



AUDIT REPORT

*DNYANDEEP SHIKSHAN
SANSTHA*

FINANCIAL YEAR 2021-22

ASSESSMENT YEAR 2022-23

**CA. SUBHALAXMI SIRCAR
CHARTERED ACCOUNTANT
B-21, KUMAR PRIYADARSHAN,
SUS ROAD, PASHAN,
PUNE – 411 021.
MOBILE NO. 9860829271**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23



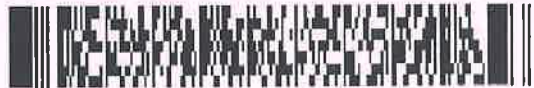
PAN	AAAAD9973A		
Name	DNYANDEEP SHIKSHAN SANSTHA		
Address	GAT NO 23 S NO 809 , KASAR AMBOLI , TAL MULSHI , PUNE , PUNE , 19-Maharashtra , 91-India , 412115		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	627110120071022

Taxat come and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

Income Tax Return submitted electronically on 07-Oct-2022 23:02:44 from IP address 182.70.73.198 and verified by KRISHNA POPATRAO BHILARE having PAN AARPB8884C on 07-Oct-2022 using XNUT7DLQNI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAAAD9973A07627110120071022984540238B854BAE1463E214B60A70B0864C2D40

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ज्ञानदिप शिक्षण संस्था करिता

अध्यक्ष
सचिव



A.Y. 2022-2023

Name : DNYANDEEP SHIKSHAN SANSTHA

P. Y. : 2021-2022

P.A.N. : AAAAD 9973 A

Address : GAT NO 23 S NO 809
KASAR AMBOLI
TAL MULSHI
PUNE, PUNE - 412 115

D.O.F. : 14-Jun-2011

Status : Trust



Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				<u>0</u>
Tax on total income				<u>0</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A) Yes
Whether registered u/s 12A / 12AA / 12AB? No
Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12				71,87,067
- 11(1): applied in India during the PY				
- Revenue account			70,96,662	
- 11(1): Accumulation to the extent of 15%			90,405	71,87,067
Income after application				<u>0</u>
Total additions				<u>0</u>
Taxable income				<u>0</u>

Bank A/c: STATE BANK OF INDIA 3187321620 IFSC: SBIN0011430

Date : 31-Oct-2022

Place : PUNE

For DNYANDEEP SHIKSHAN SANSTHA

ज्ञानदिप शिक्षण संस्था करिता

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सचिव
Authorised Signatory





ADDRESS: B-21, KUMAR PRIYADARSHAN, SUS ROAD, PASHAN, PUNE-411 021
MOBILE NO.9860829271

Registration No. : F-28683

Name of the Public Trust : DNYANDEEP SHIKSHAN SANSTHA

For the year ending : 31st MARCH 2022

(a) Whether accounts are maintained regularly and in accordance with the provisions 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 the accounts;	Yes
(d) whether all books, deeds, accounts, vouchers or 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 changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	N/A
(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 purpose other than the object 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.5,000/-;	No
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	N/A
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	N/A
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	No
(m) Whether the budget has been filed in the form provided by rule 16A;	No
(n) Whether the maximum and minimum number of the trustee is maintained;	Yes
(o) Whether the meetings are held regularly as provided in such instrument;	Yes
(p) Whether the minute books of the proceedings 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;	Yes
(s) Whether the 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;	Yes
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	

For S. Sircar & Co.
Chartered Accountants

CA Subhalaxmi Sircar
(Proprietor)

Mem No. 145399
Chartered Accountants
FRN 142001W
Auditor

Place : PUNE
Dated : _____



ज्ञानदिप शिक्षण संस्था करिता

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THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IXC.

