


## C E R T I F I C A T E

We have audited the account of **Sense International (India)**. Registration Number under FCRA - **041910231** for the financial year ending **31st March, 2023** 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. 4,01,28,929
- (ii) Foreign contribution of/worth Rs. 1,53,55,381 was received by the trust during the financial year 2022-23
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 10,71,963 was received by the trust during the financial year 2022-23
- (iv) The balance of un-utilized foreign contribution (including investments in FDs), with the trust at the end of the financial year 2022-23 was Rs. 3,11,98,850
- (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

  
**Kalpen P. Shah**  
Mem No: 100993



**Date: 25/09/2023**  
**Place: Ahmedabad**

UPIN: 2810993 BGTWXCX4038

# Sense International (India)

2nd Floor, Admin Block, Andhajan Mandal Campus, Vastrapur, Ahmedabad - 380015

Balance Sheet as on 31st March 2023

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 No.	2022-23		2021-22		Property and Assets	Sch No.	2022-23		2021-22	
		Amt. (Rs.)		Amt. (Rs.)				Amt. (Rs.)			
Corpus Fund	A	195		195		Fixed Assets	G	8,68,807		9,56,701	
Endowment Funds	B	5,86,138		5,86,138		Investment of General Fund	H	-		-	
Trust Fund	C	2,74,58,659		1,96,00,031		Investment of Gratuity Fund			-		-
Grants received in Advance	D	34,40,986		1,56,20,848		Current Assets	I	5,48,610		1,91,238	
Current Liabilities and Provisions	E	26,321		2,585		Grants Receivable	J	28,96,032		-	
Earmarked Funds	F	40,00,000		54,67,072		Cash and Bank Balances	K	3,11,98,850		4,01,28,929	
Total		3,55,12,299		4,12,76,868		Total		3,55,12,299		4,12,76,868	

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

Place: Ahmedabad

Date: 25.09.2023

For, K. Pravinchandra & Associates

Chartered Accountants

Firm Reg No.: 116285W



*(Signature)*  
(Kaipen P. Shah)  
Proprietor  
Mem. No.: 100993

For, Sense International (India)

*(Signature)*  
Trustee  
Nandini Rawal  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad

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 2023  
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)  
State Bank of India, New Delhi Main Branch, New Delhi

Expenses	Sch. No.	2022-23 Amt. Rs	2021-22 Amt. Rs	Income	Sch. No.	2022-23 Amt. Rs	2021-22 Amt. Rs
To Expenditure in respect of Properties	L			By Rent			-
Rent, Electricity & Taxes							
Repairs and Maintenance Expenses		1,298	10,976	By Interest	O		
				Bank Interest		6,03,174	5,68,094
To Establishment Expenses	M	1,20,685	91,877	Interest on Funds		6,45,413	6,69,308
To Legal Expenses			-	By Donations in Cash or Kind	P		
To Audit Fees		1,18,000	5,006	Foreign Sources		59,73,571	73,04,208
To Depreciation		2,70,947	3,55,249	Local Sources		-	-
To Expenditure on Objects of the Trust (FCRA details in schedule)	N			By Grants	Q		
(a) Religious		-	-	Foreign Contribution		2,37,74,782	2,17,96,655
(b) Educational		2,35,85,678	1,94,39,216	Local Contribution		-	-
(c) Medical Relief		-	-				
(d) Relief of Poverty		-	-	By Income from other sources			
(e) Other Charitable Objects		-	-	Course Fees (Deafblindness)			
				Miscellaneous Income			
Contribution to Charity Commissioner			40,00,000				
Amount transferred to Earmarked Fund							
Excess of Income over Expenditure (transferred to General Fund - Sch C)		69,00,332	64,35,941	Excess of Expenditure over Income (transferred to General Fund)			
<b>Total</b>		<b>3,09,96,940</b>	<b>3,03,38,265</b>	<b>Total</b>		<b>3,09,96,940</b>	<b>3,03,38,265</b>

