

K. K. Chanani & Associates

Chartered Accountants

An ISO 9001:2008 certified firm

Head Office: 5/1 Clive Row, 3rd Floor, Room No.78, Kolkata - 700001

Branches: Mumbai, New Delhi, Kolhapur, Guwahati, Bangalore, Bhubaneswar, Jaipur, Jamshedpur, Patna, Raipur and Chandigarh

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FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions

We have examined the balance sheet of Bartimaeus Resource Centre for Visually Impaired, No.16/4, SVK Layout, Anagalapura, Dodda Gubbi, Bangalore 560 077 as at 31st March 2017 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office of the institution visited by us so far as appears from our examination of the books subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) In the case of the balance sheet, of the state of affairs of the abovenamed institution as at 31st March 2017 and
- (ii) In case of the income and expenditure, of the excess of expenditure over income of its accounting year ending on 31st March 2017.

The prescribed particulars are annexed hereto.

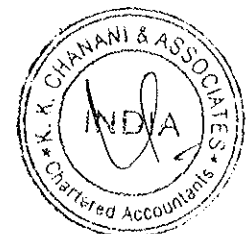
Krishna Kumar Chanani
Partner, K. K. Chanani & Associates
Chartered Accountants
Firm Reg. No. 322232E
Membership No. 056045
Bangalore, the 29th September 2017.



**ANNEXURE
STATEMENT OF PARTICULARS**

Application of income for charitable or religious purposes.

- | | |
|--|--------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs.38,40,117 |
| 2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year | NO |
| 3. Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly /in part only for such purposes. | NIL |
| 4. Amount of income eligible for exemption under section 11(1)(c) [Give details] | NIL |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | NIL |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | N.A |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof | N. A |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: - | N.A |
| a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | N.A |
| b) Has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or | N.A |
| c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | N.A |



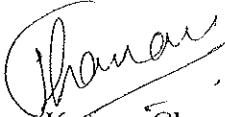
II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any N. A
2. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. N. A
3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. N. A
4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. N. A
5. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid N.A
6. Whether any share, security, or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received. N. A
7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. N. A
8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. N. A



III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

| Sl. No | Name and address of the concern | Where the concern is a company No and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No |
|--------|---------------------------------|--|---------------------------------|----------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| NIL | | | | | |



Krishna Kumar Chanani
Partner, K. K. Chanani & Associates
Chartered Accountants
Firm Reg. No. 322232E
Membership No. 056045
Bangalore, the 29th September' 2017




Bartimaeus Resource Centre For Visually Impaired
No.16/4, SVK Layout, Anagalapura, Dodda Gubbi Post, Bengaluru- 560 077

