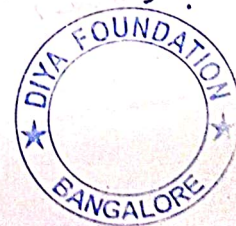

Thomas Mathai
Partner
Membership No. 052141



For DIYA FOUNDATION

Marguerita Lobo
Managing Trustee



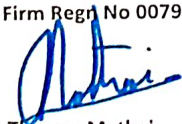


Date : October 28th ,2023
Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2023

		Amount in Rs.	
Particulars		FY 2022-23	FY 2021-22
A. Opening Balance			
Cash and bank balances		13,38,641	12,64,599
B. Income Received During the Year			
I Donations and Grants (Funds Including Corpus)		4,08,387	9,16,534
II Fees from Rendering of Services		-	-
III Sale of Goods		-	-
IV Other income		4,24,571	4,25,217
Total Income Received During the Year		8,32,958	13,41,751
C. Investments Redeemed/reinvested during the year			
Investments		-	1,00,100
		-	-
Total (A+B+C)		21,71,599	27,06,450
D. Expenses Paid During the Year			
I Material Purchased		-	-
II Donations/contributions paid		-	-
III Employee benefits expense		9,53,650	5,66,081
<i>Breakup of the above D(III) is as follows:-</i>			
(i). Program Staff		9,53,650	5,66,081
(ii). Administrative Staff		-	-
Total		9,53,650	5,66,081
IV Finance costs		-	-
V Fixed Assets Purchased During the Year		18,200	-
VI Other expenses		1,93,594	2,68,509
<i>Breakup of the above D(VI) is as follows:-</i>			
(i). Program		1,03,977	1,84,283
(ii). Administrative		89,617	84,226
Total		1,93,594	2,68,509
VII Programme expenses		1,02,687	36,214
VIII Miscellaneous Expenses		-	-
Total expenses		12,68,130	8,70,804
E. Investments Made during the year			
Security Deposit		4,12,605	4,97,005
		-	-
		4,12,605	4,97,005
F. Closing Balance			
Cash and bank balances		4,90,864	13,38,641
		-	-
Total (D+E+F)		21,71,599	27,06,450

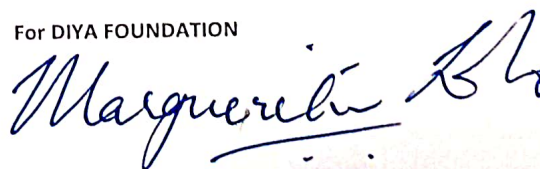
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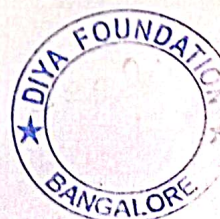
Thomas Mathai
Partner
Membership No. 052141



For DIYA FOUNDATION



Marguerita Lobo
Managing Trustee



Date : October 28th ,2023
Place : Bangalore

**FOUNDATION
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es forming part of the Financial Statements for the year ended, 31st March, 2023**

Note - 1 Brief about the entity

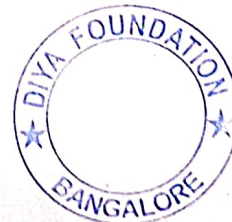
- > Diya Foundation was established on 22.03.1999 as a public charitable Trust with, Registration No. IV/407/87-96/386/98-99 with the main aim of to enrich the quality of life and bring dignity to differently abled adults by educating them in life skills and employability skills towards self-dependence,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

The broad approaches employed across all locations for the programme are:

