INDIA

PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

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Independent Auditor's Report

To
The Trustees of
Vaani Deaf Children's Foundation

Opinion

We have audited the accompanying Financial Statements of vaani Deaf children's foundation comprise the Balance Sheet as at 31st March 2024, the Income and Expenditure Account and Receipts and Payment Account for the year then ended and a summary of Notes and 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 a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Trust as at 31st March 2024, and the ***Excess of Income Over Expenditure*** 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 (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 and we have fulfilled our ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Statements

Management of the Trust is responsible for the preparation and fair presentation of the Financial Statements in accordance with the Accounting Standards generally accepted in India, 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, the Management is responsible for assessing the Trust'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 the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The Management is also responsible for overseeing the Trust's financial reporting process.

Auditor's 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 Standard Auditing Practises prescribed by ICAI 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.

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Other Matters

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 Trust so far as it appears from our examination of those books.

c. The Balance Sheet, the Income and Expenditure Account and Receipts and Payment Account dealt with by this Report are in agreement with the relevant books of account.

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

For Phillipos & Co
Chartered Accountants
FRN: 002650S

Nikita L Antony
Partner
Membership No: 239414
UDIN:24239414BKCZZO4543

Place: Bengaluru
Date:19-06-2024

Vaani Deaf Children's Foundation
Balance Sheet as on 31st March 2024

Particulars	Schedule	31.03.2024 Rs.	31.03.2023 Rs.
Source of Funds			
Trust Fund	1	30,111	30,111
General Fund	2	2,75,50,005	2,28,06,718
PHF Fund	3	-	-
Current Liabilities & Provisions	4	71,38,729	31,81,541
		3,47,18,845	2,60,18,370
Application of Funds			
Fixed Assets	5	81,84,862	47,48,435
Loans & Advances	6	5,10,425	3,23,816
Cash & Bank Balances	7	2,60,23,558	2,09,46,119
		3,47,18,845	2,60,18,370

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

For Phillipos & Co.
Chartered Accountants
FRN : 002650 S

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

Nikita L Antony
Partner
Mem.No. 239414
UDIN: 24239414BKCZZO4543

Date: 19-06-2024
Place: Bangalore

For VAANI DEAF CHILDREN'S FOUNDATION

Director

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
560...

Vaani Deaf Children's Foundation
Schedule to Balance Sheet

Schedule 1

Trust Fund	31.03.2024 Rs.	31.03.2023 Rs.
As per last Balance Sheet	30,111	30,111
Total	**30,111**	**30,111**

Schedule 2

General Fund	31.03.2024 Rs.	31.03.2023 Rs.
Balance as per Last a/c	2,28,06,718	1,43,32,399
Add: CAF - ACCN balance transferred	-	44,57,281
Add: PHF Fund balance transferred	-	4,05,954
Add: Thomsons and reuters	51,539	-
Add : Excess of Income over Expenditure	46,91,748	36,11,085
Total	**2,75,50,005**	**2,28,06,718**

Schedule 3

PHF Fund (Paul Hamlyn Foundation)	31.03.2024 Rs.	31.03.2023 Rs.
As per last Balance sheet	-	4,05,954
Less: Transfer to General Fund	-	(4,05,954)
Total	-	-

Schedule 4
Current Liability & Provisions

Restricted Grant Received in Advance	31.03.2024 Rs.	31.03.2023 Rs.
GIVE FOUNDATION	0	18,27,328
SVP	3,25,459	
APPI	-	5,24,532
SETU Projects	59,39,820	-
Child Vikas International	4,92,660	-
OnMobile	0	3,05,751
Thomson & Reuters	-	2,88,010
Thomson & Reuters Voluntary Engagement FC		51,539
Aveva	-	10,720
S Jindal Foundation	-	27,473
Total (a)	**67,57,940**	**30,35,354**

Current Liability & Provisions	31.03.2024 Rs.	31.03.2023 Rs.
TDS Payable	1,06,465	46,035
Liability for Expenses	97,246	-
Professional Tax payable	6,036	4,786
Audit Fee Payable	12,798	-
ESI Payable	25,928	-
PF payable	1,32,316	95,366
Total (b)	**3,80,789**	**1,46,187**

