



**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 31<sup>st</sup> March **2024** 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 **01.04.2023** was **Rs. 14,014.00/-**.
- ii. Foreign contribution of / worth **Rs. NIL/-** was received by the Association during the year **01.04.2023 to 31.03.2024**.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **Rs. 393.00/-** was received by the association during the financial year **01.04.2023 to 31.03.2024**.
- iv. the balance of unutilized foreign contribution with the Association at the end of the year **31.03.2024** was **Rs. 14,407.00/-**.
- 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 : 28.09.2024

**[CHARLES PRABAKAR]**  
Chartered Accountant  
MEM No. 018391

FIRM REG No. 000607S  
UDIN: 24018391BKGWPG2315





**Charles Prabakar & Associates**  
**Chartered Accountants**

Hitananda – II, 1<sup>st</sup> Floor,  
48, Lavelle Road,  
Bangalore – 560 001  
Ph: 22210100

**VISION INDIA - BANGALORE**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**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: 24018391BKGWPF8787**



**DATE : 28.09.2024**

**PLACE: BANGALORE**

**VISION INDIA - BANGALORE**

**BALANCE SHEET AS AT 31ST MARCH 2024 - (CONSOLIDATED)**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CORPUS FUND:</b> As per last Balance sheet			<b>FIXED ASSETS:</b> As per Schedule 'A'	1,000.00	7,85,832.00
<b>GENERAL FUND:</b> As per last Balance sheet		46,63,984.66	<b>CURRENT ASSETS:</b> Telephone Rental Advance - Land	2,500.00 40,000.00 28,20,515.00	28,63,015.00
Less: Excess of Expenditure over Income for the year		2,545.00	<b>CLOSING BALANCES:</b> Cash on Hand - FC - LC Cash at Bank - FC - LC	606.00 2,799.38 13,801.00 9,96,386.28	10,13,592.66
<b>TOTAL</b>			<b>TOTAL</b>	<b>46,62,439.66</b>	<b>46,62,439.66</b>

PLACE : BANGALORE  
DATE : 28.09.2024

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

UDIN: 24018391BKGWPF8787

**VISION INDIA**

Estd 1996

Abayashram, Kattamnallur,

Virgonager P.O., Bangalore,

Karnataka, India-560 049,

Ph: 9845220194

**VISION INDIA - BANGALORE**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024 - (CONSOLIDATED)**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		2,75,154.00	By Donations - Local		34,36,349.00
" Rehabilitation of Mentally Challenged		31,82,014.00	" Bank Interest		393.00
" Upkeep and Maintenance		3,27,254.00	" Grant in Aid		4,80,000.00
" Depreciation as per Schedule 'A'		1,35,715.00	" Sale of Crafts		850.00
			" Excess of Expenditure over Income for the Year		2,545.00
<b>TOTAL</b>		<b>39,20,137.00</b>	<b>TOTAL</b>		<b>39,20,137.00</b>

PLACE : BANGALORE  
DATE : 28.09.2024

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

CHARTERED ACCOUNTANTS

FIRM REG NO. 000607S



*[Signature]*

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 24018391BKGWPF8787

*[Signature]*

EXECUTIVE TRUSTEE

**VISION INDIA**  
Estd 1996  
Abayashrami, Kattamnallur,  
Virgonagar P.O., Bangalore,  
Karnataka, India-560 049,  
Ph: 9845220194

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2024 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO OPENING BALANCES:</b>					
Cash on Hand	2,927.38		<b>BY GENERAL ADMINISTRATION:</b>		
Cash at Bank	7,60,481.28		Travel & Conveyance	31,417.00	
			Printing & Stationery	10,981.00	
" Donations			Duties & Taxes	3,800.00	
			Postage & Courier	1,819.00	
" Grant in Aid			Audit Fees	64,900.00	
			Magazines & Periodicals	29,721.00	
" Sale of Craft			FCRA Penalty	1,03,000.00	
			TV & Phone Charges	9,415.00	
" Loan			Professional Charges	10,000.00	
			Renewal Charges	7,564.00	
			Office	1,770.00	
			Bank Charges	767.00	2,75,154.00
			<b>REHABILITATION OF MENTALLY CHALLENGED:</b>		
			Salaries & Wages	10,92,000.00	
			Medical	5,89,089.00	
			Programme	69,801.00	
			Rent	2,20,000.00	
			Accommodation & Amenities	61,270.00	
			Food & Toiletries	8,08,492.00	
			Functions	4,041.00	
			Revisit & Rehabilitation	2,800.00	
			Kitchen Utensils	9,825.00	
			Gifts	20,600.00	
			Funeral Expense	3,000.00	
			Nursing	82,000.00	
			Medical Aid	9,096.00	
			Education Aid	2,10,000.00	31,82,014.00
C/F		47,83,607.66	C/F		34,57,168.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		47,83,607.66	B/F		34,57,168.00
			" <u>UPKEEP &amp; MAINTENANCE:</u> Vehicle Furniture Electricity Repairs & Maintenance	2,07,343.00 40,420.00 14,859.00 64,632.00	3,27,254.00
			" <u>CLOSING BALANCES:</u> Cash on Hand Cash at Bank	2,799.38 9,96,386.28	9,99,185.66
TOTAL		47,83,607.66	TOTAL		47,83,607.66

