**VISION INDIA - BANGALORE**

**BALANCE SHEET AS AT 31ST MARCH 2019 - (CONSOLIDATED)**

| LIABILITIES | AMOUNT | AMOUNT | ASSETS | AMOUNT | AMOUNT |
|---|---|---|---|---|---|
| **CORPUS FUND:** | | | **FIXED ASSETS:** | | |
| As per last Balance sheet | | 1,000.00 | As per Schedule 'A' | | 437,680.00 |
| **GENERAL FUND:** | | | **CURRENT ASSETS:** | | |
| As per last Balance sheet | 4,199,482.18 | | Telephone | 2,500.00 | |
| Add: Excess of Income over Expenditure | | | Rental | 40,000.00 | |
| for the year | 381,370.70 | 4,580,852.88 | Advance - Land | 2,923,515.00 | 2,966,015.00 |
| Donation received in Advance | | 112,000.00 | **CLOSING BALANCES:** | | |
| | | | Cash on Hand - FC | 2,180.00 | |
| | | | - LC | 9,713.38 | |
| | | | Cash at Bank - FC | 11,786.00 | |
| | | | - LC | 1,266,478.50 | 1,290,157.88 |
| **TOTAL** | | **4,693,852.88** | **TOTAL** | | **4,693,852.88** |

**PLACE : BANGALORE**
**DATE : 21.09.2019**

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

**EXECUTIVE TRUSTEE**

**[CHARLES PRABAKAR]**
**MEM NO. 018391**

**VISION INDIA - BANGALORE**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2019 - (CONSOLIDATED)**

| EXPENDITURE | AMOUNT | AMOUNT | INCOME | AMOUNT | AMOUNT |
|---|---|---|---|---|---|
| To General Administration | | 67,371.80 | By Donations - Local | 3,193,357.00 | |
| | | | - FC | 49,827.50 | 3,243,184.50 |
| " Rehabilitation of Mentally Challenged | | 2,121,639.00 | | | |
| | | | " **INTEREST:** FC | 4,348.00 | |
| " Programmes | | 359,803.00 | Local | 1,211.00 | 5,559.00 |
| " Upkeep and Maintenance | | 249,224.00 | " Craft Sale | | 4,000.00 |
| " Depreciation as per Schedule 'A' | | 73,335.00 | | | |
| " Excess of Income over Expenditure for the year | | 381,370.70 | | | |
| **TOTAL** | | **3,252,743.50** | **TOTAL** | | **3,252,743.50** |

**PLACE : BANGALORE**
**DATE : 21.09.2019**

**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**

**VISION INDIA - BANGALORE**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2019 - (LOCAL)**

| RECEIPTS | AMOUNT | AMOUNT | PAYMENTS | AMOUNT | AMOUNT |
|---|---|---|---|---|---|
| TO **OPENING BALANCES:** | | | BY **GENERAL ADMINISTRATION:** | | |
| Cash on Hand | 3,484.38 | | Travel & Conveyance | 7,380.00 | |
| Cash at Bank | 387,910.08 | 391,394.46 | Printing & Stationery | 7,561.00 | |
| " Donations | | 3,193,357.00 | Telephone | 11,784.00 | |
| | | | Postage & Courier | 600.00 | |
| " **INTEREST:** | | | Audit Fees | 30,680.00 | |
| Savings | | 1,211.00 | Cable Charges | 1,649.00 | |
| | | | Magazines & Periodicals | 800.00 | |
| " Craft Sale | | 4,000.00 | Bank Charges | 1,858.58 | 62,312.58 |
| " Donation In Advance | | 112,000.00 | " **REHABILITATION OF MENTALLY CHANLLENGED:** | | |
| | | | Salaries & Wages | 886,000.00 | |
| | | | Medical | 359,690.00 | |
| | | | Rent | 240,000.00 | |
| | | | Accomodation & Amenities | 59,092.00 | |
| | | | Food & Toileteries | 401,617.00 | |
| | | | Christmas | 61,000.00 | |
| | | | Craft | 2,030.00 | |
| | | | Education | 112,210.00 | 2,121,639.00 |
| | | | " **UPKEEP & MAINTENANCE:** | | |
| | | | Vehicle | 139,227.00 | |
| | | | General | 71,299.00 | |
| | | | Electricity & Water | 21,533.00 | |
| | | | Computer | 4,424.00 | 236,483.00 |
| | | | " **CAPITAL EXPENDITURE:** | | |
| | | | Furniture & Fixtures | | 5,336.00 |
| | | | " **CLOSING BALANCES:** | | |
| | | | Cash on Hand | 9,713.38 | |
| | | | Cash at Bank | 1,266,478.50 | 1,276,191.88 |
| **TOTAL** | | **3,701,962.46** | **TOTAL** | | **3,701,962.46** |