Total (a+b)	71,38,729	31,81,541

Schedule 6

Loans & Advances	31.03.2024 Rs.	31.03.2023 Rs.
Security Deposits	2,60,500	2,30,200
Advance for Programme	2,08,395	41,863
TDS receivable	41,530	37,303
Other Advances	-	14,450
Total	**5,10,425**	**3,23,816**

Schedule 7

Cash & Bank Balances	31.03.2024 Rs.	31.03.2023 Rs.
Cash in hand	-	-
Cash at Bank	2,21,07,490	1,72,59,755
Fixed Deposits	39,16,067	36,86,364
Total	**2,60,23,558**	**2,09,46,119**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Schedule to Balance Sheet

Schedule 5

Name	Dep %	Cost				Depreciation							Written Down Value	
		WDV Op.Balance	Addition Upto 30th Sept	Addition After 30th Sept	Total	Op Bal of Depreciation	Written Off During The Year	Dep on WDV as on 31-03-23	Dep on Addition Upto 30th Sept (100%)	Dep on Addition After 30th Sept(50%)	Total for the Year	Total	As on 31.03.24	As on 31.03.23
Camera	15%	88,936		48,500	1,37,436	78,730	-	3,849	-	3,638	7,486	86,217	66,673	25,660
DVD	15%	1,907			1,907	2,850	-	83	-	-	83	2,932	468	550
Furniture	10%	5,59,882	36,232	35,150	6,31,264	4,18,223	-	28,341	3,623	1,758	33,722	4,51,945	3,21,072	2,83,412
Office Equipment	15%	8,33,139	395	35,73,207	44,06,741	6,04,216	-	63,393	59	2,67,991	3,31,443	9,35,659.	36,64,778	4,22,619
File Cabinet	10%	3,927			3,927	5,310	-	169	-	-	169	5,479	1,521	1,690
Computer	40%	19,06,910	4,35,300	4,53,829	27,96,039	20,24,978	-	2,26,422	1,74,120	90,766	4,91,307	25,16,285	9,63,876	5,66,054
Projector With Screen	15%	62,795			62,795	65,400	-	2,803	-	-	2,803	68,203	15,881	18,684
Television	15%	1,11,707	1,00,000	1,49,889	3,61,596	26,941	-	14,229	15,000	11,242	40,471	67,411	3,04,278	94,859
Motor Cycle	15%	63,603			63,603	41,414	-	3,328	-	-	3,328	44,742	18,860	22,189
UPS	15%	58,200		5,600	63,800	31,998	-	3,930	-	420	4,350	36,349	27,452	26,202
Exide - Equipments	15%	5,88,000			5,88,000	2,53,977	-	50,103	-	-	50,103	3,04,081	2,83,919	3,34,023
APPI - Sohum Devices	15%	6,27,200			6,27,200	2,99,798	-	49,110	-	-	49,110	3,48,908	2,78,292	3,27,402
ANZ -Sohum Device	15%	5,32,000			5,32,000	1,47,630	-	57,656	-	-	57,656	2,05,286	3,26,715	3,84,370
Onmobile - Sohum Devices	15%	16,35,690			16,35,690	4,86,471	-	1,72,383	-	-	1,72,383	6,58,854	9,76,836	11,49,219
TR - Sohum Device	15%	5,49,990			5,49,990	41,249	-	76,311	-	-	76,311	1,17,560	4,32,430	5,08,741
Vehicle	15%	6,93,633			6,93,633	1,48,264	-	81,805	-	-	81,805	2,30,069	4,63,564	5,45,369
Printer	40%	66,263		19,765	86,028	34,693	-	14,957	-	3,953	18,910	53,603	38,247	37,392
Total		**83,83,780**	**5,71,927**	**42,85,940**	**1,32,41,647**	**47,12,142**	-	**8,48,872**	**1,92,802**	**3,79,766**	**14,21,440**	**61,33,582**	**81,84,862**	**47,48,435**

