

naseoh



Synergizing abilities to create a WORLD of difference...

ANNUAL REPORT

2021-22

**NATIONAL SOCIETY FOR EQUAL OPPORTUNITIES
FOR THE HANDICAPPED, INDIA**



GOVERNING COUNCIL

President

Mrs. Hansa B. Mehta

Vice Presidents

Mr. Vinaya Mehrotra

Mr. Rajesh Shah

Hon. Secretaries

Mr. Jayesh Marfatia

Mr. Rahul Nerlekar

Hon. Treasurer

Mr. Gaurav G. Kapadia

Members

Dr. (Ms.) Yashu Mehta

Mr. Anil Mehta

Mrs. Shyamashree Bhonsle

Mr. Aneel Murarka

Mr. Suresh Goklaney

Ms. Janaki Kapadia

Mr. Bharat Gada

Chief Mentor

Mr. Nitin Khanapurkar

Executive Secretary & Director General

Mr. Yogendra Shetty

From the Pen of the President

Dear friends,

The year saw the Country as a whole learning to live with the pandemic with sustained efforts at all levels. Though the Organization could not resume bulk of core activities and interventions physically for most part of the year, the efforts continued with full enthusiasm and intensity to sustain the core activities through the year. We are sure that the pandemic is behind us and all our activities, interventions and initiatives would be back to normal in full swing.

Our focused journey to make the Society to be more inclusive and equitable for all people with disabilities will continue unabated. While we thank all our stakeholders – Office Bearers, members of the Governing Council, corporates, donors, well-wishers, volunteers, employees, students and parents – for standing by us in the difficult times, we look forward to your complete participation and unstinted solidarity in all our efforts in the times ahead as always.

Thank you

Hansa B. Mehta

President

NASEOH, India

Mumbai

Dated : 16th September 2022



OUR VISION

“To create comprehensive rehabilitation opportunities for the differently-abled persons so as to facilitate integration into the mainstream of the society, and to enrich the life of differently-abled persons as well as the interfacing individuals and community.”

NASEOH gained the inner strength to live with the pandemic; the anxiety and uncertainty remained through the year. Bulk of the core physical activities and interventions in the rehabilitation process of persons with disabilities were continued to the maximum extent possible overcoming the challenges and barriers. The gist of the activities are presented below.

FALGUNI LEARNING CENTRE / MUSKAN BALMANDIR

For most part of the year the children and parents were engaged through limited virtual interaction with team of special educators, para professionals like physio, occupational and speech therapist under the continuous supervision and guidance of Dr. Yashuben Mehta. We resumed the physical sessions partially from March'2022 onwards, as many of the parents were still apprehensive to bring their wards to the center.

We are sure the Center would again will be the hub of multiple activities and learning soon.

Therapy Support

a. Speech Therapy

The speech therapy sessions were resumed form March onwards with full intensity when the center was opened for the beneficiaries completely.

Dipti Jadhav Speaks

My name is Dipti Jitendra Jadhav. My speech was hampered by a handicap. My cousin sister told me about NASEOH after I graduated, where I could get support for my condition. As a result, I went to NASEOH and was accepted into the organization. I signed up for a computer course and started attending classes. In addition to the class I paid a visit to Dr. Sagar, the speech therapist at NASEOH. After examining me, he concluded that I had tongue tie cerebral palsy and recommended that an operation be performed as soon as possible. So, I went to Cooper Hospital for surgery. The surgery was successful. I noticed a few changes after the surgery, such as a slight improvement in my ability to speak. I also began attending occupational therapy, physio therapy and speech therapy at NASEOH. The NASEOH teaching is excellent.

I was quite negative about myself before coming to NASEOH because I couldn't enjoy life like other people. I felt bad because I had to rely on others due to my disability. But my family encouraged me by sending me positive vibes. I received a lot of support and had a lot of fun after coming to NASEOH. Now I am feeling good about myself. Joining NASEOH has marked the beginning of a new chapter in my life.

b. Occupational Therapy

For Most part of year the virtual occupational therapy sessions were conducted for a group of student trainees at the Vocational Training Center and from April onwards physical training sessions were resumed.

