



KAMLESH KUMAR BHARGAVA
Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To
THE MEMBERS,
SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION
(SCOPE)
HYDERABAD

Report on the Financial Statements:

We have audited accompanying **Foreign Contribution** financial statements of **SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)**, (**"the Society"**) *H.NO 9-39/2/1, Plot No .168-B, Ravindranagar colony, Habsiguda, Hyderabad-500007 Telangana*, which comprises **Balance Sheet as at 31st March 2017** and annexed **Income and Expenditure Account and Receipts and Payments Account for the year ended.**

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance of **A P (Telangana areas) Public Societies Registration Act 1350 F**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 **Society'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.

Report on Other Legal and Regulatory Matters

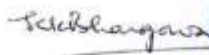
- a) The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of *Cooperative Societies Act 1995*.
- b) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
- c) in our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books
- d) The Balance Sheet, Income & Expenditure Account and Receipts & Payments account dealt with by this report are in agreement with the books of account.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the *Cooperative Societies Act 1995*, in the manner so required for Society and give a 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 of the Society as at 31st March 2017;*
- (b) in the case of the **Income and Expenditure Account** of the *Excess of Income over Expenditure* for the year ended on that date.
- (c) In the case of Receipts & payments Account, of the cash flows for the period ended on the date.

For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants





KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307

Place: Hyderabad
Date: 26.09.2017

Spandana Cultural Organisation for Progressive Education (SCOPE)
H.NO 9-39/2/1,Plot No .168-B, Ravindranagar colony ,
Habsiguda,Hyderabad-500007

(FC) RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2016 TO 31/03/2017

	RECEIPTS		AMOUNT		PAYMENTS		AMOUNT
To	Opening Balance:						
	Cash in Hand	374					
	State Bank of Hyderabad	13,449	13,823				
	Interest	492	492	By	Closing Balance:		
					Cash in Hand	374	
					Cash at Bank	13,941	14,315
			14,315				14,315

as per our report of even date attached

For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants

Kamlesh Bhargava



KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307



Place : Hyderabad,
Date : 26.09.2017

Spandana Cultural Organisation for Progressive Education (SCOPE)
H.NO 9-39/2/1,Plot No .168-B, Ravindranagar colony ,
Habsiguda,Hyderabad-500007

(FC) INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD 01/04/2016 TO 31/03/2017

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	Excess of Income Over Expenditure	492.00	By	Bank Interest	492.00
		492.00			492.00

as per our report of even date attached

For KAMLESH KUMAR BHARGAVA
Chartered Accountants

Kamlesh Bhargava



KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307



Place : Hyderabad,
Date : 26.09.2017

SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)
H.No. 9-39/2/1, Plot No .168-B, Ravindranagar colony ,
Habsiguda, Hyderabad-500007

(FC) BALANCE SHEET AS ON 31/03/2017

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Opening Balance	13,823				
Add: Excess of Income Over Expenditure	492	14,315	Closing Balance:		
			Cash in Hand	374	
			Cash at Bank	13,941	14,315
		14,315			14,315

as per our report of even date attached
For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants

Kamlesh Kumar Bhargava



KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307

Place : Hyderabad,
Date : 26.09.2017

