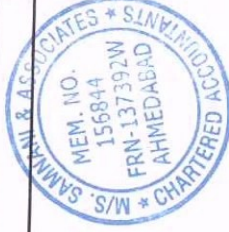


Blind Welfare Council, Dahod  
**Annx. of Establishment Expenditure**

Particulars	Rs
Bank Charges & FCRA Charges	13,306.00
Bank Interest Exps	21,770.00
Electricity expenses	17,411.00
Printing & Stationery expenses	13,363.00
Travelling expenses	83,837.00
<b>Grand Total</b>	<b>1,49,687.00</b>

Blind Welfare Council, Dahod  
**Annx. of Other Charitable Object**

Particulars	Rs
<b>Give Foundation Exps.</b>	
<b>Godhra Office Exps.</b>	
Office Rent Godhara Exps.	57,200.00
<b>Other Expenses</b>	
Accounting Charges	30,000.00
Advertisement Exps.	3,800.00
Computer Maint Exps.	26,075.00
Vehicle Insurance Exps.	34,160.00
Office Rent Exps (Lunawada)	39,600.00
Educational Activity Exps	52,788.00
Petrol & Diesel Exps.	77,156.00
Postage Exps.	10,806.00
Registration & Membership Fees	29,999.00
Telephone & Internet Exps.	13,152.00
Transportation Exps	790.00
Vehicle Maintenance Exps.	1,63,690.00
Uniform Exps	2,560.00
Gardening Exps	2,07,072.00
<b>Grand Total</b>	<b>7,48,848.00</b>



**SCHEDULE IX - C**  
(see rule 32)

Statement of income liable to contribution for the year ending 31st March 2024

Name of Public Trust **BLIND WELFARE COUNCIL**

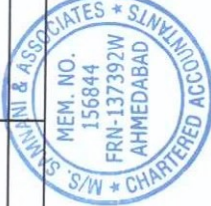
Address of the Trust Office **Mandav Road, Opp. Panchmukhi Hanuman Mandir  
Dahod - 389151**

Trust Reg No. 1950/29/E/5/Dahod

**Yusufi F. Kapadiya,**  
New Burhani Hou. So., Opp. Mission Hospital  
Compound, Zalod  
(M) 9426669952

Name, Address and Phone number of Trustees, whom submit the  
audit report

Gross annual income	OBJECT BEING EDUCATION THE INCOME OF THE TRUST IS EXEMPT FROM CONTRIBUTION UNDER RULE 32
<b>Details of income not chargeable to contribution under section 58 and rule 32</b>	
(i) Donations received during the year from any source	
(a) Corpus	
(1) From Country	
(2) From Foreign Country	
(b) General	
(1) From Country	
(2) From Foreign Country	
(ii) Grants by Government and Local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding agencies	
(1) From Country	
(2) From Foreign Country	
(iii) Amount spent for the purpose of education	
(iv) Amount spent for the purpose of medical relief	
(v) (A) Deductions out of income from lands used for agricultural purpose:	
(a) Land Revenue and Local Fund Cess	
(b) Rent payable to superior landlord	
(c) Cost of production, if lands are cultivated by trust	
(B) Income from lands used for agricultural purpose.	
(Vi) (A) Deductions out of income from lands used for non-agricultural purpose:	
(a) Assessment, Cesses and Other Government or Municipal Taxes	
(b) Ground rent payable to the superior landlord	
(c) Insurance premium	
(d) Repairs @ 8.33% of gross rent of Building	
(e) Cost of collection @ 4%, of gross rent of Buildings let out	
(B) Income from lands used for non-agricultural purpose.	
(Vii) Cost of collection of income or receipts from securities, stocks, etc. at 1% of such	
(Viii) Deductions on account of repairs in respect of buildings not rented and yielding to	
<b>Income liable to contribution</b>	



*(Signature)*  
Auditor

UDIN: 24156844BKCIOM7212

Place Ahmedabad

Date 20.06.2024

Hon. Gen. Secretary  
**BLIND WELFARE COUNCIL**  
(DAHOD - PMS. DISTRICT)

DAHOD-389151

B/h. DCP Office, Off. S.G. Highway, Makarba, Ahmedabad-380051

The Bombay Public Trust Act, 1950  
Audit Report

Registration No 1950/29/E/5/Dahod  
Name of Trust BLIND WELFARE COUNCIL  
For the year Ended 31st March 2024

