Charles Prabakar & Associates
Chartered Accountants

Hitananda-2, 1st Floor
48, Lavelle Road,
Bangalore - 560 001
Phone : 22210100 / 22217539
E-mail : charlesprabakar@hotmail.com
cpassociates77@gmail.com

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 2016, 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 2016;
(b) in the case of the Income and Expenditure Account of the excess of **INCOME OVER EXPENDITURE** 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

C. [signature]

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road
Bangalore-1

DATE : 17.10.2016
PLACE: BANGALORE

[CHARLES PRABAKAR]
MEM NO. 018391

VISION INDIA - BANGALORE

BALANCE SHEET AS AT 31ST MARCH 2016 - (CONSOLIDATED)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CORPUS FUND:			**FIXED ASSETS:**		
As per last Balance sheet		1,000.00	As per Schedule 'A'		554,621.00
GENERAL FUND:			**CURRENT ASSETS:**		
As per last Balance sheet	2,140,379.90		Telephone	2,500.00	
Add: Excess of Income over Expenditure			Rental	40,000.00	
for the year	7,259.78		Advance - Land	2,923,515.00	2,966,015.00
	2,147,639.68				
Less: Building Advance not receivable			**CLOSING BALANCES:**		
written off	50,000.00	2,097,639.68	Cash on Hand - FC	3,900.00	
			- LC	5,139.38	
LAND & BUILDING FUND:			Cash at Bank - FC	84,067.72	
As per last Balance sheet		1,700,000.00	- LC	184,896.58	278,003.68
TOTAL		**3,798,639.68**	**TOTAL**		**3,798,639.68**

PLACE: BANGALORE
DATE : 17.10.2016

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road,
Bangalore-1

VISION INDIA - BANGALORE

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2016 - (CONSOLIDATED)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		158,346.00	By Foreign Contribution		432,661.28
" Rehabilitation of Mentally Challenge		1,708,840.00	" Donations		2,107,687.00
" Daisy Day Care Center		62,878.00	" **INTEREST:** FC	2,332.00	
			Local	2,407.00	4,739.00
" Upkeep and Maintenance		513,430.50			
" Depreciation as per Schedule 'A'		94,333.00			
" Excess of Income over Expenditure for the year		7,259.78			
TOTAL		**2,545,087.28**	**TOTAL**		**2,545,087.28**

PLACE: BANGALORE
DATE : 17.10.2016

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

CHARLES PRABAKAR & ASSOCIATES * Hitananda-II 1st Floor # 48, Lavelle Road, Bangalore-1

VISION INDIA - BANGALORE
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2016 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	5,625.38		Travel & Conveyance	4,294.00	
Cash at Bank	213,135.08	218,760.46	Printing & Stationery	7,561.00	
			Telephone	10,600.00	
" Donations		2,107,687.00	Magazines & Periodicals	460.00	
			Postage & Courier	460.00	
" **INTEREST:**			Audit Fees	83,666.00	
Savings		2,407.00	Website	2,850.00	
			Cable charges	4,385.00	
" Loans & Advances		50,000.00	Staff Welfare	40,000.00	
			Bank Charges	172.00	154,448.00
			" **REHABILITATION OF MENTALLY CHANLLENGED:**		
			Salaries & Wages	612,500.00	
			Medical	258,590.00	
			Rent	211,000.00	
			Accomodation & Amenities	12,406.00	
			Food & Toileteries	286,281.00	
			Rehabilitation	1,800.00	
			Programme(Womens Day & Awareness)	44,600.00	
			Christmas	59,931.00	
			Mental Health Day	5,200.00	
			Retreat & Picnic	10,000.00	
			Craft	4,222.00	
			Voluntary Services	12,000.00	
			Counselling	22,000.00	1,540,530.00
			" **DAISY DAY CARE CENTER:**		
			Rent	20,700.00	
			Salaries & Wages	39,200.00	
			Office	2,640.00	
			Electricity	338.00	62,878.00
C/F		**2,378,854.46**	**C/F**		**1,757,856.00**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		2,378,854.46	B/F		1,757,856.00
			" **UPKEEP & MAINTENANCE:**		
			Vehicle	90,172.00	
			General	31,086.50	
			Electricity & Water	51,170.00	
			Building Renovation	148,006.00	
			Computer	4,185.00	
			Electrical	1,518.00	326,137.50
			" **CAPITAL EXPENDITURE:**		
			CCTV	28,625.00	
			Furniture & Fixtures	26,200.00	54,825.00
			" Loans & Advances		50,000.00
			" **CLOSING BALANCES:**		
			Cash on Hand	5,139.38	
			Cash at Bank	184,896.58	190,035.96
TOTAL		**2,378,854.46**	**TOTAL**		**2,378,854.46**