**PLACE : BANGALORE**
**DATE : 21.09.2019**

**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**

**VISION INDIA - BANGALORE**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2019 - (FOREIGN CONTRIBUTION)**

| RECEIPTS | AMOUNT | AMOUNT | PAYMENTS | AMOUNT | AMOUNT |
|---|---|---|---|---|---|
| TO **OPENING BALANCES:** | | | BY **GENERAL ADMINISTRATION:** | | |
| Cash on Hand | 4,224.00 | | Bank Charges | 59.22 | |
| Cash at Bank | 333,169.72 | 337,393.72 | Transportation | 5,000.00 | 5,059.22 |
| " Foreign Contribution | | 49,827.50 | " **PROGRAMMES:** | | |
| " Bank Interest | | 4,348.00 | Revisit & Rehabilitation | 11,500.00 | |
| | | | Nursing Care | 32,200.00 | |
| | | | Women's Day | 15,000.00 | |
| | | | Christmas | 72,000.00 | |
| | | | Food | 118,996.00 | |
| | | | Medical | 110,107.00 | 359,803.00 |
| | | | " **UPKEEP & MAINTENANCE:** | | |
| | | | General | 8,300.00 | |
| | | | Vehicle | 4,441.00 | 12,741.00 |
| | | | " **CLOSING BALANCES:** | | |
| | | | Cash on Hand | 2,180.00 | |
| | | | Cash at Bank | 11,786.00 | 13,966.00 |
| **TOTAL** | | **391,569.22** | **TOTAL** | | **391,569.22** |

**PLACE : BANGALORE**
**DATE : 21.09.2019**

**EXECUTIVE TRUSTEE**

**AS PER OUR SEPARATE REPORT OF EVEN DATE,**
**IN FORM FC - 4 ATTACHED**
**for CHARLES PRABAKAR & ASSOCIATES,**
**CHARTERED ACCOUNTANTS**
**FIRM NO. 000607S**

**[CHARLES PRABAKAR]**
**MEM NO. 018391**

**VISION INDIA - BANGALORE**

**FIXED ASSETS - SCHEDULE - A - (CONSOLIDATED)**

| SL. NO. | PARTICULARS | O.B AS ON 01.04.2018 | ADDITIONS | TOTAL | DEPRECIATION | | W.D.V. AS ON 31.03.2019 |
|---|---|---|---|---|---|---|---|
| | | | | | RATE | AMOUNT | |
| 1 | FURNITURE & FIXTURES | 61,042.00 | 5,336.00 | 66,378.00 | 10 | 6,638.00 | 59,740.00 |
| 2 | BOOKS | 588.00 | - | 588.00 | 15 | 88.00 | 500.00 |
| 3 | FAN | 2,604.00 | - | 2,604.00 | 15 | 391.00 | 2,213.00 |
| 4 | MIXIE | 412.00 | - | 412.00 | 15 | 62.00 | 350.00 |
| 5 | MOBILE PHONE | 1,928.00 | - | 1,928.00 | 15 | 289.00 | 1,639.00 |
| 6 | COMPUTER SOFTWARE | 708.00 | - | 708.00 | 15 | 106.00 | 602.00 |
| 7 | VEHICLE | 6,339.00 | - | 6,339.00 | 15 | 951.00 | 5,388.00 |
| | VEHICLE - Ventura | 228,296.00 | - | 228,296.00 | 15 | 34,244.00 | 194,052.00 |
| 8 | UTENSILS | 9,041.00 | - | 9,041.00 | 15 | 1,356.00 | 7,685.00 |
| 9 | TELEVISION/LCD | 15,131.00 | - | 15,131.00 | 15 | 2,270.00 | 12,861.00 |
| 10 | D.G.SET | 1,187.00 | - | 1,187.00 | 15 | 178.00 | 1,009.00 |
| 11 | CAMERA/ CCTV | 18,690.00 | - | 18,690.00 | 15 | 2,804.00 | 15,886.00 |
| 12 | FRIDGE | 1,062.00 | - | 1,062.00 | 15 | 159.00 | 903.00 |
| 13 | AUDIO VISUAL EQUIPMENT | 870.00 | - | 870.00 | 15 | 131.00 | 739.00 |
| 14 | WATER PURIFIER | 15,018.00 | - | 15,018.00 | 15 | 2,253.00 | 12,765.00 |
| 15 | CUPBOARD | 6,707.00 | - | 6,707.00 | 15 | 1,006.00 | 5,701.00 |
| 16 | WASHING MACHINE | 3,394.00 | - | 3,394.00 | 15 | 509.00 | 2,885.00 |
| 17 | WET GRINDER | 6,449.00 | - | 6,449.00 | 15 | 967.00 | 5,482.00 |
| 18 | GAS BIO PLANT | 13,532.00 | - | 13,532.00 | 15 | 2,030.00 | 11,502.00 |
| 19 | WATER HEATER | 13,754.00 | - | 13,754.00 | 15 | 2,063.00 | 11,691.00 |
| 20 | DEEP FREEZER | 20,358.00 | - | 20,358.00 | 15 | 3,054.00 | 17,304.00 |
| 21 | UPS | 15,584.00 | - | 15,584.00 | 15 | 2,338.00 | 13,246.00 |
| 22 | MOTOR PUMP | 3,808.00 | - | 3,808.00 | 15 | 571.00 | 3,237.00 |
| 23 | SOLAR SYSTEM | 59,177.00 | - | 59,177.00 | 15 | 8,877.00 | 50,300.00 |
| | **TOTAL** | **505,679.00** | **5,336.00** | **511,015.00** | | **73,335.00** | **437,680.00** |

CHARLES PRABAKAR & ASSOCIATES

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 2019**

**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:**

   a. Voluntary Contributions received during the year and recognized as income as and when received.
   b. The Foreign Contributions received are accounted as per the Bank Statements at the exchange rate prevailing at the time of transaction.
   c. Interest on Fixed Deposits held as investments is recognized as Income as and when received.
   d. 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:**

   a. The fixed assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition.
   b. 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**

**DATE : 21.09.2019**
**PLACE: BANGALORE**