CERTIFICATE

We have audited the account of **Sense International (India)**. Registration Number under FCRA - **041910231** for the financial year ending **31st March**, **2022** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. **2,18,01,622**
- (ii) Foreign contribution of/worth Rs. <u>3,73,65,234</u> was received by the trust during the financial year 2021-22
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. <u>9,14,867</u> was received by the trust during the financial year <u>2021-22</u>
- (iv) The balance of un-utilized foreign contribution (including investments in FDs), with the trust at the end of the financial year 2021-22 was Rs. 4,01,28,929
- (v) Certified that the trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
- (vii) The trust has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For,

K. Pravinchandra and Associates, Chartered Accountants FRN: 116285W

Shah Kalpen Digitally signed by Shah Kalpen Pravinchand Pravinchandra Date: 2022.12.27

Kalpen P. Shah Mem No: 100993 Date: 27/12/2022 Place: Ahmedabad

SCHEDULE Q: NOTES FORMING PART OF ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES: -

1. Basis of Accounting:

Books of accounts are maintained on the Historical Cost Convention and Going Concern Concept. The Accrual System of Accounts is generally followed to record all Incomes and Expenditures. Accounts are maintained as per Generally Accepted Accounting Principles and are in line with relevant guidelines, statements, and standards issued by the Institute of Chartered Accountants of India.

2. Fixed Assets:

The Fixed Assets are shown at Written Down Value after providing for Depreciation as per Income – Tax Rules, 1962.

3. Investments:

Value of Investments has been adjusted to include interest accrued thereon as of 31st March 2022.

4. Revenue Recognition:

- a) Revenue consists of Donation, Grant, and Interest (on investment) Income.
- b) Donation Income is recognized and accounted for on a receipt basis. Grant Income and Interest (on investment) Income is recognized and accounted for on an accrual basis.
- c) Where Income in the form of Grants have been utilized for Charitable purpose but has not been received in whole or part for any reason, the grant receivable has been recognized under accrual as Grant Income and at the same time been shown under 'Grants Receivable' in the Balance sheet. Grant Income is Income, confirmed secured by contracts.

5. Grants received in advance:

- a) Grants which are received during the financial year in advance for utilization in the subsequent financial year are shown under 'Advance Grants' in the financial statements.
- b) Accrued Interest Income on the same is credited to the balance of advance grants. These grants will be shown as Income in the subsequent financial year during which the expenditure sanctioned under these Grants is incurred.

6. Donations:

- a) Endowment Donations are directly credited to the respective Endowment Fund and reflected in the Balance sheet.
- b) Donations received for specific purposes are credited to the respective Specific Fund.
- c) Corpus Donations are directly reflected in the Balance sheet.

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7. Expenditure:

Payments on salary, establishment expenses, training, advocacy, network expenses, monitoring and evaluation expenses, etc. are incurred for undertaking/ evaluating various projects across India for deafblind people. For the sake of proper disclosure, the same is treated under the appropriate head, instead of treating it as an expenditure on the object of the trust.

8. Earmarked Funds:

Funds of Rs 14,73,354/- have been Earmarked for Program & Development Fund and invested @ 4.25% in Fixed Deposits.

9. TDS Refund:

TDS refund of the previous year (3,23,915/-) represents the previous year's balances. Refund received in FCRA Bank Account and refund of INR 85,915 & INR 3,676- for A.Y. 2020-21 received in the Current Financial year.

TDS refund receivable u/s 194J, 194A, 194H,194JB & 194C in Non-FC represents the A.Y. 2022-23 respectively.

10. Previous figures have been regrouped and rearranged wherever necessary to make them comparable with the current financial year.

For, K. Pravinchandra & Associates

Chartered Accountants

Shah Kalpen

Digitally signed by Shah Kalpen Pravinchandra

Pravinchan Date: 2022.12.27

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(Kalpen P. Shah) M. No.: 100993

FRN: 116285W

Place: Ahmedabad

Date: 27th December 2022

For, Sense International (India)

Nandini Rawal

Executive Director Akhil S. Paul

Sense International (India)

2nd Floor, Admin Block, Andhajan Mandal Campus, Vastrapur, Ahmedabad - 380015 Balance Sheet as on 31st March 2022

Reg. No. E/11279/AHMEDABAD dated 29th March 1997 Bombay Public Trusts (Gujarat) Rules, 1961, SCHEDULE VIII (Vide Rule 17(1))

Bank Account no. of Foreign Contribution: State Bank of India 40099960025 FCRA no. 041910231 dated 25th August 2000 (Renewed 1st November, 2016)