(VIDE RULE 32)

Statement of income liable to contribution for the year ending 31ST MARCH 2022

Name of the Public Trust :- DNYANDEEP SHIKSHAN SANSTHA

Registered Number :- F-28683

PARTICULARS	RS.	P.	RS.	P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)			71,87,067.00	
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.				
(i) Donations received from other Public Trust and Dharmadas		-		
(ii) Grants received from Government and Local authorities		-		
(iii) Interest on sinking or Depreciation Fund		-		
(iv) Amount spent for the purpose of secular Education.		-		
(v) Amount Spent for the purpose of medical relief.		-		
(vi) Amount spent for the purpose of veterinary treatment of animals.		-		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		-		
(viii) Deductions out of income from lands used for agricultural purpose :-		-		
a. Land Revenue and 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 :-		-		
a. Assessment, Cesses and other Government or Municipal taxes.		-		
b. Ground rent payable to the superior land-lord		-		
c. Insurance premia		-		
d. Repairs at 10 per cent of gross rent of building.		-		
e. Cost of collection at 4 per cent of gross rent building let out		-		
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income		-		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.		-		
Gross Annual Income chargeable to contribution Rs.			71,87,067.00	

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 the items mentioned in the schedule which have the effect of double deduction.

Trust Address :

Gate No. 23, S.No. 809, Kasar amboli

Tal Mulshi

Pune-412 115

Date : 26/08/2022

Date : 26/08/2022



S. Sircar

Chartered Accountant

ज्ञानदिप शिक्षण संस्था करिता

Trustee

अध्यक्ष

सचिव



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

Name of public Trust :- DNYANDEEP SHIKSHAN SANSTHA

Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115

Registration No. F -28683

Balance Sheet as on 31st March 2022

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
TRUST FUND OR CORPUS :		15,000.00	IMMOVABLE PROPERTIES AT COST		
Balance as per last Balance sheet			(Sch A - I)		
OTHER EARMARKED FUNDS :		-	MOVABLE PROPERTIES AT COST		13,53,306.20
			(Sch A - II)		
Depreciation Fund	-		INVESTMENTS		
Reserve Fund	-		Note : The Market Value of above		60,000.00
Any Other Fund	-		investments Rs.....		
Education Fund	-		Term Deposit	60,000.00	
Donation towards Building Fund	-				
LOANS (Secured or Unsecured)		13,29,329.01	LOANS (SECURED & UNSECURED)		
From Trustees	13,29,329.01		Advance to Staff		
From Others	-				
LIABILITIES		54,25,832.00	INCOME OUTSTANDING		
For Expenses - Audit Fees	1,50,000.00				
For Expenses - Accounting Fees	1,50,000.00		CURRENT ASSETS		24,99,574.00
For Rent and other deposits	30,60,000.00		Deposits		
For Salary Payable	2,90,609.00		Loans & Advances		
For Prof Tax	85,225.00		Fees Receivable	24,99,574.00	
For Expenses Payable	4,76,230.00				
For Smart Educational Services	5,07,136.00		Branch/Division		2,10,500.00
For Providend Fund	1,947.00		Heritage International School (Pre-primary)	(20,21,377.00)	
Income received in advance	2,89,702.00		Heritage International School (Primary)	15,26,757.00	
For PF Payable - Anand Payale	10,899.00		Dnyandeep Shikshan Sanstha	7,05,120.00	
For Kunal Bhilare	4,04,084.00				
INCOME & EXPENDITURE A/C		(22,06,825.89)	CASH & BANK BALANCES		4,39,954.92
Balance as per last year Balance sheet	(22,97,231.37)		Cash - Trust	4,601.50	
Less: Appropriation if any	-		Cash - Primary School	10,747.66	
Add: Surplus if any	90,405.48		Cash -Pre-primary School	1,89,189.20	
			Bank Account -Trust	49,049.61	
			Bank Account -Primary School	1,21,472.75	
			Bank Account- Pre -primary School	64,894.20	
Total		45,63,335.12			45,63,335.12

The above Balance Sheet to the best of my belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For DNYANDEEP SHIKSHAN SANSTHA

(Signature)
अध्यक्ष

(Signature)

(Signature)
सचिव

Secretary

Treasurer

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants

(Signature)

