

Report of an auditor relating to accounts audited under sub - section (2) of section 33 & 34 and rule 19 of the Bombay Public Trust Act.

Registration No. E - 221 (B)

Name of the Public Trust : NATIONAL ASSOCIATION FOR THE BLIND, INDIA

For the year ending : 31st March 2022

| | | |
|----|---|----------------|
| a) | Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules ; | Yes |
| b) | Whether receipts and disbursements are properly and correctly shown in the accounts ; | Yes |
| c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts ; | Yes |
| d) | Whether all books , deeds , accounts , vouchers or other documents or records required by the auditor were produced before him ; | Yes |
| e) | Whether a register of movable properties is properly maintained , the changes therein are communicated from time to time to the regional office , and the defects and inaccuracies mentioned in the previous audit report have been duly complied with ; | Yes |
| f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ; | Yes |
| g) | Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust ; | No |
| h) | The amounts of outstanding for more than one year and the amounts written off , if any ; | |
| | Amounts written off | |
| | <u>Outstandings for more than 1 year</u> | |
| | - S F Engineers (Advance for Machinery for Braille Press) - Outstanding since 2012-2013 | ₹ 4,86,000.00 |
| | - Govt. of Maharashtra Grant (Research Project for Dr. Modak Centre, Nashik) - Outstanding since 2014-2015 | ₹ 1,87,082.00 |
| | - Advance to Employees | ₹ 8,000.00 |
| | - Advances to Delegates (WBU Conference) - Outstanding since 2016-2017 | ₹ 1,82,285.00 |
| | - Advance to Vendors - Sparsh Products | ₹ 1,76,400.00 |
| | - Loans for purchase of computers for visually impaired - Outstanding since 2015-2016 | ₹ 2,52,007.00 |
| | - Sundry Debtors | ₹ 55,64,561.15 |
| i) | Whether tenders were invited for repairs or construction involving expenditure exceeding ₹ 5,000/- ; | Yes |
| j) | Whether any money of the public trust has been invested contrary to the provisions of Section 35 ; | No |
| k) | Alienations , if any , of the immovable property contrary to the provision of Section 35 which have come to the notice of the auditor ; | None |
| l) | All cases of irregular , illegal or improper expenditure , or failure or omission to recover monies or other property belonging to the public trust or of loss of waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust ; | None |
| m) | Whether the budget has been filed in the form provided by rule 16 A ; | Yes |
| n) | Whether the maximum and minimum member of the trustees is maintained ; | Yes |
| o) | Whether the meetings are held regularly as provided in such instrument ; | Yes |
| p) | Whether the minutes books of the proceedings of the meetings is maintained ; | Yes |
| q) | Whether any of the trustees has any interest in the investment of the trust ; | No |
| r) | Whether any of the trustees is a debtor or creditor of the trust ; | No |
| s) | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit ; | None |
| t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | None |

For Sorab S. Engineer & Co.
Chartered Accountants
Firm Regn. No. 110417W

P.N. Anklesaria
Peshwan Anklesaria
Partner

Membership No. 131394

UDIN : 22131394BECDR01076

Place : Mumbai

Date : November 9, 2022

THE NATIONAL ASSOCIATION FOR THE BLIND, INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| PREVIOUS YEAR | EXPENDITURE | SCHEDULE | CURRENT YEAR |
|----------------------|---------------------------------|----------|----------------------|
| ₹ | | | ₹ |
| 83,98,441.02 | ESTABLISHMENT EXPENSES | J | 211,83,753.81 |
| 11,981.23 | MISCELLANEOUS EXPENDITURE | K | 6,362.88 |
| 643,74,753.91 | EXPENSES ON THE OBJECT OF TRUST | L | 759,48,245.82 |
| 4,08,245.00 | PURCHASE OF SALEABLE ITEM | | 2,46,294.00 |
| (2,68,293.50) | (INCREASE)/DECREASE IN SALE OF | | |
| 44,15,055.30 | TRADED ITEMS | W | 3,09,861.50 |
| <u>773,40,182.96</u> | DEPRECIATION | M | 47,53,193.00 |
| | | | <u>924,47,711.01</u> |