PLACE: BANGALORE
DATE : 17.10.2016

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road,
Bangalore-1

VISION INDIA - BANGALORE

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2016 - (FOREIGN CONTRIBUTION)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	2,401.00		Magazines & Periodicals	1,180.00	
Cash at Bank	10,074.44	12,475.44	Travel & Conveyance	1,520.00	
			Renewal Charges	1,198.00	3,898.00
" Foreign Contributions		432,661.28	**REHABILITATION OF MENTALLY CHANLLENGED:**		
" Bank Interest		2,332.00	Counselling Charges	2,000.00	
			Craft	765.00	
			Accomodation & Amenities	520.00	
			Food & Toiletories	80,471.00	
			Medical	81,554.00	
			Revisit & Rehabilitation	3,000.00	168,310.00
			" **UPKEEP & MAINTENANCE:**		
			Vehicle	8,966.00	
			General	1,567.00	
			Building - Compound Wall	175,000.00	
			Electricity	1,760.00	187,293.00
			" **CLOSING BALANCES:**		
			Cash on Hand	3,900.00	
			Cash at Bank	84,067.72	87,967.72
TOTAL		**447,468.72**	**TOTAL**		**447,468.72**

PLACE: BANGALORE
DATE : 17.10.2016

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road,
Bangalore-1

VISION INDIA - BANGALORE

FIXED ASSETS - SCHEDULE - A - (CONSOLIDATED)

Sl. NO.	PARTICULARS	O.B AS ON 01.04.2015	ADDITIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2016
					RATE	AMOUNT	
1	FURNITURE & FIXTURES	34,200.00	26,200.00	60,400.00	10	6,040.00	54,360.00
2	BOOKS	957.95	-	957.95	15	143.95	814.00
3	FAN	1,541.90	-	1,541.90	15	231.90	1,310.00
4	MIXI	671.50	-	671.50	15	101.50	570.00
5	MOBILE PHONE	3,139.90	-	3,139.90	15	471.90	2,668.00
6	COMPUTER SOFTWARE	1,153.45	-	1,153.45	15	173.45	980.00
7	VEHICLE	10,322.40	-	10,322.40	15	1,548.40	8,774.00
	VEHICLE - Ventura	371,743.25	-	371,743.25	15	55,762.25	315,981.00
8	UTENSILS	9,877.85	-	9,877.85	15	1,481.85	8,396.00
9	TELEVISION/LCD	24,638.10	-	24,638.10	15	3,696.10	20,942.00
10	D.G.SET	1,934.60	-	1,934.60	15	290.60	1,644.00
11	CAMERA/ CCTV	1,808.80	28,625.00	30,433.80	15	4,565.80	25,868.00
12	FRIDGE	1,731.45	-	1,731.45	15	260.45	1,471.00
13	AUDIO VISUAL EQUIPMENT	1,418.65	-	1,418.65	15	213.65	1,205.00
14	WATER PURIFIER	24,454.50	-	24,454.50	15	3,668.51	20,786.00
15	CUPBOARD	10,921.65	-	10,921.65	15	1,638.65	9,283.00
16	WASHING MACHINE	5,527.55	-	5,527.55	15	829.55	4,698.00
17	WET GRINDER	10,501.75	-	10,501.75	15	1,575.75	8,926.00
18	GAS BIO PLANT	22,036.25	-	22,036.25	15	3,306.25	18,730.00
19	WATER HEATER	22,397.50	-	22,397.50	15	3,360.51	19,037.00
20	DEEP FREEZER	33,150.00	-	33,150.00	15	4,972.00	28,178.00
	TOTAL	**594,129.00**	**54,825.00**	**648,954.00**		**94,333.00**	**554,621.00**