CA SUBHALAXMI SIRCAR
M.NO. 145399



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

Name of public Trust :- **DNYANDEEP SHIKSHAN SANSTHA**
 Gate No. 73, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115
 Registration No. F -28683

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	Sch No.	Amount Rs.	INCOME	Sch No.	Amount Rs.
To Expenditure in respect Properties :- Rates ,Taxes ,Cesses :Property,tax Repairs & Maintenance Salaries Insurance Depreciation (by way of provision or adjustments) Other Expenses.		-	By Rent (accrued/realised)		-
To Establishments Expenses	1	1,01,945.00	By Interest (accrued/realised) :- -On Securities -On Loans -On Savings Bank Accounts -On Bank Fixed Deposit		3,943.00
To Remuneration (In case of math) to the head of the math ,including his household expenditure if any		-	By Dividend		-
To Legal Expenses		-	By Donations in Cash or kind		-
To Audit Fees	2	30,000.00	By Grants		-
To Contribution and Fees		-	By Income from other Sources		-
To Amounts Written Off		-	By Subscription		-
To Miscellaneous Expenses		-	By Fees	3	71,47,951.00
To Depreciation		84,943.60	By Late Fees		35,770.00
To Amount Transferred to Reserve of Specific Funds		-	By Other Income		3.00
To Expenditure on object of the trust (a) Religious (b) Educational (c) Relief (d) Other charitable Objects	2	68,79,772.92			
To Surplus carried over to B/S		90,405.48	By Deficit carried over to Balance Sheet		-
Total		71,87,067.00	TOTAL		71,87,067.00

Place: Pune
Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था कर्निता
For Dnyandeep Shikshan Sanstha

(Signature)
अध्यक्ष
Secretary

(Signature)
सचिव
Treasurer



As per our report of even date.
For S. Sircar & Co.
Chartered Accountants

(Signature)

CA SUBHALAXMI SIRCAR
M.NO. 145399



Name of the Trust :- DNYANDEEP SHIKSHAN SANSTHA

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022



Sr No	Particulars	As on 31.3.22 Rs	As on 31.3.21 Rs
Schedule 1 :- Establishment Expenses			
i	Interest on Chola Mandalam	-	-
ii	Interest on loan	-	-
iii	Insurance Charges (bus)	-	-
iv	Accounting Charges	-	-
v	Bank Charges	-	649.00
vi	Depreciation	1,01,945.00	1,26,729.00
	Total	1,01,945.00	1,27,378.00
Schedule 2:- Expenses on the Objects of the Trust			
1. Charity given for :-			
i	Educational Aid	-	-
ii	Purchase of Books	-	-
iii	Purchase of Uniforms	-	-
iv	Donation	-	-
	Sub Total (1)	-	-
2. Primary School Expenses :-			
i	Advertisement Expenses	2,89,285.00	63,000.00
ii	Bank Charges	8,925.52	1,170.56
iii	Fabrication Expenses	25,000.00	5,000.00
iv	Hardware Expenses	14,473.00	40,549.00
v	Computer Service Charges	5,550.00	-
vi	Medical Expenses	-	360.00
vii	Printing & Stationery	4,90,135.00	15,254.00
viii	Repairs & Maintenance	1,61,535.00	4,33,142.00
ix	School Rent	21,50,000.00	24,00,000.00
x	Student Medical Insurance	-	-

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अध्यक्ष सचिव

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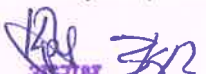