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

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

For, Sense International (India)

Place: Ahmedabad  
Date: 25.09.2023



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

*Nandini Rawal*  
Trustee  
Nandini Rawal  
Admin Block  
Andhajan Mandal Campus  
Vastrapur, Ahmedabad



*Akhil S. Paul*  
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
<b>Sub-Total</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>195</b>
<b>Total</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>195</b>

**SCHEDULE B - ENDOWMENT FUNDS**

Particulars	Opening balance	Addition during the year	Total balance
Sadashiv and Saraswati Prasad Endowment Fund	5,84,138		5,84,138
Nozer and Burjish Memorial Endowment Fund	2,000		2,000
<b>Total</b>	<b>5,86,138</b>	<b>-</b>	<b>5,86,138</b>

**SCHEDULE C - TRUST FUND**

Particulars	Opening balance	Addition during the year	Utilisation during the year	Closing balance
General Fund	1,96,00,031	78,58,630		2,74,58,659
<b>Total</b>	<b>1,96,00,031</b>	<b>78,58,630</b>	<b>-</b>	<b>2,74,58,659</b>



**Schedules forming part of Balance Sheet as on 31st March, 2023**

**SCHEDULE D - GRANTS RECEIVED IN ADVANCE**

Particulars	Opening balance	Received during the year (including bank interest)	Utilisation during the year	Closing balance
<b>Foreign Contribution</b>				
Asha For Education	77,327	83,000	1,30,059	30,268
Give India	12,316	-	10,552	1,764
Global Giving	21,65,995	-	-	21,65,995
Grand Challenges Canada	57,94,321	6,35,391	63,82,673	47,039
Kamal India Foundation	14,89,383	29,05,273	34,49,535	9,45,121
Common Wealth Foundation	12,14,885	2,83,966	14,98,851	-
Intel (Seed Grant)	99,228	7,66,871	8,66,099	-
Paul Hamlyn Foundation	19,05,691	17,50,000	36,55,691	-
Rural India Supporting Trust	8,536	-	8,536	-
<b>Grants from Sense International (UK)</b>				
Disability Inclusive Development	2,02,963	2,69,060	2,21,224	2,50,799
Jersey's Overseas Aid	26,087	7,06,827	7,32,914	-
St James Place	4,24,503	-	4,24,503	-
Thomas Cook	61,642	4,26,038	4,87,680	-
<b>Total</b>	<b>1,34,82,877</b>	<b>78,26,426</b>	<b>1,78,68,317</b>	<b>34,40,986</b>

**SCHEDULE E - CURRENT LIABILITIES & PROVISIONS**

Particulars	Amount Rs.
<b>Statutory liabilities</b>	
TDS u/s 94 J	23,608
TDS u/s 94 C	2,713
<b>Total</b>	<b>26,321</b>

**SCHEDULE F - EARMARKED FUNDS**

Particulars	Opening balance	Addition during the year	Utilisation during the year	Total balance
Programme & Development Fund	54,67,072		14,67,072	40,00,000
<b>Total</b>		<b>-</b>	<b>14,67,072</b>	<b>40,00,000</b>

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**Schedules forming part of Balance Sheet as on 31st March, 2023**