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

For VAANI DEAF CHILDREN'S FOUNDATION

Director

Sumedha Vijaylaxmi Joglekar
Director

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

PHILLIPOS & Co. BANGALORE-560 005 Regn. No. 002650 S CHARTERED ACCOUNTANTS

Nikita L Antony
Partner
Mem.No. 239414
UDIN: 24239414BKCZZO4543

Date: 19-06-2024
Place: Bangalore

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

Vaani Deaf Children's Foundation

SCHEDULE 7: SCHEDULE FOR CASH AND BANK

Sl. No	Name of the Bank	Complete Account Number	IFS Code	Type of Account - Savings Bank Account / Current Account / Cash Credit Account	Amount (`) Bank Balance as on 31st March 2024
1	SBI -FC	40001155706	SBIN0000691	Savings Bank Account	58,41,788.96
2	Kotak Mahindra Bank-FC Utilization	3045134983	KKBK0000431	Savings Bank Account	87,654.57
3	HDFC Domestic- TMF	50100027081962	HDFC0000013	Savings Bank Account	10,689.00
4	HDFC Current- TMF	50200087182594	HDFC0000013	Current Account	10,000.00
5	HDFC Domestic-APPI	50100136041855	HDFC0002011	Savings Bank Account	12,620.25
6	HDFC Domestic- VG	00141450000116	HDFC0000014	Savings Bank Account	86,40,673.22
7	HDFC Domestic-ASSAM	50100109703950	HDFC0002916	Savings Bank Account	56,423.40
8	HDFC Domestic- Kolkata	02641450000161	HDFC0000264	Savings Bank Account	4,255.96
9	Kotak Mahindra Bank-Domestic	3011918975	KKBK0000431	Savings Bank Account	37,70,525.88
10	Kotak Mahindra Bank-Domestic	3012791133	KKBK0000431	Savings Bank Account	36,79,293.71
11	Credit card balance (Kotak Mahindra)				(6,434)
	Total				**2,21,07,490.49**
					Cash Balance as on 31st March 2024
1	Cash				-
					Fixed deposit Balance as on 31st March 2024
1	Fixed Deposit				39,16,067.25
	Total				**2,60,23,557.74**

PHILLIPOS & Co. * CHARTERED ACCOUNTANTS * BENGALURU-5 FRN 002650S

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

Vaani Deaf Children's Foundation

FIXED DEPOSIT SCEHDULE AS ON 31-03-2024

FD NO	BANK	DATE OF DEPOSIT	MATURITY DATE	Balance as on 31-03-2024
50300430831699	HDFC	29-05-2023	29-05-2024	11,51,977.85
50300430841623	HDFC	29-05-2023	29-05-2024	23,03,960.40
3012902058	KOTAK MAHINDRA BANK	01-04-2023	04-01-2024	4,13,260.00
	Accrued Interest on Fixed Deposit			46,869.00
				39,16,067.25

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation
Income & Expenditure Account for the year ended 31st March 2024

Particulars	Schedule		31.03.2024 Rs.	31.03.2023 Rs.
Income				
Grants & Donations	8		3,56,76,768	2,66,70,504
Other Income	9		7,85,418	6,49,675
			3,64,62,186	**2,73,20,179**
Expenditure				
Human Resource	10			
Project		87,24,307		
General		31,33,175	1,18,57,482	1,26,06,473
Operational Expenses	11			
Project		1,23,65,663		
General		23,96,989	1,47,62,652	61,53,461
Office & Administrative Expenses	12			
Project		25,93,416		
General		7,92,793	33,86,209	30,23,552
Fund Raising Activity	13		3,59,178	6,32,136
Bank Charges			13,777	1,42,871
Write off/Reversal of old balances			(30,300)	2,62,440
Depreciation	5		14,21,440	8,88,162
Excess of Income over Expenditure			46,91,748	36,11,084
			3,64,62,186	**2,73,20,179**