- 1 To establish, maintain, run, improve existing grants, donate for and to aid in the establishment, maintain improvement and extension of all forms of educational including schools, vocational training centers.
 - 2 To establish, maintain, run, develop, imrooe, extend, donate for and to aid in the establishment, maintenance, developing, improving and extension of hospitals, clinics, medical laboratories, research units and medical and illied institutions for the benefit of all, especially for the physcially disabled and brain injured.
 - 3 To establish and operationalise free public libraries.
 - 4 To provide amenities for and to hold discourses an Indian Philsopshy, History , Cultural and other allied subjects as to promote and cherish our heritage , tradition , cultural and our way of life
 - 5 To extend assistance for all-round development to small and marginal farmers, landless labourers, rural antisans and such other economically weaker sections, slum and pavement dwellers , physically and mentally disabled ; through sharing of new/ mordern and appropraite knowledge, developing skills and making available necessary inputs through appropriate sources.
 - 6 To effectively involve in the process of liaisioning between voluntary bodies and resources providies and also to carry between voluntary bodies and resource providers and also to carry out appropriate measures of coodination of activities of people orgainization such as cooperatives, credit and thrift unions, small scale and cottage industrial endervours and voluntary agencies.
 - 7 To orgainise , to operationalise and to assist in the organisation of health clinics and medical Camps wherever and whenever necessary.
- > The Trust also has registration under 01-Sub Clause (ac) of sub-section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961, with Unique Registration Number "AAATD3446ME19992 " dated 31-08-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 .(Earlier Registration under section 12A which was valid till Assessment Year 2021-22 with Registration number Trust/718/10A/VOL-I/D-261/2000-2001/CIT-II with effect from 22/3/1999)
- > The trust has registration under 11- Clause (i) of first proviso to sub-section (5) of section 80G " Amended Section 80G" of the Income Tax Act 1961, which unique registration number " AAATD3446MF20212" dated 31-8-2021 which is Valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 80G which was valid till Assessment Year 2021-22 is with Reg No.DIT(E)BLR/80G(R)/296/AAATD3446M/ITO(E)-1/Vol2008-2009)
- > The Trust has received permission from the Ministry of Home Affairs under Foreign Contribution (Regulation) Act, 2010 to accept forign Contributions. The organization has been registered for carrying out Social Activities nature with the registration number 094421612.Last Renewed on 04/09/2023. Current FCRA Certifictc Validity is from 1/10/2023 to 30/09/2028 .
- > The GST registration of Diya foundation is 29AAA3TD3446M1ZF having effective date of registration on 17-4-2021.



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a. Basis of Preparation of Financial Statements:
The financial statements have been prepared and presented under the cash basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statement are presented in Indian rupees.

b. Property, Plant and Equipment & Depreciation:
Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.
Rate of Depreciation on all Property, Plant and Equipment is taken under the Written Down Value Method As per the Income Tax Act, 1961.

c. Designated Funds
In accordance with the Technical Guide on Financial Statements of Non Corporate Entities issued by the Institute of Chartered Accountants of India the Trust has grouped designated funds under Unrestricted funds

d. Taxation:
The Trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

e. Cash and bank balances:
Cash and bank balances comprises of cash on hand and Balances with banks.

Cash on Hand	Balance as on 31st March 2023	Balance as on 31st March 2022
Foreign Contribution	594	594

Bank Balances:

Foreign Contribution
Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act

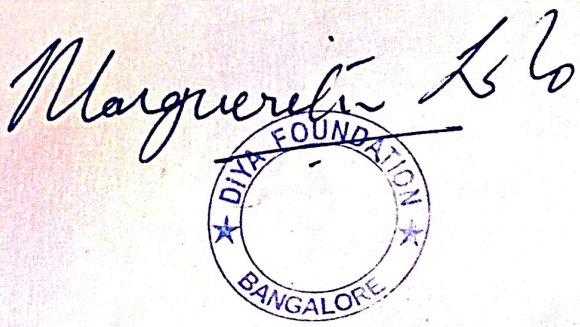
Particulars	Balance as on 31st March 2023	Balance as on 31st March 2022
State Bank of India 00000033493302288 FCRA Old	2,12,745	4,42,379
State Bank of India 00000040046212889 FCRA New	2,77,525	8,95,668
Total	4,90,270	13,38,047
Total Foreign Contribution	4,90,864	13,38,641

f. Non-Current Investments:

