



A V F & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : caavfassociates@gmail.com

1st Floor Manies Building
Bypass Road Ottupara
Kumaranellur P O, Wadakanchery
Thrissur, Kerala, India - 680590
Office Phone : 04884-230385

Office. Mobile No: +91-9072383639: +91-9188230385: +91-9188230953

CERTIFICATE

1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules	As explained by the management, the blocks of Library Books were depreciated at a higher rate than prescribed in Income Tax Act 1961, for complying with H O instruction. Except for the above observation the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
3	Whether the cash balance and vouchers in custody of the Director or Accountant on the date of the audit were in agreement with the accounts	Yes
4	Whether all deeds, books, accounts, vouchers or other documents or records required by the auditor were produced before him	Yes
5	Whether the register of movable or immovable properties is properly maintained and the changes therein are communicated from time to time to the Head Office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with	Yes



6	Whether the Director or Accountant or any other person required by the auditor to appear before him did so and furnished the necessary information required by him	Yes
7	Whether any property or funds of the unit were applied for any object or purpose other than the object or purpose of the unit	No
8	The amounts outstanding for more than one year and the amounts written off, if any	No such cases
9	Whether tenders were invited for repairs or construction for involving expenditure exceeding Rs.5000/-	No such cases
10	Whether any money of the unit has been invested to the contrary of the provision of Section 35	No such cases noticed
11	Alienations if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor	No such cases noticed
12	All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the Unit or of loss or wastage of money or other property thereof, and whether such expenditure, failure, omission, loss or wastage was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the Local Administration	No such cases noticed



	or any other person while in the management of the Unit	
13	Whether any budget has been prepared and passed by the Local Committee	Yes
14	Whether the meetings of the Local Committee are held regularly	Yes
15	Whether the minute book of the proceedings of the meetings is maintained	Yes
16	Whether the irregularities pointed out by the auditor in the accounts of previous years have been duly complied with during the period of audit	Yes
17	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Statutory Auditors	1. As explained by the management, the block of Library Books were depreciated at a higher rate than prescribed in Income Tax Act 1961, for complying with H O instruction.

We have examined the books of accounts of Bharathiya Vidya Bhavan-Wadakkanchery Kendra, Wadakkanchery, Thrissur-680582 for the year ended 31st March 2025 and we certify that the details stated above are true and correct on the basis of the information and explanation given to us.

PLACE : THRISSUR
DATE : 12.06.2025

UDIN: 25228776BMKOB9897



For AVF & ASSOCIATES
CHARTERED ACCOUNTANTS
Anoop V. Francis
CA. ANOOP. V. FRANCIS (Proprietor)
M. COM, FCA, DISA - (ICAI)
Membership No : 228776
Firm Registration No : 0156313

Wadakanchery Kendra inial 2024-2025
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-Mar-25