CHARLES PRABAKAR & ASSOCIATES * Nitayanda-II 1st Floor # 43, Lavelle Road, Bangalore-1

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 2016

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 accrual 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 & ASSOCIATES * Hitananda-II 1st Floor #48, Lavelle Road, Bangalore-1

DATE : 17.10.2016
PLACE: BANGALORE

[CHARLES PRABAKAR]
MEM NO. 018391

Charles Prabakar & Associates
Chartered Accountants

Hitananda-2, 1st Floor
48, Lavelle Road,
Bangalore - 560 001
Phone : 22210100 / 22217539
E-mail : charlesprabakar@hotmail.com
cpassociates77@gmail.com

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 2017, 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 2017;
(b) in the case of the Income and Expenditure Account of the excess of **INCOME OVER EXPENDITURE** 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

PRABAKAR & ASSOCIATES
Hitananda-II 1st Floor # 48, Lavelle Road, Bangalore-1
CHARLES

[CHARLES PRABAKAR]
MEM NO. 018391

DATE : 25.09.2017
PLACE: BANGALORE

VISION INDIA - BANGALORE

BALANCE SHEET AS AT 31ST MARCH 2017 - (CONSOLIDATED)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CORPUS FUND:			**FIXED ASSETS:**		
As per last Balance sheet		1,000.00	As per Schedule 'A'		493,045.00
GENERAL FUND:			**CURRENT ASSETS:**		
As per last Balance sheet	2,097,639.68		Telephone	2,500.00	
Add: Excess of Income over Expenditure			Rental	40,000.00	
for the year	78,887.00		Advance - Solar System	5,000.00	
	2,176,526.68		- Land	2,923,515.00	2,971,015.00
Add: Utilised & Transferred from					
Land & Building Fund	1,700,000.00	3,876,526.68	**CLOSING BALANCES:**		
			Cash on Hand - FC	4,224.00	
LAND & BUILDING FUND:			- LC	2,043.38	
As per last Balance sheet	1,700,000.00		Cash at Bank - FC	8,191.72	
Less: Utilised & Transferred to			- LC	399,007.58	413,466.68
General Fund	1,700,000.00	-			
TOTAL		**3,877,526.68**	**TOTAL**		**3,877,526.68**

PLACE: BANGALORE
DATE : 25.09.2017

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

CHARLES PRABAKAR & ASSOCIATES * Hitananda-II 1st Floor # 48, Lavelle Road, Bangalore-1

VISION INDIA - BANGALORE

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2017 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	5,139.38		Travel & Conveyance	6,279.00	
Cash at Bank	184,896.58	190,035.96	Printing & Stationery	2,487.00	
			Telephone	5,560.00	
" Donations		2,402,320.00	Postage & Courier	470.00	
			Audit Fees	51,175.00	
" **INTEREST:**			Office	9,000.00	
Savings		6,094.00	Cable charges	3,100.00	
			Bank Charges	2,310.00	80,381.00
			" **REHABILITATION OF MENTALLY CHANLLENGED:**		
			Salaries & Wages	550,000.00	
			Medical	319,645.00	
			Rent	204,000.00	
			Accomodation & Amenities	39,718.00	
			Food & Toileteries	408,205.00	
			Rehabilitation	32,400.00	
			Programme	37,700.00	
			Christmas	43,982.00	
			Mental Health Day	8,800.00	
			Nursing Charges	30,000.00	
			Craft	1,994.00	
			Voluntary Services	23,000.00	
			Counselling	24,000.00	1,723,444.00
			" **DAISY DAY CARE CENTER:**		
			Rent	16,100.00	
			Salaries & Wages	37,250.00	
			Travel	1,500.00	
			Electricity	1,818.00	56,668.00
C/F		**2,598,449.96**	**C/F**		**1,860,493.00**

