



BRUNO PEREIRA & ASSOCIATES
CHARTERED ACCOUNTANTS

Thejus, Near Ragam Auditorium
Kazhakuttom P.O
Thiruvananthapuram- 695582
Phone : 0471-2415319
E-Mail: brunopereira@rediffmail.com
ca.brunopereira@gmail.com
Mob : 9847100185

INDEPENDENT AUDITOR'S REPORT

To
KAVIYATTU COLLEGE OF EDUCATION
PIRAPPANCODE
TRIVANDRUM

UDIN: 24028989BKADFD9052

We have audited the accompanying financial statements of M/s. KAVIYATTU COLLEGE OF EDUCATION, which comprise the Balance Sheet as at March 31, 2023 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, 2023 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, 2023;



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



For **BRUNO PEREIRA & ASSOCIATES**
Chartered Accountants
(Firm Reg.No.000521S)
FOR BRUNO PEREIRA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

BRUNO PEREIRA
Proprietor
M.No.028989

Place : TRIVANDRUM

Date : 26.11.2023

KAVIYATTU COLLEGE OF EDUCATION

(A unit of Kaviyattu Educational and Charitable Trust)

Pirappancode P.O., Trivandrum-695607

Balance Sheet as at 31.03.2023

LIABILITIES		Rs.	Ps.	ASSETS	Rs.	Ps.	Rs.	Ps.
CORPUS FUND				FIXED ASSETS				
Opening balance on 01.04.2022	6,441,025			Written Down Value - (as per schedule)			6,638,873.00	
Add: Excess of Income over Expenditure	344,582						3,583,572.00	
			6,785,606.98	DEPOSITS				
				NCTE Endowment Fund			1,263,575.00	
UN-SECURED LOAN				CURRENT ASSETS				
Loan From Trustees			815,073.00	Cash at Bank, UBI Pirappancode Br.a/c No:20012	303,036			
CURRENT LIABILITIES				Cash in Hand	230,756			
Advance Fee Collection			848,000.00	TDS Receivable	12,440		546,231.98	
Total			8,448,679.98	Total			8,448,679.98	

TRIVANDRUM

26.11.2023

UDIN : 240289898KADFD9052

AUDITOR'S REPORT

As per our report of even date



BRUNO PEREIRA & ASSOCIATES
CHARTERED ACCOUNTANTS

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