



BRUNO PEREIRA & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

UDIN: 21028989AAAADY5876

To
KAVIYATTU COLLEGE OF EDUCATION
PIRAPANCODE
TRIVANDRUM

We have audited the accompanying financial statements of M/s. KAVIYATTU COLLEGE OF EDUCATION, which comprise the Balance Sheet as at March 31, 2021 and the Income and Expenditure statement for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 Trust'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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of M/s Kaviyattu College of Education for the year ended March 31, 2021 give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of affairs of the College as at 31st March, 2021;


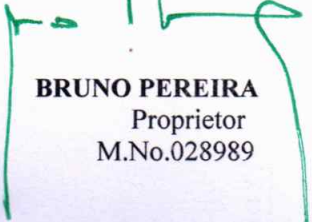


- ii) in the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

For **BRUNO PEREIRA & ASSOCIATES**

Chartered Accountants
(Firm Reg.No.000521S)



BRUNO PEREIRA
Proprietor
M.No.028989

Place : TRIVANDRUM

Date : 02.10.2021

KAVIYATTU COLLEGE OF EDUCATION

(A unit of Kaviyattu Educational and Charitable Trust)

Pirappancode P.O., Trivandrum-695607

Balance Sheet as at 31.03.2021

LIABILITIES		Rs.	Ps.	ASSETS	Rs.	Ps.	Rs.	Ps.
<u>CORPUS FUND</u>				<u>FIXED ASSETS</u>				
Opening balance on 01.04.2020	6,846,035.85			Furniture & Fixtures	116,606			
Less: Excess of Income over Expenditure	11,193.51	6,857,229.36		Less: Depreciation	11,661		104,945.63	
				Science & Technology Lab, Computer Lab	301,317			
				Less: Depreciation	45,198		256,119.65	
<u>UN-SECURED LOAN</u>				Library Books	382,302			
Loan From Trustees		2,453,573.00		Less: Depreciation	38,230		344,071.76	
				Building	6,873,957			
				Less: Depreciation	343,698		6,530,259.61	
				Bore well	69,241			
				Less: Depreciation	10,386		58,855.20	
				Computer & Accessories	180,000			
				Less: Depreciation	72,000		108,000.00	
				<u>DEPOSITS</u>				
				FD - SBT Endowment Fund-NCTE & Trust	300,000			
				FD - SBT Reserve Fund-NCTE & Trust	500,000			
				FD - SBT Reserve Fund-University	500,000		1,300,000.00	
				<u>CURRENT ASSETS</u>				
				Cash at Bank, UBI Pirappancode Br.a/c No:20012	599,377.00			
				Cash in Hand	9,173.53		608,550.53	
Total		9,310,802.36		Total			9,310,802.36	

TRIVANDRUM
02.10.2021



FOR BRUNO PEREIRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bruno Pereira, B.Sc., F.C.A
FIRM No. 000521S
M.No. 28989