

LAYA

Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045

Balance Sheet as at 31st March 2025

FCRA Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		93,42,189.49	1,04,21,844.90
(b) Assets Funds		2,61,45,598.25	2,50,42,882.25
(c) Project Funds		29,63,880.83	40,60,332.24
		3,84,51,668.57	3,95,25,059.39
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	4	2,85,545.00	6,10,451.00
(d) Short-term provisions		-	-
		2,85,545.00	6,10,451.00
Total		3,87,37,213.57	4,01,35,510.39
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5		
(i) Property, Plant and Equipment		2,27,04,757.25	2,36,51,837.25
(ii) Intangible assets			
(iii) Capital work in progress		34,40,841.00	13,91,045.00
(iv) Intangible asset under development			
(b) Non-current investments		-	-
(c) Long Term Loans and Advances	6	1,02,762.00	-
(d) Other non-current assets		-	-
		2,62,48,360.25	2,50,42,882.25
2 Current assets			
(a) Current investments	7	-	74,32,352.00
(b) Inventories		-	-
(c) Receivables	8	43,78,114.85	-
(d) Cash and bank balances	9	80,37,370.47	70,78,252.14
(e) Short Term Loans and Advances	10	73,368.00	4,39,014.00
(f) Other current assets	11	-	1,43,010.00
		1,24,88,853.32	1,50,92,628.14
Total		3,87,37,213.57	4,01,35,510.39

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E




CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

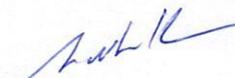
UDIN: 26057426BMICEI4273

Place: New Delhi

Date: 16-09-2025

For & on behalf :

LAYA


 Siddharth D'Souza
 Executive Director



LAYA

Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045

Income and Expenditure for the year ended on 31st March 2025

FCRA Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	12	4,67,02,311.60	4,30,17,597.50
(b) Other Income	13	6,83,590.00	15,87,024.00
II Total		4,73,85,901.60	4,46,04,621.50
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	14	4,18,85,580.47	4,53,32,639.45
(b) Donations/Contributions Paid- Amount Sub Grant		-	-
(c) Maintenance, Upgradation and Development Fund	15	76,76,427.95	85,20,949.26
(f) Depreciation and amortization expense	16	-	-
Total		4,95,62,008.42	5,38,53,588.71
IV Excess of Income over Expenditure before exceptional and extraordinary items		-21,76,106.82	-92,48,967.21
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items		-21,76,106.82	-92,48,967.21
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year		-21,76,106.82	-92,48,967.21
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		-10,96,451.41	-4,80,690.81
Balance transferred to General Fund:		-10,79,655.41	-87,68,276.40

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E




CA (Dr.) Subhajt Sahoo, FCA, LLB.

Partner

M No. 057426

UDIN: 26057426BMICEI4273

Place: New Delhi

Date: 16-09-2025

For & on behalf :

LAYA




Siddharth D'Souza

Executive Director

LAYA

Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Receipts & Payment Account For The Year Ended 31st March 2025

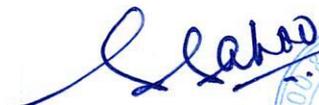
FCRA Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		7,078,252.14	12,827,021.35
Investment		7,432,352.00	11,100,000.00
Advances		439,014.00	189,728.00
Donation & Grants		42,324,196.75	43,017,597.50
Other Income		826,600.00	1,444,014.00
Increase in Current Liabilities		-	224,846.00
Total		58,100,415.00	68,803,207.00
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		38,914,102.47	42,274,401.45
Donations/Contributions Paid- Amount Sub Grant		-	-
Maintenance, Upgradation and Development Fund		7,417,429.95	8,520,949.26
Purchase of Fixed Asset		3,230,476.00	3,058,238.00
Current Liabilities Paid (Net)		324,906.00	
Closing Balance			
Cash and Bank Balances		8,037,370.47	7,078,252.14
Investment		-	7,432,352.00
Advances		176,130.00	439,014.00
Total		58,100,415.00	68,803,207.00