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
45, Lavelle Road,
Bangalore-1

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		**2,598,449.96**	**B/F**		**1,860,493.00**
			" **UPKEEP & MAINTENANCE:**		
			Vehicle	117,190.00	
			General	127,670.00	
			Electricity & Water	57,141.00	
			Computer	7,075.00	
			Electrical	1,830.00	310,906.00
			" **CAPITAL EXPENDITURE:**		
			Furniture & Fixtures		21,000.00
			" Advance - Solar System		5,000.00
			" **CLOSING BALANCES:**		
			Cash on Hand	2,043.38	
			Cash at Bank	399,007.58	401,050.96
TOTAL		**2,598,449.96**	**TOTAL**		**2,598,449.96**

PLACE: BANGALORE
DATE : 25.09.2017

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road,
Bangalore-1

VISION INDIA - BANGALORE

FIXED ASSETS - SCHEDULE - A - (CONSOLIDATED)

Sl. NO.	PARTICULARS	O.B AS ON 01.04.2016	ADDITIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2017
					RATE	AMOUNT	
1	FURNITURE & FIXTURES	54,360.00	21,000.00	75,360.00	10	7,536.00	67,824.00
2	BOOKS	814.00	-	814.00	15	122.00	692.00
3	FAN	1,310.00	-	1,310.00	15	197.00	1,113.00
4	MIXI	570.00	-	570.00	15	85.00	485.00
5	MOBILE PHONE	2,668.00	-	2,668.00	15	400.00	2,268.00
6	COMPUTER SOFTWARE	980.00	-	980.00	15	147.00	833.00
7	VEHICLE	8,774.00	-	8,774.00	15	1,316.00	7,458.00
	VEHICLE - Ventura	315,981.00	-	315,981.00	15	47,397.00	268,584.00
8	UTENSILS	8,396.00	-	8,396.00	15	1,259.00	7,137.00
9	TELEVISION/LCD	20,942.00	-	20,942.00	15	3,141.00	17,801.00
10	D.G.SET	1,644.00	-	1,644.00	15	247.00	1,397.00
11	CAMERA/ CCTV	25,868.00	-	25,868.00	15	3,880.00	21,988.00
12	FRIDGE	1,471.00	-	1,471.00	15	221.00	1,250.00
13	AUDIO VISUAL EQUIPMENT	1,205.00	-	1,205.00	15	181.00	1,024.00
14	WATER PURIFIER	20,786.00	-	20,786.00	15	3,118.00	17,668.00
15	CUPBOARD	9,283.00	-	9,283.00	15	1,392.00	7,891.00
16	WASHING MACHINE	4,698.00	-	4,698.00	15	705.00	3,993.00
17	WET GRINDER	8,926.00	-	8,926.00	15	1,339.00	7,587.00
18	GAS BIO PLANT	18,730.00	-	18,730.00	15	2,810.00	15,920.00
19	WATER HEATER	19,037.00	-	19,037.00	15	2,856.00	16,181.00
20	DEEP FREEZER	28,178.00	-	28,178.00	15	4,227.00	23,951.00
	TOTAL	**554,621.00**	**21,000.00**	**575,621.00**		**82,576.00**	**493,045.00**

VISION INDIA
Executive Trustee

CHARLES PRABAKAR & ASSOCIATES *
Hitananda-II
1st Floor
48, Lavelle Road,
Bangalore-1

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 2017

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 accrual 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

C. [signature]

CHARLES PRABAKAR & ASSOCIATES Hitananda-II 1st Floor # 48, Lavelle Road, Bangalore-1

