

FOREIGN CONTRIBUTION ACCOUNT
KODAIKANAL INTERNATIONAL SCHOOL, KODAIKANAL.
(Company registered under section 8(1)(a) of the Companies Act, 2013)
FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017
Balance Sheet as at March 31, 2025

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. FUND AND LIABILITIES			
FUNDS			
Funds - KIS Accounts	2	2,33,43,287	2,37,18,564
LIABILITIES			
Payables	3	-	10,305
Total		2,33,43,287	2,37,28,869
II. ASSETS			
NON-CURRENT ASSETS			
Fixed Assets			
Tangible Assets	4	64,98,739	76,17,763
Other Non Current Assets	5	1,12,74,380	1,06,78,967
CURRENT ASSETS			
Other Current Assets			
Trade Receivables	6	-	13,045
Cash and bank balances	7	55,70,169	54,19,094
Total		2,33,43,287	2,37,28,869

Significant Accounting Policies

1

The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date

For M/s. V D S R & Co., LLP
Chartered Accountants
FRN: 001626S/S200085



[Signature]
Venkatesh Kamath S V

Partner
ICAI M. No. 202626

Place - Chennai
Date - 30 August, 2025

for and on behalf of the Council Members
KODAIKANAL INTERNATIONAL SCHOOL
CIN: U80301TZ1996NPL006970

[Signature]
David Manoranjan Appasamy

Chairperson
DIN : 03201901

Place - Chennai
Date - 30 August, 2025

[Signature]
John Ravindran Moses

Hon.Treasurer
DIN: 09689490

Place - Chennai
Date - 30 August, 2025

FOREIGN CONTRIBUTION ACCOUNT
KODAIKANAL INTERNATIONAL SCHOOL, KODAIKANAL.
(Company registered under section 8(1)(a) of the Companies Act, 2013)
FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017
Income And Expenditure Account For The Year Ended March 31, 2025

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
Income			
Contribution	8	-	1,08,16,394
Bank Interest	9	7,46,488	8,21,316
Total Income		7,46,488	1,16,37,710
Expenditure			
Expenditure on the objects of the Trust	10	649	1,69,19,221
Depreciation	4	11,19,025	17,05,530
Total Expenses		11,19,674	1,86,24,751
Excess of Expenditure Over Income		(3,73,186)	(69,87,041)

Significant Accounting Policies

1

The notes referred above form an integral part of the financial statements

This is the Income and Expenditure Account referred to in our report of even date

For V D S R & CO., LLP
Chartered Accountants
FRN: 001626S/S200085


Venkatesh Kamath S V
Partner - M.No.202626



Place - Chennai
Date - 30 August, 2025

for and on behalf of the Council Members
KODAIKANAL INTERNATIONAL SCHOOL
(CIN) : U80301TZ1996NPL006970


David Manoranjan Appasamy
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FOREIGN CONTRIBUTION ACCOUNT
KODAIKANAL INTERNATIONAL SCHOOL
(Company registered under section 8(1)(a) of the Companies Act, 2013)
FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1 APRIL 2024 TO 31 MARCH 2025

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
By Bank Balance-A/c No:463961183	53,80,040	To Bank Charges	649
" SBI, NDBM, C.A/c. 40252997756	39,054	" Fixed Deposits - Indian Bank, KKL	1,05,28,717
" Fixed Deposits	99,40,372	" Indian Bank, KKL, SB A/c 463961183	55,31,764
" Interest on Savings Account	1,51,724	" SBI, NDBM, C.A/c. 40252997756	38,405
" Interest on Investment	4,36,347		
" Interest on Investment- Accrued Interest	1,51,998		
TOTAL	1,60,99,535	TOTAL	1,60,99,535

Notes to accounts attached

For M/s.V D S R & Co., LLP
Chartered Accountants
FRN: 001626S/S200085

Venkatesh Kamath S V
Partner
ICAI M. No. 202626

Place - Chennai
Date - 30 August, 2025

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Notes to Accounts

1 Revenue Recognition

All donations have been accounted on receipt basis and foreign donations are received on the exchange rate prevailing on that day.