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

For VAANI DEAF CHILDREN'S FOUNDATION

Director

PHILLIPOS & Co. BANGALORE-560 005 Regn. No. 002650 S CHARTERED ACCOUNTANTS

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

Nikita L Antony
Partner
Mem.No. 239414
UDIN: 24239414BKCZZO4543

Date: 19-06-2024
Place: Bangalore

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

Schedule to Income & Expenditure

Schedule 8
Grants & Donations

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
General	76,62,470	54,54,609
Grants		
TMF	38,47,838	32,18,592
AGCO	3,50,000	
APPI	5,24,532	8,79,530
Child Vikas International	-	
Exxon Mobile	30,50,000	
GIVE FOUNDATIN	34,84,013	37,68,657
SVP	9,71,601	
OnMobile	16,06,556	23,37,893
On Mobile(FC)	1,70,195	
Exide	-	52,384
ANZ	30,00,000	30,20,521
RNCT Malancha	6,90,000	14,98,624
SETU Projects	25,82,930	
Thomson & Reuters	21,41,830	49,84,099
Thomson & Reuters Voluntary Enagagement FC	-	39,788
TTC	-	1,00,000
Intel	45,63,700	3,50,000
RNCT Siliguri	6,54,900	
S Jindal Foundation	77,473	47,527
Thomson & Reuters Additional	2,88,010	
Aveva	10,720	9,18,280
	3,56,76,768	**2,66,70,504**

Schedule 9
Other Income

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Interest	7,85,418	6,47,796
Sale of Scrap	-	1,878
	7,85,418	**6,49,675**

Schedule 10
Human Resource

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Salary for Project Staff	87,24,307	-	87,24,307	1,06,28,855
General Salary	-	31,33,175	31,33,175	19,77,618
	87,24,307	**31,33,175**	**1,18,57,482**	**1,26,06,473**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Schedule to Income & Expenditure
Schedule 11
Operational Expenses

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Project				
Annual Camp	10,720	-	10,720	39,218
AROHAN Kolkata Project	-	-	-	35,019
Awareness Programme	-	-	-	72,271
Book Launching-Unstoppable	11,718	-	11,718	79,381
Capacity Building	1,12,034	-	1,12,034	7,73,266
Community Ear Screening	6,53,952	-	6,53,952	6,51,755
Community Awareness & Outreach	82,000	-	82,000	-
Computer Skill Development	-	-	-	2,36,539
Conference and seminar	-	-	-	14,989
Consultative Workshop	-	-	-	49,562
Early Identification(New Born Screening)	13,40,527	88,264	14,28,791	4,94,280
Early Intervention Educational	19,66,880	-	19,66,880	2,82,685
Hearing Aid Support & Distribution	6,00,000	-	6,00,000	8,98,815
Hearing Programme	3,00,000	-	3,00,000	-
Illustration Charges for Video	5,000	-	5,000	-
Impact Assessment	15,179	-	15,179	-
India Donates Expenses	-	-	-	25,000
Interpreter Fo HI Students	56,000.00	-	56,000	-
Kishanganj Program Support	-	28,000	28,000	98,780
Karate Teacher remnuration	53,625.00	-	53,625	
Lifeskill Workshop	-	-	-	2,08,180
Material Cost	4,20,558.00	-	4,20,558	
Monitoring & Evaluation	5,46,558	9,930	5,56,488	2,06,350
Parent-Teacher Meeting/Training Expenses	6,74,303.00	-	6,74,303.00	-
Networking	-	-	-	-
Nutrition Supplement	5,40,675	-	5,40,675	4,65,661
Other Progremme Expenses	-	-	-	-
Partner SRC Expenses	1,52,042	13,000	1,65,042	
PPKS Project Expense	-	-	-	92,478
Program Cost	11,03,006	10,09,481	21,12,487	
Project Coordinator	9,41,349	5,21,913	14,63,262	
Remedial Education Support	5,40,726	-	5,40,726	1,31,143
Rent and Maintanace	-	-	-	-
RNCT-Malancha	-	-	-	34,121
RNCT-Siliguri	-	-	-	56,424
Resource Mobilization	-	55,000.00	55,000	
Sadan Resource(Early Intervention)	11,67,440	-	11,67,440	1,86,198
Sign Assitive App	1,50,000.00	-	1,50,000	
Special Educator	93,000.00	5,26,956.00	6,19,956	
Skill Training	2,39,872	-	2,39,872	1,84,510
Sohum Programme Activity	2,16,958	10,445	2,27,403	38,260
Stemlab	-	-	-	1,97,600
Tactile Speech	-	-	-	35,970
Tailoring Program	16,655.00	84,000.00	1,00,655	
Teacher Training Program-100	40,000	-	40,000	3,63,148
Teaching and learning material	-	-	-	-
TLM Program	23,000.00	-	23,000	
Uniform	2,07,886.00	-	2,07,886	
Vaani MIS	-	50,000.00	50,000	
Video Creation	84,000.00	-	84,000	
Youth Transition Program	-	-	-	2,01,858
	1,23,65,663	**23,96,989**	**1,47,62,652**	**61,53,461**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Schedule to Income & Expenditure
Schedule 12
Office & Administration Expenses