[CHARLES PRABAKAR]
MEM NO. 018391

DATE : 25.09.2017
PLACE: BANGALORE

Charles Prabakar & Associates
Chartered Accountants

Hitananda-2, 1st Floor
48, Lavelle Road,
Bangalore - 560 001
Phone : 22210100 / 22217539
E-mail : charlesprabakar@hotmail.com
cpassociates77@gmail.com

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 2018, 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 2018;
(b) in the case of the Income and Expenditure Account of the excess of **INCOME OVER EXPENDITURE** 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

CHARLES PRABAKAR & ASSOCIATES * Hitananda-II 1st Floor #46, Lavelle Road Bangalore-1

DATE : 11.09.2018
PLACE: BANGALORE

VISION INDIA - BANGALORE

BALANCE SHEET AS AT 31ST MARCH 2018 - (CONSOLIDATED)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CORPUS FUND:			**FIXED ASSETS:**		
As per last Balance sheet		1,000.00	As per Schedule 'A'		505,679.00
GENERAL FUND:			**CURRENT ASSETS:**		
As per last Balance sheet	3,876,526.68		Telephone	2,500.00	
Add: Excess of Income over Expenditure			Rental	40,000.00	
for the year	322,955.50	4,199,482.18	Advance - Land	2,923,515.00	2,966,015.00
			CLOSING BALANCES:		
			Cash on Hand - FC	4,224.00	
			- LC	3,484.38	
			Cash at Bank - FC	333,169.72	
			- LC	387,910.08	728,788.18
TOTAL		**4,200,482.18**	**TOTAL**		**4,200,482.18**

PLACE: BANGALORE
DATE : 11.09.2018

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
#48, Lavelle Road
Bangalore-1

EXECUTIVE TRUSTEE

[CHARLES PRABAKAR]
MEM NO. 018391

VISION INDIA - BANGALORE

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018 - (CONSOLIDATED)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		64,506.50	By Donations - Local	2,386,297.00	
			- FC	324,910.00	2,711,207.00
" Rehabilitation of Mentally Challenge		1,984,490.00	" **INTEREST:** FC	1,126.00	
			Local	10,192.00	11,318.00
" Daisy Day Care Center		43,800.00	" Craft Sale		3,000.00
" Upkeep and Maintenance		224,523.00			
" Depreciation as per Schedule 'A'		85,250.00			
" Excess of Income over Expenditure for the year		322,955.50			
TOTAL		**2,725,525.00**	**TOTAL**		**2,725,525.00**

PLACE: BANGALORE
DATE : 11.09.2018

EXECUTIVE TRUSTEE

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

C. [signature]

[CHARLES PRABAKAR]
MEM NO. 018391

CHARLES PRABAKAR & ASSOCIATES * Hitananda-II 1st Floor #48, Lavelle Road Bangalore-1

VISION INDIA - BANGALORE
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2018 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	2,043.38		Travel & Conveyance	7,235.00	
Cash at Bank	399,007.58	401,050.96	Printing & Stationery	2,856.00	
" Donations		2,386,297.00	Telephone	2,420.00	
			Postage & Courier	2,205.00	
" **INTEREST:**			Audit Fees	28,910.00	
Savings		10,192.00	Cable Charges	3,250.00	
			Magazines & Periodicals	2,400.00	
" Craft Sale		3,000.00	Bank Charges	14,172.50	63,448.50
			" **REHABILITATION OF MENTALLY CHANLLENGED:**		
			Salaries & Wages	692,000.00	
			Medical	403,896.00	
			Rent	240,000.00	
			Accomodation & Amenities	46,394.00	
			Food & Toileteries	428,921.00	
			Rehabilitation	17,931.00	
			Programme	12,785.00	
			Christmas	22,628.00	
			Gifts	12,892.00	
			Mental Health Day	8,000.00	
			Nursing Charges	23,500.00	
			Craft	6,343.00	
			Voluntary Services	16,000.00	
			Communication & Support	600.00	
			Marriage Aid	7,500.00	
			Transportation	4,400.00	
			Education	40,700.00	1,984,490.00
			" **DAISY DAY CARE CENTER:**		
			Rent	22,400.00	
			Salaries & Wages	19,200.00	
			Transportation	2,200.00	43,800.00
C/F		**2,800,539.96**	**C/F**		**2,091,738.50**