2 Fixed Assets

Fixed assets are stated at cost less depreciation.

3 Depreciation

Depreciation has been provided on a consistent basis on the SL method as per the rates being followed by the management.
Depreciation on additions has been calculated proportionately on the basis of the date of purchase

4 Expenses

All expenses incurred were related to the objectives of the School

In certain cases expenses incurred by the School based on commitment given by the foreign donors have been initially paid by the School and adjusted on receipt of the respective donations.



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Schedules attached to and forming part of the Balance Sheet as at March 31, 2025

Particulars	As at	As at
	March 31, 2025	March 31, 2024
I. FUND AND LIABILITIES		
Note No. 2 - Funds - KIS Accounts		
Opening Balance	2,37,18,564	3,07,05,605
Less: Excess of expenditure over Income	(3,73,186)	(69,87,041)
Add/(Less): Adjustments during the year	(2,091)	-
Total	2,33,43,287	2,37,18,564
LIABILITIES		
Note No. 3 - Payables		
Statutory Dues Payable - TDS	-	10,305
Total	-	10,305
ASSETS - NON CURRENT ASSETS		
Note No.5 - Other Non Current Assets		
Balance with Government Authorities	62,855	5,86,597
Due from HO	5,38,938	-
Accrued Interest	1,43,870	1,51,998
Deposits With bank Maturing within 12 months .	1,05,28,717	99,40,372
Total	1,12,74,380	1,06,78,967
ASSETS - CURRENTASSETS		
Note No.6 Trade Receivables		
Sundry Debtors	-	13,045
Total	-	13,045
Note No.7 Cash and bank balances		
Indian Bank, KKL,SB A/c 463961183	55,31,764	53,80,040
SBI, NDBM, C.A/c. 40252997756	38,405	39,054
Total	55,70,169	54,19,094



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FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017

Schedules attached to and forming part of the Balance Sheet as at March 31, 2025

	For the year ended March 31, 2025	For the year ended March 31, 2024
Note No.8 Contribution Incomes		
Scholarship - General	-	1,86,127
Russell Devalois - Scholarship	-	4,06,664
Dejong's Music Scholarship	-	61,006
Dennis Lettenmaier Scholarship	-	4,06,664
STEM Scholarship	-	8,13,311
Development Office - Income	-	28,99,610
Smokeless Stove Project	-	1,22,581
Center for Environment and Humanity	-	41,11,305
Faculty Award Programme - Economic	-	4,19,217
Faculty Award Programme - English	-	4,19,217
NHS House building project	-	5,04,964
Post Covid Relief Helath & Wellness	-	4,65,729
Total	-	1,08,16,394
Note No.9 Bank Interest		
Interest on Savings Account	1,51,724	1,76,092
Interest on Investment	4,50,894	4,93,226
Accrued Interest	1,43,870	1,51,998
Total	7,46,488	8,21,316
Note No.10 Expenditure on the objects of the Trust		
Scholarship - General	-	1,86,126
Russell Devalois - Scholarship Expenses	-	67,22,864
Dennis Lettenmaier Scholarship	-	7,73,104
STEM Scholarship	-	8,13,310
PC (USA)Scholarship	-	3,39,065
Dr.Kothary Master Scholarship	-	56,088
Cummings & Gordon Scholarship	-	1,35,749
Memory of Krishna Scholarship	-	7,328
Eleanor Banner Billimoria Scholarship	-	13,32,000



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Schedules attached to and forming part of the Balance Sheet as at March 31, 2025

Environment Expertise	-	1,20,637
Camping Equipments - Poondi	-	80,000
Kavithalaya -Expenses	-	40,320
Overseas Hire Allowance	-	2,70,936
Principal Support	-	4,82,834
Development Office Expenses	-	10,76,320
Smokeless Stove Project	-	70,310
Education in Kodai Projects	-	11,79,580
Sky Island Bird	-	3,18,147
Regenerative Agriculture & Food Forest Project	-	6,49,725
Center for Environment and Humanity	-	9,22,904
Faculty Award Programme - Economic	-	43,219
Faculty Award Programme - English	-	2,73,459
Kids Teach Kids Programme	-	36,290
Seed Priorities - Class 74 Legacy	-	60,000
Seed Outdoor Agriculture Unit	-	4,161
KIS-Academic Year	-	9,22,303
Bank Charges	649	2,443
Total	649	1,69,19,221

