

AUDIT REPORT

OF

NIRMALA EDUCATIONAL TRUST

Registered Address: B-22 Forest Park Society, Opp Chandan Marble Nagar Road,
Lohegaon, Pune - 411047

REGISTRATION NO: PUNE, F-8768/PUNE

FOR

F.Y.2021-22

A.Y.2022-23

-: Prepared By :-

CA DEEPAK SONI

CHARTERED ACCOUNTANTS

BLOCK NO. C AND D, 3RD FLOOR, CHAITRABAN COMPLEX, ABOVE
SAMRAT HOTEL, WAKDEWADI, SHIVAJINAGAR, PUNE- 411003

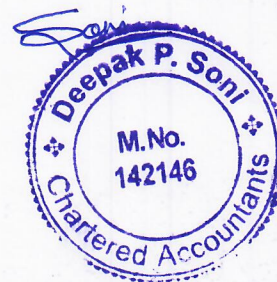
**UNDER SUB-SECTION 33 & 34 AND RULE 19 OF
THE BOMBAY PUBLIC TRUST ACT**

Registration No. **F-8768/Pune**
Name of the Public Trust **Nirmala Educational trust**
For the year ending **31st March, 2022**

| | | |
|-----|---|-----|
| (a) | Whether accounts are maintained regularly and in accordance with provision of the Act and the rules. | YES |
| (b) | Whether receipts and disbursements are properly and correctly shown in the accounts. | YES |
| (c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts. | YES |
| (d) | Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him. | YES |
| (e) | Whether a register of movable and immovable properties is properly maintained the charges therein and communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with. | NO |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | YES |
| (g) | Whether any property or funds of the Trust were applied for any object or purpose other than objects or purpose of the Trust. | NO |
| (h) | The amounts of outstanding for more than one year and the amounts written off if any; | NO |
| (i) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- | YES |
| (j) | Whether any money of the public trust has been invested contrary to the provision of Section 35; | NO |
| (k) | Alienation, if any of the immovable property contrary to the provisions of Section- 36 which have come to the notice of the auditors. | NO |
| (l) | All cases of irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure failure commission or waste was caused in consequence of branch or trustee or mis- application of any other misconduct on the part of the trustees or any person while on the management of the trust | NO |
| (m) | Whether the budget has been filled in the form provided by rule 16 A | NO |
| (n) | Whether the maximum and minimum of the trustee is maintained | YES |
| (o) | Whether the meetings are held regularly as provided in such instrument | YES |
| (p) | Whether the minutes book or the proceeding of the meeting is maintained | YES |
| (q) | Whether any of the trustees has any interest in the investment of the trust | NO |
| (r) | Whether any of the trustees is a debtor or creditor of the trust | NO |
| (s) | Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. | N.A |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | NO |

For Deepak P Soni
Chartered Accountants

Date :
30/09/2022



CA. Deepak Soni
Proprietor

M no.142146

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX - C
(Vide Rule - 32)

Statement of income liable to contribution for the year ending 31st March,2022

Name of the Public Trust Nirmala Educational Trust

Registration No. E-8768 Pune

| | | Rs. | Rs. |
|----|---|-----|-----------|
| I | INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE VIII) | | 68,26,130 |
| II | ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND Rule 32. | | |
| | (i) Donation Received from other Public / Trust and Dharamadas | NIL | |
| | (ii) Grant received from Government & Local authority | NIL | |
| | (iii) Interest on Sinking or Depreciation Fund | NIL | |
| | (iv) Amount spent for the purpose of secular education | NIL | |
| | (v) Amount spent to the purpose of medical relief | NIL | |
| | (vi) Amount spent to the purpose of veterinary treatment of animals | NIL | |
| | (vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood fire or other natural calamity. (Tsunami Relief) | NIL | |
| | (viii) Deduction out of income from lands used for agricultural purpose. | NIL | |
| | (a) Land Revenue & Local Fund Cess | | |
| | (b) Rent payable to superior landlord | | |
| | (c) Cost of production if lands are cultivated by trust | | |
| | (ix) Deduction out of income from lands used for non agricultural purpose :- | NIL | |
| | (a) Assessment Cases and other Government or Municipal Taxes | | |
| | (b) Ground rent payable to the superior landlord | | |
| | (c) Insurance premia | | |
| | (d) Repairs at 10 percent of gross rent of building | | |
| | (e) Cost of collection at 4 percent of gross rent of building let cut. | | |
| | (x) Cost of Collection of income or receipts from securities stocks etc at one percent or such income | NIL | |
| | (xi) Deduction on account of receipt in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent | NIL | - |
| | Gross Annual Income chargeable to contribution Rs. | | 68,26,130 |

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice either wholly or partly, against any of items mentioned in the Schedule which have the effect of double deduction.

