

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, 2024

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I. FUND AND LIABILITIES			
FUNDS			
General Fund	2	2,37,18,564	3,07,05,605
LIABILITIES			
Payables	3	10,305	-
Total		2,37,28,869	3,07,05,605
II. ASSETS			
NON-CURRENT ASSETS			
Fixed Assets			
Tangible Assets	4	76,17,763	92,88,503
Other Non Current Assets	5	1,06,78,967	1,65,56,629
CURRENT ASSETS			
Other Current Assets			
Short Term loans and advances	6	-	3,61,000
Trade Receivables	7	13,045	-
Cash and bank balances	8	54,19,094	44,99,473
Total		2,37,28,869	3,07,05,605

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

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


Venkatesh Kamath S V

Partner
ICAI M. No. 202626


Dr. Samraj Ganga Christus
Finance Director


David Manoranjan Appasamy
Chairperson
DIN : 03201901

Place - Chennai
Date - 03/09/2024

Place - Kodaikanal
Date - 03/09/2024

Place - Kodaikanal
Date - 03/09/2024

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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, 2024

Particulars	Note	For the year ended	For the year ended
	No.	31-03-2024	31-03-2023
Income			
Contribution	9	1,08,16,394	92,10,766
Bank Interest	10	8,21,316	7,88,787
Total Income		1,16,37,710	99,99,553
Expenditure			
Expenditure on the objects of the Trust	11	1,69,19,221	1,16,52,464
Depreciation	12	17,05,530	10,44,698
Total Expenses		1,86,24,751	1,26,97,162
Excess of Expenditure Over Income		(69,87,041)	(26,97,609)

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

[Signature]

Venkatesh Kamath S V
Partner - M.No.202626

Place - Chennai

Date - 03/09/2024



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

[Signature]

Dr. Samraj Ganga Christus
Finance Director

Place - Kodaikanal

Date - 03/09/2024

[Signature]

David Manoranjan Appasamy
Chairperson

DIN : 03201901

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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 2023 TO 31 MARCH 2024

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
By Bank Balance-A/c No:463961183	44,59,769.96	To Environment Expertise	84,169.00
" SBI, NDBM, C.A/c. 40252997756	39,703.03	" Camping Equipments - Poondi	80,000.00
" Fixed Deposits	1,55,07,112.00	" Kavithalaya -Expenses	40,320.00
" Scholarship - General	1,86,127.00	" Scholarship - General	1,86,126.00
" Russell Devalois - Scholarship	4,06,663.56	" Russell Devalois - Scholarship Expenses	63,61,864.17
" Dejong's Music Scholarship	61,006.05	" Overseas Hire Allowance	2,70,936.00
" Development Office - Income	28,99,610.00	" Principal Support	4,82,834.00
" Smokeless Stove Project	1,22,581.00	" Development Office Expenses	10,76,319.62
" Dennis Lettenmaier Scholarship	4,06,663.56	" Smokeless Stove Project	70,310.00
" Center for Environment and Humanity	41,11,305.00	" Education in Kodai Projects	11,98,070.00
" STEM Scholarship	8,13,310.83	" Dennis Lettenmaier Scholarship	7,73,103.56
" Faculty Award Programme - Economic	4,19,217.00	" Sky Island Bird	3,18,147.00
" Faculty Award Programme - English	4,19,217.00	" Regenerative Agriculture & Food Forest Project	6,49,725.00
" NHS House building project	5,04,964.44	" Center for Environment and Humanity	9,39,203.60
" Post Covid Relief Helath & Wellness	4,65,728.56	" STEM Scholarship	8,13,310.00
" Interest on Savings Account	1,76,092.00	" Faculty Award Programme - Economic	43,219.28
" TDS on contractors	10,305.00	" Faculty Award Programme - English	2,73,459.28
" Interest on Investment	4,93,226.00	" NHS House building project	35,438.64
Interest on Investment- Accrued Interest 22-23	5,32,049.00	" Post Covid Relief Helath & Wellness	1,028.90
		" PC (USA)Scholarship	3,39,065.12
		" Sundry debtors	13,045.00
		" Kids Teach Kids Programme	36,290.00
		" Seed Priorities - Class 74 Legacy	60,000.00
		" Seed Outdoor Agriculture Unit	4,161.00
		" Dr.Kothary Master Scholarship	56,088.17
		" KIS-Academic Year	9,22,302.63
		" Cummings & Gordon Scholarship	1,35,749.40
		" Memory of Krishna Scholarship	7,328.00
		" Eleanor Banner Billimoria Scholarship	13,32,000.00
		" Bank Charges	2,443.00
		" TDS on Interest	69,129.00
		" Fixed Deposits - Indian Bank, KKL	99,40,372.00
		" Indian Bank, KKL,SB A/c 463961183	53,80,039.59
		" SBI, NDBM, C.A/c. 40252997756	39,054.03
TOTAL	3,20,34,650.99	TOTAL	3,20,34,650.99

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



for and on behalf of the Council Members
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CIN: U80301TZ1996NPL006970

Dr.Samraj Ganga Christus
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FOREIGN CONTRIBUTION ACCOUNT
KODAIKANAL INTERNATIONAL SCHOOL, KODAIKANAL.
(Company registered under section 8(1)(a) of the Companies Act, 2013)
FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017

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

- 5 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.