Funds and Liabilities	Sch	2021-22	2020-21	Property and Assets	Sch	2021-22	2020-21
runus anu Liabilities	No.	Amt. (Rs.)	Amt. (Rs.)	Property and Assess	No.	Amt. (Rs.)	Amt. (Rs.)
Corpus Fund	Α	195	195	Fixed Assets	G	956,701	572,243
Endowment Funds	В	586,138	584,138	Investment of General Fund	н	-	
Trust Fund	С	19,600,031	12,578,543	Investment of Gratuity Fund	7 " L		0.00
Grants received in Advance	D	15,620,848	8,346,244	Current Assets	1 1 1	191,238	199,965
Current Liabilities and Provisions	E	2,585	1,859	Grants Receivable	J	54	404,221
Earmarked Funds	F	5,467,072	1,467,072	Cash and Bank Balances	K	40,128,929	21,801,622
Total		41,276,868	22,978,051	Total		41,276,868	22,978,051

Notes forming part of accounts: Schedule Q

As per report of even date

The above balance sheet to the best of my/our belief contains true account of the funds and liabilities and of the property and assets of the Trust

Ahmedabad Date: 27.12.2022

For, K. Pravinchandra & Associates

Chartered Accountants Firm Reg No.: 116285W

Shah Kalpen
Pravinchandra

Digitally signed by Shah
Kalpen Pravinchandra
Date: 2022.12.27
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(Kalpen P. Shah) Proprietor Mem. No.: 100993

Admin Block Andhajan Mandal Campus Vastrapur, Ahmedabad

For, Sense International (India)

Trustee

Nandini Rawal

Executive Director

Akhil S. Paul Admin Block

Andhajan Mandal Campus Vastrapur, Ahmedabad Phone: +91-79-26301282

Sense International (India)

2nd Floor, Admin Block, Andhajan Mandal Campus, Vastrapur, Ahmedabad - 380015
Income & Expenditure account for the year ended 31st March 2022
Reg. No. E/11279/AHMEDABAD
Bombay Public Trusts (Gujarat) Rules, 1961, SCHEDULE IX (Vide Rule 17(1))

Bank Account no. of Foreign contribution; State Bank of India 40099960025 FCRA no. 041910231 dated 25th August 2000 (Renewed 1st November, 2016)

Expenses	Sch. No.	2021-22 Amt. Rs	2020-21 Amt. Rs	Income	Sch. No.	2021-22 Amt. Rs	2020-21 Amt. Rs
To Expenditure in respect of Properties	L			By Rent			<u> </u>
Rent, Electricity & Taxes							
Repairs and Maintenance Expenses		10,976		By Interest	0		
				Bank Interest		568,094	249,650
To Establishment Expenses	M	91,877	6,881	Interest on Funds	1 - 1	669,308	510,041
To Legal Expenses		120	12	By Donations in Cash or Kind	Р		
To Audit Fees		5,006	59,738	Foreign Sources		7,304,208	4,622,446
To Depreciation		355,249	174,827	Local Sources			_ •
To Expenditure on Objects of the Trust (FCRA details in schedule)	N			By Grants	Q		
(a) Religious		3.0	(#	Foreign Contribution		21,796,655	24,102,393
(b) Educational		19,439,216	20,711,031	Local Contribution		*	· ·
(c) Medical Relief		-	5	İ			
(d) Relief of Poverty		*	<u> </u>	By Income from other sources			
(e) Other Charitable Objects	I		-	Course Fees (Deafblindness)			
				Miscellaneous Income			
Contribution to Charity Commissioner							
Amount transferred to Earmarked Fund		4,000,000	1,467,072				
Excess of Income over Expenditure				Excess of Expenditure over Income	1 1		
(transferred to General Fund - Sch C)		6,435,941	7,064,981	(transferred to General Fund)			
Total		30,338,265	29,484,530	Total		30,338,265	29,484,530

Notes forming part of accounts: Schedule Q As per report of even date

Place: Ahmedabad Date: 27.12.2022

For, K. Pravinchandra & Associates Chartered Accountants Firm Reg No.: 116265W Shah Kalpen Pravinchand Pravinchandra Pravinchandra Date: 2022.12.27 15:31:09 +05'30'

(Kalpen P. Shah) Proprietor Mem. No.: 100993

For, Sense international (India)

Trustee
Nandini Rawai
Admin Block
Andhajan Mandal Campus
Vastrapur, Ahmedabad

Executive Director

Akhil S. Paul Admin Block Andhajan Mandal Campus Vastrapur, Ahmedabad Phone: +91-79-26301282