Earmarked Bank Deposits

Foreign Contribution
Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act

Particulars	Balance as on 31st March 2023	Balance as on 31st March 2022
FD Building Fund - (No. 36710700747)	92,32,582	88,19,977
Fixed Deposit for K Raghu Memorial Fund	1,00,114	1,00,114
Total	93,32,696	89,20,091
Total Foreign Contribution	93,32,696	89,20,091



Contribution Amount:

The brought forward Accumulation Amount in Foreign Contribution Account from the preceding year was Rs.8,23,135 which has been applied during the year.

The brought forward Accumulation Amount in Local Contribution Account from the preceding year was Rs . 3,71,821 which has been applied during the year.

n. Corpus Funds:

The corpus amounts included in FC:

Particulars	Opening	Additions during the year	Closing Balance
Building Fund Corpus	(90,45,599)	4,48,986	(94,94,585)
Corpus - K Raghu Memorial Fund	(1,00,100)		(1,00,100)

o. Donation in kind

The organization has received donation in Kind in previous years which is been written off the present year. The same is shown as capital Fund under designed Funds as Unrestricted Funds

p. General Funds:

Being Amount of Rs 3,95,112 is transferred from General Fund to to Building Maintenance Funds

q. Staff Welfare Fund:

Staff Welfare Fund represents deductions from staff towards their welfare and is shown as designated Funds under Unrestricted Funds. Investments against the same are made in fixed deposits with a scheduled bank

Particulars	Opening	Additions during the year	Closing Balance
Fixed deposit - 40647823578	7,44,547	40	7,44,587
FD SBI 32287921765	10,8,507		1,08,507
FD SBI 35073850465	1,01,730		1,01,730
FD SBI 35079967148	95,955		95,955
Staff welfare FD	36,137	3,481	39,618
Fixed deposit - 00000039733565415	73,181	3,351	76,532
Fixed deposit - 00000039733567365	1,50,869	6,909	1,57,778
Total	2,05,273	13,781	3,69,883

I. Contingent Liabilities

i. TDS defaults appearing in TRACES website for the FYs 2010-11 to 2013-14 aggregating to Rs 21,098 and for FY 2021-22 & 2022-23 aggregating to Rs 3,472.71 which are being addressed since they are disputed.

ii. Income tax demand for AY 2013-14 of Rs 13,69,810 which are being followed up with the tax department by seeking and obtaining Condonation of Delay on filing of Form 10B for AY 2013-14 u/s 119(2)(b) of the Income Tax Act and subsequent filing of a request for rectification order u/s 154 for cancellation of said demand and also refund of TDS of Rs 7,920 has been filed with the income tax authorities on 10th August 2023 together with a revised ITR.

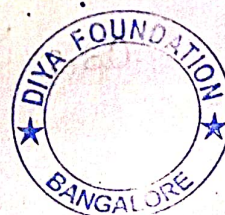
iii. Pending the processing of the rectification application under Section 154 of the Income Tax Act, 1961 for cancellation of demand for AY 2013-14, TDS receivable of earlier years of Rs 4,60,161, adjusted against the earlier demand by the Department, has been considered as recoverable

m. Previous Year figures:

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.



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No.	Particulars	As at 1st April 2022 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2023 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	5,62,098	4,20,857	4,46,329	5,36,626
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards (upto 15% Amount)	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	8,23,135	-	8,23,135	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds	-	-	-	-
(B)	Restricted Funds				
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	91,45,699	4,48,986	-	95,94,685
2	Designated Funds	-	-	-	-
Total		1,05,30,932	8,69,843	12,69,464	1,01,31,311
Previous Year (PY)		98,62,627	9,65,874	2,97,569	1,05,30,932



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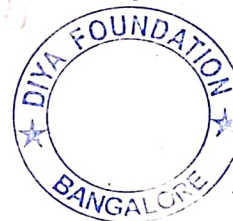


Amount in Rs.