Case Study

Mr. Dhruv Shetty

A 22 year old trainee Dhruv Shetty from Chembur is a case of Intellectual Disability and a trainee at Bakery & Confectionary Unit of the Vocational Training Centre.

He is on Occupational Therapy.

He had poor eye-hand coordination, coping skills, work skills, work speed was poor initially when he was taken for Occupational Therapy.

Concentration, attention span was poor. Self-confidence, will power too low. He had convulsions too often. Fine –motor was affected too.

Balance was poor. He had history of falls and head injury too. He was given therapeutic activities similar to vocational skills in the unit.

He took interest in virtual online therapy class too. He was regular and punctual. Initially he was given lacing board, lacing beads, drawing, colouring, ball throwing, catching, walking on a straight line. Later he was given brain gym exercise, play dough. Then kneading of wheat flour into dough. He started taking interest in Baking activities. With mother's help he started making chocolates, different sweets. Now he can make bread pakodas, besan laddoos. He can explain the recipe too. Different crafts activity were taken too with him for fine motor, cutting with scissors etc.

At present self-confidence, social interaction, eye hand coordination, work speed and work skills have been improved. Fine motor activities have helped to improve his fine motor functions of hand.

Parekh Fitness Centre

Virtual sessions were conducted for limited number of beneficiaries for most part of the year till the physical sessions were resumed from March'2022 onwards. There are 30 beneficiaries taking these fitness sessions every day as per the advice of physio / occupational therapist.

Physical Restorative Services

a. Corrective Surgeries

7 corrective surgeries were conducted to correct the deformities of 4 needy children with disabilities during the year with the financial support received from Heart and Hand for the Handicapped, USA.

NASEOH extend its grateful thanks to Heart and Hand for the Handicapped for their continued support.



b. In spite of the Covid induced restrictions for mass gathering NASEOH managed to screen, identify and distribute mobility appliances to the needy and deserving beneficiaries through the year, both urban and rural areas.

The details are listed below:

Source of Financial Assistance	Tricycle	Wheelchair	Calipers	Prosthesis	Total
Rotary Club of Bombay Midtown and Fuchs Lubricants Pvt. Ltd.	08	04	15	22	49
Mouka Foundation	10	-	-	-	10
Colgate Global Business Services Pvt. Ltd.	50	35	55	27	167
Total	68	39	70	49	226

NASEOH extends grateful appreciation and gratitude to the donors in supporting us in this much needed intervention.

EDUCATION:

1) Financial Support:

1) Ms. Bhakti Mahesh More, a Hearing Impaired studying in T.Y. BCA at Smt. Jamnabai H. Wadhwa College of Technology, Chembur was provided with the complete financial support to continue her college education

2) Mr. Rahul Darade, a Locomotor Disabled, studying in F.Y. B.VOC in journalism and mass communication in Tuljaram Chaturchand College, Baramati was provided with the financial support to peruse his college education.

VOCATIONAL TRAINING AND REHABILITATION:

Though the physical sessions for the student trainees undergoing training under various vocational skills could resume from March'2022 onwards, virtual sessions for many beneficiaries continued through the year.

The details of students undergoing training under various skills are as follows::

Unit	O.H.	H.I.	V.I.	M.R.	Total	Training completed during the year 2021-22
Bakery & Confectionary	02	-	-	15	17	-
Assembly (Paper Craft)	02	-	-	17	19	-
Tailoring	04	01	-	13	18	-
Garden	00	-	-	07	07	-
Welding & Fabrication	01	-	-	06	07	-
Ceramic	01	-	-	08	09	-
Computer training			-			-
Batch I	03	-	01	06	10	10
Batch II	09	01		04	14	
Data Entry	02	01	-	07	10	-
Total	24	03	01	83	111	10



EMPLOYMENT AND INCOME GENERATION SUPPORT

a) Open Employment:

NASEOH continued its efforts to facilitate the open employment for the persons with disabilities in the private sector; In spite of daunting challenges, placed following candidates:

