



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)



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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

Receipts and Payments account for the year ended 31.03.2021

Receipts	Amount	Payments	Amount
To Opening Balances		By Revenue Expenditure	
Cash in Hand	3,877.61	.. Salaries & Allowances	1,323,983.00
Cash at Union Bank of India A/c No:20012	51,362.76	.. Travelling Expenses	211,590.00
.. Revenue Receipts		.. Miscellaneous Expenses	67,825.00
.. Tuition Fee, Library Fee, etc.	3,288,390.00	.. Laboratory Expenses	97,220.00
.. Agriculture Income	341,069.00	.. Repairs & Maintenance	192,644.00
.. Capital Receipts		.. Advertisement Charges	61,950.00
.. Loan from Trustees	343,944.00	.. Refreshment Expenses	86,347.00
		.. Honorarium to Guest Lectures	112,670.00
		.. Sports and Games Expenses	127,930.00
		.. ID Card Expenses	74,770.00
		.. Newspaper & Periodicals	4,500.00
		.. Online Exam Expenses	46,600.00
		.. Rates & Taxes	6,000.00
		.. Field Trip, Study Tour, Celebrations, etc.	96,258.00
		.. Telephone Charges	24,802.00
		.. Electricity Charges	113,317.00
		.. Printing & Stationery	101,961.00
		.. Vehicle Hire Charges	96,000.00
		.. Diesel & Petrol Charges	154,526.00
		.. Uniform Expenses	96,200.00
		.. Capital Payments	
		Loan from Trustees	323,000.00
		.. Closing Balances	
		Cash in Hand	9,173.37
		Cash at Union Bank of India A/c No:20012	599,377.00
Total	4,028,643.37	Total	4,028,643.37

TRIVANDRUM
02.10.2021



BRUNO PEREIRA & ASSOCIATES
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