4	Other current liabilities	31 March 2023	31 March 2022
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Other payables	80	-
	Total Other current liabilities	80	-



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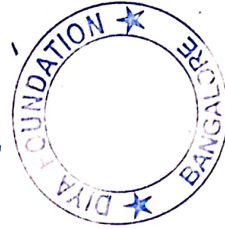


Property, Plant and Equipment

Particulars / Assets	TANGIBLE ASSETS								Amount in Rs.	
	Freehold land @ 0%	Buildings @ 5%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Total		
Gross Block*										
As at 1st April 2022	-	-	-	21,675	-	-	-	21,675		
Additions										
1st Half	-	-	-	18,200	-	-	-	18,200		
2nd Half	-	-	-	-	-	-	-	-		
Deductions/Adjustments	-	-	-	-	-	-	-	-		
As at 1st April 2021	-	-	-	21,675	-	-	-	21,675		
Additions										
1st Half	-	-	-	-	-	-	-	-		
2nd Half	-	-	-	-	-	-	-	-		
Deductions/Adjustments	-	-	-	-	-	-	-	-		
As at 31 March 2023	-	-	-	39,875	-	-	-	39,875		
As at 31 March 2022	-	-	-	21,675	-	-	-	21,675		
Depreciation/Adjustments										
As at 1st April 2022	-	-	-	3,251	-	-	-	3,251		
Additions	-	-	-	5,494	-	-	-	5,494		
Deductions/Adjustments	-	-	-	-	-	-	-	-		
As at 1st April 2021	-	-	-	-	-	-	-	-		
Additions	-	-	-	3,251	-	-	-	3,251		
Deductions/Adjustments	-	-	-	-	-	-	-	-		
As at 31 March 2023	-	-	-	8,745	-	-	-	8,745		
As at 31 March 2022	-	-	-	3,251	-	-	-	3,251		
Net Block										
As at 31 March 2023	-	-	-	31,130	-	-	-	31,130		
As at 31 March 2022	-	-	-	18,424	-	-	-	18,424		

* FY 20-21 WDV is considered as Opening Gross Block

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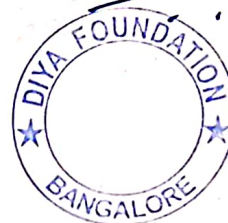


Investments - Non Current		As at 31 March 2023	As at 31 March 2022
(a)	Investments in preference shares	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in government or trust securities	-	-
(d)	Investments in debentures or bonds	-	-
(e)	Investments in mutual funds	-	-
(f)	Investments property	-	-
(g)	Other non-current investments Like FD etc.	93,32,696	89,20,091
Total Investments		93,32,696	89,20,091

		Long Term		Short Term	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
7	Loans and advances				
A	(Secured)				
(a)	Capital advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances	-	-	-	-
Total (a)+(b) +(c)		-	-	-	-
		Long Term		Short Term	
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
B	Loans and advances				
	(Unsecured)				
(a)	Capital advances	-	-	-	-
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)(i)	Other loans and advances	-	-	3,125	-
(c)(ii)	GST input credit receivable	-	-	-	-
Total (a)+(b)+(c) (B)		-	-	3,125	-
Total (A + B)		-	-	3,125	-



