



CERTIFICATE

I/We have audited the accounts **VISION INDIA, VISION INDIA, ABAYASHRAM, KATTAMNALLUR, VIRGONAGAR PO BANGALORE – 560 049** registration number **094420880** for the year ending 31st March **2023** and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. the brought forward foreign contribution at the beginning of the year **01.04.2022** was **Rs. 13,632.00/-**.
- ii. Foreign contribution of / worth **Rs. NIL/-** was received by the Association during the year **01.04.2022 to 31.03.2023**.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **Rs. 382.00/-** was received by the association during the financial year **01.04.2022 to 31.03.2023**.
- iv. the balance of unutilized foreign contribution with the Association at the end of the year **31.03.2023** was **Rs. 14,014.00/-**.
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in the enclosed Balance - Sheet and Statement of Receipt and Payment is correct as checked by me/us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: Bangalore
Date : 14.09.2023

[CHARLES PRABAKAR]
Chartered Accountant
MEM No. 018391

FIRM REG No. 000607S
UDIN: 23018391BGVUGU4735





AUDITOR'S REPORT

To
The Members,
VISION INDIA
BANGALORE

Report on the Financial Statements:

We have audited the accompanying financial statements of the **VISION INDIA - BANGALORE**, which comprise the Balance Sheet as at 31st March 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements:

Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility Includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Management's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with schedules and notes thereon give the information in the manner so required and give true and fair view:

- (a) In the case of balance Sheet, the state of affairs as at 31st March 2023;
- (b) in the case of the Income and Expenditure Account of the excess of **EXPENDITURE OVER INCOME** for the year ended on that date.

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;
- b. In our opinion , proper books of accounts have been kept, so far as it appears from our examination of those books;
- c. The Balance Sheet and the Income and Expenditure account, dealt with by this report are in agreement with the books of accounts ;

For CHARLES PRABAKAR & ASSOCIATES,
Chartered Accountants,
FIRM REGN.NO. 000607S

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 23018391BGVUGT8358

DATE : 14.09.2023

PLACE: BANGALORE



BALANCE SHEET AS AT 31ST MARCH 2023 - (CONSOLIDATED)

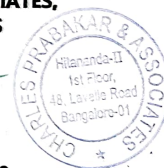
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CORPUS FUND:</u> As per last Balance sheet		1,000.00	<u>FIXED ASSETS:</u> As per Schedule 'A'		9,21,547.00
<u>GENERAL FUND:</u> As per last Balance sheet	48,97,194.66		<u>CURRENT ASSETS:</u> Telephone	2,500.00	
Less: Excess of Expenditure over Income for the year	2,33,210.00	46,63,984.66	Rental	40,000.00	
			Advance - Land	29,23,515.00	29,66,015.00
			<u>CLOSING BALANCES:</u> Cash on Hand - FC	606.00	
			- LC	2,927.38	
			Cash at Bank - FC	13,408.00	
			- LC	7,60,481.28	7,77,422.66
TOTAL		46,64,984.66	TOTAL		46,64,984.66

PLACE : BANGALORE
DATE : 14.09.2023


EXECUTIVE TRUSTEE

AS PER OUR REPORT OF EVEN DATE ATTACHED,
for CHARLES PRABAKAR & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM REG NO. 000607S


[CHARLES PRABAKAR]
MEM NO. 018391
UDIN: 23018391BGVUGT8358



INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023 - (CONSOLIDATED)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		95,866.00	By Donations - Local		34,10,590.00
" Rehabilitation of Mentally Challenged		29,09,536.00	" Bank Interest		382.00
" Upkeep and Maintenance		3,52,759.00	" Excess of Expenditure over Income for the Year		2,33,210.00
" Depreciation as per Schedule 'A'		2,86,021.00			
TOTAL		36,44,182.00	TOTAL		36,44,182.00

PLACE : BANGALORE
DATE : 14.09.2023


EXECUTIVE TRUSTEE

AS PER OUR REPORT OF EVEN DATE ATTACHED,
for CHARLES PRABAKAR & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM REG NO. 000607S