Previous year	EXPENDITURE	Amount	Previous year	INCOME	Amount
	Opening Stock of Bhavan's Publications at Cost (As per Schedule)		3,44,018.00	Recurring Donations (As per Schedule)	1,22,000.00
	Purchases of Bhavan's Publications			Grants (As per Schedule)	
	Expenses For Publication Of Journals, Books, Etc.			Fees (As per Schedule)	1,85,16,285.00
1,13,98,784.00	Salaries, Wages and Other Payments (As per Schedule)	1,34,89,087.00	1,73,63,706.00	Sales of Bhavan's Publications	
9,97,302.00	Contribution to Provident & Other Funds (As per Schedule)	9,33,388.00		Subscriptions	
97,886.00	Staff Welfare Expenses	1,16,673.00		Advertisements Revenue	
21,44,190.00	Repairs, Replacements, Renewals (including Vehicle Maintenance)	4,54,000.00	17,44,632.00	Rent, Compensation for Accommodation & Hire Charges	45,124.00
	Packing, Freight, Forwarding & Distribution Expenses			Interest on Saving Bank Accounts	16,93,672.00
1,38,446.00	Rent, Rates and Taxes (As per Schedule)	1,19,945.00		Interest on Fixed Deposits	1,11,363.00
13,277.00	Insurance	13,277.00		Interest on Others	
97,422.00	Printing and Stationery	1,01,634.00	18,00,752.48	Miscellaneous Income (As per Schedule)	
2,67,068.00	Gas, Light and Fuel Charges	2,95,014.00		Profit on Sale of Assets	
1,40,084.00	Advertisement, Publicity and Sales Promotion	90,045.00		Profit on Sale/Redemptions/Maturity of Investments	
3,063.00	Postage and Courier Charges	2,961.00		Credit Balances Written Back	
3,50,733.00	Travelling and Conveyance (including allowances) (As per Schedule)	3,59,438.00		Administrative Charges (Income)	
55,287.00	Telephone and Internet Charges	58,219.00		Closing Stock of Bhavan's Publications at Cost (As per Schedule)	
16,061.00	Subscriptions to Newspapers, Periodicals, etc.	17,977.00			
	Laboratory Expenses				
8,07,166.00	Extra Curricular Expenses (Students') (As per Schedule)	8,26,779.00			
99,908.00	Cultural Programmes, Functions, etc. (As per Schedule)	43,157.00			
	Students' Hostel Expenses including Boarding				
5,81,589.92	Miscellaneous Expenses (As per Schedule)	6,83,800.07			
	Donation Paid				
	Scholarships and Prizes etc.				
70,110.00	Examination Expenses	68,241.00			
20,000.00	Audit Fees	20,000.00			
	Legal Charges				
43,780.00	Professional Charges	56,150.00			
	Professional Charges in Respect of Computer Institutes				
5,80,000.00	Interest on Bank Overdrafts, Loans, etc. (As per Schedule)	5,80,000.00			
4,980.00	Bad debts and Debit Balances written off	33,790.00			
4,935.00	Loss on Assets Sold/discarded (Net)				
	Loss on Sale/Maturity of Investments				
	Amount transferred to Specific Grants/ Earmarked Funds				
91,935.00	Reimbursement of HO expenses	1,69,101.00			
	Administrative Charges (Expenses)				
31,20,247.00	Depreciation (As per Schedule)	31,81,251.00			
	Provision for Contingencies				
	Provision for Major Repairs & Renovations				
1,08,834.56	Balance, being excess of Income Over Expenditure for the year	1,41,257.45			
2,12,53,108.48	Total Rs.	2,18,55,184.52	2,12,53,108.48	Total Rs.	2,18,55,184.52

Chartered Accountants
Wadakanchery
Dated: 12-06-2025

UDIN: 25228776BMKOBF9697

For Bharatiya Vidya Bhavan
Chairman
Secretary



Place: Wadakanchery
Dated: 12 June 2025

**Wadakanchery Kendra final 2024-2025
BALANCE SHEET AS AT 31-Mar-25**

FUNDS AND LIABILITIES		As at 31-Mar-25	As at 31-Mar-24	PROPERTY AND ASSETS	
As at 31-Mar-24				Fixed Assets (At Book Value) :	As at 31-Mar-25
	General Funds :			As per Annexure 'J'	
4,80,13,392.00	As per Annexure 'A'	4,80,13,392.00	5,16,81,423.00		5,47,85,928.00
	Earmarked Funds :			Investments (At cost or Book Value) :	
20,00,000.00	As per Annexure 'B'	23,00,000.00		As per Annexure 'K'	
	Accumulated Depreciation :			Current Assets :	
3,14,82,433.00	As per Annexure 'C'	3,46,63,684.00	22,00,431.48	As per Annexure 'L'	24,37,607.00
	Secured Loans :			Bank Balances, Cheques and Cash on Hand :	
	As per Annexure 'D'		2,45,76,335.27	As per Annexure 'M'	2,62,55,579.20
	Unsecured Loans :			Inter Branch Transactions :	
	As per Annexure 'E'			As per Annexure 'O'	
	Liabilities and Provisions :			Income & Expenditure Account :	
53,99,869.00	As per Annexure 'F'	56,37,248.00	2,69,23,917.25	As per Annexure 'I'	2,67,82,659.80
	Deposits :				
2,97,650.00	As per Annexure 'G'	3,19,150.00			
	Specific Grants for acquisition of Assets, etc. :				
	As per Annexure 'H'				
	Inter Branch Transactions :				
1,81,88,763.00	As per Annexure 'N'	1,93,28,300.00			
10,53,82,107.00		11,02,61,774.00	10,53,82,107.00	Total Rs.	11,02,61,774.00

As per our report of even date attached.

For Bharatiya Vidya Bhavan



Place : Wadakanchery
Dated : 12-Jun-25

[Signature]
Secretary

Place : Wadakanchery
Dated : 12.06.2025

[Signature]
Chartered Accountants
V. FRANCIS
FCA, DISA - I
Membership No : 22
Enrollment No : 33

UDIN : 25228776BNK0BF9897