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		Amount in Rs.	
		31 March 2023	31 March 2022
Cash and Bank Balances			
Cash and cash equivalents			
On current accounts		-	-
Cash credit account (Debit balance)		-	-
Fixed Deposits			
Deposits with original maturity of less than three months		-	-
Cheques, drafts on hand		-	-
Cash on hand		594	594
Total	(I)	594	594
B Other bank balances			
(i) Bank Deposits			
-> Earmarked Bank Deposits		-	-
-> Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
-> Margin money or deposits under lien		-	-
(ii) Balances with banks		4,90,270	13,38,047
(iii) Others		-	-
Total other bank balances	(II)	4,90,270	13,38,047
Total Cash and bank balances	(I+II)	4,90,864	13,38,641
9 Other current assets		31 March 2023	31 March 2022
(a) Interest accrued but not due on deposits		909	10,810
(b) Interest accrued and due on deposits		-	-
(c) Interest accrued on SB Account		-	-
(d) TDS Receivable FY 2022-23 (AY 2023-24)		46,786	-
(e) TDS Receivable Earlier Years		2,25,881	2,25,881
(f) Others		-	17,085
Total		2,73,576	2,53,776



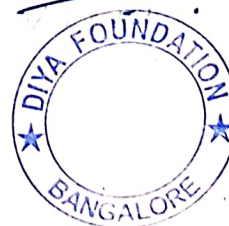
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		FY 2022-23			FY 2021-22		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Other income	12,470	-	12,470	49,340	-	49,340
	Interest income	-	-	-	-	-	-
	Dividend income	-	-	-	-	-	-
	Net gain on sale of investments/Profit on Sale of Fixed Assets	-	-	-	-	-	-
	Donation-in-Kind	-	-	-	-	-	-
	Other non-operating income	-	-	-	-	-	-
	Total other income	12,470	-	12,470	49,340	-	49,340
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11	Employee benefits expense						
	(Including contract labour)						
a)	Salaries, wages, bonus and other allowances	2,60,240	-	2,60,240	65,337	-	65,337
b)	Contribution to provident and other funds	-	-	-	-	-	-
c)	Gratuity expenses	-	-	-	-	-	-
d)	Staff Insurance, welfare and Training expenses	42,129	-	42,129	-	-	-
	Total Employee benefits expense	3,02,369	-	3,02,369	65,337	-	65,337
	Breakup of the above Note 13 is as follows:-						
	(i). Program Staff	3,02,369	-	3,02,369	65,337	-	65,337
	(ii). Administrative Staff	-	-	-	-	-	-
		3,02,369	-	3,02,369	65,337	-	65,337
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
12	Depreciation and amortization expense						
a)	on tangible assets	5,494	-	5,494	3,251	-	3,251
b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	5,494	-	5,494	3,251	-	3,251
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
13	Other Expenses						
(i)	Volunteer Charges	-	-	-	10,725	-	10,725
(ii)	Rent, Rates and taxes, excluding, taxes on income	-	-	-	1,63,616	-	1,63,616
(iii)	Travelling expenses	-	-	-	5,096	-	5,096
(iv)	Fund Raising &/or Communication expenses	29,931	-	29,931	-	-	-
(v)	Office Maintenance, Meetings & Administrative expenses	5,849	-	5,849	13,329	-	13,329
	Total	35,780	-	35,780	1,92,766	-	1,92,766
	Breakup of the above Note 15 is as follows:-						
	(i). Program	29,931	-	29,931	1,08,540	-	1,08,540
	(ii). Administrative	5,849	-	5,849	84,226	-	84,226
		35,780	-	35,780	1,92,766	-	1,92,766



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FOUNDATION
IN CONTRIBUTION
forming part of the Financial Statements for the year ended, 31st March, 2023

Amount in Rs.

14	Programme expenses	FY 2022-23			FY 2021-22		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Physio therapy charges	-	-	-	13,200	-	13,200
2	Trainee Welfare	7,500	-	7,500	3,825	-	3,825
3	Medical expense	-	-	-	4,564	-	4,564
4	Traning material	-	-	-	14,625	-	14,625
5	Christmas expenses	88,280	-	88,280	-	-	-
6	Teachers Day	6,907	-	6,907	-	-	-
	Total Programme expenses	1,02,687	-	1,02,687	36,214	-	36,214

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