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Accounting charges	72,000.00	-	72,000.00	3,59,000.00
Administrative Expense	2,90,956.00	7,46,753.25	10,37,709.25	7,85,170.69
Audit Fees and Audit Expenses	30,364.00	-	30,364.00	57,787.00
Communication, Telephone	1,31,480.00	109.00	1,31,589.00	89,626.00
Computer Maintenance	-	-	-	14,278.00
Electricity Charges	14,990.00	-	14,990.00	12,675.00
Ex-Gratia	-	4,000.00	4,000.00	-
Insurance Expenses	6,000.00	-	6,000.00	13,227.00
Management Indicative expenses	2,46,842.00	-	2,46,842.00	-
Office Maintenance	3,04,477.00	-	3,04,477.00	39,491.00
Overhead Expenses	-	-	-	24,867.00
Postage & Telegram	11,805.00	-	11,805.00	-
Printing & Stationary	2,03,726.00	8,000.00	2,11,726.00	60,733.00
Rates and Taxes	-	-	-	2,10,030.00
Rent and maintanence	11,71,291.00	-	11,71,291.00	10,69,416.00
Repair & Maintenance	16,335.00	-	16,335.00	11,752.00
Sanitization & Cleaning	61,854.00	-	61,854.00	59,868.00
Travelling & Conveyance	-	-	-	1,27,000.00
Trustee Board Meeting	-	13,173.00	13,173.00	33,315.00
Water Expenses	11,500.00	-	11,500.00	5,520.00
Web maintanence	19,796.00	20,758.00	40,554.00	49,796.12
	25,93,416	**7,92,793**	**33,86,209**	**30,23,552**
Bank Charges	-	13,777	13,777	1,42,871
	-	**13,777**	**13,777**	**1,42,871**

Schedule 13
Fund Raising Activity

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Resource Mobilization Support	3,59,178	6,32,136
	3,59,178	**6,32,136**

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
560043

PHILLIPOS & Co.
BENGALURU-5
FRN 002650S
CHARTERED ACCOUNTANTS

ASSESSEE : VAANI DEAF CHILDREN'S FOUNDATION ADDRESS : No.801, 2 A Cross, 8th Main, HRBR 1st Block,Kalyan Nagar, Bangalore - 560 043	STATUS:	TRUST (AOP) ASST YEAR: PAN:	 2024-25 AAATI4908B

STATEMENT OF TOTAL INCOME

1	**Total Income as per Receipts & Payments**		
	a. Grants & Donations		
	i) FC	41,97,659	
	ii) Local	3,52,53,234	3,94,50,893
	b. Interest Income	7,85,418	7,85,418
2	**TOTAL INCOME**		**4,02,36,311**
3	Less : Statutory Deduction U/S 11(1) 15% of Total Income		**60,35,447**
	Application required u/s 11(1)		**3,42,00,865**
5	**Revenue Expenditure as per Receipts & Payments a/c**	3,03,79,298	
	Less: Amount not paid out of the above	3,80,789	
	Add: Amount paid during the year not claimed as application in PY (Annexure 01)	1,46,187	
	Less: Shortfall of FY 2020-21 Utilised during year	1,66,078	
	Less: Shortfall of FY 2021-22 Utilised during year	4,40,228	
	Less: Shortfall of FY 2022-23 Utilised during year	9,97,707	**2,85,40,683**
6	**Capital Expenditure as per Fixed Assets Schedule**		**48,57,867**
7	**RECKONABLE ACTUAL APPLICATION**		**3,33,98,550**
8	**SHORT FALL TO BE CARRIED OVER U/S 11(2)**		**8,02,314**
9	**REFUND DUE**		**22,338**
	Section 12A Regn. No. AAATI4908BE20211		

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes on Accounts for the year ended 31st March 2024

1. **Background**

   Vaani Deaf Children's Foundation, established in 2005, is India's first national NGO dedicated exclusively to childhood deafness. It provides comprehensive services addressing the social, emotional, communication, language development, health, and educational needs of hearing-impaired children. VAANI's mission extends to empowering families to actively support their children and advocate for their rights with governments and service providers.