Significant Accounting Policies

The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date

For M/s. V D S R & Co., LLP

Chartered Accountants

FRN: 001626S/S200085



Venkatesh Kamath S V

Partner

ICAI M. No. 202626



Place - Chennai

Date - 30 August, 2025

for and on behalf of the Council Members

KODAIKANAL INTERNATIONAL SCHOOL

CIN: U80301TZ1996NPL006970



David Manoranjan Appasamy

Chairperson

DIN : 03201901

Place - Chennai

Date - 30 August, 2025



John Ravindran Moses

Hon.Treasurer

DIN: 09689490

Place - Chennai

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FOREIGN CONTRIBUTION ACCOUNT
KODAIKANAL INTERNATIONAL SCHOOL
(Company registered under section 8(1)(a) of the Companies Act, 2013)
FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017
FIXED ASSETS SCHEDULE AS ON March 31, 2025

S.No	Particulars of Assets	W.D.V. as on 01.04.2024	Additions during the period	Deletion during the period	Total on 31.03.2025	Depreciation as per SLM	W.D.V. as on 31.03.2025
I	Buildings						
	Old Buildings	50,14,890	-	-	50,14,890	6,45,164	43,69,726
	Covered Court Gallery	6,01,284	-	-	6,01,284	22,744	5,78,540
II	Equipments						
	Old Equipments	65,536	-	-	65,536	-	65,536
	Microphones	7,610	-	-	7,610	-	7,610
	Canon Camera with lens	15,366	-	-	15,366	8,352	7,014
	Play Station	2,58,442	-	-	2,58,442	98,295	1,60,147
	Garmin GPS	22,988	-	-	22,988	7,838	15,150
	Binoculars	12,235	-	-	12,235	4,156	8,079
	LG Signage Display	17,242	-	-	17,242	5,044	12,198
	Sound System @ Covered Court	1,50,272	-	-	1,50,272	39,810	1,10,462
	Motorized Stage Curtain	84,467	-	-	84,467	23,204	61,263
	Microphones	10,725	-	-	10,725	8,199	2,526
	Hospital Lab equipments(VAH)	3,48,577	-	-	3,48,577	33,396	3,15,181
	Digital Precision Balance (2 nos)	13,145	-	-	13,145	1,570	11,575
	Magnetic Stirrer Hot plate(2lit)	7,324	-	-	7,324	874	6,450
	Microscope Binoculars Model STD-9	10,938	-	-	10,938	1,306	9,632
	ANDBON AD 80S 80LIT CNC HUMIDITY		-	-			
	CONTROL DRY CABINET	17,869	-	-	17,869	621	17,248
	HUSQVARNA BRUSH CUTTER 131R		-	-			
	BO7WW1BG94	15,990	-	-	15,990	310	15,681
III	Furniture						
	Old Furnitures	11,671	-	-	11,671	-	11,671
	KI Brand Maestro Chair PP	1,61,529	-	-	1,61,529	46,200	1,15,329
	Equa High Back Chairs	93,593	-	-	93,593	12,500	81,093
	Outdoor Bench 3 seater	13,102	-	-	13,102	2,442	10,660
	Island work table Size Technico	70,701	-	-	70,701	8,464	62,237
	Equa High Back Chair	4,893	-	-	4,893	583	4,310
	Steel Cupboard	14,762	-	-	14,762	1,614	13,148
	Office Table	13,012	-	-	13,012	1,425	11,587
IV	Vehicle						
	a) Ambulance - Jeep	27,142	-	-	27,142	-	27,142
	b) Recycling vehicle-TATA Xenon Crew	1,17,494	-	-	1,17,494	83,125	34,369
V	Computer						
	HP Aero Laptop 13BE0190AU	21,143	-	-	21,143	17,667	3,476
	Lenova Idea Centre Desk Top	6,689	-	-	6,689	5,590	1,099
	HP Laserjet 255DW colour	14,123	-	-	14,123	12,060	2,063
	Computers (55)	2,47,029	-	-	2,47,029	-	2,47,029
	Projectors (14)	79,799	-	-	79,799	-	79,799
	Monitor - LED	5,764	-	-	5,764	3,800	1,964
	Monitor	5,645	-	-	5,645	3,166	2,479
	Computers	34,772	-	-	34,772	19,506	15,266
	Total	76,17,763	-	-	76,17,763	11,19,025	64,98,739