[CHARLES PRABAKAR]
MEM NO. 018391

UDIN: 23018391BGVUGT8358



RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2023 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO OPENING BALANCES:			BY GENERAL ADMINISTRATION:		
Cash on Hand	2,228.38		Travel & Conveyance	1,658.00	
Cash at Bank	7,44,646.28	7,46,874.66	Printing & Stationery	8,645.00	
" Donations		34,10,590.00	Internet Charges	21,584.00	
			Postage & Courier	610.00	
			Audit Fees	59,000.00	
			Magazines & Periodicals	3,000.00	
			Office	720.00	
			Bank Charges	649.00	95,866.00
			" REHABILITATION OF MENTALLY CHALLENGED:		
			Salaries & Wages	12,71,000.00	
			Medical	5,53,527.00	
			Programme	35,250.00	
			Rent	2,40,000.00	
			Accommodation & Amenities	29,066.00	
			Food & Toiletries	5,83,928.00	
			Christmas	47,500.00	
			Revisit & Rehabilitation	21,050.00	
			Counselling Charges	48,000.00	
			Transportation	16,250.00	
			Funeral Expense	3,500.00	
			Gas	9,465.00	
			Nursing	46,000.00	
			Marriage Aid	5,000.00	29,09,536.00
			" UPKEEP & MAINTENANCE:		
			Vehicle	1,81,144.00	
			Battery	11,250.00	
			Computer	2,000.00	
			Electricity	19,489.00	
			Repairs & Maintenance	1,38,876.00	3,52,759.00
C/F		41,57,464.66	C/F		33,58,161.00

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		41,57,464.66	B/F " <u>CAPITAL EXPENDITURE:</u> Kitchen Utensils " <u>CLOSING BALANCES:</u> Cash on Hand Cash at Bank	2,927.38 7,60,481.28	33,58,161.00 35,895.00 7,63,408.66
TOTAL		41,57,464.66	TOTAL		41,57,464.66

PLACE : BANGALORE
DATE : 14.09.2023


EXECUTIVE TRUSTEE

AS PER OUR REPORT OF EVEN DATE ATTACHED,
for CHARLES PRABAKAR & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM REG NO. 000607S


[CHARLES PRABAKAR]
MEM NO. 018391
UDIN: 23018391BGVUGT8358



RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2023 - (FOREIGN CONTRIBUTION)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO OPENING BALANCES:			BY CLOSING BALANCES:		
Cash on Hand	606.00		Cash on Hand	606.00	
Cash at Bank - SBI New Delhi	-		Cash at Bank - SBI New Delhi	-	
- Canara Bank Utilization	13,026.00	13,632.00	- Canara Bank Utilization	13,408.00	14,014.00
" Bank Interest		382.00			
TOTAL		14,014.00	TOTAL		14,014.00

PLACE : BANGALORE
DATE : 14.09.2023


EXECUTIVE TRUSTEE

AS PER OUR SEPARATE REPORT OF EVEN DATE,
IN FORM FC - 4 ATTACHED
for CHARLES PRABAKAR & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM NO. 0006075