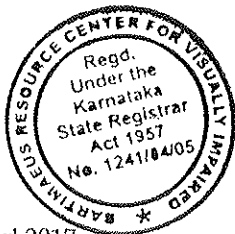
BALANCE SHEET AS ON 31.03.17
LOCAL AND FOREIGN CONSOLIDATED ACCOUNTS

| PREVIOUS YEAR | LIABILITIES | LOCAL A/C CURRENT YEAR | FOREIGN A/C CURRENT YEAR | TOTAL |
|---------------|--|------------------------|--------------------------|------------|
| 3,703,675 | General Fund | 19,936,600 | - | 19,936,600 |
| 16,260,889 | Add/Less : Surplus during the year | - | - | - |
| 27,964 | Add/Less : Adjustments to General Fund | 36,600 | - | 36,600 |
| 19,936,600 | | | | 19,973,200 |
| 69,800 | Current Liabilities : (Refer - Schedule-A) | 47,400 | - | 47,400 |
| 20,006,400 | TOTAL | | | 20,020,600 |
| PREVIOUS YEAR | ASSETS | LOCAL A/C CURRENT YEAR | FOREIGN A/C CURRENT YEAR | TOTAL |
| 425,671 | <u>Fixed Assets</u> (Refer - Schedule B For Fixed Assets) | 235,485 | - | 235,485 |
| 15,494,824 | <u>Current Assets</u> ---- (Refer-Schedule -C) | 15,114,110 | - | 15,114,110 |
| 576 | Cash in Hand | 31,283 | - | 31,283 |
| | Cash at Bank : | | | |
| 2,214 | SBI A/C No.32233726382 | 2,214 | - | 2,214 |
| 13,091 | SBT A/C No.67020104599 | 13,173 | - | 13,173 |
| 32,880 | SBT A/C No.67056631263 | 779,524 | - | 779,524 |
| 300,479 | SBT A/C No.67095046753 | 119,041 | - | 119,041 |
| 36,665 | SBT A/C No. 67171558665 - FCRA A/c | 210,604 | - | 210,604 |
| | Fixed Deposits | | | |
| 3,300,000 | SBT A/C NO.67357773987 | 2,500,000 | - | 2,500,000 |
| 400,000 | SBT A/C NO.67357774721 | 400,000 | - | 400,000 |
| 20,006,400 | TOTAL | 19,405,433 | - | 19,405,433 |

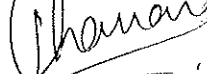
Significant Accounting Policies and Notes To Accounts - Annexure
As per our Report of even date

For Bartimaeus Resource Centre For Visually Impaired


C BHASKAR
Chief Functionary
Place : Bengaluru
Date 29th September' 2017



For K. K. Chanani & Associates
Chartered Accountants


Krishna Kumar Chanani
Partner
Membership No - 056045
Place : Bengaluru

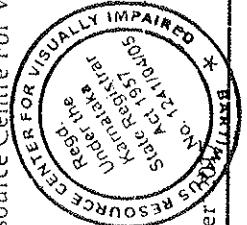
Bartimaeus Resource Centre For Visually Impaired

No.16/4, SVK Layout, Anagalapura, Dudda Gubbi Post, Bengaluru-560 077

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2017 LOCAL AND FOREIGN CONSOLIDATED ACCOUNTS

| PREVIOUS YEAR | EXPENDITURE | LOCAL CURRENT YR | FOREIGN CURRENT | TOTAL CURRENT YR | PREVIOUS YEAR | INCOME | LOCAL CURREN | FOREIGN CURREN | TOTAL CURRENT YR |
|---------------|-----------------------------------|------------------|-----------------|------------------|---------------|-----------------------------------|--------------|----------------|------------------|
| 28,750 | Audit Fees | 35,400 | - | 35,400 | | <u>LOCAL INCOME</u> | | | |
| 17,503 | Bank Charges | 3,551 | - | 3,551 | 178,950 | Donation & Contribution | 161,099 | - | 161,099 |
| 106,694 | Electricity & Water Charges | 122,683 | - | 122,683 | - | Admission Fees | 30,600 | - | 30,600 |
| 314,391 | Food Expenses | 308,203 | - | 308,203 | 240,903 | Interest on Bank Accounts | 110,646 | - | 110,646 |
| 15,349 | Fuel & Gas Expenses | 12,050 | - | 12,050 | - | Interest on Fixed Deposits | 78,603 | - | 78,603 |
| 8,745 | Hostel Maintenance | 19,279 | - | 19,279 | 8,733 | Misc Receipts | 1,147 | - | 1,147 |
| 29,088 | Miscellaneous Expenditure | 6,300 | - | 6,300 | | <u>FOREIGN INCOME</u> | | | |
| 10,400 | Office Expenses | 16,236 | - | 16,236 | 18,906,458 | General Donation | - | 1,710,625 | 1,710,625 |
| 28,007 | Postage & Telephone Charges | 18,430 | - | 18,430 | | Excess of Expenditure over Income | - | - | 615,167 |
| 17,901 | Printing & Stationery | 13,756 | - | 13,756 | | | | | |
| 67,100 | Professional Charges | - | - | - | | | | | |
| 181,081 | Rates & Taxes | 20,500 | - | 20,500 | | | | | |
| 216,844 | Repairs & Maintenance | 242,886 | - | 242,886 | | | | | |
| 178,800 | Rent | - | - | - | | | | | |
| 50,272 | Student Welfare | 41,780 | - | 41,780 | | | | | |
| - | Student's Uniform | 30,475 | - | 30,475 | | | | | |
| 153,549 | Cab Charges | 170,000 | - | 170,000 | | | | | |
| 1,599,953 | Salaries & Incentives | 1,607,296 | - | 1,607,296 | | | | | |
| 196 | Staff Welfare | - | - | - | | | | | |
| 49,533 | Depreciaton | 39,062 | - | 39,062 | | | | | |
| 16,260,889 | Excess of Income over Expenditure | - | - | - | | | | | |
| 19,335,044 | | | | 2,707,887 | 19,335,044 | | | | 2,707,887 |

