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, 2025, 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 entity'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.

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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 2025 and

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

Other Matter

Without modifying our opinion, we draw attention to Note No. 1 of Schedule – "F" to the financial statements for the year ended 31st March 2025 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

S G D G & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

(Bhaumik Thakkar)
Partner
Membership. No. 156616
UDIN: 25156616BNFUWQ6439

Place: Ahmedabad
Date: 28/06/2025

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Kapadwanj Kelavani Mandal
FCRA Account
Balance Sheet as on 31st March, 2025

FUNDS & LIABILITIES	Amount (Rs.)	PROPERTY AND ASSETS	Amount (Rs.)
Other Earmarked Fund (As per Schedule A)	1 31 86 762	Immovable Properties (As per Schedule B)	1 10 64 991
		Furnitures, Fixtures and Other Assets (As per Schedule C)	96 458
		Cash & Bank Balances (As per Schedule D)	20 30 169
Excess of Income over Expenditure			
Opening Balance	(81 789)		
Less: Current Year	86 645		
	4 856		
TOTAL	1 31 91 618	TOTAL	1 31 91 618

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

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: 28/06/2025

For Kapadwanj Kelavani Mandal

Trustees :
Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj.

Secretary
Kapadwanj Kelvani Man
Kapadwanj.

Place: Kapadwanj
Date: 28/06/2025

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Kapadwanj Kelavani Mandal

FCRA Account

Income and Expenditure Account for the year ended on 31st March, 2025

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Senior Citizen Activity Expense	78 536	General Donation	8 00 000
Sports Expense	8 854		
Other Expenses	1 298		
Depreciation	6 24 667		
Excess of Income over Expenditure during the Year	**86 645**		
TOTAL	**8 00 000**	**TOTAL**	**8 00 000**

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

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: 28/06/2025

For Kapadwanj Kelavani Mandal

Trustees :
Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj.

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj.

Place: Kapadwanj
Date: 28/06/2025

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Kapadwanj Kelavani Mandal
FCRA Account
Schedules to Balance Sheet as on 31st March, 2025

Schedule A : Other Earmarked fund

Particulars	Amount (Rs.)	Amount (Rs.)
Scholarship Fund	2 90 236	
Building Fund	58 54 456	
Education Activity Fund	70 42 070	1 31 86 762
Total		1 31 86 762

Schedule B : Immovable Properties

Particulars	Amount (Rs.)	Amount (Rs.)
C.D.Gandhi E M School Construction	47 73 764	
Balance as per Last year	-	
Add : During Current Year	-	
Less : Transferred	(2 38 688)	45 35 076
Less : Depreciation		
C.N.Vidhyalaya Lab Construction	28 22 047	
Balance as per Last year	-	
Add : During Current Year	-	
Less : Transferred	(1 41 102)	26 80 945
Less : Depreciation		
S.C.Dani Primary School Construction	6 54 410	
Balance as per Last year	-	
Add : During Current Year	-	
Less : Transferred	(32 721)	6 21 689
Less Depreciation		
CNV Lab Interior	33 97 137	
Balance as per Last year	-	
Add : During Current Year	-	
Less : Transferred	(1 69 857)	32 27 280
Less Depreciation		
Total		1 10 64 991

Schedule C : Furniture, Fixtures and other Assets

Particulars	Balance as on 01-04-2024 (Rs.)	During the year			Balance as on 31-03-2025 (Rs.)
		Addition	Deduction	Depreciation	
Computer Equipments	85 942	-	-	7 922	78 020
Smart Board Equipment	52 815	-	-	34 377	18 438
Total	1 38 757			42 299	96 458

Schedule D : Cash & Bank Balances

Particulars	Amount (Rs.)	Amount (Rs.)
Bank Balance		
Current Balances Accounts with		
SBI (Account No. 40182182187106)	3 094	
SBI (Account No. 31499012014)	20 27 075	20 30 169
Total		20 30 169

S G D G & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

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Kapadwanj Kelavani Mandal

FCRA Account

Schedules to Income & Expenditure for the year ended on 31st March, 2025

Schedule E : Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
Senior Citizen Activity Expense		
Food & Breakfast Exp	64 650	
Music & Sound Exp	3 000	
Photograpy Exp	2 100	
Prog.Guest Exp	1 360	
Chairs Rent Exp	2 800	
Cleaning Expense	3138	
Printing Expense	300	
Senior Citizen Activity Expense	1 188	**78 536**
Sports Expense		
ITTF Sports Exp	8 854	**8 854**
Depreciation		
Depreciation Expense	6 24 667	**6 24 667**
Other Expense		
Bank charges	1 298	**1 298**
Total		**7 13 355**

S G D G & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

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

Schedule "F"

Basis of Preparation and Significant Accounting Policies for the year ended on 31st March 2025

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.
5. All other accounting policies not specifically mentioned herewith above are consistent with generally accepted accounting practices.

Signature to Schedules A to F

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

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj.

Secretary
Kapadwanj Kelvani Mandal
Kapadwanj.

S G D G & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

Trustee
Kapadwanj Kelavani Mandal

Date : 28/06/2025
Place : Kapadwanj

(Bhadrik Thakkar)
Partner
Membership No: 156616

Date : 28/06/2025
Place : Ahmedabad

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