xii	Electrical Expenses	69,721.00	51,146.00
xiii	Travelling Expenses	4,000.00	570.00
xiv	CCTV Mainenance Charges	14,500.00	7,000.00
xv	HDFC Swlpe Machine Charges	-	7,080.00
xvi	Sundry Creditors	-	-
xvii	Salary	25,48,866.00	25,95,265.00
xviii	Legal Fees	-	1,94,950.00
xix	Painting Expenses	44,380.00	640.00
xx	School Camp Charges	-	3,800.00
xxi	Water Filter Servicing Charges	5,000.00	9,440.00
xxii	Other Expenses	2,98,333.00	760.00
xxiii	School Expenses	2,27,561.00	25,84,006.00
xxiv	Administration Charges PF	7,788.00	6,574.00
xxv	Depreciation	84,943.00	77,646.00
xxvi	Employer's Share of Contribution	1,88,599.00	1,22,812.00
xxvii	Accounting Charges	30,000.00	30,000.00
xxviii	Audit Fees	30,000.00	30,000.00
xxix	Consultancy Fees	-	-
xxx	Courier Expenses	120.00	-
xxxi	Professional Fees	25,000.00	-
xxxii	Grampanchayat Expenses	-	-
xxxiii	Internet Expenses	32,000.00	-
xxxiv	Newspaper Expenses	-	-
xxxv	School Trip	55,000.00	-
xxxvi	Software Expenses	-	-
xxxvii	Salary - Others	96,805.00	-
xxxviii	Uniform Purchases	87,197.00	-
	Sub Total (2)	69,94,716.52	86,80,164.56
3. Pre-Primary Expenses:-			
i	Electrical Expenses	-	6,734.00
ii	Hardware Expenses	-	20.00
iii	Depreciation	-	4,024.00
iv	Printing & Stationery	-	370.00
v	Repair & Maintenance	-	16,350.00
vi	Medical Expenses	-	50.00
vii	Bank Charges	-	796.50
viii	Staff Salary	-	1,34,574.00
ix	Other Expenses	-	40,000.00
x	Cleaning Material	-	-
xi	Courier Expenses	-	-
xii	Fabrication Expenses	-	-
xiii	Gathering Expenses	-	-
xiv	School Rent	-	-
xv	School Trip	-	-
xvi	Travelling Expenses	-	-
xvii	Uniform Purchases	-	-
xviii	Advertisement Expenses	-	-
xix	School Expenses	-	-
		-	2,02,918.50
	Total	70,96,661.52	90,10,461.06

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


अध्यक्ष
Secretary


सचिव
Treasurer





SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

Particulars	As on 31.3.22	As on 31.3.21
Schedule 3:-Income from Other Sources		
1 Society - Sales:-		
Other Income	-	-
Donation Received	-	-
Sub Total (1)	-	-
2 Primary School Fees received for:-		
Fees received	67,32,353.00	77,51,665.00
Rights To Education Fees	-	-
Sub Total (2)	67,32,353.00	77,51,665.00
3.Pre-Primary School Fees received for:-		
Fees received	-	12,53,500.00
Form / Registration Fees	-	-
Sub Total (3)	-	12,53,500.00
Total (2+3)	67,32,353.00	90,05,165.00

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha

 अध्यक्ष
 सचिव
 Secretary Treasurer



Name of the Trust :- DNYANDEEP SHIKSHAN SANSTHA
SCHEDULES FORMING PART OF BALANCE SHEET FOR YEAR ENDED 31ST MARCH 2022
SCHEDULE A- FIXED ASSETS SCHEDULES AS ON 31ST MARCH 2022