For Bartimaeus Resource Centre For Visually Impaired



C BHASKAR

Chief Functionary

Place : Bengaluru

Date 29th September 2017



As per our report of even date
For K. K. Chanani & Associates
Chartered Accountants

(Signature)
Krishna Kumar Chanani
Partner, Mem No : 0566045

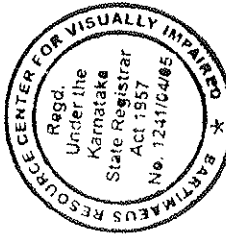
Bartmaeus Resource Centre For Visually Impaired

No.16/4, SVK Layout, Anagalapura, Dodda Gubbi Post, Bengaluru- 560 077

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01/04/2016 - 31/03/2017

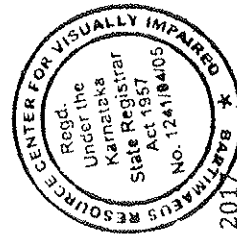
LOCAL AND FOREIGN CONSOLIDATED ACCOUNTS

| PREVIOUS YEAR | RECEIPT | LOCAL CURRENT YEAR | FOREIGN CURRENT YEAR | TOTAL | PREVIOUS YEAR | PAYMENT | LOCAL CURRENT YEAR | FOREIGN CURRENT YEAR | TOTAL |
|---------------|---|--------------------|----------------------|---------|---------------|----------------------------------|--------------------|----------------------|-----------|
| | Opening Balance As on 01.04.16 | | | | | Expenses | | | |
| 243 | Cash in Hand | 576 | - | 576 | | Bank Charges | 3,551 | - | 3,551 |
| | Cash at Bank : | | | | | Electricity & Water Charges | 122,683 | - | 122,683 |
| 2,214 | SBI A/C No.32233726382 | 2,214 | - | 2,214 | | Food Expenses | 308,203 | - | 308,203 |
| 263,137 | State Bank Of Travancore A/C No.67020104599 | 13,091 | - | 13,091 | | Fuel & Gas Expenses | 12,050 | - | 12,050 |
| 7,889 | State Bank Of Travancore A/C No.67056631263 | 32,880 | - | 32,880 | | Hostel Maintenance | 19,279 | - | 19,279 |
| 289,233 | State Bank Of Travancore A/C No.67095046753 | 300,479 | - | 300,479 | | Miscellaneous Expenses | 6,300 | - | 6,300 |
| 699,190 | State Bank Of Travancore A/C No. 67171558665 - FCRA A/C | 36,665 | - | 36,665 | | Office Expenses | 16,236 | - | 16,236 |
| | Income | | | | | Postage & Telephone Charges | 18,430 | - | 18,430 |
| ##### | Donation & Contribution | | | | | Printing & Stationery | 13,756 | - | 13,756 |
| | Donation Received | 161,099 | 1,710,625 | ##### | | Professional Charges | - | - | - |
| | Indirect Income | | | | | Rates & Taxes | 20,500 | - | 20,500 |
| | Admission Fees | 30,600 | - | 30,600 | | Repairs & Maintenance | 134,886 | - | 134,886 |
| 240,903 | Interest on Bank Accounts | 98,873 | - | 98,873 | | Rent | - | - | - |
| | Interest on Fixed Deposits | 70,743 | - | 70,743 | | Student's Uniform | 30,475 | - | 30,475 |
| 8,733 | Misc Receipts | 1,147 | - | 1,147 | | Salaries & Incentives | 1,607,296 | - | 1,607,296 |
| | Advance & Deposits | | | | | Student Welfare | 41,780 | - | 41,780 |
| 437,500 | Loan & Advances | 2,000 | - | 2,000 | | Staff Welfare | - | - | - |
| 300,000 | House Deposit Centre | - | - | - | | Cab Charges | 170,000 | - | 170,000 |
| | House Lease Boys Hostel | 854,000] | - | #VALUE! | | Advances & Deposits | | | |
| | House Lease Girls Hostel | 750,000 | - | 750,000 | | Advance for Purchase of Building | 1,000,000 | - | 1,000,000 |
| | Fixed Deposits | 3,300,000 | - | ##### | | Loan & Advances | 140,000 | - | 140,000 |
| | | | | | | Payment of Liabilities | | | |
| | | | | | | Current Liabilities | 28,750 | - | 28,750 |
| | | | | | | Income Tax & TDS | 2,750 | - | 2,750 |



