INDEPENDENT AUDITOR'S REPORT

To,

The Trustee,
Kapadwanj Kelavani Mandal
Kapadwanj, Ta. Kapadwanj
Dist. Kheda,

We have audited the financial statements of **Kapadwanj Kelavani Mandal FCRA A/c** (unit of Kapadwanj Kelavani Mandal) which comprise the balance sheet as at March 31st, 2024, and the statement of income and expenditure, for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the generally accepted accounting principles, and for such internal control as 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, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. School Management is responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the High School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

S G D G & ASSOCIATES LLP AHMEDABAD

Scanned with OKEN Scanner

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs as at 31st March 2024 and

(b) In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

Other Matter

Without modifying our opinion, we draw attention to Note No. 1 of Schedule – "E" to the financial statements for the year ended 31st March 2024 regarding basis of preparation of financial statements. As stated in the said note this financial statement are prepared to assist Kapadwanj Kelavani Mandal for consolidating its financial statements.



For S G D G & Associates LLP
Chartered Accountants
Firm Registration No. W100188

(Bhaumik Thakkar)
Partner
Membership. No. 156616
UDIN: 24156616BKHHMH4105

Place: Ahmedabad
Date: 03/06/2024

Scanned with OKEN Scanner

Kapadwanj Kelavani Mandal
FCRA Account
Balance Sheet as on 31st March, 2024

FUNDS & LIABILITIES	Amount (Rs.)	PROPERTY AND ASSETS	Amount (Rs.)
Other Earmarked Fund (As per Schedule A)	**1 33 37 797**	**Immovable Properties** (As per Schedule B)	**1 16 47 358**
		Furnitures, Fixtures and Other Assets (As per Schedule C)	**1 38 757**
		Cash & Bank Balances (As per Schedule D)	**14 69 893**
		Excess of Income over Expenditure	
		Opening Balance	(5 99 143)
		Less: Current Year	6 80 932
			81 789
TOTAL	**1 33 37 797**	**TOTAL**	**1 33 37 797**

Significant Accounting Policies and Notes to Accounts As Per Schedule "E"

As per our report of even date attached.

S G D G & Associates LLP
Chartered Accountants
Firm Registration No: W100188

(Bhaumik Thakkar)
Partner
Membership No. 156616
5 & 6, Shivalik plaza, Opp AMA, ATIRA,
Polytechnic, Ambawadi,
Ahmedabad - 380015

Place: Ahmedabad
Date: 03/06/2024

S G D G & ASSOCIATES LLP AHMEDABAD

For Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Trustees :
Kapadwanj Kelavani Mandal

Place: Kapadwanj
Date: 03/06/2024

Scanned with OKEN Scanner

Kapadwanj Kelavani Mandal

FCRA Account

Income and Expenditure Account for the year ended on 31st March, 2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Bank Charges	1 298	Excess of Expenditure over	6 80 932
Depreciation	6 79 634	Income during the Year	
TOTAL	**6 80 932**	**TOTAL**	**6 80 932**

Significant Accounting Policies and Notes to Accounts As Per Schedule "E"

As per our report of even date attached.

S G D G & Associates LLP
Chartered Accountants
Firm Registration No: W100188

S G D G & ASSOCIATES LLP AHMEDABAD

(Bhaumik Thakkar)
Partner
Membership No. 156616
5 & 6, Shivalik plaza, Opp AMA, ATIRA,
Polytechnic, Ambawadi,
Ahmedabad - 380015

Place: Ahmedabad
Date: 03/06/2024

For Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Trustees:
Kapadwanj Kelavani Mandal

Place: Kapadwanj
Date: 03/06/2024

Scanned with OKEN Scanner

Kapadwanj Kelavani Mandal

FCRA Account

Schedules to Balance Sheet as at 31st March, 2024

Schedule A : Other Earmarked fund

Particulars	Amount (Rs.)	Amount (Rs.)
Scholarship Fund	2 90 236	
Building Fund	58 54 456	
Education Activity Fund	71 93 106	1 33 37 797
Total		**1 33 37 797**

Schedule B : Immovable Properties

Particulars	Amount (Rs.)	Amount (Rs.)
C.D.Gandhi E M School Construction		
Balance as per Last year	50 10 810	
Add : During Current Year	14 205	
Less : Transferred	-	
Less : Depreciation	(2 51 251)	**47 73 764**
C.N.Vidhyalaya Lab Construction		
Balance as per Last year	29 70 576	
Add : During Current Year	-	
Less : Transferred	-	
Less : Depreciation	(1 48 529)	**28 22 047**
S.C.Dani Primary School Construction		
Balance as per Last year	6 88 853	
Add : During Current Year	-	
Less : Transferred	-	
Less Depreciation	(34 443)	**6 54 410**
CNV Lab Interior		
Balance as per Last year	35 75 934	
Add : During Current Year	-	
Less : Transferred	-	
Less Depreciation	(1 78 797)	**33 97 137**
Total		**1 16 47 358**

Schedule C : Furniture, Fixtures and other Assets

Particulars	Balance as on 01-04-2023 (Rs.)	During the year			Balance as on 31-03-2024 (Rs.)
		Addition	Deduction	Depreciation	
Computer Equipments	1 43 237	-	-	57 295	85 942
Smart Board Equipment	62 135	-	-	9 320	52 815
Total	**2 05 372**			**66 615**	**1 38 757**

Schedule D : Cash & Bank Balances

Particulars	Amount (Rs.)	Amount (Rs.)
Bank Balance		
Current Balances Accounts with		
SBI (Account No. 40182182187106)	3 743	
SBI (Account No. 31499012014)	14 66 149	14 69 893
Total		**14 69 893**

S D G & ASSOCIATES LLP AHMEDABAD

Scanned with OKEN Scanner

Kapadwanj Kelavani Mandal FCRA Account, Kapadwanj, Tal., Kapadwanj, Dist. Kheda

Schedule "E"

Basis of Preparation and Significant Accounting Policies for the year ended on 31st March 2024

1. Kapadwanj Kelavani Mandal FCRA Account is managed by Kapadwanj Kelavani Mandal. These Financial Statements are prepared to assist Kapadwanj Kelavani Mandal in consolidating its financial Statements.
2. These Accounts are prepared on historical cost basis.
3. All the income and expenses are recognized and accounted on accrual basis.
4. Depreciation is provided at the rate of 10% on Deadstock, Furniture & Fixtures, 15% on Plant & machinery and 40% on Computers & Books on Written Down Value Method.

Signature to Schedules A to E

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj

Trustee
Kapadwanj Kelavani Mandal

Date : 03/06/2024
Place : Kapadwanj

For S G D G & Associates LLP
Chartered Accountants
Firm Registration No. W100188

(Bhaumik Thakkar)
Partner
Membership No: 156616

Date : 03/06/2024
Place : Ahmedabad

Scanned with OKEN Scanner