Company Name	Job Profile	Disability	Total
Euroable, Make My Trip, India Bulls Housing Finance, Infoline Pvt Ltd, Swiggi	BPO-Customer Service representative, Customer Service Executive	OH, SHI, Low Vision	18
Farmlink, Reliance Retail, Scorp Enterprise Outsourcing Pvt. Ltd.	Sales Associate	OH, SHI, Low Vision, SL	15
Prozone mall, ISS Facility Services, Equator, Morning Star	Housekeeper	MR, SL, HI	4
The Baker's Dozen, Shreeji Gifts, Cathy Events	Office boy, helper, cleaner	MR, SL, OH	6
ThyssenKrupp, Kalpataru, Axis Bank, Brenntag Ingredients Pvt. Ltd, Hadware Pvt. Ltd, HDFC Ergo	Office Administrator, back Office.	OH, SHI	4
TCS, Syntel, Accenture, Sutherland, Acme, Dimension Data Pvt Ltd JLL, Stratix, Webtel India	IT/ ITES, Finance	OH, HI, SL, Low Vision.	9
Relince Fresh, D Mart, Travel Food Services Pvt. Ltd, Amazon, Flipkart	Customer Service Executive	SHI, SL, OH	11
Catchy Events, NABNet India, The Complete Car Care, Komfort Furniture, Secure& Service System Pvt. Ltd., BarrierBreak Solutions Pvt Ltd.	Customer Service Executive, Service representative	OH, HI, SL, Low Vision.	13
Tata AIG Life, LIC, ICICI Lombard, Max Life	Financial Operations, Financial Advisor, Financial Agents	OH, Low Vision	14
ThyssenKrupp, Helios Voltage Pvt. Ltd., Mitsu Chem Plast Ltd, Unidesign	Manufacturing	SHI, SL, OH	4
	TOTAL		98

(Note : OH – Orthopedically Handicapped ; SL – Slow Learner ; SHI – Speech & Hearing Impaired; HI – Hearing Impaired.)

We greatly appreciate the patronage we received from employers across the sectors in employing the people with disabilities and joining hands with us in providing this most crucial support.

b) Self Employment:

NASEOH provided 4 sewing machines to needy persons with disability to start their home based income generating activities.

c) Supported employment:

The supported employment provided through NASEOH's partnership with Eureka Forbes at the 'EUROABLE' domestic call center continued even during the pandemic by adopting the work from home model and NASEOH is grateful to Eureka Forbes for their continued involvement and support in this endeavor.



COMMUNITY BASED REHABILITATION OF THE RURAL DISABLED

Pathardi Tehsil, Ahmednagar District.

In spite of continued anxiety, uncertainty and the challenges NASEOH could reach out to many beneficiaries in the remote villages and communities in Pathardi Tehsil of Ahmednagar district and provided the following support throughout the year.

Disability Pension

114 proposals were submitted to tehsil administration for disability pension under Sanjay Gandhi Apang Niradhar Yojana.

Self Help Groups :

3 Self help group formation was initiated across the tehsil.

PM Kisan Yojana :

16 proposal of persons with disabilities have been submitted to the concerned authorities under PM Kisan yojana scheme

Case Study

Vijay Damodar Lokhande, an Orthopaedically Disabled (50% Polio affected), aged 45 years is a resident of Tondoli village, Tal. Pathardi, Dist. Ahmednagar, and stays with his wife and 2 children. He has cleared his S.S.C.

He came in contact with CBR project on the occasion of International Day for the Persons with Disabilities and thereafter he participated in many more different programmes. Wherever necessary proper guidance was given to him. He is doing farming and looking at his interest in agricultural activities, he was given an opportunity to acquire professional skills.

After completion of Goat rearing training course, he started occupation in goat rearing and now he has 22 goats (11 big & 11 small) and earns around Rs.4000/- per month.

Besides, goat rearing, he has also started dairy farming. For this occupation, he has purchased a cow. He earns around Rs.1500/- per month through sale of milk.

He has plans to form a self-help group for persons with disabilities at his village.

He has received grant of Rs. 85,000/- from Panchayat Samiti for construction of cow shed. He will make use of this shed for giving shelter to his goats and cows.

OTHER ACTIVITIES.

International day for persons with disabilities

On 3rd December, International day for persons with disabilities was observed. NASEOH organized an Interactive Awareness Session with Parents of persons with disabilities. 33 parents participated in the session.