PLACE : BANGALORE  
DATE : 28.09.2024

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

CHARTERED ACCOUNTANTS  
FIRM REG NO. 000607S



*[Signature]*

[CHARLES PRABAKAR]  
MEM NO. 018391

UDIN: 24018391BKGWPF8787

*[Signature]*  
EXECUTIVE TRUSTEE

**VISION INDIA**  
Estd 1996  
Abayashram, Kattamnallur  
Virgonagar P.O, Bengaluru,  
Karnataka, India-560 049,  
Ph: 9845220194

**VISION INDIA - BANGALORE**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2024 - (FOREIGN CONTRIBUTION)**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO OPENING BALANCES:</b> Cash on Hand Cash at Bank - SBI New Delhi - Canara Bank Utilization " Bank Interest	606.00 13,408.00 	14,014.00 393.00 	<b>BY CLOSING BALANCES:</b> Cash on Hand Cash at Bank - SBI New Delhi - Canara Bank Utilization	606.00 13,801.00 	14,407.00 
<b>TOTAL</b>		<b>14,407.00</b>	<b>TOTAL</b>		<b>14,407.00</b>

PLACE : BANGALORE  
DATE : 28.09.2024

AS PER OUR SEPARATE REPORT OF EVEN DATE,  
IN FORM FC - 4 ATTACHED

for CHARLES PRABAKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM NO. 000607S



EXECUTIVE TRUSTEE

**VISION INDIA**

Estd 1996

Abayashram Kattamnallur,  
Virgonagar P. O., Bangalore,  
Karnataka, India-560 049,  
Ph: 9845220194

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 24018391BKGWPF8787

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

SL. NO.	PARTICULARS	O.B AS ON 01.04.2023	ADDITIONS	DELETIONS	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2024
						RATE	AMOUNT	
1	<u>Foreign Contribution</u>							
2	FURNITURE & FIXTURES	3,197.00	-	-	3,197.00	10	320.00	2,877.00
3	CAMERA	491.00	-	-	491.00	15	74.00	417.00
4	TELEVISION	643.00	-	-	643.00	15	96.00	547.00
5	FAN	189.00	-	-	189.00	15	28.00	161.00
6	FRIDGE	471.00	-	-	471.00	15	71.00	400.00
7	VEHICLE - Ertiga	6,46,868.00	-	-	6,46,868.00	15	97,030.00	5,49,838.00
8	<u>Local</u>							
9	FURNITURE & FIXTURES	47,145.00	-	-	47,145.00	10	4,714.00	42,431.00
10	BOOKS	260.00	-	-	260.00	15	39.00	221.00
11	FAN	966.00	-	-	966.00	15	145.00	821.00
12	MIXIE	3,071.00	-	-	3,071.00	15	461.00	2,610.00
13	MOBILE PHONE	855.00	-	-	855.00	15	128.00	727.00
14	COMPUTER SOFTWARE	314.00	-	-	314.00	15	47.00	267.00
15	VEHICLE - TVS - Victor	37,998.00	-	-	37,998.00	15	5,700.00	32,298.00
16	VEHICLE - Two Wheeler	57,113.00	-	-	57,113.00	15	8,567.00	48,546.00
17	UTENSILS	4,011.00	-	-	4,011.00	15	602.00	3,409.00
18	TELEVISION/LCD	6,071.00	-	-	6,071.00	15	911.00	5,160.00
19	D.G.SET	526.00	-	-	526.00	15	79.00	447.00
20	CAMERA/ CCTV	7,800.00	-	-	7,800.00	15	1,170.00	6,630.00
21	WATER PURIFIER	6,662.00	-	-	6,662.00	15	999.00	5,663.00
22	CUPBOARD	2,976.00	-	-	2,976.00	15	446.00	2,530.00
23	WASHING MACHINE	1,505.00	-	-	1,505.00	15	226.00	1,279.00
24	WET GRINDER	2,861.00	-	-	2,861.00	15	429.00	2,432.00
25	WATER HEATER	6,102.00	-	-	6,102.00	15	915.00	5,187.00
26	DEEP FREEZER	9,031.00	-	-	9,031.00	15	1,355.00	7,676.00
27	UPS	8,633.00	-	-	8,633.00	15	1,295.00	7,338.00
28	MOTOR PUMP	1,689.00	-	-	1,689.00	15	253.00	1,436.00
29	SOLAR SYSTEM	26,256.00	-	-	26,256.00	15	3,938.00	22,318.00
30	PRINTER	7,332.00	-	-	7,332.00	15	1,100.00	6,232.00
31	KITCHEN UTENSILS	30,511.00	-	-	30,511.00	15	4,577.00	25,934.00
	<b>TOTAL</b>	<b>9,21,547.00</b>	<b>-</b>	<b>-</b>	<b>9,21,547.00</b>		<b>1,35,715.00</b>	<b>7,85,832.00</b>