Trust Address :
Nirmala Educational Trust
B-22, Forest park society, Opp Chandan marble
Nagar Road, Lohegaon, Pune- 411 047

For Deepak P Soni
Chartered Accountants

: 30/09/2022



CA. Deepak Soni
Proprietor
M.no-142146

THE BOMBAY PUBLIC TRUST, ACT, 1950
SCHEDULE VIII [Vide Rule 17 (1)]

Name of the Public Trust :- Nirmala Educational Trust

Balance Sheet as at 31st March, 2022

| FUNDS AND LIABILITIES | AMOUNT | | PROPERTY AND ASSETS | AMOUNT | |
|---|---------------|--------------------|---|---------------------------------------|--------------------|
| | AMOUNT | AMOUNT | | AMOUNT | AMOUNT |
| Trust Funds or Corpus - | | | Immovable properties - [at cost] - (As per Schedule No.2) | | |
| Balance as per last Balance Sheet | | | Investment - | | 88,91,585 |
| Adjustment during the year (As per schedule 5) | (1,15,50,971) | (1,15,50,971) | Fixed Asset (As per Schedule No.1) | | |
| Other Earmarked Funds - (Created under the provisions of the trust deed) or scheme out of the income | | | Other Asset Other Current Assets IT Refund | | |
| Any other Fund | | | Loans (Secured or unsecured-Good/doubtful) Loan Scholarship Other Loans | Nil 24,69,736 | 24,69,736 |
| VJMT Trust Fund (General) Dispensary Fund Land Fund Medical Aid Fund | | | Advances - To Employees To Contractors To Lawyers To Others For Land Purchase For Security Deposit For Lift Maintenance | Nil Nil Nil - - - - | |
| Loans (Secured or Unsecured) | | | * Income Outstanding - | | |
| From trustees | 1,56,66,369 | | Interest | Nil | Nil |
| Loan from Mata Krishna Kashyap | 20,39,736 | 1,77,06,105 | Other Income | Nil | |
| From others | | | Cash and Bank Balance - | | |
| Liabilities - | | | (a) Cash In hand | 5,99,200 | |
| For expenses | 30,000 | | (b) In Saving Account & in Fixed Deposit Account with Bank | 11,41,724 | |
| For Security Deposit | | | (c) With the trustees | - | |
| For Advertisement collection of Souvenir | 18,43,758 | | (d) With the Manager | - | 17,40,924 |
| For Sundry credit Balances | 50,73,353 | 69,47,111 | | | |
| For Advance Fees Receipt | | | | | |
| For Building Expenses | | | | | |
| TOTAL | | 1,31,02,245 | TOTAL | | 1,31,02,245 |

The above Balance Sheet to the best
of my/our belief contains a true account
of the funds and Liabilities and of the
Property Assets of the & trust.

For Deepak P Soni
Chartered Accountants
M. No. 142146

CA. Deepak Soni
Proprietor
Date: 30/09/2022



TRUSTEE

Radha S. Singh
Secretary
For Nirmala Educational Trust

Chairman Secretary Treasurer

Registration No.- E-8768 Pune

THE BOMBAY PUBLIC TRUST, ACT, 1950

SCHEDULE VIII [Vide Rule 17 (1)]

Name of the Public Trust :- Nirmala Educational Trust

Income & Expenditure Account for the year ending 31st March,2022

(Amount in Rs.)