**SCHEDULE G - FIXED ASSETS**

Sr.	Particulars	Opening WDV on 01/04/2022	Additions during the year		Assets Sold during the Year	Value for Dep.	Rate of Dep. (%)	Total Dep.	Closing WDV on 31/03/2023
			More Than 180 Days	Less Than 180 Days					
	<b>FC</b>								
<b>A</b>	<b>Land and Building</b>								
1	Office Shed - FC	25,866	-	-	-	25,866	0%	-	25,866
<b>B</b>	<b>Equipment</b>								
2	Computer and Printers - FC	4,10,466	-	1,83,055	-	5,93,521	40%	2,00,797	3,92,724
3	Braille Printer - FC	672	-	-	-	672	40%	269	403
4	Office Equipment - FC	10,657	-	-	-	10,657	15%	1,599	9,058
5	Electric Equipment - FC	3,31,344	-	-	-	3,31,344	15%	49,702	2,81,642
6	Air Condition - FC	16,218	-	-	-	16,218	15%	2,433	13,785
<b>C</b>	<b>Furniture and Fixture</b>								
7	Furniture and Fixtures - FC	1,59,994	-	-	-	1,59,994	10%	15,999	1,43,995
8	Gas Installation - FC	1,485	-	-	-	1,485	10%	148	1,336
	<b>Sub Total FC</b>	<b>9,56,701</b>	<b>-</b>	<b>1,83,055</b>	<b>-</b>	<b>11,39,756</b>	<b>-</b>	<b>2,70,947</b>	<b>8,68,809</b>

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**Schedules forming part of Balance Sheet as on 31st March, 2023**

**SCHEDULE I - CURRENT ASSETS**

Particulars	Amount Rs.
<b><u>Advance on Projects</u></b>	
Aaina Project, Bhubneswar	561
Aakansha Project, Raipur	7,103
Deepshika Project, Ranchi	929
Manav Vikas Project, Nagpur	10,754
Deafblind Project, Dhule	1,65,276
Deafblind Project, Shrirampur	45,961
Deafblind Project, Solapur	4,500
<b><u>Accrued Interest</u></b>	
Bank of India	2,14,342
<b><u>Travel/Expense Advance to Staff</u></b>	500
<b><u>Deposits</u></b>	
Give India Deposit	3,000
Telephone Deposit	3,340
Toll Free No.	10,000
<b><u>TDS Receivable</u></b>	
Total TDS refund receivable (Previous years)	17,738
Total TDS refund receivable (A.Y. 2023-24)	64,606
<b>Total</b>	<b>5,48,610</b>

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**Schedules forming part of Balance Sheet as on 31st March, 2023**

**SCHEDULE J - GRANTS RECEIVABLE**

Particulars	Opening balance	Received during the year	Utilisation during the year	Closing balance
<b>Grants from Sense International (UK)</b>				
Disability Inclusive Development	-	44,624	5,98,814	5,54,190
Nelumbo Foundation	21,37,971	14,10,894	58,90,707	23,41,842
<b>Total</b>	<b>21,37,971</b>	<b>14,55,518</b>	<b>64,89,521</b>	<b>28,96,032</b>

**SCHEDULE K - CASH AND BANK BALANCES**

Particulars	Amount Rs.
<b>Cash Balance</b>	
Cash	33,756
<b>Sub-Total</b>	<b>33,756</b>
<b>Balance in Bank - Savings Account</b>	
Bank of India (Ahmedabad-Utilization Account)	35,81,481
Bank of India (RFIT Project)	14,550
State Bank of India (Main FCRA Account)	65,67,027
State Bank of India (Utilization Account )	42,85,877
State Bank of India (GCC Project)	56,244
<b>Sub-Total</b>	<b>1,45,05,180</b>
<b>Balance in Bank - Term Deposits</b>	
<b>Held with Bank of India</b>	
Sadashiv and Sarswati Prasad Endowment Fund	5,84,138
Nozer & Burjish Memorial Endowmwnt Fund	2,000
Advance grant	20,00,000
General Fund	1,00,73,776
Earmarked Fund	40,00,000
<b>Sub-Total</b>	<b>1,66,59,914</b>
<b>Total</b>	<b>3,11,98,850</b>

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**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2023**

**SCHEDULE L - EXPENDITURE IN RESPECT OF PROPERTIES**

Particulars	Amount Rs.
<b>Repairs &amp; Maintenance Expenses</b>	
Electric maintenance	-
Computer maintenance	1,298
<b>Total</b>	<b>1,298</b>