The topics covered were as follows:

- i. Early Intervention by Dr. Yashuben Mehta, Governing Council member and Hon. Consultant, Falguni learning Center for Special Needs, NASEOH
- ii. Disability Laws by Advocate Aditi Saxena from Human Rights Law Network, Mumbai.
- iii. Education by Mr. Vinay Suhalka, Researcher, Phd in Disability in Indian Culture from IIT Mumbai
- iv. Schemes & facilities of MCGM by Mr. Sonba Kale, Social Development Officer from Municipal Corporation Greater Mumbai
- v. Employment & Income generation by Mr. Praful Hiwale, Placement Officer, NASEOH.

On the occasion, NASEOH had also organized sports, skill & talent competitions for our differently abled students which included rangoli, drawing, essay writing & elocution



Ration Kit distribution to the needy students / trainees with disabilities and their families

Sr.No.	Donor	Support
1.	Mr. MangeshKadam	Supported with 80 kgs rice for our trainees
2.	Mrs. Dhara Shah	Supported 45 trainees with Ration Kit
3.	Sarita Exports	Supported 30 trainees with Ration Kit
4.	Social Welfare Department Government of Maharashtra	Supported 80 trainees with Ration Kit
5.	Ms. HemalGondalia	Supported 65 trainees with Ration Kit

ANNUAL AWARDS OF NASEOH

Annual Award Presentation was held on 25th March'2022. On this befitting occasion, annual awards, recognizing the contributions of eminent individuals and institutions across India in the field of disability were presented at the hands of, Dr. Saroj Sanghavi, Dist. Chairman for Physiotherapy & Rehabilitation, Lions International dist 3231A1.

- (a) Professional Services : Mr. Biswajit Ghosh, Ramakrishna Mission Blind Boys's Academy, Narendrapur, Kolkata received Late Shri N.D. Diwan Memorial Award for his dedicated services in the field of Rehabilitation of persons with disabilities and his outstanding achievements as a professional of highest order.
- (b) Voluntary Services: Ms. Upasana Chavda, Member of the Managing Committee of Blind People's Association, Ahmedabad was awarded Dr. Amar Nath Tandon Award for her outstanding achievements and magnificent contribution to the cause of disabled as a social worker.
- (c) Outstanding Services of an Institution: Blind People's Association (India), Ahmedabad was awarded Sulakshana Ram Janam Pandey Award.
- (d) Recognition of Male and Female Disabled Achievers
Hansa and Balkrishna Mehta Appreciation awards were awarded to Mrs. Managala Joshi, Aurangabad and Mr. Omkar Vaidya, Aurangabad for their achievements in spite of severe disabilities.
- (e) Recognition of Special Educator: Late Smt. Nandini P. Divatia Award was conferred on Mrs. Kavita Shah, Special teacher for the children with special needs from Shri K. L. Institute for the Deaf, Bhavnagar.
- (f) Recognition of Outstanding Employees : Shri. Lalji Mehrotra Foundation Award for Excellence were presented to
 - (i) Mr. Dixon D'souza, a visual impaired working as a Senior Accessibility Tester at BarrierBreak Solutions Pvt. Ltd, Mumbai.
 - (ii) Mr. Bakh Bilan Khan, a Speech and Hearing Impaired working as Machinist for Naval Dockyard, Mumbai
 - (iii) Mr. Mayur Rathod, a Orthopedically Disabled working as Associate Accessibility Tester at BarrierBreak Solutions Pvt. Ltd., Mumbai.
 - (iv) Mr. Roshan Kanojia, a Mentally Challenged working as Helper at In - Dekor, Mumbai
- (g) Outstanding Employer Award : Stratix Hospitality Pvt. Ltd. - ISHAARA, Mumbai received Late Shri Vijay Merchant Memorial Award for employing large number of disabled of various categories.
- (h) Special Award – Saluting the Soldier– was presented to a disabled Soldier under rehabilitation - Mr. Jitendra Singh, Queen Mary's Technical Institute for Differently Abled Soldiers, Pune.

BHANSALI & SHAH
CHARTED ACCOUNTANTS

022-22085831, 49601441 / 42 / 43 T..
+91 9619693161 M..
bncscas@gmail.com E..
www.bhansaliandshah.com W..