| | | | | | | | | | | |
|-----------|-----------------------------------|--|--|---------|-------|--|--|-----------|-----------|-----------|
| ##### | | | | #VALUE! | ##### | | | | 7,364,992 | |
| 187,809 | Fixed Assets | | | | | | | 12,230 | - | 12,230 |
| | <u>Closing Balance As On</u> | | | | | | | | | |
| 576 | Cash in Hand | | | | | | | 31,283 | - | 31,283 |
| | Cash at Bank : | | | | | | | | | |
| 2,214 | SBI A/C No.32233726382 | | | | | | | 2,214 | - | 2,214 |
| 13,091 | SBT A/C No.67020104599 | | | | | | | 13,173 | - | 13,173 |
| 32,880 | SBT A/C No.67056631263 | | | | | | | 779,524 | - | 779,524 |
| 300,479 | SBT A/C No.67095046753 | | | | | | | 119,041 | - | 119,041 |
| 36,665 | SBT A/C No. 67171558665 - FCRA | | | | | | | 210,604 | - | 210,604 |
| | Fixed Deposits | | | | | | | | | |
| 3,700,000 | Fixed Deposits | | | | | | | 2,500,000 | - | 2,500,000 |
| ##### | | | | | | | | | | |

For Bartimaeus Resource Centre For Visually Impaired



C BHASKAR
Chief Functionary
Place : Bengaluru
Date 29th September, 2011

As per our report of even date
For K. K. Chanani & Associates
Chartered Accountants
F.R.No. 322232E

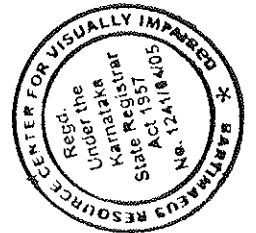
Krishna Kumar Chanani
Partner, Mem No : 056045



Bartimaeus Resource Centre For Visually Impaired
No.16/4, SVK Layout, Anagalapura, Dodda Gubbi Post, Bengaluru-560 077