SCHEDULE A - CORPUS FUND

Particulars	Opening balance	Addition during the year	Utilisation during the year	Closing balance
Corpus Fund (FC)	195	-	-	195
Sub-Total	195			195
Total	195	- 1		195

SCHEDULE B - ENDOWMENT FUNDS

Particulars		Opening balance	Addition during the year	Total balance	
Sadashiv and Saraswati Prasad Endowment Fund		584,138		584,138	
Nozer and Burjish Memorial Endowment Fund			2,000	2,000	
	Total	584,138	2,000	586,138	

SCHEDULE C - TRUST FUND

Particulars	Opening balance	Addition during the year	Utilisation during the year	Closing balance
General Fund	12,578,543	7,021,488		19,600,031
Total	12,578,543	7,021,488		19,600,031

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SCHEDULE D - GRANTS RECEIVED IN ADVANCE

Particulars	Opening balance	Received during the year	Utilisation during the year	Closing balance
Foreign Contribution				
Adobe Grants		2,831,617	2 024 047	
Asha For Education	47,334	165,000	2,831,617	-
AHC-DAP	499,615	100,000	135,007	77,327
Common Wealth Foundation	2,232,945	-	499,615	•
Give India	2,232,343	4 077 070	1,018,060	1,214,885
Global Giving Covid Relief Fund		1,677,276	1,664,960	
Grand Challenges Canada	-	2,165,995	-	2,165,995
Intel Technology India Pvt. Ltd. (Seed grant)	•	8,281,411	2,487,090	5,794,321
Kamal India Foundation	- 010 007	648,811	549,583	99,228
Paul Hamlyn Foundation	212,227	5,584,577	4,307,421	1,489,383
Rural India Supporting Trust	3,711,498	1,750,000	3,555,807	1,905,691
Grants from Sense International (UK)	(404,221)	1,593,862	1,181,105	8,536
DIDTO12	1,642,626	5,362,477	4,151,937	2,853,166
DIDTO13	(2)	49,213	-	49,213
DIDTO14		264,946	192,078	72,868
DIDTO15		53,445	53,445	-
Jersey's Overseas Aid		145,099	64,217	80,882
Rupin	58,663	735,235	767,811	26,087
200 C 200 C	491,499	3,292,167	1,645,695	2,137,971
Safeguard Training Project	88,210	5,190	93,400	2,107,071
St James Place	829,800	-	405,297	424,503
Thomas Cook	63,195	664,705	666,258	61,642
UK Aid Match-fund	111,259	152,477	263,736	01,042
Total	7,942,023	30,061,026	22,382,202	15,620,848

SCHEDULE E - CURRENT LIABILITIES & PROVISIONS

Particulars	I Amount D
Expenses Payable	Amount Rs.
Internet/Email Exp Payable	Name (Name (Na
Telephone/Fax Exp Payable	1,108
Postage & Courier Exp Payable	529
TDS u/s 94 C	932
	16
Total	2,585

SCHEDULE F - EARMARKED FUNDS

Particulars	Opening balance	Addition during the year	Utilisation during the year	Total balance
Programme & Development Fund	1,467,072	4,000,000		5,467,072
Total		4,000,000	-	5,467,072

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SCHEDULE G - FIXED ASSETS

Sr.	Particulars	Opening WDV	Additions du	ring the year	Assets Sold	Value for	Rate of	Total	Closing WD\
		on 01/04/2021	More Than 180 Days	Less Than 180 Days	during the Year	Dep.	Dep. (%)	Dep.	on
	FC				1001				31/03/2022
A	Land and Building								
1	Office Shed	25,866	-	-		25,866	0%	-	25,866
В	Equipment								
2	Computer and Printers	236,320	447,790						
3	Braille Printer	1,120			-	684,110	40%	273,644	410,466
4	Office Equipment	12,538			-	1,120	40%	448	672
5	Electric Equipment	The second secon	204 047	-	-	12,538	15%	1,881	10,657
6	Air Condition	97,899	291,917	-	-	389,816	15%	58,472	331,344
_	, in Condition	19,080			-	19,080	15%	2,862	16,218
C	Furniture and Fixture								
7	Furniture and Fixtures	177,772	_						
8	Gas Installation	1,650		-	-	177,772	10%	17,777	159,994
		1,050		-	-	1,650	10%	165	1,485
	Total	572,243	739,707			1,311,950		355,249	956,701