INDEPENDENT AUDITOR'S REPORT

To,
The Charity Commissioner
(Maharashtra State)
Greater Mumbai

1. Opinion

We have audited the financial statements of **National Society for Equal Opportunities for the Handicapped India** ("Trust"), having Registration No. F-1743 (GBBSD) which comprise the balance sheet as at 31st March, 2022, and the Income Expenditure account for the year then ended and notes to the financial statements, including summary of significant accounting policies.

The accompanying financial statements have been prepared on the basis of accounting policies referred in the Note 1 of the financial statements. On this basis, in our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view.

- I. in the case of balance sheet and statement of affairs of the Trust as at 31st March, 2022.
- ii. in the case of income expenditure account, of the excess of income over expenditure of the trust for the year ended on that date.

2, Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. 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 code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management Responsibilities for the financial Statements.

Trust's Management is responsible for the preparation and fair presentation of the financial statements in accordance with the significant accounting policies, and for such internal control as

trust's 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, trust's 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 trust's management either intends to liquidate the trust or to cease operations, or has no realistic alternative but to do so.

Those charge with governance are responsible for overseeing the entry's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements

Our objective are to obtain reasonable assurance about whether the financial statements as a whole 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 SAs will always detect a material misstatement when it exists. misstatement 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.

5. Disclosure required as per SCHEDULE IX-D of the Maharashtra Public Trust Act, 1950



Sr. No.	Particulars	Details		
1	PAN no. of the trust	AAATN0534C		
2	Registration no. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAATNO534CE20029 dt. 02/10/2021		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Sr. No.	Acknowledgement No.	Assessment Year
		i)	918410180120122	2021-22
		ii)	925998431281220	2020-21
		iii)	175854921250919	2019-20
4	PAN No. of all Trustees	Sr. No.	Name of Trustee	PAN No.
		1	Mrs. Hansa B. Mehta	AAGPM3983Q
		2	Mr. Rajesh Shah	AAGPS9485D
		3	Mr. Vinaya Mehrotra	AADPM8600M
		4	Mr. Jayesh Marfatia	AAHPM7348G
		5	Mr Gaurav Kapadia	AGRPK5797R
		6	Mr. Rahul Nerlekar	AABPN1299H

6. Report on the Other legal and Regulatory Requirements

As required by the Bombay Public Trust Act, 1950 our report, relating to accounts audited under subsection (2) of Section 33, Section 34, and Rule 19, giving the requisite particulars, for the year ended on 31st March, 2022 is annexed herewith.

For M/s. Bhansali and Shah
Chartered Accountants
Firm Registration No. 131031W

Hemang Shah
Partner
Membership No. 101885
UDIN :- 22101885ATNJAV9899

Mumbai
Date : 16th Sept. 2022

Annexure to The Auditor's Report referred to in para 6 for the Audit Report of even date on the financial statements for the year ended on 31st March, 2022.

- 1) a. The Accounts are maintained regularly and in accordance with the provision of the Act and rules;
- b. The receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance and vouchers in the custody of the manager or trustee on the date of the Act audit were in agreement with the account;
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced before us;
- e. A register of moveable and immovable properties has been properly maintained, the changes there in are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;
- f. The manager or trustee or any other person required by us to appear before us, did do so and furnished the necessary information required by us.
- g. That no property of funds of the trust were applied for any object, or purpose of the trust other than object of Trust.
- h. There are no amounts of outstanding for more than one year and there are no amount written off.
- i. Tenders are invited for repairs or construction involving expenditures exceeding Rs. 5,000/-
- j. No money of the public trust has been invested contrary to the provisions of section 35.
- k. No alienation of the immovable property contrary to the provision of section 36 have came to our notice;
- l. There is no special matter which we may think fit or necessary to bring to the notice of Deputy or Assistance Charity Commissioner.
- m. There are no cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or waste of money or other property thereof and no such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or miss application or any other misconduct on the part of the trustee or any other person while in the management of the trust.
- n. The budget has been filed in the form provided by rule 16A.