CHARLES PRABAKAR & ASSOCIATES, Hitananda-II, 1st Floor, # 48, Lavelle Road, Bangalore-1

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		2,800,539.96	**B/F**		2,091,738.50
			" **UPKEEP & MAINTENANCE:**		
			Vehicle	120,853.00	
			General	66,385.00	
			Electricity & Water	34,436.00	
			Computer	1,899.00	
			Electrical	950.00	224,523.00
			" **CAPITAL EXPENDITURE:**		
			Solar System	64,620.00	
			Kitchen Equipment	3,500.00	
			Fan	1,950.00	
			UPS	18,334.00	
			Motor Pump	4,480.00	92,884.00
			" **CLOSING BALANCES:**		
			Cash on Hand	3,484.38	
			Cash at Bank	387,910.08	391,394.46
TOTAL		2,800,539.96	**TOTAL**		2,800,539.96

PLACE: BANGALORE
DATE : 11.09.2018

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road
Bangalore-1

VISION INDIA - BANGALORE

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2018 - (FOREIGN CONTRIBUTION)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	4,224.00		Bank Charges		1,058.00
Cash at Bank	8,191.72	12,415.72	" **CLOSING BALANCES:**		
" Foreign Contribution		324,910.00	Cash on Hand	4,224.00	
" Bank Interest		1,126.00	Cash at Bank	333,169.72	337,393.72
TOTAL		**338,451.72**	**TOTAL**		**338,451.72**

PLACE: BANGALORE
DATE : 11.09.2018

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road
Bangalore-1

VISION INDIA - BANGALORE

FIXED ASSETS - SCHEDULE - A - (CONSOLIDATED)

Sl. NO.	PARTICULARS	O.B AS ON 01.04.2017	ADDITIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2018
					RATE	AMOUNT	
1	FURNITURE & FIXTURES	67,824.00	-	67,824.00	10	6,782.00	61,042.00
2	BOOKS	692.00	-	692.00	15	104.00	588.00
3	FAN	1,113.00	1,950.00	3,063.00	15	459.00	2,604.00
4	MIXIE	485.00	-	485.00	15	73.00	412.00
5	MOBILE PHONE	2,268.00	-	2,268.00	15	340.00	1,928.00
6	COMPUTER SOFTWARE	833.00	-	833.00	15	125.00	708.00
7	VEHICLE	7,458.00	-	7,458.00	15	1,119.00	6,339.00
	VEHICLE - Ventura	268,584.00	-	268,584.00	15	40,288.00	228,296.00
8	UTENSILS	7,137.00	3,500.00	10,637.00	15	1,596.00	9,041.00
9	TELEVISION/LCD	17,801.00	-	17,801.00	15	2,670.00	15,131.00
10	D.G.SET	1,397.00	-	1,397.00	15	210.00	1,187.00
11	CAMERA/ CCTV	21,988.00	-	21,988.00	15	3,298.00	18,690.00
12	FRIDGE	1,250.00	-	1,250.00	15	188.00	1,062.00
13	AUDIO VISUAL EQUIPMENT	1,024.00	-	1,024.00	15	154.00	870.00
14	WATER PURIFIER	17,668.00	-	17,668.00	15	2,650.00	15,018.00
15	CUPBOARD	7,891.00	-	7,891.00	15	1,184.00	6,707.00
16	WASHING MACHINE	3,993.00	-	3,993.00	15	599.00	3,394.00
17	WET GRINDER	7,587.00	-	7,587.00	15	1,138.00	6,449.00
18	GAS BIO PLANT	15,920.00	-	15,920.00	15	2,388.00	13,532.00
19	WATER HEATER	16,181.00	-	16,181.00	15	2,427.00	13,754.00
20	DEEP FREEZER	23,951.00	-	23,951.00	15	3,593.00	20,358.00
21	UPS	-	18,334.00	18,334.00	15	2,750.00	15,584.00
22	MOTOR PUMP	-	4,480.00	4,480.00	15	672.00	3,808.00
23	SOLAR SYSTEM	-	69,620.00	69,620.00	15	10,443.00	59,177.00
	TOTAL	**493,045.00**	**97,884.00**	**590,929.00**		**85,250.00**	**505,679.00**

