

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
THE BLIND RELIEF ASSOCIATION, DELHI

1. *Report on Financial Statements*

We have audited the attached Financial Statement of The Blind Relief Association, Delhi which comprise of the Balance Sheet as at 31st March 2014, Income & Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of Significant Accounting Policies and other explanatory information.

2. *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation of these Financial Statements in accordance with the applicable law. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

3. *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 misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.



4. Opinion

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) The Balance Sheet, the Income and Expenditure Account and the Receipts & Payment Accounts dealt with by this report are in agreement with the books of account;
- c) In our opinion proper books of accounts are maintained in conformity with the requirements of the Applicable Law
- d) In our opinion, the Balance Sheet, the Income and Expenditure Account and the Receipts & Payment Accounts dealt with by this report comply with the accounting standards.
- e) In our opinion and to the best of our information and according to the explanations given to us, the financial statement of the Association, give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) in the case of the Balance Sheet, of the state of affairs of the Association as at 31st March 2014;
 - (ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date, and
 - (iii) in the case of the Receipt and Payment Account, of the Receipts & Payments for the year ended on that date.

For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN: 000038N


(M P Thakur)
Partner
M. No. 052473

Place: New Delhi
Date: 16 SEP 2014



THE BLIND RELIEF ASSOCIATION, DELHI

BALANCE SHEET AS AT 31ST MARCH 2014

(Amt. In Rs.)


	Schedule	As at 31.03.2014	As at 31.03.2013
FUNDS & LIABILITIES			
Corpus Fund	1	5,210,405	4,149,405
Reserves & Funds	2	121,980,769	113,982,525
Income & Expenditure Account	3	14,762,111	14,476,100
Loan Funds (Overdraft against Fixed Deposit from SBI)		-	307,364
Current Liabilities & Provisions	4	4,583,138	5,781,786
TOTAL		146,536,423	138,697,180
ASSETS			
Fixed Assets	5	18,397,677	16,930,117
Capital Work in Progress	6	2,547,032	304,000
Investments	7	89,723,280	92,367,327
Current Assets, Loans & Advances	8	35,868,435	29,095,737
TOTAL		146,536,423	138,697,181
Accounting Policies & Notes to Accounts	18		

Schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date.

For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN 000038N

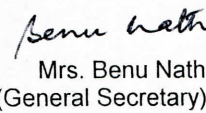
For The Blind Relief Association, Delhi



M.P. Thakur
(Partner)
M.No. - 052473



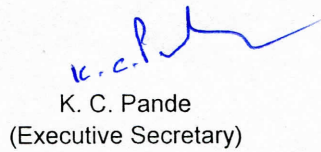
S. K. Misra
(Hony. Treasurer)



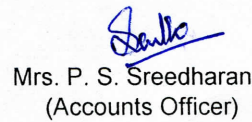
Mrs. Benu Nath
(General Secretary)

Place : New Delhi

Date : **16 SEP 2014**



K. C. Pande
(Executive Secretary)



Mrs. P. S. Sreedharan
(Accounts Officer)



THE BLIND RELIEF ASSOCIATION, DELHI

Income & Expenditure Account for the year ended 31-03-2014

(Amt. In Rs.)

<u>INCOME</u>	Sch. No.	Current Year	Previous Year
Voluntary Contribution			
Grants in Aid	9	24,839,849	21,554,088
Financial Assistance received for Students		197,830	-
Donation	10	11,993,846	12,657,199
Membership Fee		3,550	2,400
National Award for Best Institution (from Min. of SJ & E, GOI)		-	100,000
Rental Income	11	22,643,327	20,738,917
Interest	12	9,511,050	10,904,075
Dividend on Mutual Funds		41,048	26,426
Miscellaneous Income		1,096,574	1,410,871
Fees - D.D. College	13	608,905	563,670
Surplus from Incidental Activities	14	394,433	92,892
Unclaimed amount written off		-	320,365
TOTAL (A)		71,330,412	68,370,903
EXPENDITURE			
Establishment Expenses	15	8,416,949	7,127,983
Education, Vocational & Other Training Programmes	16	40,865,259	37,033,373
Administration & Other Expenses	17	11,710,875	11,426,214
Depreciation & Amortisation 2278579			
Less: Transfer from Capital Reserve Fund 96837		2,151,318	1,881,795
TOTAL (B)		63,144,401	57,469,365
Surplus for the year		8,186,011	10,901,538
Amount transferred to Building Fund		7,900,000	7,865,689
Net Deficit/Surplus carried to Balance Sheet		286,011	3,035,850

Accounting Policies & Notes to Accounts

Schedules referred to above form an integral part of Income & Expenditure account
As per our report of even date.

For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN 000038N

For The Blind Relief Association, Delhi

M.P. Thakur
(Partner)
M.No. 052473

S. K. Misra
(Hony. Treasurer)

Mrs. Benu Nath
(General Secretary)

Place : New Delhi
Date : 16 SEP 2014

K. C. Pande
(Executive Secretary)

Mrs. P. S. Sreedharan
(Accounts Officer)