2. PARTICULARS OF THE PROVISION OF THE INSTRUMENT OF THE TRUST BY WHICH THE TRUST IS GOVERNED.
- The maximum and minimum number of the trustees is maintained;
 - The meeting are held regularly as provided in such instrument;
 - The minute book of the proceeding of the meeting is maintained;
 - None of the Trustee's / Managers of the Trust has interest in the investment of the Trust;
 - No trustee is debtors or / and creditors of the Trust;
 - There were no irregularities pointed out the previous auditor in the accounts of previous year;
3. No Corpus donation was received during the year;

**For M/s. Bhansali and Shah
Chartered Accountants
Firm Registration No. 131031W**

**Hemang Shah
Partner
Membership No. 101885
UDIN : 22101885ATNJAV9899**

Mumbai

Date : 16th Sept. 2022



**THE NATIONAL SOCIETY FOR EQUAL OPPORTUNITIES FOR THE HANDICAPPED, INDIA
BALANCE SHEET AS AT 31ST MARCH 2022 (ABRIDGED)**

PARTICULARS	31ST MARCH 2022 Rs.	31ST MARCH 2021 Rs.
FUNDS & LIABILITIES		
Trust Funds & Corpus	2,59,00,616	2,59,00,616
Accumulated Surplus	8,75,73,927	7,83,18,704
Earmarked Funds	1,54,49,647	1,39,49,647
Other Project Funds	56,34,677	65,11,734
Liabilities	1,04,60,265	1,44,72,547
Total	14,50,19,132	13,91,53,248

PARTICULARS	31ST MARCH 2022 Rs.	31ST MARCH 2021 Rs.
PROPERTIES & ASSETS : FIXED ASSETS		
Gross Block	2,98,29,684	2,98,08,684
Less : Accumulated Depreciation	2,39,10,955	2,30,24,929
Net Block	59,18,729	67,83,755
Investments	9,85,00,000	9,50,00,000
Advance & Deposits	10,20,728	12,12,560
Income Outstanding	15,78,923	12,34,836
TDS Receivable	36,76,214	21,57,527
Closing Stock	7,45,146	5,82,599
Cash & Bank Balances	3,35,79,392	3,21,81,971
Total	14,50,19,132	13,19,53,248

HANSA B. MEHTA
PRESIDENT

JAYESH MARFATIA
HON SECRETARY

GAURAV G. KAPADIA
HON. TREASURER

YOGENDRA SHETTY
EXECUTIVE SECRETARY &
DIRECTOR GENERAL

As per our report of even date attached
Bhansali & Shah
Chartered Accountants
Reg. No. 131031W

Hemang Shah
Partner
Membership No. 101885

Mumbai
Date : 16th Sept. 2022



THE NATIONAL SOCIETY FOR EQUAL OPPORTUNITIES FOR THE HANDICAPPED, INDIA
STATEMENT OF INCOME & EXPENDITURE ACCOUNT (ABRIDGED) FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	31st March 2022 Rs.	31st March 2021 Rs.
Expenditure in respect of properties	33,63,205	26,47,883
Audit Fees	72,936	72,432
Expenditure on objects of the Trust	1,50,45,273	1,47,95,591
Old Assets written off	-	10,10,950
Surplus carried over to Balance Sheet	92,55,223	56,17,315
Total	2,77,36,637	2,41,44,171

INCOME	31st March 2022 Rs.	31st March 2021 Rs.
Rent	50,40,394	53,04,887
Interest	76,62,590	73,64,527
Donation in Cash or Kind	14,14,791	3,15,841
Grants	37,35,662	40,54,938
Income from Vocational Training Centre	43,62,882	29,51,832
Income from other Sources	55,20,318	41,52,146
Total	2,77,36,637	2,41,44,171

HANSA B. MEHTA
PRESIDENT

JAYESH MARFATIA
HON SECRETARY

GAURAV G. KAPADIA
HON. TREASURER

YOGENDRA SHETTY
EXECUTIVE SECRETARY &
DIRECTOR GENERAL

As per our report of even date attached
 Bhansali & Shah
 Chartered Accountants
 Reg. No. 131031W

Hemang Shah
Partner
Membership No. 101885

Mumbai
Dated : 16th Sept. 2022



**THE NATIONAL SOCIETY FOR EQUAL OPPORTUNITIES FOR THE HANDICAPPED, INDIA
SCHEDULE 'K'- NOTE TO ACCOUNTS**

1) SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF ACCOUNTING:

The Financial Statements of the Trust are prepared as per the historical cost convention, on accrual basis and in accordance with the generally accepted accounting principles in India and the applicable Accounting standards issued by The Institute of Chartered Accountants of India.

b) MEMBERSHIP FEES & DONATIONS

Membership Fees and Donations have been accounted for as and when received.