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
48, Lavelle Road
Bangalore-1

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 2018

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 accrual 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 & ASSOCIATES
Hitananda-II
1st Floor
#48, Lavelle Road
Bangalore-1

[CHARLES PRABAKAR]
MEM NO. 018391

DATE : 11.09.2018
PLACE: BANGALORE

VISION INDIA - BANGALORE

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018 - (FOREIGN CONTRIBUTION)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		1,058.00	By Foreign Contribution		324,910.00
" Depreciation - As per Schedule 'A'		41,606.00	" Bank Interest		1,126.00
" Excess of Income over Expenditure for the year		283,372.00			
TOTAL		**326,036.00**	**TOTAL**		**326,036.00**

BALANCE SHEET AS AT 31ST MARCH 2018 - (FOREIGN CONTRIBUTION)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
CORPUS FUND:			**FIXED ASSETS:**		
As per last Balance Sheet		1,000.00	As per Schedule 'A'		237,761.00
GENERAL FUND:			**CLOSING BALANCES:**		
As per last Balance sheet	290,782.72		Cash on Hand	4,224.00	
Add: Excess of Income over Expenditure for the year	283,372.00	574,154.72	Cash at Bank	333,169.72	337,393.72
TOTAL		**575,154.72**	**TOTAL**		**575,154.72**

PLACE: BANGALORE
DATE : 11.09.2018

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

CHARLES PRABAKAR & ASSOCIATES
Hitananda-II
1st Floor
#48, Lavelle Road
Bangalore-1

VISION INDIA - BANGALORE

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2018 - (FOREIGN CONTRIBUTION)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO **OPENING BALANCES:**			BY **GENERAL ADMINISTRATION:**		
Cash on Hand	4,224.00		Bank Charges		1,058.00
Cash at Bank	8,191.72	12,415.72	" **CLOSING BALANCES:**		
" Foreign Contribution		324,910.00	Cash on Hand	4,224.00	
			Cash at Bank	333,169.72	337,393.72
" Bank Interest		1,126.00			
TOTAL		338,451.72	**TOTAL**		338,451.72

PLACE: BANGALORE
DATE : 11.09.2018

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

CHARLES PRABAKAR & ASSOCIATES * Hitananda-II 1st Floor #48, Lavelle Road Bangalore-1

VISION INDIA - BANGALORE

FIXED ASSETS - SCHEDULE - A - (FOREIGN CONTRIBUTION)

Sl. NO.	PARTICULARS	O.B AS ON 01.04.2017	ADDITIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2018
					RATE	AMOUNT	
1	FURNITURE & FIXTURES	6,016.00	-	6,016.00	10	602.00	5,414.00
2	CAMERA	1,306.00	-	1,306.00	15	196.00	1,110.00
3	TELEVISION	1,706.00	-	1,706.00	15	256.00	1,450.00
4	FAN	504.00	-	504.00	15	76.00	428.00
5	FRIDGE	1,251.00	-	1,251.00	15	188.00	1,063.00
6	VEHICLE - Ventura	268,584.00	-	268,584.00	15	40,288.00	228,296.00
	TOTAL	**279,367.00**	**-**	**279,367.00**		**41,606.00**	**237,761.00**

CHARLES PRABAKAR & ASSOCIATES ★
Hitananda-II
1st Floor
#48, Lavelle Road
Bangalore-1