

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 2015, 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 2015;
 - (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 shown thereon.

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


(M P Thakur)
Partner
M. No. 052473

Place: New Delhi

Date: 31 AUG 2015



THE BLIND RELIEF ASSOCIATION, DELHI

BALANCE SHEET AS AT 31ST MARCH 2015

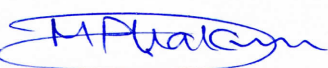
(Amt. In Rs.)			
FUNDS & LIABILITIES	Schedule	As at 31.03.2015	As at 31.03.2014
Corpus Fund	1	5,840,905	5,210,405
Reserves & Funds	2	129,842,198	121,980,769
Income & Expenditure Account	3	14,815,230	14,762,111
Loan Funds (Overdraft against Fixed Deposit from SBI)		640,685	-
Current Liabilities & Provisions	4	6,083,285	4,583,138
TOTAL		157,222,304	146,536,423
ASSETS			
Fixed Assets	5	32,807,518	18,397,677
Capital Work in Progress	6	-	2,547,032
Investments	7	100,962,483	89,723,280
Current Assets, Loans & Advances	8	23,452,303	35,868,435
TOTAL		157,222,304	146,536,423
Accounting Policies & Notes to Accounts	19		

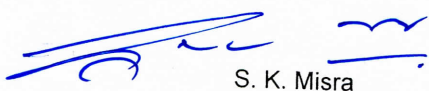
Schedule 1-19 form an integral part of the Balance Sheet.


As per our report of even date.

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

For The Blind Relief Association, Delhi

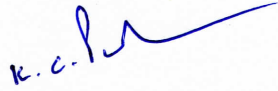

M.P. Thakur
(Partner)
M.No. - 052473



S. K. Misra
(Hony. Treasurer)


Mrs. Benu Nath
(General Secretary)

Place : New Delhi

Date : **31 AUG 2015**


K. C. Pande
(Executive Secretary)


Mrs. P. S. Sreedharan
(Accounts Officer)



<u>INCOME</u>	Sch. No.	Current Year	Previous Year
Voluntary Contribution			
Grants in Aid	9	26,865,316	24,839,849
Financial Assistance received for Students		37,815	197,830
Donation	10	13,239,189	11,993,846
Membership Fee		4,600	3,550
Rental Income	11	27,547,384	22,643,327
Interest	12	10,279,705	9,511,050
Dividend on Mutual Funds		110,993	41,048
Fees - D.D. College & Computer Training	13	699,615	608,905
Miscellaneous Income	14	1,985,512	1,096,574
Surplus from Incidental Activities	15	59,102	394,433
TOTAL (A)		80,829,230	71,330,412
EXPENDITURE			
Establishment Expenses	16	9,187,171	8,416,949
Education, Vocational & Other Training Programmes	17	48,204,231	40,865,259
Administration & Other Expenses	18	12,157,222	11,710,875
Depreciation & Amortisation 33,66,059			
Less: Transfer from Capital Reserve Fund 138572		3,227,487	2,151,318
TOTAL (B)		72,776,111	63,144,401
Surplus for the year		8,053,119	8,186,011
Amount transferred to Building Fund		8,000,000	7,900,000
Surplus carried to Balance Sheet		53,119	286,011

Accounting Policies & Notes to Accounts

19

Schedules 1-19 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. 052473S. K. Misra
(Hony. Treasurer)Mrs. Benu Nath
(General Secretary)Place : New Delhi
Date :K. C. Pande
(Executive Secretary)Mrs. P. S. Sreedharan
(Accounts Officer)

31 AUG 2015

