

Independent Auditor's Report

The Blind Relief Association, Delhi Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Blind Relief Association, Delhi which comprise the Balance Sheet as at 31st March, 2020, Income and Expenditure and the Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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, 2020.
- (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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the applicable law, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management of the Association is responsible for the preparation of these financial statements in accordance with the aforesaid Accounting Standard, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain 'reasonable assurance' about whether, the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue the auditor's report that includes our opinion. 'Reasonable assurance' is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement if it exist. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

Report on other Legal and Regulatory Requirements

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. in our opinion, proper books of account as required by relevant laws have been kept by the Association so far as it appears from our examination of those books.
- c. the Balance Sheet, the Statement of Income and Expenditure and the Receipt & Payment A/c dealt with by this Report, are in agreement with the books of account except that
- d. except the matters described in the emphasis of matter paragraph, in our opinion, the aforesaid financial statements comply with the applicable Accounting Standards.

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



M.P. Thakur
Partner
M. No. : 052473

Place: New Delhi
Date: 04.12.2020

UDIN: 20052473AAAACQ6517



THE BLIND RELIEF ASSOCIATION, DELHI

BALANCE SHEET AS AT 31ST MARCH 2020

(Amt. In Rs.)

	Sch. No.	As at 31.03.2020	As at 31.03.2019
FUNDS & LIABILITIES			
Corpus Fund	1	6,877,905	6,877,905
Reserves & Funds	2	180,061,416	143,539,496
Income & Expenditure Account	3	21,466,304	19,100,738
Asset Fund	4	15,177,893	83,177
Unspent Balance of Grant-In-Aid	5	18,226,537	1,525,144
Current Liabilities	6	14,385,065	10,475,099
Provisions For Leave Encashment	7	17,146,710	9,352,889
TOTAL		273,341,830	190,954,449
ASSETS			
Property, Plant & Equipment Tangible/ Intangible Assets	8	24,001,730	25,846,427
Capital Work in Progress	9	57,510,868	42,235,293
		81,512,598	68,081,720
Investments	10	158,518,075	91,035,132
Current Assets	11		
Interest Accrued on Investments		5,971,555	3,925,276
Inventories		2,523,405	1,343,754
Sundry Debtors		4,821,980	4,526,939
Cash & Bank Balances		9,797,653	10,236,572
		23,114,592	20,032,541
Loans & Advances	12		
Advances Recoverable		5,274,357	5,388,454
TDS		4,922,209	6,416,602
		10,196,566	11,805,056
TOTAL		273,341,830	190,954,449

Accounting Policies & Notes to Accounts 28
Schedule 1-28 form an integral part of the Balance Sheet.

As per our report of even date.
For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN 000038N

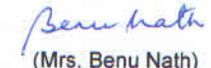
For The Blind Relief Association, Delhi



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



(S. K. Misra)
Hony. Treasurer



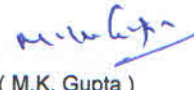
(Mrs. Benu Nath)
Hony. Genl. Secretary

UDIN - 20052473AAAACQ 6517

Place : New Delhi
Date : 04 DEC 2020



(K. C. Pande)
Executive Secretary



(M.K. Gupta)
Head Finance & Accounts



THE BLIND RELIEF ASSOCIATION, DELHI

Income & Expenditure Account for the year ended 31st March 2020

(Amt. In Rs.)

INCOME	Sch. No.	Current Year		Previous Year	
Voluntary Contribution					
-Grants in Aid	13	40,735,667		41,542,013	
GIA Under CSR Activities/ Training Programme	14				
-Companies under CSR Activities		17,557,987		1,675,700	
-Grants in Aid for Training Programme		291,198	58,584,852	3,055	43,220,768
Rental Income	15		52,292,736		46,558,162
Interest	16		11,506,093		7,658,831
Donation	17				
Voluntary Contribution		18,002,503		20,120,585	
Financial Assistance received for Students		460,000	18,462,503	618,000	20,738,585
Incentive on Investment	18		544,469		142,475
Training Process & CRM Charges	19		135,000		342,878
Dividend on Mutual Funds			-		20,741
Funds/Surplus in redemption of Mutual Fund			556,367		-
Membership Fee			5,950		1,800
Fees - D.D. College & Diploma in Computer Training Course	20		2,063,755		1,923,336
Miscellaneous Income	21		347,811		739,915
Surplus before depreciation from Incidental Activities	22		41,874		109,036
Total			144,541,409		121,456,527
EXPENDITURE					
Establishment Expenses	23		21,166,082		18,812,363
Education, Vocational & Other Training Programmes	24		71,878,057		72,410,484
Relief to Poor Covid -19 Expenses	25		82,363		-
Administration & Other Expenses	26		22,531,088		20,820,082
Finance Cost	27		149,250		105,125
Capital Expenditure out of CSR Grant			15,127,987		-
Depreciation & Amortisation			3,274,289		3,529,304
Less: Transfer from Asset Fund			(33,271)		(55,452)
Total			134,175,845		115,621,906
Surplus for the year			10,365,565		5,834,621
Less: Amount transferred to					
-Infrastructure Fund			500,000		3,500,000
-Establishment Expenditure Fund			7,500,000		-
Surplus carried to Balance Sheet			2,365,565		2,334,621

Accounting Policies & Notes to Accounts

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Schedules 1-28 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)
Hony. Genl. Secretary

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