	Whether accounts are maintained regularly and in accordance with the provision of the Act and rule	
(a)	Whether receipts and disbursements are properly and correctly shown in account	Yes
(b)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of Audit were in agreement with the account	Yes
(c)	Where all books, deeds, accounts, voucher of other documents or records required by the Auditor were produced before him.	Yes
(d)	Whether an inventory Certified by trustee of the movables of the Public Trust has been maintained	Yes
(e)	whether the manager or trustee or any other person required by the auditor appear before him did so and furnished the necessary information required by him	Yes
(f)	whether any property or funds of the trust were applied for any object or purpose other than that of the object or purpose of the Trust	No
(g)	The amounts outstanding for more than one year and the amounts written off if any	NIL
(i)	whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	Yes
(j)	whether any money of the public trust has been invested contrary to the provision of section 35	No
(k)	Alienation, if any, of the immovable property Contrary to the provisions of section 36 which have come to the notice of the auditor	NO
(l)	Any special matter which the auditor may think fit or necessary to bring of the notice of the Deputy or Assistant Charity Commissioner.	No

UDIN: 24156844BKCIOM7212

Place Ahmedabad

Date 20.06.2024

*[Signature]*  
Trustees  
Hon. Gen. Secretary  
BLIND WELFARE COUNCIL  
(DAHOD - PMS. DISTRICT)  
DAHOD-389151



Auditor

CA. BAKIR B. SAMNANI  
PROPRIETOR

THE BOMBAY TRUST ACT, 1950

**Blind Welfare Council, Dahod**  
**Balance Sheet**  
**As at March 31, 2024**

<b>Funds &amp; Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
<b>Trust Funds or Corpus</b>		<b>Fixed Assets</b>	
Balance as per last b/s	2985840.00	(as Per Schedules-A)	
Add: during the year	0.00	Opening Balance	49326173.00
		Addition: This Year	0.00
<b>Other Earmarked Funds</b>			49326173.00
New Building Construction A/c	23218561.00	Less: Sold Out/ W off	0.00
Any Other Fund	11952411.00		
(as Per Schedules-C)		<b>Investment</b>	
		A U Small Finance FD	928681.00
<b>Loans From Trustee &amp; Others</b>		<b>Sundry Debtors</b>	
(as Per Schedules-D)	16,69,450.00		7,433.00
<b>Bills Payable</b>		<b>Loans &amp; Advances</b>	
(as Per Schedules-E)	91,67,300.00	TDS Receivable A/c	222737.00
<b>Excess OF Income and Expenditure A/C</b>		<b>Loans to Institutions</b>	
Opening Balance	5436854.00	Lion Vocational Training	2069718.00
Less: Current Period Deficit	804628.00	I.T.C Traning	271217.00
		M.H. Resi.School	1478503.00
		<b>Cash &amp; Bank Balance</b>	
		(as Per Schedules-B)	9,30,582.00
<b>Total</b>	<b>5,52,35,044.00</b>	<b>Total</b>	<b>5,52,35,044.00</b>

Examined and found Correct



Chartered Accountant

Place : Ahmedabad  
Date : 20.06.2024

Trustees

Hon. Gen. Secretary  
BLIND WELFARE COUNCIL  
(DAHOD - PMS. DISTRICT)  
DAHOD-389151

THE BOMBAY TRUST ACT, 1950

Blind Welfare Council, Dahod  
Income and Expenditure Account  
for the Period 1st April, 2023 to 31st March, 2024

Particulars	Amount	Particulars	Amount
<b>To, Expenditure in respect of properties</b>	-	<b>By, Donation Income</b>	<b>46,63,446.00</b>
Rates, Taxes, Cesses		Local Donation	2536283
Repairs and Maintenance	10,69,802.00	Foreign Donation	2127163
Salaries	92,700.00		
Insurance		<b>By, Bank Interest (Savings)</b>	<b>9,010.00</b>
<b>To, Establishment expenses</b>	<b>1,49,687.00</b>	<b>By, Bank FD Interest</b>	<b>1,81,038.00</b>
<b>To, Audit fees</b>	<b>37,000.00</b>	<b>By, Miscellaneous Income</b>	<b>3,138.00</b>
<b>To, Municipal Tax</b>	<b>6,000.00</b>	<b>By, Program Income</b>	<b>1,67,01,758.00</b>
<b>To, Miscellaneous expenses</b>	<b>82,199.00</b>	Sports Activity Grant Income	20000
<b>To, Depreciation</b>	-	Advertisement Income (Radio Awaz)	107874
<b>To, Expenditure on Objects of the trust</b>	<b>7,48,848.00</b>	DSE MR Educational Fees	1527005
(a) Religious		Govt. Grant Income	188400
(b) Educational	748848	M H Resi. School	12014624
(c) Medical Relief		Lions Divyag Talim	2843855
(d) Relief of Poverty			
(e) Other Charitable Object		<b>By, Discount Account</b>	<b>2,477.00</b>
<b>To, Program Expenses</b>	<b>1,85,70,003.00</b>		
Day Care Staff Salary	1089902		
D.Ed -SE - IDD Teachers Training Programme	1369491		
Lion Divyang Talim	2982399		
Radio Awaj Division Exps	94654		
M H Resi. School	12431218		
ITC Training Programme	218867		
Radio Awaj Salary Exps	383472		
<b>Excess Of Income Over Expenditure</b>	<b>8,04,628.00</b>		
<b>Total</b>	<b>2,15,60,867.00</b>	<b>Total</b>	<b>2,15,60,867.00</b>