2. Accounting Standards

VAANI, Deaf Children's Foundation is a trust not carrying on any commercial, industrial, or business activity. Therefore, the Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable.

3. Significant Accounting Policies

a. Basis of preparation of Financial Statements

Financial statements are prepared on the historical cost convention, on the accrual basis of accounting and in accordance with the generally accepted accounting principles in India.

b. Accounting for Grants

The Trust is following fund-based accounting wherein specific grant is taken to the balance sheet. The amount utilized from the specific grant during the year is transferred to the Income & Expenditure account, and the revenue expenditure incurred from specified grant is taken to the Income & Expenditure account, in accordance with the Technical Guide on Accounting for Not-for–Profit Organizations issued by the Institute of Chartered Accountants of India.

c. Fixed Assets and Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on assets is provided at the rate prescribed under the Indian Income-tax Act, 1961 on the written down value of the assets

d. Foreign Currency Transactions

Transactions in foreign currencies are accounted on actual realization basis on the date of transaction.

e. Employee Benefits

Employee benefits include a provident fund. The Trust's contribution to Employees Provident Fund is considered as defined contribution plan and is charged as an expense based on amount of contribution required to be made when services are rendered by the employees.

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

4. Going Concern

The financial statements have been prepared on a going concern basis which assumes the Trust will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. There are no conditions indicating the existence of a material uncertainty that may cast significant doubt about the Trust's ability to continue as a going concern.

5. Taxes on Income

The trust is registered under Section 12AA of the Indian Income-tax Act, 1961 with Director of Income Tax (Exemptions) vide Registration No: AAATI4908BE20211 dated 05-04-2022.This makes the trust eligible for tax exemption on total income subject to compliance with the specific provisions of the Indian Income-tax Act, 1961.

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation
Receipts and Payment Account for the year ended 31st March 2024

Particulars	Schedule		31.03.2024 Rs.	31.03.2023 Rs.
Opening Cash and Bank balance	14		2,09,46,119	2,17,80,897
Receipts:				
Grants & Donations	15		3,94,50,893	2,45,40,583
Other Income	16		8,03,528	6,49,675
Liabilities	17		2,34,602	-
			6,14,35,142	**4,69,71,155**
Payments:				
Human Resource	18			
Project		87,24,307		
General		31,33,175	1,18,57,482	1,26,06,473
Operational Expenses	19			
Project		1,23,65,663		
General		23,96,989	1,47,62,652	61,53,461
Office & Administrative Expenses	20			
Project		25,93,416		
General		7,92,793	33,86,209	30,46,960
Fund Raising Activity	21		3,59,178	6,32,136
Bank Charges			13,777	1,42,871
Write off Old Balances			-	1,19,925
Fixed Assets	22		48,57,867	17,72,035
Loans and Advances	23		1,74,420	32,384
Liabilities	17		-	15,18,791
Closing Bank ,Cash, Fixed Deposit Balance	24		2,60,23,558	2,09,46,119
			6,14,35,143	**4,69,71,155**

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

For VAANI DEAF CHILDREN'S FOUNDATION
Director

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

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

Nikita L Antony
Partner
Mem.No. 239414
UDIN: 24239414BKCZZO4543

Date: 19-06-2024
Place: Bangalore

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
560043

Schedule to Receipt & Payment

Schedule 14

Opening Balances

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Bank		
1. HDFC - 50100027081962 - TMF	10,000	29,587
2. HDFC - 50100136041855 - APPI	5,24,532	13,76,752
3. HDFC - 00141450000116 - Local	49,24,410	45,49,267
4. HDFC - 50100109703950 - Local	63,932	4,782
5. Kotak Mahindra Bank - 3012791133 - Local	28,62,212	54,59,479
6. Kotak Mahindra Bank - 3011918975 - Local	35,43,984	32,98,763
7. PNB - 0068010163927 - Local(UBI)	-	-
8. HDFC Assam	4,193	4,070
9. HSBC - 025329327002 - FC		-
10.KMBL FCRA Utility A/c 3045134983	10,38,584	12,55,362
11.SBI FC 00000040001155706	42,87,907	15,22,248
12.Kotak Mahindra Bank - Credit Card - Local	0	(9,376)
Fixed Deposit		
HDFC	33,01,627	39,24,992
Kotak Mahindra Bank	3,84,737	3,64,452
Cash		
Cash - General	-	-
Cash - FC	-	-
Cash - Assam JTT	-	519
	2,09,46,119	**2,17,80,897**

