



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 2022, 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 2022;
- (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. 0006075**

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 22018391ASFOIE5722

**DATE : 14.09.2022
PLACE: BANGALORE**



VISION INDIA - BANGALORE

BALANCE SHEET AS AT 31ST MARCH 2022 - (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'		11,71,673.00
<u>GENERAL FUND:</u> As per last Balance sheet	54,68,216.95		<u>CURRENT ASSETS:</u> Telephone	2,500.00	
Less: Excess of Expenditure over Income			Rental	40,000.00	
for the year	5,71,022.29	48,97,194.66	Advance - Land	29,23,515.00	29,66,015.00
			<u>CLOSING BALANCES:</u> Cash on Hand - FC	606.00	
			- LC	2,228.38	
			Cash at Bank - FC Utilization Account	13,026.00	
			- FC SBI Delhi	-	
			- LC	7,44,646.28	7,60,506.66
TOTAL		48,98,194.66	TOTAL	-	48,98,194.66

PLACE : BANGALORE
DATE : 14.09.2022

AS PER OUR REPORT OF EVEN DATE ATTACHED,
for CHARLES PRABAKAR & ASSOCIATES,

VISION INDIA
Estd 1996
Abayashram, Kattamnallu,
Virgonagar P.O., Bangaluru,
Karanataka, India-560 049
EXECUTIVE TRUSTEE Ph: 9845220194

CHARTERED ACCOUNTANTS
FIRM REG NO. 000607S



[CHARLES PRABAKAR]
MEM NO. 018391

VISION INDIA - BANGALORE**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022 - (CONSOLIDATED)**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		76,259.00	By Donations - Local		33,83,551.71
" Rehabilitation of Mentally Challenged		34,32,139.00	" Bank Interest - FC		452.00
" Upkeep and Maintenance		3,03,326.00	" Foreign Contribution		59,823.00
" Depreciation as per Schedule 'A'		2,03,125.00	" Excess of Expenditure over Income for the Year		5,71,022.29
TOTAL		40,14,849.00	TOTAL	-	40,14,849.00

PLACE : BANGALORE**DATE : 14.09.2022**


VISION INDIA
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Karanataka, India-560 049
EXECUTIVE TRUSTEE 5220194

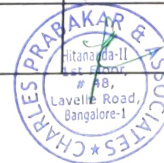
**AS PER OUR REPORT OF EVEN DATE ATTACHED,
for CHARLES PRABAKAR & ASSOCIATES,
CHARTERED ACCOUNTANTS
FIRM REG NO. 000607S**


[CHARLES PRABAKAR]

MEM NO. 018391

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2022 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO OPENING BALANCES:			BY GENERAL ADMINISTRATION:		
Cash on Hand	9,286.38		Travel & Conveyance	8,240.00	
Cash at Bank	11,20,424.57	11,29,710.95	Printing & Stationery	5,817.00	
" Donations		33,83,551.71	Mobile Charges	13,194.00	
			Postage & Courier	1,180.00	
			Audit Fees	35,400.00	
			Magazines & Periodicals	2,200.00	
			Office	9,325.00	
			Bank Charges	885.00	76,241.00
			" REHABILITATION OF MENTALLY CHALLENGED:		
			Salaries & Wages	13,20,200.00	
			Medical	5,95,238.00	
			Programme	1,19,925.00	
			Rent	2,40,000.00	
			Accommodation & Amenities	1,99,835.00	
			Food & Toiletries	5,12,355.00	
			Christmas	58,000.00	
			Revisit & Rehabilitation	3,500.00	
			Counselling Charges	14,000.00	
			Renewal charges	30,620.00	
			Funeral Expense	6,000.00	
			Nursing	1,72,000.00	
			Marriage Aid	10,000.00	
			Education	91,000.00	33,72,673.00
			" UPKEEP & MAINTENANCE:		
			Vehicle	1,33,741.00	
			Electricity & Water	13,807.00	
			Repairs & Maintainance	1,55,778.00	3,03,326.00
C/F		45,13,262.66	C/F		37,52,240.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		45,13,262.66	B/F		37,52,240.00
			" <u>CAPITAL EXPENDITURE:</u> Kitchen Utensils Printer	3,999.00 10,149.00	14,148.00
			" <u>CLOSING BALANCES:</u> Cash on Hand Cash at Bank	2,228.38 7,44,646.28	7,46,874.66
TOTAL		45,13,262.66	TOTAL		45,13,262.66

PLACE : BANGALORE
DATE : 14.09.2022


EXECUTIVE TRUSTEE

VISION INDIA
Estd 1996
Abayashram, Kattamnallur,
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Karanataka, India-560 049,
Ph: 9845220194

VISION INDIA
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Karanataka, India-560 049,
Ph: 9845220194