Particulars	Opening WDV as on 01.04.2021 Rs.		Additions		Sold during the year Rs.	Sub Total Rs.	Depreciation		Closing WDV as on 31.3.2022
	Before 30.9.21	After 01.10.2021	Rate %	Amount Rs					
							Rate %	Amount Rs	
1) Immovable Property									
- Land	-	-	-	-	-	-	-	-	-
- Building	-	-	-	-	-	-	-	-	-
- Building (new construction)	-	-	-	-	-	-	-	-	-
Total - I									
2) Movable Property									
- Furniture	6,10,108.20	-	-	-	-	6,10,108.20	10%	61,011.00	5,49,097.20
- Equipment	15,062.00	-	-	-	-	15,062.00	15%	2,259.00	12,803.00
- Instrument	5,496.00	-	-	-	-	5,496.00	15%	824.00	4,672.00
- School Bench	16,740.00	-	-	-	-	16,740.00	10%	1,674.00	15,066.00
- Tape & Speaker	8,996.00	-	-	-	-	8,996.00	15%	1,349.00	7,647.00
- Weighing Machine	205.00	-	-	-	-	205.00	15%	31.00	174.00
- Dead Stock	2,74,850.00	-	-	-	-	2,74,850.00	10%	27,485.00	2,47,365.00
- Toys	78,016.00	-	-	-	-	78,016.00	15%	11,702.00	66,314.00
- Sports Equipments	34,008.00	-	-	-	-	34,008.00	15%	5,101.00	28,907.00
- Vehicles	1,29,758.00	-	-	-	-	1,29,758.00	30%	38,927.00	90,831.00
- Library	1,976.00	-	-	-	-	1,976.00	40%	790.00	1,186.00
- Fire Equipment	14,094.00	-	-	-	-	14,094.00	15%	2,114.00	11,980.00
- Computer	14,904.00	-	-	-	-	14,904.00	40%	5,961.60	8,942.40
- CCTV	14,450.25	-	-	-	-	14,450.25	15%	2,167.54	35,083.71
- Filter Machine	19,941.00	-	-	-	-	19,941.00	15%	2,991.15	16,949.85
- Stainless Steel Water Machine	21,228.75	-	-	-	-	21,228.75	15%	3,184.31	18,044.44
- Automatic Data Processing Machine	-	2,57,560.00	-	-	-	2,57,560.00	15%	19,317.00	2,38,243.00
Total - II	12,59,833.20	2,57,560.00	-	-	-	15,17,393.20		1,86,888.60	13,53,305.20
								1,86,888.60	13,53,305.20

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


Treasurer



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DNYANDEEP SHIKSHAN SANSTHA
 Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022



Receipts	Amount	Payments	Amount
To Opening Balances:		By Charity given for :-	
-Cash in Hand-Trust a/c	4,601.50	-Educational Aid	
-Cash In Hand-Primary a/c	62,009.66	- Donatlon paid	
-Cash in Hand-Pre-Primary a/c	64,894.20		
-Bank Account-Trust a/c	49,049.61	By PMC Property Taxes	
-Bank Account-Primary a/c	9,77,271.27	By Insurance of Building	
-Bank Account-Pre-Primary a/c	1,89,189.20	By Insurance Charges(Bus)	
		By Bank Charges	
To Subscriptions received	-	By Loan - Chola Mandalam	
		By Admin Charges Payable PF	
To Branch / Divisions Receipts		By Employer's Share of Contribution Payable	
from Heritage International School (Primary)	-	By Employee's Share of Contribution Payable (PF)	
from Heritage International School (Pre-Primary)	-	By Expenses Payable	14,53,570.00
To Interest on Saving Bank A/c	-	By Rent Payable	
		By Creditors - Smart Educational Services	75,483.00
<u>To Primary School Fees received for:-</u>		<u>By Primary School Expenses:-</u>	
Donation	-	Advertisement Expenses	2,89,285.00
Fees received	67,32,353.00	Bank Charges	8,925.52
Fees Receivable	24,41,771.00	Hardware Expenses	14,473.00
Deposit	-	Printing & Stationery	4,90,135.00
RTE Fees 17-18	4,15,598.00	Repair & Maintenance	1,61,535.00
Staff	-	Painting Expenses	44,380.00
Interest on Saving Bank A/c	3,343.00	Medical Expenses	-
Form / Registration Fees	-	Travelling Expenses	4,000.00
Any Other Fees	3.00	Deposit	3,80,000.00
Interest on Fixed Deposit	-	CCTV Maintenance Charges	14,500.00
Late Fees	35,770.00	Staff Salary	25,64,765.00
		Salary Others	96,805.00
		School Expenses	2,27,561.00
		Other Expenses	2,98,333.00
		School Trip	55,000.00
		Fabrication Expenses	25,000.00
		Professional Fees	25,000.00
		Internet Expenses	32,000.00
		Water Filter Servicing Charges	5,000.00
		Computer Service Charges	5,550.00
		School Rent	36,50,000.00
		Electricals Expenses	69,721.00
		Courier Expenses	120.00
		Uniform Charges	87,197.00
		Automatic Data Processing Machine	2,57,560.00