Brief about the Entity & Summary of significant accounting policies 1&2
 The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
 Chartered Accountants
 Firm No. 322952E




CA (Dr.) Subhjit Sahoo, FCA, LLB
 Partner
 M No. 057426
 UDIN: 25057426BMICEI7273

Place: New Delhi
 Date: 16-09-2025

For & on behalf :
LAYA



Siddharth D'Souza
 Executive Director

LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

11 Other current assets		
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	-	143,010.00
Total	-	143,010.00
12 Donations and Grants		
	31 March 2025	31 March 2024
(a) Grants		
<i>Bread for the World: Project No : N-IND-2019-0098</i>		
Climate Change Advocacy and Interventions: Supporting the Entitlements and Capabilities Local Communities towards Sustainable Living, Phase IV	176,546.00	2,317,490.00
<i>Foerdderverein e.V. Ashakiran</i>		
Training of Indigeneous Youth as Community Ayurvedic Practitioner	-	629,873.00
<i>iPartner India</i>		
Capacity Building on Climate Change	-	112,500.00
<i>Human Capability Foundation</i>		
Waste to - Energy project for School Kitchens in Residential Schools inn Adivasi Communities in East Godavari District		301,846.00
<i>Association for Indias Development (AID)</i>		
Play Schools for Tribal Kondh Children	1,435,950.00	1,392,810.00
<i>Asha for Education</i>		
Education Needs of Tribal Kondh Children	1,548,391.00	560,000.00
<i>Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-1844ZG</i>		
Localised Livelihoods and Promoting resilient futures towards a bottom-up urban resilience paradigm for sustainable urbanization in 2 states of India	3,835,551.50	12,478,297.50
<i>Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-1952ZG</i>	7,659,622.50	
<i>Ashakiran Fordervervine CAP (01-11-23 to 31-10-25)</i>	728,697.00	714,192.00
<i>Global Greengrants Fund</i>	827,300.00	
<i>Green Energy Ag. Pov Ceramic water filters</i>	521,560.00	
<i>Green Energy Ag. Pov PDD Projects</i>	562,531.00	
<i>Ashakiran Ayurvedic Health Care</i>	1,089,976.00	
<i>Katholische Zentralstelle fur Entwicklungshilfe e.V.: 321-902-1102 ZG</i>		
Building Community Resilience and empowering of Adivasi (Youth) in 5 districts of Andhra Pradesh	7,480,357.75	12,665,225.00
<i>Safe Water Education Centre</i>	546,755.00	
<i>HCF-Biocharm Climate Adaptation</i>	2,008,820.00	2,964,481.00
<i>HCF-Gravity Flow and Solar Water Pump System</i>	-	3,011,412.00
<i>Receipts from ASPBAE</i>	277,619.00	
<i>Receipts from German Watch</i>	620,259.00	
<i>Climate Change Advocacy Project No. N-IND-2022-0287</i>		
Climate change	13,004,261.00	5,869,471.00
	42,324,196.75	43,017,597.50
Add: Grant Receivable	4,378,114.85	
(b) Donation	-	-
Total	46,702,311.60	43,017,597.50
13 Other income		
	31 March 2025	31 March 2024
(a) Interest income	479,218.00	1,587,024.00
(b) Other Income	82,622.00	-
(c) Sale of Assets	121,750.00	-
(d) Other non-operating income (if any)	-	-
Total	683,590.00	1,587,024.00



LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

14 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
<i>Bread for the World: Project No : N-IND-2019-0098</i>		
Climate Change Advocacy and Interventions: Supporting the Entitlements and Capabilities Local Communities towards Sustainable Living, Phase IV <i>Foederverein e.V. Ashakiran</i>	Annexure-1 1,428.94	2,407.00
Training of Indigeneous Youth as Community Ayurvedic Practitioner <i>Association for Indias Development (AID)</i>	Annexure-2 -	579,365.82
Play Schools for Tribal Kondh Children <i>Asha for Education</i>	Annexure-3 1,197,377.49	1,014,852.71
Education Needs of Tribal for Kondh Children	Annexure-4 1,126,665.25	824,184.53
Ashakiran Forderverine Health & Biofarm	Annexure-5 -	1,025,338.41
<i>Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-1844ZG</i>		
Localised Livelihoods and Promoting resilient futures towards a bottom-up urban resilience paradigm for sustainable urbanization in 2 states of India <i>HCF LDC for NDC</i>	Annexure-6 4,101,581.00	13,004,664.65
Human Capability Foundation LDC for NDC	Annexure-7 -	344,905.17
<i>Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-1102ZG</i>		
Building Community Resilience and empowering of Adivasi (Youth) in 5 districts of Andhra Pradesh <i>Climate Change Advocacy Project No. N-IND-2022-0287</i>	Annexure-8 5,461,658.10	17,780,752.00
Climate change	Annexure-9 11,516,993.07	8,842,131.97
Ashakiran Forderveriene CAP	Annexure-10 1,117,566.74	100,861.78
HCF- Biocharm Climate Adapt.	Annexure-11 1,473,477.00	805,162.00
HCF-Gravity Flow and Solar Water Pump System	Annexure-12 1,104,920.00	958,013.41
I Partner India	Annexure-13 -	50,000.00
Ashakiran Ayurvedic Health Care	Annexure-14 1,080,996.00	
Global Greengrants Fund	Annexure-15 792,449.66	
Green Energy Ag. Pov-Ceremic water filters	Annexure-16 414,737.44	
Green Energy Ag. Pov-PDD Project	Annexure-17 393,025.34	
Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-1952ZG	Annexure-18 11,757,477.32	
Safe water education centre	Annexure-19 345,227.12	
Total	41,885,580.47	45,332,639.45
15 Maintenance, Upgradation and Development Fund		
Salaries and other benefits	911,742.00	163,750.00
Administration	537,849.66	42,403.76
Audit Fees/Professional service exp	70,800.00	51,920.00
Travel Cost	47,045.00	5,007.00
Medical Reimbursement	-	20,836.00
Social Securities	-	98,065.00
Construction for Training Center	-	419,595.00
Health Training Centre	78,000.00	86,500.00
Staff Review Meetings	15,003.00	
ASPB/AE Expenditure	261,089.48	
German Watch Expenditure	571,153.00	
Reminisce Meeting	184,054.00	-
Round off	2.00	
Non Recurring Expenses	258,998.00	
Maintenance Expenses	34,522.00	54,200.00
Goverence Exp	352,766.00	258,932.00
Vehicle Grant to Field Persons	51,000.00	17,000.00
Gold Standard Improved Cookstoves	4,302,403.81	7,302,740.50
Total	7,676,427.95	8,520,949.26



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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

16 Depreciation and amortization expense	-	-
on tangible assets (Refer note 5)		
on intangible assets (Refer note 5)	2,107,538.00	1,878,604.00
Less: Transferred to Assets Fund	2,107,538.00	1,878,604.00
Total	-	-

Annexure-1: Bread for the World: Project No : N-IND-2019-0098	31 March 2025	31 March 2024
<i>Climate Change Advocacy and Interventions: Supporting the Entitlements and Capabilities Local Communities towards Sustainable Living, Phase IV</i>		
Project activities		
Bank Charges	1,428.94	2,407.00
Total	1,428.94	2,407.00

Annexure-2: Foederverein e.V. Ashakiran	31 March 2025	31 March 2024
Food, Accommodation and Travel		243,065.00
Material for Training	-	-
Resource Person Honorarium	-	24,496.00
Project Coordination	-	-
Project Coordination Travel		34,376.00
Overhead Costs	-	1,836.82
Medical Kits and Medicine Preparation and Daigno	-	106,992.00
Popularising and Communicating the Training Act	-	38,296.00
Extended Training Support for Trained Adivasi	-	46,335.00
Apprenticeship from THPs	-	69,699.00
Course Completion Certificates	-	14,270.00
Total	-	579,365.82