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



[CHARLES PRABAKAR]
MEM NO. 018391



VISION INDIA - BANGALORE**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2022 - (FOREIGN CONTRIBUTION)**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO <u>OPENING BALANCES:</u>			BY <u>GENERAL ADMINISTRATION:</u>		
Cash on Hand	606.00		Bank Charges		18.00
Cash at Bank	12,235.00	12,841.00	" <u>PROGRAMMES :</u>		
" Bank Interest		452.00	Medical Support	37,466.00	
" Foreign Contribution		59,823.00	Food	22,000.00	59,466.00
			" <u>CLOSING BALANCES:</u>		
			Cash on Hand	606.00	
			Cash at Bank-Utilization Account	13,026.00	
			Cash at Bank-SBI New Delhi	-	13,632.00
TOTAL		73,116.00	TOTAL		73,116.00

PLACE : BANGALORE

DATE : 14.09.2022

VISION INDIA

Estd 1996

Apayashram, Kattamnallur,

Virgonagar P.O, Bangaluru

Karanataka, India-560 049,

Ph: 9845220194

EXECUTIVE TRUSTEE

AS PER OUR SEPARATE REPORT OF EVEN DATE,

for CHARLES PRABAKAR & ASSOCIATES,

CHARTERED ACCOUNTANTS

FIRM NO. 000607S

[CHARLES PRABAKAR]

MEM NO. 018391



VISION INDIA - BANGALORE
FIXED ASSETS - SCHEDULE - A - (CONSOLIDATED)

SI. NO.	PARTICULARS	O.B AS ON 01.04.2021	ADDITIONS	DELETIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2022
						RATE	AMOUNT	
1	FURNITURE & FIXTURES	62,151.00		-	62,151.00	10	6,216.00	55,935.00
2	BOOKS	361.00	-	-	361.00	15	55.00	306.00
3	FAN	1,598.00	-	-	1,598.00	15	240.00	1,358.00
4	MIXIE	252.00	3,999.00	-	4,251.00	15	638.00	3,613.00
5	MOBILE PHONE	1,184.00	-	-	1,184.00	15	178.00	1,006.00
6	COMPUTER SOFTWARE	435.00	-	-	435.00	15	66.00	369.00
7	VEHICLE		-	-	-	15	-	-
	VEHICLE - Ventura	1,40,202.00	-	-	1,40,202.00	15	21,031.00	1,19,171.00
	VEHICLE - Ertica	8,95,319.00	-	-	8,95,319.00	15	1,34,298.00	7,61,021.00
	VEHICLE - TVS - Victor	52,592.00	-	-	52,592.00	15	7,889.00	44,703.00
	VEHICLE - Two Wheeler	79,050.00	-	-	79,050.00	15	11,858.00	67,192.00
8	UTENSILS	5,552.00	-	-	5,552.00	15	833.00	4,719.00
9	TELEVISION/LCD	9,292.00	-	-	9,292.00	15	1,394.00	7,898.00
10	D.G.SET	729.00	-	-	729.00	15	110.00	619.00
11	CAMERA/ CCTV	11,477.00	-	-	11,477.00	15	1,722.00	9,755.00
12	FRIDGE	652.00	-	-	652.00	15	98.00	554.00
13	AUDIO VISUAL EQUIPMENT	533.00	-	-	533.00	15	80.00	453.00
14	WATER PURIFIER	9,222.00	-	-	9,222.00	15	1,384.00	7,838.00
15	CUPBOARD	4,119.00	-	-	4,119.00	15	618.00	3,501.00
16	WASHING MACHINE	2,084.00	-	-	2,084.00	15	313.00	1,771.00
17	WET GRINDER	3,961.00	-	-	3,961.00	15	595.00	3,366.00
18	GAS BIO PLANT	8,310.00	-	-	8,310.00	15	1,247.00	7,063.00
19	WATER HEATER	8,446.00	-	-	8,446.00	15	1,267.00	7,179.00
20	DEEP FREEZER	12,501.00	-	-	12,501.00	15	1,876.00	10,625.00
21	UPS	11,949.00	-	-	11,949.00	15	1,793.00	10,156.00
22	MOTOR PUMP	2,338.00	-	-	2,338.00	15	351.00	1,987.00
23	SOLAR SYSTEM	36,341.00	-	-	36,341.00	15	5,452.00	30,889.00
24	PRINTER		10,149.00	-	10,149.00	15	1,523.00	8,626.00
	TOTAL	13,60,650.00	14,148.00		13,74,798.00		2,03,125.00	11,71,673.00





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 2022

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



DATE : 14.09.2022
PLACE: BANGALORE

[CHARLES PRABAKAR]
MEM NO. 018391

UDIN: 22018391ASFOIES722