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SCHEDULE I - CURRENT ASSETS

Particulars Particulars	Amount D
Advance on Projects	Amount Rs
Aaina Project, Bhubneswar	
Aakansha Project, Raipur	56
Deepshika Project, Ranchi	7,103
Manav Vikas Project, Nagpur	929
Deafblind Project, Dhule	10,754
Deafblind Project, Shrirampur	165,276
Deafblind Project, Solapur	45,961
	4,500
Accrued Interest	
Bank of India	100 000
	163,678
Travel/Expense Advance to Staff	7,636
Deposits	
Give India Deposit	
Telephone Deposit	3,000
Toll Free No.	3,340
Prepaid Expenses	10,000
Prepaid Expenses	
DS Receibale	26,138
Total TDS refund receivable (Previous years)	
Total TDS refund receivable (A.Y. 2022-23)	(323,918)
(TELL EVER-EU)	66,280
Total	191,238

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SCHEDULE J - GRANTS RECEIVABLE

Particulars	Opening balance	Received during the year	Utilisation during the year	Closing balance
Total			-	

SCHEDULE K - CASH AND BANK BALANCES

Particulars Particulars	I America D
Cash Balance	Amount Rs.
Cash	
	30,213
Balance in Bank - Savings Account Sub-Total	30,213
Bank of India (Ahmedabad-Utilization Account)	
Bank of India (RFIT Project)	1,256,122
State Bank of India (Main FCRA Account)	14,152
State Bank of India (Utlization Account)	14,082,308
State Bank of India (GCC Project)	10,336,028
State Bank of India (GCC Project)	3,156,848
Palance in Paul. Town Sub-Total	28,845,457
Balance in Bank - Term Deposits	
Held with Bank of India	
Sadashiv and Sarswati Prasad Endowment Fund	504 400
Advance grant	584,138
General Fund	1,767,212
Earmarked Fund	5,961,483
· · · · · · · · · · · · · · · · · · ·	2,940,426
Sub-Total Sub-Total	11,253,259
Total	40,128,929

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SCHEDULE L - EXPENDITURE IN RESPECT OF PROPERTIES

Repairs & Maintenance Expenses	Amount Rs.
Electric maintenance	
Computer maintenance	2,400
	8,576
Total	10,976

SCHEDULE M - ESTABLISHMENT EXPENSES

Particulars	A
Communication & Information Dissemination Expenses	Amount Rs.
Postage & Courier	
Telephone/Fax & Mobile	17,917
Internet	3,644
	9,972
Office Expenses, Supplies & Sundries Total	31,533
Stationery, Supplies & Consumables	
Bank charges	7,585
Interest on TDS (late payment)	43,823
Subscription	131
2 43 50 TPAOT	8,805
Total	60,344

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SCHEDULE N - EXPENDITURE ON OBJECT OF THE TRUST

Particulars		Amount Rs.
Human Resource Costs		
Learning & development (review, training & seminars)		41,600
Admin Charges for EPF		36,145
Coverness 9 M	Sub-Total	77,745
Governance & Management Expenses		
Salary & benefits		3,395,824
Advences 9 Not 1 P	Sub-Total	3,395,824
Advocacy & Networks Expenses		
Advocacy on deafblindness		194,908
Networks of families, teachers & deafblind adults		713,856
Salary & benefits		2,008,530
Mandal II - 10 A	Sub-Total	2,917,294
Mental Health Awareness and Support Expenses		-,-,-,-,-
Data Entry and Analysis		8,500
Mental Health Workshop		45,612
Research Ethics Committee Meeting		34,696
Training of Field Staff for Data Collection		45,209
Books - Periodicals Purchase		15,386
Salary & benefits		1,264,397
	Sub-Total	1,413,800
Programme & Capacity Building Expenses		.,,,,,,
Leadership & Capacity building training to partners		349,695
Income generation small grant support to deafblind adults		125,000
Monitoring & Evaluation & Capacity building of partners		292,906
Covid - 19 Support to Deafblind Children and their Families		3,191,927
Salary & benefits		2,154,983
	Sub-Total	6,114,511
Training Expenses		0,114,011
Teacher Training Course (TTC) Sponsorship		10,098
Training on deafblind issues		159,169
Training to deafblind adults		134,817
Mentoring costs		71,531
Onsite trainings to deafblind educators & parents		129,114
SSA trainings - school teachers		37,390
Salary & benefits		1,043,593
	Sub-Total	1,585,712
Public Engagement & Organisational Development Expenses	233 , 700	1,000,712
Salary & benefits		3,871,650
	Sub-Total	3,871,650