Annexure-3: Association for Indias Development (AID)	31 March 2025	31 March 2024
Teachers Honorarium	462,323.93	507,151.30
Honorarium Coordinator	112,848.22	105,026.89
Education Material for Children	38,368.00	4,710.00
Review Meetings	362,543.94	221,550.00
Stationary Expenses	25,349.00	24,503.00
Program	46,739.00	-
Travel expenses	17,800.00	20,550.00
Facilitator Honorarium	127,573.00	127,568.00
Admin Costs	3,832.40	3,793.52
Total	1,197,377.49	1,014,852.71



LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Annexure-4: Asha for Education	31 March 2025	31 March 2024
Teachers Honorarium	470,041.28	409,558.81
Honorarium Coordinator	75,003.61	75,036.72
Education Material for Children	37,003.00	2,000.00
Review Meetings	335,245.00	190,360.00
Stationary Expenses	20,104.00	20,549.00
Programs	47,185.00	-
Travel Expenses	31,430.00	18,680.00
Fecilitator Honorarium	108,960.00	108,000.00
Admin Cost 10%	1,693.36	
Total	1,126,665.25	824,184.53
Annexure-5: Ashakiran Forderverine Health & Biofarm	31 March 2025	31 March 2024
Solar Power Pack System for 7 Health Centres		850,338.41
Solar Submersible Pump for Bio Farm	-	175,000.00
Total	-	1,025,338.41
Annexure-6: Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-1844ZG	31 March 2025	31 March 2024
Construction Costs		
Installation of Solar System in the new Training	-	494,768.00
Non-recurrent Expenditure:		
Cost of Equipment	100,030.00	89,525.00
Communication Tools for 6 Adivasi Schools	-	70,696.00
Communication Tools for 4 Urban Schools	-	254,307.00
Infrastructure for Community Centres	269,065.00	92,734.00
Staff Costs:		
Management level	1,051,612.00	3,165,031.00
Staff on implementation level	369,290.00	1,483,682.00
Auxiliary Staff	137,709.00	454,831.00
Staff Training Costs	4,623.00	106,372.00
Project Activities:		
Improved Environmental and Climate Friendly conditions in the homes and habitats of small rural towns and vicinity	347,366.18	1,003,482.20
Improved livelihoods of youth from vulnerable communitis in small rural	492,613.00	2,613,862.00
Citizens, mainly from vulnerable communities ins small rural/urban towns and urban poor locations have access to	426,043.00	1,489,860.00
Relevant stakeholders adopt ideas and or take action in their contexts with reference to demonstrated initiatives	647,439.70	1,123,556.00
Project Administration:		
Field Office Maintenance Costs	82,758.56	80,026.92
Central Office Maintenance Costs	29,729.56	101,584.53
Vechicle Maintenance Costs	12,532.00	139,696.00
Computers Accessories	30,219.00	52,708.00
Project Audit Cost	88,500.00	118,000.00
Program other staff travel	12,051.00	69,943.00
Total	4,101,581.00	13,004,664.65