**SCHEDULE M - ESTABLISHMENT EXPENSES**

Particulars	Amount Rs.
<b>Communication &amp; Information Dissemination Expenses</b>	
Postage & Courier	25,510
Telephone/Fax & Mobile	6,065
Internet	2,992
<b>Total</b>	<b>34,567</b>
<b>Office Expenses, Supplies &amp; Sundries</b>	
Stationery, Supplies & Consumables	9,616
Bank charges	18,046
Rounded Off	(1)
Subscription	58,456
<b>Total</b>	<b>86,118</b>

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**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2023**

**SCHEDULE N - EXPENDITURE ON OBJECT OF THE TRUST**

Particulars	Amount Rs.
<b>Human Resource Costs</b>	
Learning & development (review, training & seminars)	56,688
Admin Charges for EPF	44,238
<b>Sub-Total</b>	<b>1,00,926</b>
<b>Governance &amp; Management Expenses</b>	
Governance	3,55,897
Salary & benefits	35,83,505
<b>Sub-Total</b>	<b>39,39,402</b>
<b>Advocacy &amp; Networks Expenses</b>	
Advocacy on deafblindness	8,75,843
Staff exposure visit	10,30,555
Networks of families, teachers & deafblind adults	42,96,562
Salary & benefits	18,83,895
<b>Sub-Total</b>	<b>80,86,856</b>
<b>Mental Health Awareness and Support Expenses</b>	
Data Entry and Analysis	24,000
Mental Health Workshop	6,76,367
Community meeting	9,530
Regional health camp	4,675
Training of Field Staff for Data Collection	668
Salary & benefits	17,67,610
<b>Sub-Total</b>	<b>24,82,850</b>
<b>Programme &amp; Capacity Building Expenses</b>	
Leadership & Capacity building training to partners	4,46,168
Medical and Nutrition Support to Deafblind Children and Adults	10,686
Monitoring & Evaluation & Capacity building of partners	7,16,027
Awareness visits of project partners	1,35,333
Salary & benefits	14,35,278
<b>Sub-Total</b>	<b>27,43,492</b>
<b>Training Expenses</b>	
Training on deafblind issues	16,18,045
Training to deafblind adults	1,47,565
Mentoring costs	1,43,030
Onsite trainings to deafblind educators & parents	2,87,305
Salary & benefits	22,93,026
<b>Sub-Total</b>	<b>44,88,971</b>
<b>Public Engagement &amp; Organisational Development Expenses</b>	
Information production & dissemination	4,08,360
Salary & benefits	13,34,821
<b>Sub-Total</b>	<b>17,43,181</b>
<b>TOTAL</b>	<b>2,35,85,678</b>

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**Schedules forming part of Income & Expenditure Account  
for the year ended 31st March 2023**

**SCHEDULE O - INTEREST**

Particulars	Amount Rs.
<b>Bank Interest:</b>	
Interest on I. Tax Refund	8,484
Bank Interest	5,94,690
<b>Sub-Total</b>	<b>6,03,174</b>
<b>Interest on Funds:</b>	
General Fund	6,45,413
<b>Sub-Total</b>	<b>6,45,413</b>
<b>Total</b>	<b>12,48,587</b>

**SCHEDULE P - DONATIONS IN CASH OR KIND**

Particulars	Amount Rs.
Individuals	1,71,133
Institutions	58,02,438
<b>Total</b>	<b>59,73,571</b>