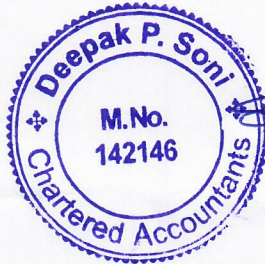
| EXPENDITURE | AMOUNT | AMOUNT | INCOME | AMOUNT | AMOUNT |
|--|-----------|------------------|---|--------|------------------|
| To Expenditure in respect of properties - Rates, Taxes, Cesses Repairs and Maintenance Salaries Insurance Depreciation (by way of provision of adjustments) | - | - | By Rent [accured] [realised] * | Nil | Nil |
| | | | By Interest [accured] [realised] * | Nil | Nil |
| | | | On Securities | Nil | |
| | | | On Loans | Nil | |
| To Establishment Expenses(Schedule 3) | | 98,33,096 | On Bank account | 16,155 | 16,155 |
| To Remuneration to Trustees | | Nil | By Dividend | Nil | Nil |
| To Remuneration (in the case of math) to the head of the math, including his house-hold expenditure, if any | | Nil | By Donations in cash or kind | Nil | Nil |
| To Legal expenses | | Nil | By Grant | Nil | Nil |
| To Audit Fees | | 30,000 | By Income from Activities of Trust | | 68,09,975 |
| To Contribution and Fees | | Nil | By Miscellenous Income | | - |
| To Amount written of | | Nil | By Excess of Expenditure over Income Transfer to Reserve | | - |
| (a) Bad Debts | - | | | | |
| (b) Loan Scholarship | - | | | | |
| (c) Irrecoverable rents | - | | | | |
| (d) Other items | - | | | | |
| To Miscellaneous Expenses | | | | | |
| To Depreciation | | 11,30,267 | | | |
| To Amounts transferred to Reserve or specific Funds <u>Provision for income Tax</u> | | | | | |
| To Expenditure on objects of the trust (Schedule 4) | | | | | |
| (a) Religious | - | | | | |
| (b) Educational | 73,05,774 | | | | |
| (c) Medical Relief | - | | | | |
| (d) Relief of poverty | - | | | | |
| (e) Other charitable objects | - | 73,05,774 | | | |
| To Excess of Income Over Expenditure | | (1,14,73,007) | | | |
| TOTAL | | 68,26,130 | TOTAL | | 68,26,130 |

As per our report of even date

For Deepak P Soni
Chartered Accountants
M.No.142146

The above Balance Sheet to the best
of my/our belief contains a true account
of the funds and Liabilities and of the
Property Assets of the & trust.

CA. Deepak Soni
Proprietor
Date : 30/09/2022



For Nirmala Educational Trust

TRUSTEE

Chairman Secretary Treasurer

Radha S. Singh
Pansy

Nirmala Educational Trust
B-22 Forest park Society opp chandan marble, Nagar road

| SCHEDULE NO. 5 A FIXED ASSETS - MOVABLE PROPERTIES | | | | | | | | | | (Amount in Rs.) | |
|---|-------------------------|-------------------------|--------------------------|--------------------------|---------------------------|--------------------|----------------------|------------------|-------------------------|-----------------|--|
| Sr. NO | PARTICULARS | W.D.V. as on 01.04.2021 | Addition During the Year | | Deduction During the Year | Total Amount | Rate of Depreciation | Depreciation | W.D.V. as on 31.03.2022 | | |
| | | | 01.04.2021 to 30.09.2021 | 01.10.2021 to 31.03.2022 | | | | | | | |
| 1 | Air Conditioner | 1,09,708 | - | - | - | 1,09,708.30 | 15% | 16,456.00 | 93,252.30 | | |
| 2 | Office Equipment | 1,21,690 | 27,804 | 8,93,100.00 | - | 10,42,594.00 | 15% | 89,407.00 | 9,53,187.00 | | |
| 3 | Children Play Equipment | - | - | 7,09,000.00 | - | 7,09,000.00 | 15% | 53,175.00 | 6,55,825.00 | | |
| 4 | Electronic Fittings | - | 4,50,000 | - | - | 4,50,000.00 | 15% | 67,500.00 | 3,82,500.00 | | |
| 5 | Lab Modules | - | - | 10,20,791.00 | - | 10,20,791.00 | 15% | 76,559.00 | 9,44,232.00 | | |
| 6 | Laptop and Computer | 3,41,870 | 1,42,500 | 4,62,990.00 | - | 9,47,360.00 | 40% | 2,86,346.00 | 6,61,014.00 | | |
| 7 | Mobile Phone | 21,500 | 11,000 | - | - | 32,500.00 | 15% | 4,875.00 | 27,625.00 | | |
| 8 | Rubber Sport Flooring | - | - | 3,28,365.00 | - | 3,28,365.00 | 15% | 24,627.00 | 3,03,739.00 | | |
| 9 | Website and Software | - | 5,86,460 | - | - | 5,86,460.00 | 25% | 1,46,615.00 | 4,39,845.00 | | |
| 10 | Furniture | 8,80,006 | 15,91,068 | 23,10,000.00 | - | 47,81,073.90 | 10% | 3,62,607.00 | 44,18,466.90 | | |
| 11 | Printer | 13,999 | - | - | - | 13,999.00 | 15% | 2,100.00 | 11,899.00 | | |
| TOTAL | | 14,86,773 | 28,08,832 | 57,24,246 | - | 1,00,21,851 | | 11,30,267 | 88,91,585 | | |