Examined and found Correct

Hon. Gen. Secretary  
BLIND WELFARE COUNCIL  
(DAHOD)



*[Handwritten Signature]*

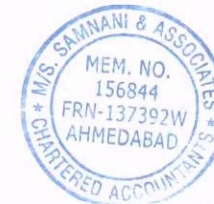
**Blind Welfare Council, Dahod**  
 Conducted by Blind Welfare Council, Dahod  
**Statement Showing Receipts & Payments**  
 As at March 31, 2024

Receipts		Amount	Payment		Amount		
<b>Opening Balance</b>			<b>Direct Expenses</b>				
A.U Small Finance Bank A/c	(5,24,093.48)	<b>(7,69,129.25)</b>	Audit Fees Exps	37,000.00	<b>16,33,689.00</b>		
Bank of Baroda	45,837.90		Municipal Tax	6,000.00			
CO Ordinator Dr Baba Saheb Ambedkar	1,376.00		Establishment Exps	95,368.00			
Dahod Mercantile Co.Op. Bank	6,732.00		Misc Exps	74,291.00			
Kotak Mahindra Bank A/c	31,312.80		Day Care Staff Salary Exps	36,000.00			
State Bank of India	1,368.00		Exps. On the Object of the Trust	11,35,959.00			
State Bank of India FCRA Account	23,703.71		DSE MR Teachers Training	1,33,207.00			
Union Bank of India 113790(Radio Awaj)	34,632.64		Radio Awaj Division Exps.	33,863.00			
Union Bank of India 8076	1,713.40		Radio Awaj Salary Exps.	82,001.00			
Union Bank of India 8651	(3,99,243.60)						
Cash On Hand	7,531.38						
<b>Direct Incomes</b>			<b>65,05,592.46</b>	<b>Current Liabilities</b>		<b>29,37,844.00</b>	
Vehicle Maint Exps	60,375.00			Sundry Creditors			6,53,430.00
Bank Interest & FD Interest	34,219.00			Provision			22,84,414.00
Bank Interest Savings	9,009.00	<b>Investment</b>					
DSE MR Educational Fees	15,27,005.00	A U Small Finance FD					
Govt Grant Income	1,88,400.00			<b>10,817.00</b>			
Sports Activity Grant	20,000.00	<b>Current Assets</b>					
Misc Income	3,138.00	Loans & Advances		32,94,809.00			
Donation Account	46,63,446.46						
<b>Investment</b>		<b>18,15,984.00</b>		<b>Closing Balance</b>			<b>9,30,581.21</b>
A U Small Finance FD	18,15,984.00		A.U Small Finance Bank A/c	8,57,388.58			
<b>Current Assets</b>		<b>12,55,293.00</b>	Bank of Baroda	10,528.48			
Loans & Advances	11,35,434.00		CO Ordinator Dr Baba Saheb Ambedkar C	1,376.00			
Sundry Debtors	1,19,859.00		Dahod Mercantile Co.Op. Bank	6,732.00			
			Kotak Mahindra Bank A/c	32,425.80			
			State Bank of India	1,368.00			
			State Bank of India FCRA Account	15,914.91			
			Union Bank of India 113790(Radio Awaj )	21,138.79			
<b>Total</b>		<b>88,07,740.21</b>	Union Bank of India 8076	5,038.97			
			Union Bank of India 8651	(23,709.55)			
			Cash	2,379.23			
			<b>Total</b>				
				<b>88,07,740.21</b>			

Examined and found Correct

Place : Ahmedabad  
Date : 20.06.2024

Trustees  
 Hon. Gen. Secretary  
 BLIND WELFARE COUNCIL  
 (DAHOD - PMS. DISTRICT)  
 DAHOD-389151



*(Signature)*  
Chartered Accountant

# BLIND WELFARE COUNCIL

## NOTES TO ACCOUNTS

Notes to financial statements for the period ended 31st March 2024

### SIGNIFICANT ACCOUNTING POLICIES

#### 1. Basis of preparation of Financial Statement

The Financial Statements are prepared in accordance with the generally accepted accounting principles ("GAAP") in India under historical cost convention on accrual basis, and are in conformity with mandatory accounting standards.