[CHARLES PRABAKAR]
MEM NO. 018391
UDIN: 23018391BGVUGT8358



FIXED ASSETS - SCHEDULE - A		O.B AS ON 01.04.2022	ADDITIONS	DELETIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2023
SL. NO.	PARTICULARS					RATE	AMOUNT	
					3,552.00	10	355.00	3,197.00
					578.00	15	87.00	491.00
	Foreign Contribution	3,552.00	-	-	578.00	15	113.00	643.00
1	FURNITURE & FIXTURES	578.00	-	-	756.00	15	33.00	189.00
2	CAMERA	756.00	-	-	222.00	15	83.00	471.00
3	TELEVISION	222.00	-	-	554.00	15		
4	FAN	554.00	-	-	1,19,171.00	100	1,19,171.00	
5	FRIDGE	1,19,171.00	-	-	7,61,021.00	15	1,14,153.00	6,46,868.00
6	VEHICLE - Ventura	7,61,021.00	-	-				
	VEHICLE - Ertiga		-	-	52,383.00	10	5,238.00	47,145.00
	Local	52,383.00	-	-	306.00	15	46.00	260.00
1	FURNITURE & FIXTURES	306.00	-	-	1,136.00	15	170.00	966.00
2	BOOKS	1,136.00	-	-	3,613.00	15	542.00	3,071.00
3	FAN	3,613.00	-	-	1,006.00	15	151.00	855.00
4	MIXIE	1,006.00	-	-	369.00	15	55.00	314.00
5	MOBILE PHONE	369.00	-	-	44,703.00	15	6,705.00	37,998.00
6	COMPUTER SOFTWARE	44,703.00	-	-	67,192.00	15	10,079.00	57,113.00
7	VEHICLE - TVS - Victor	67,192.00	-	-	4,719.00	15	708.00	4,011.00
	VEHICLE - Two Wheeler	4,719.00	-	-	7,142.00	15	1,071.00	6,071.00
8	UTENSILS	7,142.00	-	-	619.00	15	93.00	526.00
9	TELEVISION/LCD	619.00	-	-	9,177.00	15	1,377.00	7,800.00
10	D.G.SET	9,177.00	-	-	453.00	100	453.00	-
11	CAMERA/ CCTV	453.00	-	-	7,838.00	15	1,176.00	6,662.00
12	AUDIO VISUAL EQUIPMENT	7,838.00	-	-	3,501.00	15	525.00	2,976.00
13	WATER PURIFIER	3,501.00	-	-	1,771.00	15	266.00	1,505.00
14	CUPBOARD	1,771.00	-	-	3,366.00	15	505.00	2,861.00
15	WASHING MACHINE	3,366.00	-	-	7,063.00	100	7,063.00	-
16	WET GRINDER	7,063.00	-	-	7,179.00	15	1,077.00	6,102.00
17	GAS BIO PLANT	7,179.00	-	-	10,625.00	15	1,594.00	9,031.00
18	WATER HEATER	10,625.00	-	-	10,156.00	15	1,523.00	8,633.00
19	DEEP FREEZER	10,156.00	-	-	1,987.00	15	298.00	1,689.00
20	UPS	1,987.00	-	-	30,889.00	15	4,633.00	26,256.00
21	MOTOR PUMP	30,889.00	-	-	8,626.00	15	1,294.00	7,332.00
22	SOLAR SYSTEM	8,626.00	-	-	35,895.00	15	5,384.00	30,511.00
23	PRINTER	-	35,895.00	-				
24	KITCHEN UTENSILS	-		-				
	TOTAL	11,71,673.00	35,895.00	-	12,07,568.00		2,86,021.00	9,21,547.00



Charles Prabakar & Associates
Chartered Accountants

Hitananda - II, 1st Floor,
48, Lavelle Road,
Bangalore - 560 001
Ph: 22210100

VISION INDIA - BANGALORE

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY THE TRUST:

1. Basis of Preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on the cash basis of accounting.

2. Revenue Recognition:

- Voluntary Contributions received during the year and recognized as income as and when received.
- The Foreign Contributions received are accounted as per the Bank Statements at the exchange rate prevailing at the time of transaction.
- Interest on SB Account is recognized as income as and when received.

3. Expenses: All expenses are accounted on cash basis.

4. Prior Period Items: There are no Prior period items, being income or expenses which have arisen in the current period.

5. Fixed Assets:

- The fixed assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition.
- The assets acquired for specific usage are accounted at its full value.

6. Depreciation :

Depreciation has been provided on the fixed assets on Written Down Value basis in accordance with the rates prescribed under Income Tax Act, 1961 read with Income Tax Rules, 1962.

7. Income Tax: The Trust is registered under Section 12A(a) of the Income Tax Act, 1961 and hence no provision has been made towards income tax

8. Contingent Liability: NIL

For CHARLES PRABAKAR & ASSOCIATES,
Chartered Accountants,
FIRM REGN.NO. 000607S

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 23018391BGVUGT8358

DATE : 14.09.2023

PLACE: BANGALORE