## Charles Prabakar & Associates

Chartered Accountants

Hitananda-2, 1st Floor  
48, Lavelle Road,  
Bangalore - 560 001  
Phone : 22210100  
E-mail : 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 31<sup>st</sup> March 2024, 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:

- In the case of balance Sheet, the state of affairs as at 31<sup>st</sup> March 2024;
- 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:**

- 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 ;
- In our opinion , proper books of accounts have been kept, so far as it appears from our examination of those books;
- 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. Prabakar*

**[CHARLES PRABAKAR]**

MEM NO. 018391

UDIN: 24018391BKGWPF8787

**DATE : 28.09.2024**

**PLACE: BANGALORE**



**VISION INDIA - BANGALORE**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024 - (LOCAL)**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To General Administration		2,75,154.00	By Donation		34,36,349.00
" Rehabilitation Of Mentally Challenged		31,82,014.00	" Grant in Aid		4,80,000.00
" Upkeep & Maintenance		3,27,254.00	" Sale of Crafts		850.00
" Depreciation - As per Schedule 'A'		38,096.00			
" Excess of Income over Expenditure for the Year		94,681.00			
<b>TOTAL</b>		<b>39,17,199.00</b>	<b>TOTAL</b>		<b>39,17,199.00</b>

**BALANCE SHEET AS AT 31ST MARCH 2024 - (LOCAL)**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>GENERAL FUND:</b> As per last Balance sheet Less: Excess of Expenditure over Income for the year	39,99,111.66 94,681.00	40,93,792.66	<b>FIXED ASSETS:</b> As per Schedule 'A'  <b>CURRENT ASSETS:</b> Telephone Rental Advance - Land  <b>CLOSING BALANCES:</b> Cash on Hand Cash at Bank	2,31,592.00      2,500.00 40,000.00 28,20,515.00  2,799.38 9,96,386.28	28,63,015.00         9,99,185.66
<b>TOTAL</b>		<b>40,93,792.66</b>	<b>TOTAL</b>		<b>40,93,792.66</b>

PLACE : BANGALORE  
DATE : 28.09.2024

EXECUTIVE TRUSTEE

**VISION INDIA**  
Estd 1996  
Abayashram, Kattamnallur  
Virgonagar P.O., Bangaluru  
Karanataka, India-560 049,  
Ph: 9845220194