Donations received for specific purpose are earmarked as funds. Amount spent for such activities are deducted from these funds and balance is carried forward as liability. Any amount spent in excess of such donation is against expenses.

Donations received for general purposes are recognized as income.

c) FIXED ASSET:

Fixed Assets are stated at cost, less accumulated depreciation. The cost includes the Purchase price (excluding refundable taxes) and expenses directly attributable to the asset to bring it to the site and in the working condition for its intended use.

d) DEPRECIATION:

Depreciation is provided using Written-down Value method based on estimated useful life of the Assets.

e) INVESTMENT:

Investments representing long term investments of the Trust have been valued at cost. Provision is made for diminution, if any, other than temporary, in value, if any, for each category of investments.

f) INVENTORIES:

Inventories as certified by the management have been valued as under:

- i) Raw Materials: at cost,
- ii) Work-in-progress: at raw material cost.
- iii) Finished Goods: at cost or net realizable value, whichever is less,
- iv) Propagated Plants (Nursery) are not considered for inventory valuation.

g) GOVERNMENT GRANTS:

Grant reimbursable by Government of Maharashtra against salaries paid to Vocational Training Centre employees are recognized in the income & expenditure account in the period necessary to match them with the cost of salaries.

Non - Salary grants which are received after assessment from Government of Maharashtra are recognized as income as and when received.

h) RETIREMENT BENEFITS:

Employees of the Trust are covered under LIC Group Gratuity Policy. Premium paid to LIC is considered as expenditure in the year of payment.

I) REVENUE RECOGNITION

With regard to sale of products, income is reported when all risks and rewards related to ownership have been transferred to the buyer. This usually occurs upon delivery, after the price has been determined and collection of the receivable is reasonably certain.



Income relating to services rendered has been recognized on accrual basis in accordance with the terms of the agreement.

Rent income is recognized on a monthly basis as per the terms of the agreement.

Interest income is recognized using time-proportion method, based on interest rates implicit in the transaction.

j) TRANSFER TO FUNDS

The interest earned on investments by the Trust is transferred from income & expenditure account to the Earmarked Funds. The amount to be transferred is measured at the rate of 6.5%, being the rate of interest on investments, calculated on the opening balance in the Earmarked Funds to the same.

k) LEASE RENT

Lease rentals in respect of assets taken on operating lease are charged to the statement of profit & loss on an accrual basis.

2) i) The distribution of staff on the basis or remuneration is as follows

Slab of gross salary per month plus benefits paid to staff (in Rs.)	Male staff	Female staff	Total staff
Less than 5000	00	00	00
5000 - 10000	01	01	02
10000 - 25000	11	05	16
25000 - 50000	03	01	04
50000 - 100000	03	02	05
100000 and above	00	00	00
	18	09	27

ii) Staff Remuneration :

Head of the Organisation : Rs. 9.70 lac for the year

Highest paid : Rs. 8.02 lac for the year

Lowest paid : Rs. 0.87 lac for the year

iii) No remuneration, sitting fees or any other form of compensation has been paid since inception of the Trust to any Board Members.

iv) International Travel cost of Board Members: NIL

v) International Travel cost of Staff Members: NIL

vi) Total cost of National Travel by all staff Members during the year: NIL

3) Previous year's figures have been grouped / reclassified wherever possible to make them comparable with those of the current year.

HANSA B. MEHTA
President

JAYESH MARFATIA
Hon.Secretary

GAURAV G. KAPADIA
Hon.Treasurer

YOGENDRA SHETTY
Executive Secretary &
Director General

Mumbai

Dated : 16th Sept. 2022

ACKNOWLEDGEMENT

Our heartfelt thanks to Government of Maharashtra (Department of Social Welfare), Brihanmumbai Municipal Corporation, Various Partnering Corporates, Funding Organisations, Philanthropic Organisations, NGOs, Rotary Clubs, Inner Wheel Clubs, Lions Clubs, Institutional and Individual Donors, Schools & Colleges, Volunteers, Parents and Numerous well-wishers, who have supported us directly and indirectly.