ज्ञानदिप शिक्षण संस्था करिता

अध्यक्ष सचिव



DNYANDEEP SHIKSHAN SANSTHA
Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

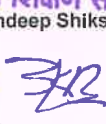
Receipts	Amount	Payments	Amount
To Opening Balances			
- Cash in Hand	4,601.50	By Bank Charges	-
- Bank Accounts	49,049.61		
		By Closing Balances	
		Cash in Hand	4,601.50
		Bank Accounts	49,049.61
Total	53,651.11	Total	53,651.11

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


अध्यक्ष
Secretary


सचिव
Treasurer

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants



CA SUBHALAXMI SIRCAR
M.NO. 145399



Page No 9



<u>To Pre-Primary School Fees received for:-</u>		<u>By Pre-Primary School Expenses:-</u>	
Deposit	-	Electrical Expenses	-
Fees received	-	Printing & Stationery	-
Fees Receivable	-	Repair & Maintenance	-
Staff	-	Medical Expenses	-
Other Income	-	Bank Charges	-
Misc. Receipts Fees	-	Deposit	-
Arts & Crafts	-	Staff Salary	-
Form / Registration Fees	-	Other Expenses	-
Any Other Fees	-	Hardware Expenses	-
		Expenses Payable	-
		To Branch / Divisions Payments	
		Dnyandeep Shikshan Sanstha	
		Heritage International School (Pre Primary)	
		Heritage International School (Primary)	2,00,000.00
		By Closing Balances:	
		-Cash In Hand-Trust a/c	4,601.50
		-Cash in Hand-Primary a/c	10,747.66
		-Cash in Hand-Pre-Primary a/c	1,89,189.20
		-Bank Account-Trust a/c	49,049.61
		-Bank Account-Primary a/c	1,21,472.75
		-Bank Account-Pre-Primary a/c	64,894.20
Total	1,09,75,853.44	Total	1,09,75,853.44

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


अध्यक्ष

सचिव

Secretary

Treasurer



As per our report of even date.

For S. Sircar & Co.

Chartered Accountants



CA SUBHALAXMI SIRCAR
M.NO. 145399



Balance Sheet as on 31st March 2022

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
TRUST FUND OR CORPUS :		15,000.00	IMMOVABLE PROPERTIES AT COST		-
Balance as per last Balance sheet			(Sch A - I)		
OTHER EARMARKED FUNDS :			MOVABLE PROPERTIES AT COST		6,02,150.20
Depreciation Fund	-		(Sch A - II)		
Reserve Fund	-		INVESTMENTS		60,000.00
Any Other Fund	-		Note : The Market Value of above		
Education Fund	-		Investments Rs.....		
Donation towards Building Fund	-		Term Deposit	60,000.00	
LOANS (Secured or Unsecured)		18,29,820.01	LOANS (SECURED & UNSECURED)		
From Trustees	13,29,329.01		Advance to staff		
From Others	-		INCOME OUTSTANDING		
LIABILITIES		10,12,402.00	CURRENT ASSETS		
For Expenses - Audit Fees	-		Deposits		
For Expenses - Accounting Fees	-		Loans & Advances		
For Rent and other deposits	7,23,000.00		TDS on FD with Bank		
For Income Received In Advance	1,89,402.00		Accrued Interest on Fixed Deposit		
Branch		5,05,120.00	CASH & BANK BALANCES		53,651.11
Heritage International School (Pre-primary)	6,49,000.00		Cash - In - Hand	4,601.50	
Heritage International School (Primary)	(1,43,880.00)		Bank Account - State Bank of India	49,049.61	
INCOME & EXPENDITURE A/C		(21,46,049.70)			
Balance as per last year Balance sheet	(24,59,702.70)				
Less: Appropriation if any	-				
Add: Surplus If any	3,13,653.00				
Total		7,15,801.31			7,15,801.31