Schedule 15

Grants & Donations

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
General	76,62,470	54,54,609
Grants :		
TMF	38,47,838	32,18,592
APPI		-
AGCO	3,50,000	
GIVE FOUNDATIN	17,90,485	35,11,781
Child Vikas International	4,92,660	
Exxon Mobile	30,50,000	
SVP	11,63,260	18,29,550
RNCT	13,44,900	13,44,900
SETU Projects	85,22,750	
TTC		1,00,000
ANZ	30,00,000	30,00,000
ONMOBILE	14,71,000	25,16,000
THOMSON & REUTERS	21,41,830	2,11,152
Thomson & Reuters Additional		20,00,000
Aveva		9,29,000
Intel	45,63,700	3,50,000
S Jindal Foundation	50,000	75,000
	3,94,50,893.09	**2,45,40,583**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Schedule 16

Other Income

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Interest SB	5,32,088	4,45,812
Interest on FD	2,52,040	2,00,884
Interest on Income Tax refund	1,290	1,100
Sale of Scrap	-	1,878
Income Tax refund	18,110	-
	8,03,528	**6,49,675**

Schedule 17

Liabilities

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Audit Fee Payable	12,798	-
ESI Payable	25,928	-
Liability for Expenses	97,246	13,21,588
PF Payable	36,950	(3,810)
Profession Tax Payable	1,250	(158)
Salary Payable	-	-
TDS Payable	60,430	2,01,171
	2,34,602	**15,18,791**

Schedule 18

Human Resource

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Salary for Project Staff	87,24,307		87,24,307	1,06,28,855
General Salary		31,33,175	31,33,175	19,77,618
	87,24,307	**31,33,175**	**1,18,57,482**	**1,26,06,473**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Schedule 19

Operational Expenses

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Project:				
Annual Camp	10,720	-	10,720	39,218
AROHAN Kolkata Project			-	35,019
Awareness Programme			-	72,271
Book Launching-Unstoppable	11,718	-	11,718	79,381
Capacity Building	1,12,034	-	1,12,034	7,73,266
Community Ear Screening	6,53,952	-	6,53,952	6,51,755
Community Awareness & Outreach	82,000	-	82,000	-
Computer Skill Development			-	2,36,539
Conference and seminar			-	14,989
Consultative Workshop			-	49,562
Early Identification(New Born Screening)	13,40,527	88,264	14,28,791	4,94,280
Early Intervention Educational	19,66,880	-	19,66,880	2,82,685
Hearing Aid Support & Distribution	6,00,000	-	6,00,000	8,98,815
Hearing Programme	3,00,000	-	3,00,000	-
Illustration Charges for Video	5,000	-	5,000	-
Impact Assessment	15,179	-	15,179	-
India Donates Expenses			-	25,000
Interpreter Fo HI Students	56,000	-	56,000	-
Kishanganj Program Support	-	28,000	28,000	98,780
Karate Teacher remnuration	53,625	-	53,625	-
Lifeskill Workshop	-	-	-	2,08,180
Monitoring & Evaluation	5,46,558	9,930	5,56,488	2,06,350
Material Cost	4,20,558	-	4,20,558	-
Parent-Teacher Meeting/Training Expenses	6,74,303	-	6,74,303	-
Networking			-	-
Nutrition suppliment	5,40,675	-	5,40,675	4,65,661
Other Programme expense			-	-
PPKS Project Expense			-	92,478
Partner SRC Expenses	1,52,042	13,000	1,65,042	-
Program Cost	11,03,006	10,09,481	21,12,487	-
Project Coordinator	9,41,349	5,21,913	14,63,262	-
Remedial Education Support	5,40,726	-	5,40,726	1,31,143
Rent and Maintanace			-	-
RNCT-Malancha			-	34,121
RNCT-Siliguri			-	56,424
Resource Mobilization	-	55,000	55,000	-
Sadan Resource(Early Intervention)	11,67,440	-	11,67,440	1,86,198
Sign Assitive App	1,50,000	-	1,50,000	-
Special Educator	93,000	5,26,956	6,19,956	-
Skill Training	2,39,872	-	2,39,872	1,84,510
Sohum Programme Activity	2,16,958	10,445	2,27,403	38,260
Stemlab			-	1,97,600
Tactile Speech			-	35,970
Tailoring Program	16,655	84,000	1,00,655	-
Teacher Training Program-100	40,000	-	40,000	3,63,148
Teaching and learning material			-	-
TLM Program	23,000	-	23,000	-
Uniform	2,07,886	-	2,07,886	-
Vaani MIS	-	50,000	50,000	-
Video Creation	84,000	-	84,000	-
Youth Transition Program			-	2,01,858
	1,23,65,663	**23,96,989**	**1,47,62,652**	**61,53,461**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Schedule 20