#### 2. Use of Estimates

Preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates, are recognized in the period in which the results are known/ materialized.

#### 3. Fixed Assets

Fixed Assets are stated at cost of acquisition.

#### 4. Depreciation

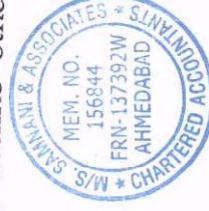
No Depreciation on fixed assets has been provided on Fixed Assets (views taken from decided case laws as per Income-Tax).

#### 5. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long- term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.



On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

## **6. Employee Benefit**

Short term employee benefits are provided on accrual basis.

## **7. Revenue Recognition**

All income & expenditure having a material bearing on the financial statements are recognized on accrual basis.

## **8. Other income**

Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend income is recognized when right to receive is established. Rent income is booked as per terms of contracts.

## **9. Taxation**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

## **10. Provision, Contingent Liabilities and Contingent Assets**

Provisions are recognized when the Trust has present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

Contingent Liabilities are disclosed by way of notes to financial statements. Contingent Assets are neither recognized nor disclosed in the financial statements. Provisional, Contingent Liabilities and Contingent Assets are reviewed at balance sheet date.

## **11. Cash and cash equivalent**

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

Place : Ahmedabad  
Date : 20.06.2024



Chartered Accountant



Particulars	Opening Balance	Additions	Deduction	Closing Balance
Disabled Center Machinery & Equipments	52,71,656.00			52,71,656.00
DSE MR Section Asstes	3,44,054.00			3,44,054.00
Radio Awaj & Broadcast Equipment	18,83,773.00			18,83,773.00
Multi Handicapped School Bldg.	55,36,358.00			55,36,358.00
Multi Handicapped Second Floor Const.	34,27,880.00			34,27,880.00
Air Conditioner	1,61,150.00			1,61,150.00
Assets of Samarth Project	3,96,881.00			3,96,881.00
Borewell A/c.	77,800.00			77,800.00
Building Construction	45,61,713.00			45,61,713.00
CCTV Camera	5,25,200.00			5,25,200.00
City Ride Mini Bus	4,76,464.00			4,76,464.00
Computers	6,09,925.00			6,09,925.00
Dead Stock	4,15,419.00			4,15,419.00
Dead Stock Day Care Centre	7,691.00			7,691.00
Dinning Hall	20,77,071.00			20,77,071.00
Disable Equipments	61,000.00			61,000.00
E.P.B.X. System	37,850.00			37,850.00
Furniture & Equipments	11,31,518.00			11,31,518.00
Gardening Equipments	17,000.00			17,000.00
Girls Hostel - Gail	43,88,049.00			43,88,049.00
Levelling & Compound Wall	37,03,287.00			37,03,287.00
Mentally Retarded School Bldg.	32,38,339.00			32,38,339.00
Invetor	41,500.00			41,500.00
New Building Land A/c.	25,00,075.00			25,00,075.00
Solar Water Heater	1,41,730.00			1,41,730.00
Shade A/c.	50,900.00			50,900.00
Projector Screen	38,000.00			38,000.00
R O System	1,30,980.00			1,30,980.00
Solar Lightning Systems	13,91,929.00			13,91,929.00
Training Centre	34,48,370.00			34,48,370.00
Vehicles	20,14,000.00			20,14,000.00
Vocational Training Center Machinery	51,760.00			51,760.00
Water Cooler & Purifier	1,59,300.00			1,59,300.00
Water Heater	32,250.00			32,250.00
Well Digging & Construction	8,17,550.00			8,17,550.00
Zerox Machine	1,57,751.00			1,57,751.00
<b>Total</b>	<b>4,93,26,173.00</b>	-	-	<b>4,93,26,173.00</b>