| PREVIOUS YEAR | INCOME | SCHEDULE | CURRENT YEAR |
|----------------------|---|----------|------------------------|
| ₹ | | | ₹ |
| 276,00,175.62 | DONATIONS | N | 282,24,052.39 |
| 105,29,520.80 | INTEREST | O | 1,23,81,809.01 |
| 100,25,742.94 | SALE PROCEEDS | P | 152,08,987.99 |
| 35,73,210.00 | GOVERNMENT GRANTS | Q | 101,28,593.00 |
| <u>30,69,046.42</u> | OTHERS | R | <u>35,36,570.00</u> |
| 547,97,695.78 | SUB TOTAL | | 694,80,012.39 |
| | Less: UNUTILISED INCOME | | |
| <u>66,310.08</u> | TRANSFERRED TO RESPECTIVE FUNDS | S | <u>94,89,832.28</u> |
| 547,31,385.70 | | | 599,90,180.11 |
| 1,39,951.50 | SALE OF TRADED ITEMS | | 5,56,155.50 |
| 25,31,878.76 | 106,41,024.53 (81,09,145.77) FINANCE RAISING COMMITTEE | T | 152,41,809.33 |
| | Less: EARMARKED DONATIONS | | <u>(128,79,360.80)</u> |
| 142,02,164.00 | INCOME FROM OTHER SOURCES | U | 23,62,448.53 |
| 25,66,744.25 | TRANSFERRED FROM FUNDS TO PROJECTS | V | 82,84,727.00 |
| | SIGNIFICANT ACCOUNTING POLICIES | X | 32,46,628.56 |
| | EXCESS OF EXPENDITURE OVER INCOME | | |
| <u>31,68,058.75</u> | TRANSFERRED TO THE BALANCE SHEET | | <u>180,07,571.31</u> |
| <u>773,40,182.96</u> | | | <u>924,47,711.01</u> |

For Sorab S Engineer & Co.
 Chartered Accountants
 Firm Regn. No. 110417W

For The National Association For The Blind, India

PN Anklesaria
 Peshwan Anklesaria
 Partner
 Membership No. 131394

Place: Mumbai
 Date: 9th NOV '22

Hemant Takle
 Hemant Takle
 President

Ramakant Satam
 Ramakant
 Satam

H Singh
 Hari Shankar
 Singh
 Honorary Treasurer

09-11-2022



THE NATIONAL ASSOCIATION FOR THE BLIND, INDIA
BALANCE SHEET AS ON 31.03.2022 -

| PREVIOUS YEAR | FUNDS AND LIABILITIES | SCHEDULE | CURRENT YEAR |
|-----------------------|-----------------------------|----------|-----------------------|
| 145,09,449.13 | TRUST FUND OR CORPUS | A | 146,63,445.68 |
| 962,77,247.62 | FUND FOR PURCHASE OF ASSETS | B | 962,77,247.62 |
| 1833,72,865.65 | EARMARKED FUNDS | C | 2010,72,897.43 |
| 47,63,540.99 | LIABILITIES | D | 47,81,837.26 |
| 2989,23,103.39 | | | 3167,95,427.99 |

| PREVIOUS YEAR | ASSETS | SCHEDULE | CURRENT YEAR |
|-----------------------|--------------------------------|----------|-----------------------|
| 129,81,505.00 | IMMOVABLE PROPERTIES | E | 117,16,999.00 |
| 1592,72,813.09 | INVESTMENTS | F | 1473,63,294.56 |
| 98,32,154.65 | FIXED ASSETS | G | 155,97,648.65 |
| 11,69,982.64 | ADVANCES AND DEPOSITS | H | 16,81,719.64 |
| 51,17,528.53 | INCOME OUTSTANDING | I | 74,46,008.77 |
| 75,57,966.69 | CURRENT ASSETS | J | 89,23,071.97 |
| 74,18,074.73 | CASH AND BANK BALANCES | K | 104,86,036.03 |
| 955,73,078.06 | INCOME AND EXPENDITURE ACCOUNT | L | 1135,80,649.37 |
| 2989,23,103.39 | | | 3167,95,427.99 |

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of the Property & Assets of the Trust

For Sorab S Engineer & Co.
 Chartered Accountants
 Firm Regs. No. 110417W

For The National Association for the Blind, India

P.N. Anklesaria
 Peshwan Anklesaria
 Partner
 Membership No. 131394

Hemant Takle
 Hemant Takle
 President

Ramkant Satam
 Ramkant Satam
 Honorary - Treasurers

Hari Shankar Singh
 Hari Shankar Singh
 Honorary - Treasurers



Place : Mumbai
 Date : 9th Nov 22

Place : Mumbai
 Date : 09-11-2022