AS PER OUR REPORT OF EVEN DATE ATTACHED,

for CHARLES PRABAKAR & ASSOCIATES,

CHARTERED ACCOUNTANTS

FIRM REG NO. 000607S

[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 24018391BKGWPF8787



RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2024 - (LOCAL)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO OPENING BALANCES:</b> Cash on Hand Cash at Bank	2,927.38		<b>BY GENERAL ADMINISTRATION:</b> Travel & Conveyance Printing & Stationery Duties & Taxes Postage & Courier Audit Fees Magazines & Periodicals FCRA Penalty TV & Phone Charges Professional Charges Renewal Charges Office Bank Charges	31,417.00	
	7,60,481.28	7,63,408.66		10,981.00	
" Donations		34,36,349.00		3,800.00	
" Grant in Aid		4,80,000.00		1,819.00	
" Sale of Craft		850.00		64,900.00	
" Loan		1,03,000.00		29,721.00	
				1,03,000.00	
				9,415.00	
				10,000.00	
				7,564.00	
				1,770.00	
				767.00	
					2,75,154.00
			<b>" REHABILITATION OF MENTALLY CHALLENGED:</b> Salaries & Wages Medical Programme Rent Accommodation & Amenities Food & Toiletries Functions Revisit & Rehabilitation Kitchen Utensils Gifts Funeral Expense Nursing Medical Aid Education Aid	10,92,000.00 5,89,089.00 69,801.00 2,20,000.00 61,270.00 8,08,492.00 4,041.00 2,800.00 9,825.00 20,600.00 3,000.00 82,000.00 9,096.00 2,10,000.00	
					31,82,014.00
C/F		47,83,607.66	C/F		34,57,168.00



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
B/F		47,83,607.66	B/F		34,57,168.00
			" UPKEEP & MAINTENANCE:		
			Vehicle	2,07,343.00	
			Furniture	40,420.00	
			Electricity	14,859.00	
			Repairs & Maintenance	64,632.00	3,27,254.00
			" CLOSING BALANCES:		
			Cash on Hand	2,799.38	
			Cash at Bank	9,96,386.28	9,99,185.66
TOTAL		47,83,607.66	TOTAL		47,83,607.66

PLACE : BANGALORE  
DATE : 28.09.2024



EXECUTIVE TRUSTEE

**VISION INDIA**  
Estd 1996  
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Karnataka, India-560 049,  
Ph: 9845220194

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

CHARTERED ACCOUNTANTS

FIRM REG NO. 000607S



[CHARLES PRABAKAR]

MEM NO. 018391

UDIN: 24018391BKGWPF8787



**VISION INDIA - BANGALORE**

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

SL. NO.	PARTICULARS	O.B.A.S ON 01.04.2023	ADDITIONS	DELETIONS	TOTAL			W.D.V. AS ON 31.03.2024
						RATE	AMOUNT	
1	FURNITURE & FIXTURES	47,145.00	-	-	47,145.00	10	4,714.00	42,431.00
2	BOOKS	260.00	-	-	260.00	15	39.00	221.00
3	FAN	966.00	-	-	966.00	15	145.00	821.00
4	MIXIE	3,071.00	-	-	3,071.00	15	461.00	2,610.00
5	MOBILE PHONE	855.00	-	-	855.00	15	128.00	727.00
6	COMPUTER SOFTWARE	314.00	-	-	314.00	15	47.00	267.00
7	VEHICLE - TVS - Victor	37,998.00	-	-	37,998.00	15	5,700.00	32,298.00
8	VEHICLE - Two Wheeler	57,113.00	-	-	57,113.00	15	8,567.00	48,546.00
9	UTENSILS	4,011.00	-	-	4,011.00	15	602.00	3,409.00
10	TELEVISION/LCD	6,071.00	-	-	6,071.00	15	911.00	5,160.00
11	D.G.SET	526.00	-	-	526.00	15	79.00	447.00
12	CAMERA/ CCTV	7,800.00	-	-	7,800.00	15	1,170.00	6,630.00
13	WATER PURIFIER	6,662.00	-	-	6,662.00	15	999.00	5,663.00
14	CUPBOARD	2,976.00	-	-	2,976.00	15	446.00	2,530.00
15	WASHING MACHINE	1,505.00	-	-	1,505.00	15	226.00	1,279.00
16	WET GRINDER	2,861.00	-	-	2,861.00	15	429.00	2,432.00
17	WATER HEATER	6,102.00	-	-	6,102.00	15	915.00	5,187.00
18	DEEP FREEZER	9,031.00	-	-	9,031.00	15	1,355.00	7,676.00
19	UPS	8,633.00	-	-	8,633.00	15	1,295.00	7,338.00
20	MOTOR PUMP	1,689.00	-	-	1,689.00	15	253.00	1,436.00
21	SOLAR SYSTEM	26,256.00	-	-	26,256.00	15	3,938.00	22,318.00
22	PRINTER	7,332.00	-	-	7,332.00	15	1,100.00	6,232.00
	KITCHEN UTENSILS	30,511.00	-	-	30,511.00	15	4,577.00	25,934.00
	<b>TOTAL</b>	<b>2,69,688.00</b>	<b>-</b>	<b>-</b>	<b>2,69,688.00</b>		<b>38,096.00</b>	<b>2,31,592.00</b>