Particulars	Amount Rs.
Projects on Deafblindness	Amount Rs.
Deablind Project, Thane	
	62,680
Sub-Total Sub-Total	62,680
TOTAL	19,439,216





SCHEDULE O - INTEREST

Particulars	Amount Rs.
Bank Interest:	Amount Ns.
Bank Interest	568,094
nterest on Funds: Sub-Total	
General Fund	669,308
Sub-Total Sub-Total	
Total	1,237,402

SCHEDULE P - DONATIONS IN CASH OR KIND

Particulars	Amount Rs.
Individuals	1,240,796
Institutions	6,063,412
Total	7,304,208

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SCHEDULE Q - GRANTS RECOGNISED DURING THE YEAR

Particulars	Opening balance	Income received during the year	Grant received in advance	Transferred to General Funds	Income recognised during the year
Foreign Contribution					
Adobe Grants	-	2,831,617	-		2 024 047
Asha For Education	47.334	165,000	77,327		2,831,617 135,007
AHC-DAP	499,615	100,000	11,021		
Common Wealth Foundation	2,232,945		1,214,885		499,615
Give India	-	1,677,276	12,316	2	1,018,060
Global Giving Covid Relief Fund	-	2,165,995	2,165,995		1,664,960
Grand Challenges Canada	-	8,281,411	5,794,321		0.407.000
Intel Technology India Pvt. Ltd. (Seed grant)		648,811	99,228		2,487,090
Kamal India Foundation	212,227	5,584,577	1,489,383	489,144	549,583
Paul Hamlyn Foundation	3,711,498	1,750,000	1,905,691		3,818,277
Rural India Supporting Trust	(404,221)	1,593,862	8,536	42,951	3,512,856
Grants from Sense International (UK)	1,642,626	5,362,477	2,853,166	EQ 454	1,181,105
DIDTO12	.,012,020	49,213	49,213	53,451	4,098,486
DIDTO13		264,946	72.868		
DIDTO14		53,445	72,000	50.445	192,078
DIDTO15		145,099	80.882	53,445	
Jersey's Overseas Aid	58,663	735,235	26,087		64,217
Rupin	491,499	3,292,167			767,811
Safeguard Training Project	88,210	5,190	2,137,971		1,645,695
St James Place	829.800	3,190	404 500		93,400
Thomas Cook	63,195	664,705	424,503		405,297
UK Aid Match-fund	111,259	152,477	61,642		666,258
Total	7,942,023	30,061,026	15,620,848	585,546	263,730 21,796,655

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Sense International (India) Receipt & Payment account of Foreign Contribution for the year ended on 31.03.2022

Receipts	Amt. Rs.	Amt. Rs.	Payments	Amt. Rs.	Amt. Rs.
To Opening Balance					
Cash-in-hand			By Fixed Assets	739,707	739,707
Cash	33,446	33,446			
			By Expenditure incurred towards object of the trust	19,213,087	19,213,087
Bank Accounts					
Bank of India (Ahmedabad)	3,470,623		By Closing Balance		
Bank of India (RFIT)	13,749		Cash-in-hand		
Bank of India (Fixed Deposit)	18,283,804	21,768,176		1	
			Cash	30,213	30,213
To Interest Income					
TDS refund	89,515		Bank Accounts		
On General Fund Interest accrued in F.Y. 2020-21 but	669,308		State Bank of India (Main FCRA Accou	14,082,308	
received in the current year	156,044		State Bank of India (Utlization Account	10,336,028	
Bank Interest	-	914,867	State Bank of India (GCC Project)	3,156,848	
To Contributions received in the form of			Bank Of India (Ahmedabad)	1,256,122	
Endowment Funds					
Grants	30,061,026		Bank of India (RFIT)	14,152	
Donations	7,304,208	37,365,234	Bank Of India (Fixed Deposit)	11,253,259	40,098,716
Total		60,081,723	Total		60,081,723

Notes forming part of accounts: Schedule Q As per report of even date

Place : Ahmedabad Date: 27.12.2022

For, K. Pravinchandra & Associates Chartered Accountants Firm Reg No.: 116285W

Shah Kalpen Digitally signed by Shah Kalpen Pravinchand Pravinchandra Date: 2022.12.27

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(Kalpen P. Shah) Proprietor Mem. No.: 100993

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Nandini Rawai Admin Block Admin Block Andhajan Mandal Campus Vastrapur, Ahmedabad Phone: +91-79-26303346

For, Sense International (India)

Executive Director
Akhil S. Paul
Admin Block
Andhajan Mandal Campus
Vastrapur, Ahmedabad
Phone: +91-79-26301282