Nirmala Educational Trust
B-22 Forest park Society opp chandan marble, Nagar road

| SCHEDULE NO. 5 FIXED ASSETS - IMMOVABLE PROPERTIES | | | | | | | | | | (Amount in Rs.) | |
|---|-----------------------------|-------------------------|--------------------------|--------------------------|---------------------------|--------------|----------------------|--------------|-------------------------|-----------------|--|
| Sr. NO | PARTICULARS | W.D.V. as on 01.04.2021 | Addition During the Year | | Deduction During the Year | Total Amount | Rate of Depreciation | Depreciation | W.D.V. as on 31.03.2022 | | |
| | | | 01.04.2021 to 30.09.2021 | 01.10.2021 to 31.03.2022 | | | | | | | |
| 1 | Land | - | - | - | - | - | 0% | - | - | | |
| 2 | Old Age Home Building A & B | - | - | - | - | - | 5% | - | - | | |
| TOTAL | | - | - | - | - | - | | - | - | | |

For Nirmala Educational Trust
Pooja S. Singh

Pooja S. Singh
Chairman Secretary Treasurer

Nirmala Educational Trust
F.Y. 2021-22

Schedule No. 3 Establishment Expenses

| PARTICULARS | AMOUNT (RS) |
|---------------------------|------------------|
| Office Staff Salaries | 48,80,125 |
| Staff Welfare | 6,683 |
| Repairs & Maintenance | 1,16,196 |
| Management Fees | 11,000 |
| Postage & Telephone | 11,000 |
| Printing & Stationary | 6,02,448 |
| Bank Charges & Commission | 4,267 |
| School software exp | 1,93,560 |
| Insurance | |
| Professional Fees | 18,95,000 |
| Hoarding charges | 3,77,800 |
| School housekeeping exp | 97,659 |
| Transport Expenses | 3,000 |
| Misc. Expenses | 1,49,518 |
| School Event expenses | 5,82,000 |
| Advertisement Expenses | 8,51,340 |
| Promotion Expenses | 51,500 |
| TOTAL | 98,33,096 |

For Nirmaia Educational Trust

Chairman Secretary Treasurer

Schedule No. 4 Expenses for Object of Trust

| PARTICULARS | AMOUNT (RS) |
|---|------------------------|
| (a) Religious Temple Expenses Maha Prasad Bhandara (Exps) | - - - |
| TOTAL | - |
| (b) Medical Relief Medical Expenses | - |
| TOTAL | - |
| (c) Educational Books and uniform Premises rent | 22,97,485 50,08,289 |
| TOTAL | 73,05,774 |
| (d) Other charitable objects | - |
| TOTAL | - |

SCHEDULE NO.- 05

| PARTICULARS | AMOUNT (RS) |
|----------------------|----------------------|
| INCOME & EXPENDITURE | |
| Opening Balance | (77,965) |
| Add: Other Additions | |
| Less : TDS For PY | |
| Current Balance | (1,14,73,007) |
| TOTAL | (1,15,50,971) |

For Nirmaia Education *Ram S. Singh*
Dangay
 Chairman Secretary Treasurer