**SCHEDULE -B**  
**Blind Welfare Council,Dahod**  
**Cash & Bank Balance**

Particulars	Amount
<b>Cash On Hand</b>	2,380.00
<b>Bank Balance</b>	
A.U Small Finance Bank A/c	9,28,201.98
Bank of Baroda	8,57,388.58
CO Ordinator Dr Baba Saheb Ambedkar Open Uni.	10,528.48
Dahod Mercantile Co.Op. Bank	1,376.00
Kotak Mahindra Bank A/c	6,732.00
State Bank of India	32,425.80
State Bank of India FCRA Account	1,368.00
Union Bank of India 113790(Radio Awaj )	15,914.91
Union Bank of India 8076	21,138.79
Union Bank of India 8651	5,038.97
	(23,709.55)
<b>Total</b>	<b>9,30,581.98</b>



**SCHEDULE -C**  
**Blind Welfare Council, Dahod**  
**Any Other Fund**

<b>Particulars</b>	<b>Amount</b>
Donation U/s. 35-AC	18,91,500.00
Equipment Grant(Radio Awaj)	7,50,000.00
Koha Project Revolving Fund	1,10,000.00
Krushna Vilash Bhandol	4,00,000.00
LCIF Disabled Center Equipment Fund	39,31,770.24
M.P. Grant for M.R. School Bldg.	25,52,559.00
Samarth Project Fund A/c.	3,96,881.00
Solar Lighting Grant	3,11,000.00
T.S.P. Grant for M.H. Hostel Bldg.	13,00,000.00
Well Construction Grant A/c.	3,08,701.00
<b>Total</b>	<b>1,19,52,411.24</b>

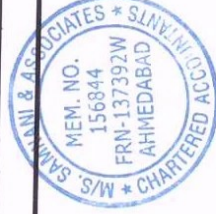


**SCHEDULE -D**  
**Blind Welfare Council, Dahod**  
**Loans From Trustee & Others**

Particulars	Amount
Abbasi F.Kapadiya	50,000.00
Aliasgar A.Tukiwala	9,000.00
Ashiqali A.Hirani	15,000.00
Babubhai B.Babvani	40,000.00
Bharat N.Panchal	1,64,950.00
Bhaskarbhai Y.Mehta	99,000.00
Bhurabhai Raisinh	10,500.00
Bhursingh K.Palas	42,000.00
Devabhai J.Chauhan	35,000.00
Dr.Murtuza F.Zozwala	50,000.00
Femisaben H.Tukiwala	49,000.00
Govind N.Rathod	50,000.00
Hanif H.Kesari	60,000.00
Hatimbhai A.Tukiwala	9,000.00
Jagubhai T.Godha	60,000.00
Jaishriben M.Mistry	25,000.00
Jakiuddin A.Vasanwala	60,000.00
Jayantibhai K.Parmar	40,000.00
Kasturiben K.Patel	50,000.00
Laxmiben P.Vyas	10,000.00
Maimunaben F.Garbadawala	89,000.00
Mohammadi M.Bhabhrawala	30,000.00
Mohanbhai M.Patel	50,000.00
Mukhtyar S.Rathwala	(38,000.00)
Prfulbhai N.Vyas	50,000.00
Pratapsinh U.Rathod	40,000.00
Pravinaben B.Mehta	20,000.00
Ramilaben R.Parmar	2,000.00
Ratansinh N.Chauhan	32,000.00
Salmaben Y.Kapadiya	(70,000.00)
Udesinh Parmar	23,000.00
Yahyabhai H.Sapatwala	35,000.00
Yasmeen H.Kharodawala	50,000.00
Yasmeen M.Bhabhrawala	75,000.00
Yusuf F.Kapadiya	2,98,000.00
Zehraben A.Kapadiya	55,000.00

**Total**

**16,69,450.00**



**SCHEDULE -E**  
**Blind Welfare Council,Dahod**  
**Bills Payable**

<b>Particulars</b>	<b>Amount</b>
Advance Engineering Works	2,42,400.00
Balram Mainpower Development pvt ltd	1,62,184.00
Ekta Books & Stationery	8,98,404.00
Kothawalas	5,43,200.00
Krishna Enterprise	12,62,051.00
Lion Vocational Training	44,652.00
National Security Force & Labour Suppliers	32,000.00
Raj Caterers	9,23,830.00
Raj Electrics & Lighting	48,405.00
Scholarship A/C	7,58,300.00
Teachers To Be Paid	15,83,569.00
Grant Payable IEDSS A/c	19,51,675.00
Unspent Grant A/c	35,000.00
NAB Dahod	89,500.00
Yusufi Kapadiya Credit Card A/c	27,681.00
Staff salaries Payable	2,04,449.00
Expenses Payable	3,60,000.00
<b>Total</b>	<b>91,67,300.00</b>