FOREIGN CONTRIBUTION ACCOUNT
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FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017
Schedules attached to and forming part of the Balance Sheet as at March 31, 2024

Particulars	As at	As at
	March 31, 2024	March 31, 2023
I. FUND AND LIABILITIES		
Note No. 2 - Funds		
Opening Balance	3,07,05,605	3,34,03,214
Less: Excess of expenditure over Income	(69,87,041)	(26,97,609)
Total	2,37,18,564	3,07,05,605
LIABILITIES		
Note No. 3 - Payables		
Statutory Dues Payable - TDS	10,305	-
Total	10,305	48,679
ASSETS - NON CURRENT ASSETS		
Note No.5 - Other Non Current Assets		
Balance with Government Authorities	5,86,597	5,17,468
Accrued Interest	1,51,998	5,32,049
Deposits With bank Maturing within 12 months .	99,40,372	1,55,07,112
Total	1,06,78,967	1,65,56,629
ASSETS - CURRENTASSETS		
Note No.6 Short Term Loans and Advances		
Prepaid Scholarships	-	3,61,000
Total	-	3,61,000
Note No.7 Trade Receivables		
Sundry Debtors	13,045	-
Total	13,045	-
Note No.8 Cash and bank balances		
Indian Bank, KKL,SB A/c 463961183	53,80,040	44,59,770
SBI, NDBM, C.A/c. 40252997756	39,054	39,703
Total	54,19,094	44,99,473



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Schedules attached to and forming part of the Balance Sheet as at March 31, 2024

Note No.9 Contribution Incomes		
Scholarship - General	1,86,127	-
Russell Devalois - Scholarship	4,06,664	3,66,440
Dejong's Music Scholarship	61,006	-
Dennis Lettenmaier Scholarship	4,06,664	3,66,440
STEM Scholarship	8,13,311	-
Scholarship - Presbyterian Mission Scholarship	-	10,80,265
Development Office - Income	28,99,610	29,51,021
Smokeless Stove Project	1,22,581	1,38,021
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	-
KIS Annual Fund 2003 (Archieves)	-	3,92,091
KIS Development Fund	-	80,055
Seed Outdoor Agrigultural Unit	-	5,49,660
Sky Island Bird	-	17,35,195
Regenerative Agriculture & Food Forest Project	-	11,73,301
Palni Hills Agents of Change Awards	-	3,37,420
Fund A Need	-	40,858
Total	1,08,16,394	92,10,766
Note No.10 Bank Interest		
Interest on Savings Account	1,76,092	1,97,607
Interest on Investment	4,93,226	-
Accrued Interest	1,51,998	5,91,180
Total	8,21,316	7,88,787
Note No.11 Expenditure on the objects of the Trust		
Scholarship - General	1,86,126	57,798
Russell Devalois - Scholarship Expenses	67,22,864	15,54,696
Dennis Lettenmaier Scholarship	7,73,104	-
STEM Scholarship	8,13,310	-
PC (USA)Scholarship	3,39,065	-
Dr.Kothary Master Scholarship	56,088	4,88,750
Cummings & Gordon Scholarship	1,35,749	-
Memory of Krishna Scholarship	7,328	-
Eleanor Banner Billimoria Scholarship	13,32,000	-
Scholarship - Global Citizen	-	3,110
Scholarship - Dejong Memorial	-	54,135



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Scholarship - Marilyn Scudder	-	5,378
Scholarship - Presbyterian Mission Scholarship	-	7,41,200
Environment Expertise	1,20,637	10,70,115
Camping Equipments - Poondi	80,000	-
Kavithalaya -Expenses	40,320	35,616
Overseas Hire Allowance	2,70,936	2,29,800
Principal Support	4,82,834	6,91,888
Development Office Expenses	10,76,320	29,67,274
Smokeless Stove Project	70,310	35,040
Education in Kodai Projects	11,79,580	8,12,696
Sky Island Bird	3,18,147	11,96,686
Regenerative Agriculture & Food Forest Project	6,49,725	5,23,911
Center for Environment and Humanity	9,22,904	-
Faculty Award Programme - Economic	43,219	-
Faculty Award Programme - English	2,73,459	-
NHS House building project	-	-
Kids Teach Kids Programme	36,290	-
Seed Priorities - Class 74 Legacy	60,000	49,695
Seed Outdoor Agriculture Unit	4,161	-
KIS-Academic Year	9,22,303	-
Bank Charges	2,443	6,011
KIS Annual Fund 2003 (Archives)	-	5,15,112
KIS Annual fund 2005 (Poondi Development)	-	1,54,560
Curriculum Development Fund	-	46,620
KIS-Wells Annuity Fund	-	43,050
Muyskens Family Fund	-	1,71,297
Palni Hills Agents of Change Awards	-	1,42,610
Gordon & Jane Cummings Fund	-	739
Gordon & Jane Cummings Fund	-	54,677
Total	1,69,19,221	1,16,52,464

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
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for and on behalf of the Council Members
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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 31 MARCH 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

