



## INDEPENDENT AUDITORS' REPORT

### To the INDIAN GANDHIYAN PARTY

#### Report on Financial Statements

We have audited the accompanying financial statements of INDIAN GANDHIYAN PARTY, (the "party") which comprise the Receipts and Payments Account for the year ended 31<sup>st</sup> March 2024.

#### Management's Responsibility for the Financial Statements

The Party's Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This Responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Party and; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 Auditing standards generally accepted in 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 financial control relevant to the party's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Party's has in place an adequate internal financial control system over financial reporting and operating effectiveness of such control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Party's 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 on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on cash basis give a true and fair view in conformity with the applicable accounting principles generally accepted in India, its Receipt and Payments for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

Further, we report that:

- (i) We have sought and obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Political Party so far as appears from our examination of those books.



# MDK & ASSOCIATES

CHARTERED ACCOUNTANTS

1st Floor, Krishnanjali Building  
East Nada, Guruvayur- 680101



- (iii) The Receipts and Payments account dealt with by this report are in agreement with the books of account, and have been prepared on cash basis.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Receipt & Payment Account are in conformity with the accounting standards generally accepted in India

For MDK& Associates  
Chartered Accountants  
Firm Regn. No. 018016S

CA DEEPAK KUMAR. P.C. B.COM,ACA  
Membership No.239722



Place: Guruvayur  
Date:31-10-2024



INDIAN GANDHIYAN PARTY			
KURIYAKOTT BUILDING, THEKKUMPADAM, PATTIKAD PO, THRISSUR, 680652			
RECEIPTS & PAYMENTS FOR THE PERIOD 01.04.2023 TO 31.03.2024			
Receipts	Amount	Payments	Amount
Opening balance			
Cash in Hand	4,936.00	Bank Charges	649.00
Cash at Bank	11,150.00	Office Expenses	4,026.00
		Printing & Stationery	100.00
Donations	100.00	Postage	41.00
Membership Fees	1,380.00		
		Closing Balance	
		Cash In Hand	2,150.00
		Cash at Bank	10,600.00
Total	17,566.00	Total	17,566.00

For MDK& ASSOCIATES

CA DEEPAK KUMAR. P.C. B.COM ACA  
PARTNER (M.No 239722)  
CHARTERED ACCOUNTANTS  
Firm Reg No : 018016S  
UDIN : 24239722BKCMOR2306



For INDIAN GANDHIYAN PARTY

President : K M Sivaprasad Gandhi

**K. M. SIVAPRASAD GANDHI**  
**NATIONAL PRESIDENT**  
**INDIAN GANDHIYAN PARTY**

Vice President : Parvathi Gandhi

**VICE PRESIDENT**

General Secretary : Prasanth K M **PARVATHI GANDHI**  
**INDIAN GANDHIYAN PARTY**

Treasurer : Narayana Lalitha

**General Secretary**  
**PRASANTH K.M.**  
**Indian Gandhayan Party**

PLACE : Guruvayur  
Date : 31/10/2024

PLACE : Thrissur  
Date : 31/10/2024



**National Treasurer, Narayanna Lalitha**  
**Indian Gandhayan Party**