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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<i>FCRA Projects</i>	<i>(Amount in INR)</i>	
Annexure-7: HCF LDC for NDC	31 March 2025	31 March 2024
Stay and Travel		219,668.00
Venue and Food	-	51,387.17
Contingencies (Resource Materials, Print, Sta etc)		73,850.00
Total	-	344,905.17
Annexure-8: Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-1102ZG	31 March 2025	31 March 2024
Non-recurrent Expenditure:		
Cost of Equipment/Furniture & Fixtures	3,789.00	158,269.00
Cost of computer, printer, scanner and other electronic equipment	8,355.00	214,705.00
Construction Costs	972,321.00	1,184,745.00
Staff Costs:		
Management level	897,879.00	3,526,316.00
Staff on implementation level	653,619.00	2,882,136.20
Auxiliary Staff	365,127.00	1,426,372.00
2 Freelance consultants	190,800.00	819,824.00
Staff Training Costs	28,379.00	114,777.00
Project Activities:		
Ensuring land and socio economic entitlements in 6 clusters and outreach areas	177,700.00	628,170.00
Capacity Building of Local Leaders and PO's	63,299.00	520,879.00
Food Security is Ensured by improved Sustainable Farming Practices	-	215,605.00
Demonstrative Initiatives for food Security	2,000.00	240,082.00
Promoting nutrition	174,064.00	512,962.00
Promoting indigenous health Medicine	538,864.00	1,031,788.00
Youth Empowerment and Leadership	895,803.00	2,507,698.00
Overall Facilitation and Documentation	87,316.00	299,903.00
Project Administration:		
Office and Administration Costs	313,843.10	1,378,520.80
Audit Fee	88,500.00	118,000.00
Total	5,461,658.10	17,780,752.00
Annexure-9: Climate Change Advocacy Project No. N-IND-2022-0287	31 March 2025	31 March 2024
<i>1200 farmer couples grow at least 1 additional climate resilient crop for personal consumption</i>		
Creating baseline	-	-
Organising Village level Community Meetings	58,754.00	12,742.00
Training for farmers on climate resilient crops & Package of Practices including women farmers	-	-
Organising 5 Training of 3 days at Panchayat Level	-	167,174.00
Demonstrative Plots with Progressive Farmer	89,000.00	113,424.00
Exposure visit to Demo Plot of 29 village	28,344.00	55,055.00
Established 5 Farmer service centre with imp. Ag.	67,780.00	161,380.00
Community Resource Persons: service charges	560,143.00	521,500.00
Travel for Field Animators	116,649.00	106,132.00
Promoting water filtration tech in 10 village		
Testing for water quality and potability	21,672.00	18,480.00
10 Bio Sand water filter for demonstration	33,317.00	
Training for 30 Adivasi Youth on water	36,241.00	
75% of 400 household in 10 village access drinking		
Conduct Gram Sabha Meetings and MOU of roles and respo.		3,262.00
Maintenance and Management of water supply system	18,287.00	31,039.00
Atleast 50% of Young women and Youth CC as pro		
Workshop wdh prof on climate change integ.	22,500.00	139,332.00
Creation of Knowledge Products	40,156.00	66,243.00
400 farmers in 5 panchayats have increased their annual income by at least 20%		



LAYA
Plot No 110, D-No: 5-175/1, Behiud Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<i>FCRA Projects</i>	<i>(Amount in INR)</i>	
Formation of FMGs in 5 GPs	66,071.00	15,534.00
Agri-MED team: Service charges	406,928.00	340,500.00
Travel of Agri-MED team	89,110.00	78,435.00
Linkage for RM and VAT with Buyer	40,230.00	108,718.00
Training on Enterpreneurship skill	5,010.00	31,097.00
Exposure visit to other group	-	6,030.00
Facilitate Regd of FMGs	36,606.00	
Capability Building with B. Plan	5,026.00	33,832.00
Supportive Measure for seed to farmers	268,825.00	89,802.00
Identifying buyers and creating market opportunities	12,539.00	34,525.00
At least 50% of the 1918 participants from Ashram schools, workshops and trainings from the targeted Adivasi community (with 50% women) enhance their knowledge within their own cultural context to better adapt to the climate crisis		
Cultural education sessions in Aanganwadis, Ashram and Primary schools		73,760.00
Events/melas with children/students, youth, women		296,513.00
Workshop with youth and women		194,759.00
Implementation Team Costs		10,755.00
Organise inputs training programmes as part of Life / work skills in 2 districts		193,240.00
Consultant: Education		259,200.00
Key stakeholders are influenced to respond to vulnerabilities of communities in other ecosystems on climate friendly technologies		
Networking (National)	170,047.00	186,316.83
Networking (Regional and International)	241,763.00	
INECC Strategic Meetings	1,324,068.00	508,080.00
Website Maintenance	20,210.00	17,192.00
Eco Ethic		-
Atleast 50% from workshop ashram and Training	1,123,831.00	
Programme Travel	498,859.00	429,109.00
Review Training & Consultancy	234,462.00	406,465.00
Personnel Cost	3,938,576.00	3,213,707.00
Administration	571,688.07	615,985.14
Construction Work	1,228,291.00	10,625.00
Capital Cost	142,010.00	292,189.00
Total	11,516,993.07	8,842,131.97
Annexure-10: Ashakiran Forderverine CAP (01-11-23 to 31-10-25)	31 March 2025	31 March 2024
Infrastructure Use of Equipment, Finance and Administrative services	1,925.74	1,912.78
Food, Accomodation and Travel	575,527.00	68,795.00
Material for Training	94,115.00	2,596.00
Resource Person Honorarium and Reference resources	36,867.00	22,608.00
Travel	38,358.00	4,950.00
Personnel	132,222.00	
Apprenticeship from THP's	68,775.00	
Medical Kits and Medical Preparation for Trainers	156,577.00	
Course Completion Certificates	13,200.00	
Total	1,117,566.74	100,861.78



LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

	31 March 2025	31 March 2024
Annexure-11: HCF- Biocharm Climate Adaptation		
Machines	252,706.00	71,100.00
Transport	21,900.00	7,847.00
Infrastructure	-	127,470.00
Sampling	31,368.00	16,834.00
Review and Training	238,964.00	80,427.00
Personnel	838,672.00	430,000.00
Travel	60,329.00	68,906.00
Packaging	27,186.00	
Admin	2,352.00	2,578.00
Total	1,473,477.00	805,162.00
Annexure-12: HCF-Gravity Flow and Solar water Pump System		
Kothuru, Y Ramavaram	143,319.00	481,314.00
K V Lanka, Maredumili	-	151,890.00
Puttagondilanka, Maredumili	164,650.00	311,580.00
Organising Village Level Meeting	18,116.00	-
Mallavaram, Maredumili	643,274.00	-
Site Supervision	91,663.00	-
Travel Expenses	43,898.00	10,639.00
Administration Cost	-	2,590.41
Total	1,104,920.00	958,013.41
Annexure-13: I Partner India		
Consultancy		50,000.00
Total	-	50,000.00
Annexure-14: Ashakiran Ayurvedic Health Care		
Construction of Foundation	254,080.00	-
Construction of Walls	168,000.00	-
RCC Roofing	346,395.00	-
Cement walls plastering (inside) & Flooring	305,000.00	-
Building Colouring and Electrification	4,000.00	-
Bank Charges	3,521.00	-
Total	1,080,996.00	-
Annexure-15: Global Greengrants Fund		
Consultancy Fee	790,000.00	-
Overhead Cost	2,449.66	-
Total	792,449.66	-
Annexure-16: Green Energy Ag. Pov-ceramic water filters		
Personnel	-	-
Personnel Travel	18,298.00	-
Manufacturing Unit for Ceramic Pot Filter	319,204.00	-
Ceramic Pot Filters	6,216.00	-
Skill Development Training Program	55,780.00	-
Water Testing	13,500.00	-
Overhead Cost	1,739.44	-
Total	414,737.44	-



LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment, Yendada, Visakhapatnam - 530045
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

	31 March 2025	31 March 2024
Annexure-17: Green Energy Ag. Pov-PDD Project		
Personnel Travel	95,829.00	
Cookstoves (Demonstration)	284,326.34	
Training Program	12,870.00	
Total	393,025.34	-
Annexure-18: KZE 321-900-1952ZG	31 March 2025	31 March 2024
Staff Cost	7,510,347.00	-
Project Activities	2,674,678.00	
Non Recurring Expenditure	496,529.00	
Project Administration	1,075,923.32	
Total	11,757,477.32	-
Annexure-19: Safe water education centre	31 March 2025	31 March 2024
Build Tin Roof Shed	77,380.00	
Manufacturing 200 ceramic filters and install	266,085.00	
Bank Charges	1,762.12	
Total	345,227.12	-



Notes to FCRA Financial Statements

1. Background

LAYA are a Resource Center for Adivasis. Adivasi communities are increasingly marginalized in spite of inhabiting resource rich areas and are constantly threatened by commercial interests interfering with their habitats.

