



PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To
The Members of
VAANI DEAF CHILDREN'S FOUNDATION
Kolkata-700046

Opinion

We have audited the accompanying financial statements of **VAANI DEAF CHILDREN'S FOUNDATION** which comprise the Balance Sheet as at March 31, 2019 the Income & Expenditure Account for the year then ended and 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 statements give us a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of **VAANI DEAF CHILDREN'S FOUNDATION** as at March 31, 2019 and the *Excess of Expenditure over Income* for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements 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 operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the entity's financial reporting process

Auditors Responsibilities for the Audit of Financial Statements

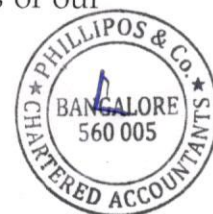
Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. 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.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

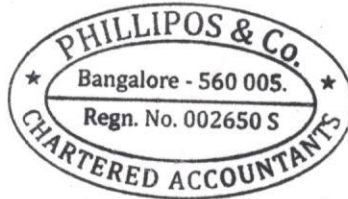
Report on Other Legal and Regulatory Requirements

Further, based on our audit we report that:

- 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 law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure A/c dealt with by this Report are in agreement with the relevant books of account.



Place: Bengaluru
Date: 25th June, 2019

For Phillipos & Co
Chartered Accountants
FRN: 002650S

A handwritten signature in blue ink, appearing to be "Baby Issac".

Baby Issac
Partner
Membership No: 027621

VAANI DEAF CHILDREN'S FOUNDATION
Consolidated Balance Sheet as on 31st March 2019

Particulars	Schedule	31.03.2019 Rs.	31.03.2018 Rs.
Source of Funds			
Trust Fund	1	30,111	30,111
General Fund	2	49,26,043	54,34,620
PHF Fund	3	4,05,954	4,05,954
Current Liabilities & Provisions	4	74,85,429	53,34,062
		1,28,47,537	1,12,04,747
Application of Funds			
Fixed Assets	5	10,43,538	10,52,763
Loans & Advances	6	8,87,854	10,29,498
Cash & Bank Balances	7	1,09,16,145	91,22,486
		1,28,47,537	1,12,04,747

For VAANI Deaf Children's Foundation

T V Ramaswamy

T V Ramaswamy
Trustee, Chairperson
Date: 25/06/2019
Place: Bangalore

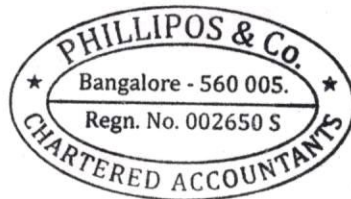
Sumedha Vijaylaxmi Joglekar

Sumedha Vijaylaxmi Joglekar
Director

For Phillipos & Co.
Chartered Accountants
FRN : 002650 S

B. Issac

B. Issac
Partner
Mem.No.027621


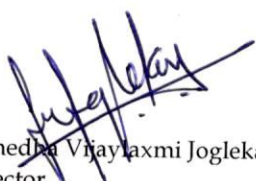


VAANI DEAF CHILDREN'S FOUNDATION

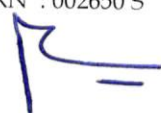
Consolidated Income & Expenditure Account for the year ended 31st March 2019

Particulars	Schedule	31.03.2019	Rs.	31.03.2018 Rs.
Income				
Grants & Donations	8		1,78,32,919	2,46,50,260
Other Income	9		3,18,016	3,58,856
			1,81,50,934	2,50,09,116
Expenditure				
Human Resource	10			
Project		65,43,300		
General		26,82,540	92,25,840	1,22,32,379
Operational Expenses	11			
Project		51,43,335		
General		5,05,660	56,48,995	36,67,420
Office & Administrative Expenses	12			
Project		14,45,266		
General		7,23,724	21,68,990	32,52,513
Fund Raising Activity	13		15,30,557	47,54,104
Bank Charges			75,905	1,21,556
TDS written off			-	36,680
Depreciation	5		2,18,073	2,45,000
Excess of Expenditure over Income			(7,17,425)	6,99,464
			1,81,50,934	2,50,09,116

For VAANI Deaf Children's Foundation



 T V Ramaswamy Sumedha Vijay laxmi Joglekar
 Trustee, Chairperson Director
 Date: 25/06/2019
 Place: Bangalore

As per our report of even date
 For Phillipos & Co.
 Chartered Accountants
 FRN : 002650 S


 B. Issac
 Partner
 Mem.No.027621



VAANI DEAF CHILDREN'S FOUNDATION

Consolidated Receipt and Payment Account for the year ended 31st March 2019

Particulars	Schedule	31.03.2019	Rs.	31.03.2018 Rs.
Opening Cash and Bank balance	14		91,22,486	66,39,798
Receipts				
Grants & Donations	15		2,05,88,957	2,68,74,764
Other Income	16		4,08,135	4,78,891
Current Assets-Security Deposit Refund			3,00,000	
Liabilities	17		(6,43,485)	6,47,951
			2,97,76,092	3,46,41,404
Payments				
Human Resource	18			
Project		65,43,300		
General		26,82,540	92,25,840	1,22,32,379
Operational Expenses	19			
Project		51,43,335		
General		5,05,660	56,48,995	36,32,501
Office & Administrative Expenses	20			
Project		12,36,418		
General		7,23,724	19,60,142	32,52,513
Fund Raising Activity	21		15,30,557	47,54,104
Fixed Assets	22		2,08,848	3,61,939
Loans and Advances	23		1,95,028	5,97,362
Other Payment	24		14,633	5,29,884
Bank Charges			75,905	1,21,556
TDS Receivable written off			-	36,680
Closing Bank ,Cash, Fixed Deposit Balance	25		1,09,16,145	91,22,486
			2,97,76,092	3,46,41,404

For VAANI Deaf Children`s Foundation

As per our report of even date

For Phillipos & Co.

Chartered Accountants

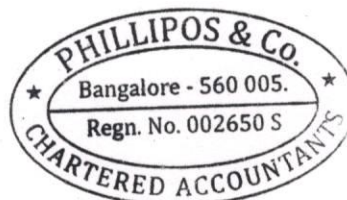
FRN : 002650 S

T V Ramaswamy

T V Ramaswamy
Trustee, Chairperson
Date: 25/06/2019
Place: Bangalore

Sumedha Vijayakshi Joglekar

Sumedha Vijayakshi Joglekar
Director
BANGALORE-43



B. Issac

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Partner
Mem.No.027621