



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.N0 9-39/2/1, Plot No.168-B, Ravindra Nagar colony, Hubsiguda, Hyderabad-500007 Telangana, which comprises *Balance Sheet as at 31st March 2020* 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 with the Society Act and accounting principles generally accepted in India. 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.

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 Society Act*, 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 2020;*
- (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

KKBhargava

KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307
UDIN: 21016307AAAACO9366



Place: Hyderabad
Date: 29.12.2020

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 01/04/2019 TO 31/03/2020

	RECEIPTS		AMOUNT		PAYMENTS		AMOUNT
To	Opening Balance:						
	Cash in Hand	374					
	SBH	14,998	15,372	By	Bank charges	118	118
	Interest	503	503	By	Closing Balance:		
					Cash in Hand	874	
					Cash at Bank	14,883	15,757
			15,875				15,875

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 : 29/12/2020

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 01/04/2019 TO 31/03/2020

	EXPENDITURE		AMOUNT		INCOME		AMOUNT
To	Bank Charges		118	By	Bank Interest		503.00
To	Excess of Income Over Expenditure		385.00				
			503.00				503.00

as per our report of even date attached

For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants



sk Bhargava
KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307



Place : Hyderabad,
Date : 29/12/2020

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 31/03/2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Opening Balance	15,372				
Add: Excess of Income Over Expenditure	385	15,757	Closing Balance:		
			Cash in Hand	874	
			Cash at Bank	14,883	15,757
		15,757			15,757

as per our report of even date attached

For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants



Sek Bhargava
KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307



Place : Hyderabad,
Date : 29/12/2020



KAMLESH KUMAR BHARGAVA

Chartered Accountant

CERTIFICATE

We have audited the account of **SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)**, H.NO: 9-39/2/1, Plot No. 168-B, Ravindranagar Colony, Habsiguda, Hyderabad-07 Telangana **FCRA Registration No. 010230561Dt. 06/05/2003 State: Telangana**. For the financial year ending the **31st March 2020** and examined all relevant books and vouchers and certify that according to the audited account:

- 1) The brought forward foreign contribution at the **beginning of the year was Rs. 15,372/-**
- 2) Foreign contribution of/worth **Rs. NIL/-** was received by the Association during the financial year 2019-20;
- 3) Interest accrued on foreign contribution and other income derived from foreign contribution or *interest thereon of/worth Rs. 503/-* was received by the Association during the financial year 2019-20
- 4) The balance of unutilized foreign contribution with the Association at the end of the year **31.03.2020 was Rs 15,757/-**
- 5) Certified that the Association has maintained the accounts of foreign contribution and records relating the reto in the manner specified in **section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.**
- 6) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

For **KAMLESH KUMAR BHARGAVA**
Chartered Accountants



KAMLESH KUMAR BHARGAVA
Proprietor M No: 016307

Place: Hyderabad
Date: 29.12.2020