**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
<b>Foreign Contribution</b>					
Common Wealth Foundation	12,14,885	2,83,966	-	-	14,98,851
Asha For Education	77,327	83,000	30,268	-	1,30,059
Give India	12,316	-	1,764	10,552	-
Grand Challenges Canada	57,94,321	6,35,391	47,039	1,32,000	62,50,673
Intel (Seed Grant)	99,228	7,66,871	-	2,97,421	5,68,678
Kamal India Foundation	14,89,383	29,05,273	9,45,121	(34,682)	34,84,217
Global Giving Covid Relief Fund	21,65,995	-	21,65,995	-	-
Paul Hamlyn Foundation	19,05,691	17,50,000	-	119	36,55,572
Rural India Supporting Trust	8,536	-	-	-	8,536
Grants from Sense International (UK)					-
Disability Inclusive Development	2,02,963	3,13,684	(3,03,391)	95,992	7,24,046
Jersey's Overseas Aid	26,087	7,06,827	-	96,413	6,36,501
Nelumbo Foundation	21,37,971	14,10,894	(23,41,842)	-	58,90,707
St James Place	4,24,503	-	-	-	4,24,503
Thomas Cook	61,642	4,26,038	-	(14,759)	5,02,439
<b>Total</b>	<b>1,56,20,848</b>	<b>92,81,944</b>	<b>5,44,954</b>	<b>5,83,056</b>	<b>2,37,74,782</b>

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Sense International (India)					
Receipt & Payment account of Foreign Contribution for the year ended on 31.03.2023					
Receipts	Amt. Rs.	Amt. Rs.	Payments	Amt. Rs.	Amt. Rs.
<b>To Opening Balance</b>					
<u>Cash-in-hand</u>					
Cash	30,213	30,213	By Fixed Assets	1,83,055	1,83,055
Bank Accounts			By Expenditure incurred towards object of the trust	2,51,74,369	2,51,74,369
State Bank of India (Main FCRA Account)	1,40,82,308				
State Bank of India (Utilization Account)	1,03,36,028				
State Bank of India (GCC Project)	31,56,848				
Bank Of India (Ahmedabad)	12,56,122				
Bank of India (RFIT)	14,152		<b>By Closing Balance</b>		
Bank Of India (Fixed Deposit)	1,12,53,259	4,00,98,716	<u>Cash-in-hand</u>		
TDS refund	99,866	99,866	Cash	33,756	33,756
<b>To Interest Income</b>			<u>Bank Accounts</u>		
TDS refund	8,484		State Bank of India (Main FCRA Account)	65,67,027	
On General Fund	6,45,413		State Bank of India (Utilization Account)	42,85,877	
Bank Interest	4,18,066	10,71,963	State Bank of India (GCC Project)	56,244	
<b>To Contributions received in the form of</b>			Bank Of India (Ahmedabad)	35,81,481	
Grants	92,81,944		Bank of India (RFIT)	14,550	
Donations	59,73,571	1,52,55,515	Bank Of India (Fixed Deposit)	1,66,59,914	3,11,65,094
<b>Total</b>		<b>5,65,56,273</b>	<b>Total</b>		<b>5,65,56,273</b>

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

Place : Ahmedabad  
Date: 25th September, 2023

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

For, Sense International (India)



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

*Nandini Rawal*  
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*Akhil S. Paul*  
Executive Director  
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Phone: +91-79-26301282  
rapur, Ahmedabad

## SENSE INTERNATIONAL (INDIA)

### 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 31<sup>st</sup> 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.



**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.

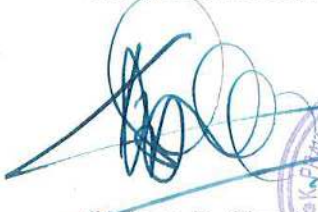
**8. TDS Refund:**


TDS refund of INR 99,866 for the A.Y. 2021-22 received in the FCRA bank account in the current FY 2022-23.

TDS refund receivable u/s 194A, represents the A.Y. 2023-24 respectively.

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

For, K. Pravinchandra & Associates  
Chartered Accountants

  
(Kalpen P. Shah)  
M. No.: 100993  
FRN: 116285W



Place: Ahmedabad  
Date: 25<sup>th</sup> September 2023

For, Sense International (India)



Trustee  
Nandini Rawal



Executive Director  
Akhil S. Paul

