

Royal Commonwealth Society for the Blind
Special Purpose Balance Sheet as at March 31, 2024
(All amounts are in Indian Rupees)

FUNDS AND LIABILITIES	Note No.	As at March 31, 2024	As at March 31, 2023	PROPERTY AND ASSETS	Note No.	As at March 31, 2024	As at March 31, 2023
FUNDS				PROPERTY, PLANT & EQUIPMENT			
Trust Fund	3	2,69,88,017	(1,34,70,820)	Immovable properties	5		
				Gross block		37,85,188	37,85,188
Earmarked Fund				Less : Accumulated depreciation		(30,48,158)	(30,09,367)
Deferred Income	4	1,09,78,005	31,48,936			<u>7,37,030</u>	<u>7,75,821</u>
TOTAL FUNDS		<u>3,79,66,022</u>	<u>(1,03,21,884)</u>	Other Property, Plant & Equipment	5		
LIABILITIES				Gross block		3,12,38,382	2,91,56,312
Current Liabilities				Less : Accumulated depreciation		(2,63,37,829)	(2,48,56,559)
- For expenses	6	28,76,350	1,73,28,887			<u>49,00,553</u>	<u>42,99,753</u>
- For statutory dues		31,96,643	17,33,536	Other Project Property, Plant & Equipment	5		
- For grants		54,425	42,580	Gross block		60,28,670	57,46,552
- For payable to employees		1,12,543	1,94,199	Less : Accumulated depreciation		(31,85,092)	(24,71,384)
		<u>62,39,961</u>	<u>1,92,99,202</u>			<u>28,43,578</u>	<u>32,75,168</u>
For employee benefits				Less : Project assets reserve		<u>(28,43,578)</u>	<u>(32,75,168)</u>
- Provision for gratuity		79,49,828	1,13,48,389			-	-
- Provision for compensated absences		11,79,297	11,59,621	Current assets			
		<u>91,29,125</u>	<u>1,25,08,010</u>	Grant receivable		18,36,603	-
				Prepaid expenses		29,86,167	35,45,185
				Deposits and advances	7	46,43,625	68,08,603
				Other assets	8	1,09,43,915	3,21,082
				Cash and bank balances	9	2,72,87,215	57,34,884
						<u>4,76,97,525</u>	<u>1,64,09,754</u>
TOTAL		<u>5,33,35,108</u>	<u>2,14,85,328</u>	TOTAL		<u>5,33,35,108</u>	<u>2,14,85,328</u>

Summary of significant accounting policies

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The accompanying notes are an Integral part of the Special Purpose Financial Statements

As per our report of even date attached

For M S K C & Associates LLP
(Formerly known as M S K C & Associates)
Chartered Accountants
Firm's Registration No.: 0015955/S000168

Sachin Gupta
Partner
Membership No: 516594

Place: Gurugram
Date: December 30, 2024



For & on behalf of Royal Commonwealth Society for the Blind
FCRA Registration Number : 083780223

Rati Farhad Forbes

Rati Farhad Forbes
Chairperson

Place: New Delhi
Date: December 30, 2024



R N Mohanty
Chief Executive Officer

Place: New Delhi
Date: December 30, 2024

Royal Commonwealth Society for the Blind
Special Purpose Income and Expenditure Account for the year ended March 31, 2024
(All amounts are in Indian Rupees)

EXPENDITURE	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023	INCOME	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
To Expenses in respect of immovable properties:				By Grants	10	34,99,01,432	30,08,21,569
- Rates, taxes and cesses		-	63	By Donation from Individuals		-	3,84,158
- Repairs and maintenance		-	4,851	By Interest	11	14,92,833	10,12,028
- Depreciation	5	38,791	40,833	By Miscellaneous Income	12	627	22,276
To Establishment expenses	13	3,64,21,261	3,79,05,202	By Excess of Expenditure over Income transfer to Surplus Fund			2,80,65,248
To Legal expenses		5,19,000	2,66,240				
To Audit fees (including GST) (Refer Note 17)		11,16,020	8,49,600				
To Other expenses	14	1,80,38,542	1,50,48,920				
To Depreciation	5	16,22,616	16,50,001				
To Expenditure on objects of the Society:	15						
i) Educational		3,50,48,688	4,16,30,959				
ii) Medical and poverty relief		21,81,31,137	23,29,06,610				
To Surplus transferred to Surplus Funds		4,04,58,837	-				
		35,13,94,892	33,03,05,279			35,13,94,892	33,03,05,279

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Partner
Membership No: 516594

Place: Gurugram
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Rati Farhad Forbes

Rati Farhad Forbes
Chairperson

Place: New Delhi
Date: December 30, 2024



R N Mohanty

R N Mohanty
Chief Executive Officer

Place: New Delhi
Date: December 30, 2024

Royal Commonwealth Society for the Blind
Receipts and Payments Account for the year ended March 31, 2024
(All amounts are in Indian Rupees)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Opening Balance		
Balances with scheduled banks	33,30,618	2,70,08,265
Fixed deposits with bank	21,37,693	20,82,910
Cash on hand	2,66,573	1,76,140
TOTAL	57,34,884	2,92,67,315
Receipts		
Grant income and donations	34,30,83,337	29,44,50,867
Bank interest	14,46,160	10,12,028
Other receipts	8,250	32,670
TOTAL	34,45,37,747	29,54,95,565
Payments		
Program expenses	26,32,26,951	26,22,56,108
Establishment expenses	3,61,61,937	3,72,46,618
General and administrative expenses	2,13,20,711	1,86,37,942
Assets purchased during the year	22,75,817	8,87,328
TOTAL	32,29,85,416	31,90,27,996
Closing Balance		
Balances with scheduled banks	2,70,37,542	33,30,618
Fixed deposits with bank	-	21,37,693
Cash on hand	2,49,673	2,66,573
TOTAL	2,72,87,215	57,34,884

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