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FIXED ASSETS SCHEDULE AS ON March 31, 2024

S.No	Particulars of Assets	W.D.V. as on 01.04.2023	Additions during the period	Deletion during the period	Total on 31.03.2024	Depreciation as per SLM	W.D.V. as on 31.03.2024
I	Buildings						
	Old Buildings	56,60,054	-	-	56,60,054	6,45,164	50,14,890
	Covered Court Gallery	6,24,028	-	-	6,24,028	22,744	6,01,284
II	Equipments						
	Old Equipments	65,536	-	-	65,536	-	65,536
	Microphones	7,610	-	-	7,610	-	7,610
	Canon Camera with lens	23,718	-	-	23,718	8,352	15,366
	Play Station	3,56,737	-	-	3,56,737	98,295	2,58,442
	Garmin GPS	30,826	-	-	30,826	7,838	22,988
	Binoculars	16,391	-	-	16,391	4,156	12,235
	LG Signage Display	22,286	-	-	22,286	5,044	17,242
	Sound System @ Covered Court	1,90,082	-	-	1,90,082	39,810	1,50,272
	Motorized Stage Curtain	1,07,671	-	-	1,07,671	23,204	84,467
	Microphones	20,225	-	-	20,225	9,500	10,725
	Hospital Lab equipments(VAH)	3,81,973	-	-	3,81,973	33,396	3,48,577
	Digital Precision Balance (2 nos)	14,715	-	-	14,715	1,570	13,145
	Magnetic Stirrer Hot plate(2lit)	8,198	-	-	8,198	874	7,324
	Microscope Binoculars Model STD-9	12,244	-	-	12,244	1,306	10,938
	ANDBON AD 80S 80LIT CNC HUMIDITY						
	CONTROL DRY CABINET		18,490	-	18,490	621	17,869
	HUSQVARNA BRUSH CUTTER 131R						
	BO7WW1BG94		16,300	-	16,300	310	15,990
III	Furniture						
	Old Furnitures	11,671	-	-	11,671	-	11,671
	KI Brand Maestro Chair PP	2,07,729	-	-	2,07,729	46,200	1,61,529
	Equa High Back Chairs	1,06,093	-	-	1,06,093	12,500	93,593
	Outdoor Bench 3 seater	15,544	-	-	15,544	2,442	13,102
	Island work table Size Technico	79,165	-	-	79,165	8,464	70,701
	Equa High Back Chair	5,476	-	-	5,476	583	4,893
	Steel Cupboard	16,376	-	-	16,376	1,614	14,762
	Office Table	14,437	-	-	14,437	1,425	13,012
IV	Vehicle						
	a) Ambulance - Jeep	27,142	-	-	27,142	-	27,142
	b) Recycling vehicle-TATA Xenon Crew	2,00,619	-	-	2,00,619	83,125	1,17,494
V	Computer						
	HP Aero Laptop 13BE0190AU	43,151	-	-	43,151	22,008	21,143
	Lenova Idea Centre Desk Top	13,653	-	-	13,653	6,964	6,689
	HP Laserjet 255DW colour	27,186	-	-	27,186	13,063	14,123
	Computers (55)	6,69,367	-	-	6,69,367	4,22,338	2,47,029
	Projectors (14)	2,35,947	-	-	2,35,947	1,56,148	79,799
	Monitor - LED	9,564	-	-	9,564	3,800	5,764
	Monitor	8,811	-	-	8,811	3,166	5,645
	Computers	54,278	-	-	54,278	19,506	34,772
	Total	92,88,503	34,790	-	93,23,293	17,05,530	76,17,763