Office & Administration Expenses

Particulars	Project	General	31.03.2024 Rs.	31.03.2023 Rs.
Accounting charges	72,000	-	72,000	3,59,000
Administrative Expense	2,90,956	7,46,753	10,37,709	7,85,171
Audit Fees and Audit Expenses	30,364	-	30,364	57,787
Communication, Telephone	1,31,480	109	1,31,589	89,626
Computer Maintenance			-	14,278
Electricity Charges	14,990	-	14,990	12,675
Ex-Gratia	-	4,000	4,000	-
Insurance Expenses	6,000	-	6,000	13,227
Management Indicative expenses	2,46,842	-	2,46,842	-
Office Maintenance	3,04,477	-	3,04,477	62,899
Overhead Expenses			-	24,867
Postage & Telegram	11,805	-	11,805	-
Printing & Stationary	2,03,726	8,000	2,11,726	60,733
Rates and Taxes			-	2,10,030
Rent and maintanence	11,71,291	-	11,71,291	10,69,416
Repair & Maintenance	16,335	-	16,335	11,752
Sanitization & Cleaning	61,854	-	61,854	59,868
Travelling & Conveyance	-	-	-	1,27,000
Trustee Board Meeting	-	13,173	13,173	33,315
Water Expenses	11,500	-	11,500	5,520
Web maintanence	19,796	20,758	40,554	49,796
	25,93,416	**7,92,793**	**33,86,209**	**30,46,960**
Bank Charges	-	13,777	13,777	1,42,871
	-	**13,777**	**13,777**	**1,42,871**

Schedule 21

Fund Raising Activity

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Fund Raising Activity	3,59,178	6,32,136
	3,59,178	**6,32,136**

Schedule 22

Fixed Assets

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Fixed Assets	48,57,867	17,72,035
	48,57,867	**17,72,035**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Schedule 23

Loans & Advances

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Advance for Programme/Others	1,66,532	26,451
Accrued Interest	-	
Prepaid Expense	(14,450)	14,450
Rent Advance	-	-
Salary Advance	-	-
Security Deposit	-	(15,500)
TDS receivable	22,338	6,983
	1,74,420	32,384

Schedule 24

Closing Balance

Particulars	31.03.2024 Rs.	31.03.2023 Rs.
Bank		
1. HDFC - 50100027081962 - TMF	10,689	10,000
2. HDFC-Current A/c 50200087182594 - TMF	10,000	-
3. HDFC - 50100136041855 - APPI	12,620	5,24,532
4. HDFC - 00141450000116 - Local	86,40,673	49,24,410
5. HDFC - 50100109703950 - Local	56,423	63,932
6. Kotak Mahindra Bank - 3012791133 - Local	36,79,294	28,62,212
7. Kotak Mahindra Bank - 3011918975 - Local	37,70,526	35,43,984
8. PNB - 0068010163927 - Local(UBI)	-	-
9. HDFC Assam	4,256	4,193
10.KMBL FCRA Utility A/c 3045134983	87,655	10,38,584
11.SBI FC 00000040001155706	58,41,789	42,87,907
12.Kotak Mahindra Bank - Credit Card - Local	(6,434)	0
Fixed Deposit		
HDFC	34,55,938	33,01,627
Kotak Mahindra Bank	4,13,260	3,84,737
Accrued Interest	46,869	-
Cash		
Cash - General	-	-
Cash - FC	-	-
Cash - Assam JTT	-	-
	2,60,23,558	**2,09,46,119**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S