The major activities on which LAYA worked comprise of:

- Safeguarding Adivasi Rights for Social Justice
- Herbal Based Health Care
- Sustainable Resource Management
- Lifelong Learning
- Climate Crisis and Sustainable Development
- Alternative documentation, Networking and campaigns

LAYA is incorporated as Society and has as its office in Andhra Pradesh registered under Societies Registration Act, 1860.

LAYA is registered under Section 12A of the Income Tax Act, 1961.

Further, LAYA has been granted registration/renewal from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions bearing registration No. 010350057.

2. Basis of Preparation

The financial statements of LAYA have been prepared under the historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles ("GAAP") in India. These financial statements comply with the Accounting Standards notified by the Central Government to the extent applicable.

2.1 Summary of Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with the accounting policies described below requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of expenses and related incomes. Actual results could differ from those estimated. Any revision to accounting estimates is recognized prospectively in current and future periods. As such there is no event which requires such disclosure or presentation.



(b) Tangible Fixed assets

Fixed assets are stated at historical cost. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.

(c) Depreciation

Depreciation is provided on all fixed assets at the rates applicable to arrive at the Written Down Value so as to present the Fixed Assets to give a True and Fair view of the Fixed Assets.

(d) Provisions and contingent liabilities and contingent assets

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

(e) Contributions received and income recognition.

Grants are contributions received from Foreign as well as local sources. It collectively assists the projects in meeting their program goals and objectives.

(f) Expenditure

Expenditure is incurred for the objectives of the organization.

(g) Depreciation: Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

(h) Investment: All the short-term investments were in form of Term deposit with schedule Bank in compliance with **Section 11(5)** of the Income Tax Act, 1961. The Fixed Deposit has been shown at the latest Principal amount as per the closing certificate provided by the bank.

(i) Bank Interest: Interest earned on savings bank is reflected under the Income & Expenditure Account. The interest received is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account.

NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.

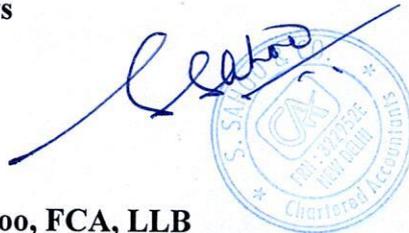


LAYA

Schedules forming parts of the FCRA financial statements 2024-25

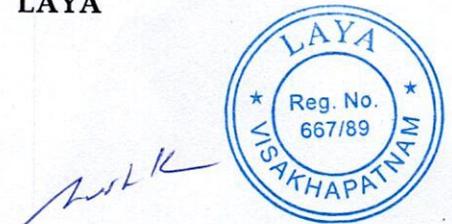
2. Previous year figures have been re-grouped to the extent possible.
3. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against LAYA.
4. **The Organization is registered under:**
 - a) The organization is a Society registered under the provisions of Societies Registration Act, 1860.
 - b) Under section 12A of the Income Tax Act, 1961 vide registration No. AAATL1032DE20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the financial year 2023-24 before the due date.
 - c) Under section 80G of the Income Tax Act, 1961 vide registration No. AAATL1032DF20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the financial year 2023-24 before the due date.
 - d) FCRA vide registration no. – 010350057 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2023-24 before the due date.
 - e) PAN of the Organization is AAATL1032D

For & on behalf of
S. Sahoo & Co.
Chartered Accountants
FRN: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No: 057426
UDIN- 25057426BMICEI4273
Place: New Delhi
Date: 16-09-2025

For & on behalf of:
LAYA



Siddharth D'Souza
Executive Director