SCHEDULE 'B' FOR FIXED ASSETS

| PARTICULARS | WDV AS ON 01.04.2016 | ADDITIONS | | DELETIONS | TOTAL | RATE | DEPRECIATION | WDV AS ON 31.03.2017 |
|----------------------|-------------------------|----------------------|---------------------|-----------|---------|------|--------------|-------------------------|
| | | BEFORE 30.09.2016 | AFTER 30.09.2016 | | | | | |
| Battery for Inverter | 75,781 | 0.00 | 0.00 | 0 | 75,781 | 15% | 11,367 | 64,414 |
| CC TV Camera | 33,678 | 0.00 | 0.00 | 0 | 33,678 | 15% | 5,052 | 28,625 |
| Electrical & Fitting | 31,041 | 0.00 | 0.00 | 0 | 31,041 | 15% | 4,656 | 26,385 |
| Equipments | 47,383 | 0.00 | 1,930.00 | 0 | 49,313 | 15% | 7,252 | 42,061 |
| Fan | 12,796 | 9,000.00 | 1,300.00 | 0 | 23,096 | 15% | 3,367 | 19,729 |
| Fridge | 18,922 | 0.00 | 0.00 | 0 | 18,922 | 15% | 2,838 | 16,084 |
| Furniture & Fixture | 37,562 | 0.00 | 0.00 | 0 | 37,562 | 10% | 3,756 | 33,806 |
| Solar Pannel | 5,154 | 0.00 | 0.00 | 0 | 5,154 | 15% | 773 | 4,381 |
| | 262,319 | 9,000 | 3,230 | - | 274,549 | | 39,062 | 235,485 |



[Signature]



Bartimaeus Resource Centre For Visually Impaired

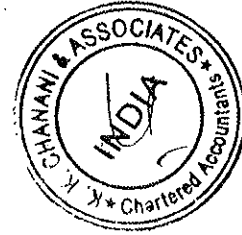
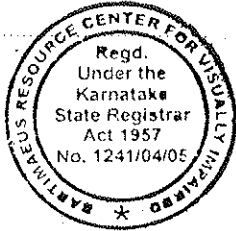
No.16/4, SVK Layout, Anagalapura, Dodda Gubbi Post, Bengaluru- 560 077

List of Donor wise receipt of foreign contribution for 2016-17

| SL No | Date | Name | Address/Country | Purpose | Mode of transfer | Amount in INR |
|-------|------------|---|---|---------|------------------|---------------|
| 1 | 26.07.2016 | Christadelphian Aid for Visually Impaired | 80 Derrydown Road, Birmingham, B42 1 RT. UK | General | NEFT | 878,800 |
| 2 | 30.12.2016 | Christadelphian Aid for Visually Impaired | 80 Derrydown Road, Birmingham, B42 1 RT. UK | General | NEFT | 831,825 |
| | TOTAL | | | | | 1,710,625 |

Remitted to :

A/c No 00000067171558665
Bank Name State Bank Of Travancore
Branch HRBR Layout
Address Kalyan Nagar, Near Banaswadi Petrol Bunk, Bengaluru 560 043.



Bartimaeus Resource Centre For Visually Impaired
No.16/4, SVK Layout, Anagalapura, Dodda Gubbi Post, Bengaluru- 560 077
SCHEDULES

Schedule - A

| PREVIOUS YR | Current Liabilities | CURRENT YR |
|-------------|---------------------|------------|
| 28,750 | Audit Fees Payable | 35,400 |
| 6,450 | TDS Payable | - |
| 34,600 | Sundry Creditors | 12,000 |
| 69,800 | TOTAL | 47,400 |

Schedule - C

| PREVIOUS YR | Current Assets | CURRENT YR |
|-------------|---|------------|
| 19,824 | Sundry Debtor | 16,124 |
| 13,600,000 | Advance for Purchase of Building | 14,600,000 |
| - | Professional Charges towards Building Acquisition | 283,353 |
| - | TDS Receivable FY 2016-17 | 19,633 |
| 900,000 | House Lease Boys Hostel | - |
| 800,000 | House Lease Girls Hostel | - |
| - | Advance Against Salary | 20,000 |
| 175,000 | Advances Hostel Lease 2nd Floor | 175,000 |
| 15,494,824 | TOTAL | 15,114,110 |

AS