The above Balance Sheet to the best of my belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Society

Place: Pune

Date : 28/03/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha

अध्यक्ष
Treasurer
सचिव

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants

S. Sircar

CA SUBHALAXMI SIRCAR

M.NO. 145399



INCOME AND EXPEDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure	Amount	Income	Amount
To Bank Charges		By Fees	4,15,598.00
To Depreciation	1,01,945.00		
To Surplus Carried Over to Balance Sheet	3,13,653.00		
Total	4,18,598.00	Total	4,18,598.00

Place: Pune
Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


अध्यक्ष
Secretary


सचिव
Treasurer

As per our report of even date.
For S. Sircar & Co.
Chartered Accountants



CA SUBHALAXMI SIRCAR
M No. 145399



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

Receipts	Amount	Payments	Amount
To Opening Balances:		By Advertisement Expenses	2,89,285.00
-Cash in Hand	62,009.66	By Bank Charges	8,925.52
-Bank Account	9,77,271.27	By CCTV Maintenance Charges	14,500.00
To Fees	67,91,853.00	By Hardware Expenses	14,473.00
To Fees Receivable	24,41,771.00	By Electricals Expenses	69,721.00
To RTE Fee 18-19	4,15,598.00	By Fabrication Expenses	25,000.00
To Bank Interest Received	3,343.00	By Internet Expenses	32,000.00
To Late Fees Received	35,960.00	By Professional Fees	25,000.00
To Misc. Receipt	3.00	By Printing & Stationery	4,90,135.00
		By Repair & Maintenance	1,61,535.00
		By Painting Expenses	44,380.00
		By Travelling Expenses	4,000.00
		By School Trip	55,000.00
		By School Rent	36,50,000.00
		By Salary - Other	96,805.00
		By Other Expenses	2,98,333.00
		By School Expenses	2,27,561.00
		By Water Filter Servicing Charges	5,000.00
		By Uniform Purchases	87,197.00
		By Computer Service Charges	5,550.00
		By Courier Expenses	120.00
		By Staff	25,64,765.00
		By Expenses Payable	14,53,570.00
		By Heritage International School (Dnyandeep Shikshan Sanstha)	2,00,000.00
		By Deposit	3,80,000.00
		By Sundry Creditors (Smart Educational Services)	75,483.00
		By Automatic Data Processing Machine	2,57,560.00
		By Fees	59,500.00
		By Late Fees 21-22	190.00
		By Closing Balances:	
		-Cash in Hand	10,747.66
		-Bank Account	1,21,472.75
Total	1,07,27,808.93	Total	1,07,27,808.93

Place: Pune
Date : 26/08/2022

ज्ञानदीप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha

[Signature]
Secretary

[Signature]
Treasurer सचिव

As per our report of even date.
For S. Sircar & Co.
Chartered Accountants

[Signature]
CA SUBHALAXMI SIRCAR
M.NO. 145399



INCOME AND EXPEDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure	Amount	Income	Amount
To Advertisement Expenses	2,89,285.00	By Fees	67,32,353.00
To Audit Fees	30,000.00	By Late Fees	35,770.00
To Accounting Charges	30,000.00	By Bank Interst Received	3,343.00
To Administration Charges PF	7,788.00	By Others	3.00
To Bank Charges	8,925.52	By Deficit Carried Over to Balance Sheet	2,23,247.52
To Computer Service Charges	5,550.00		
To Courier Charges	120.00		
To CCTV Mainenance Charges	14,500.00		
To Depreciation	84,943.00		
To Electricals Expenses	69,721.00		
To Employer's Share of Contribution (PF)	1,88,599.00		
To Fabrication Expenses	25,000.00		
To Hardware Expenses	14,473.00		
To Internet Expenses	32,000.00		
To Other Expenses	2,98,333.00		
To Professional Fees	25,000.00		
To Printing & Stationery	4,90,135.00		
To Painting Expenses	44,380.00		
To Repair & Maintenance	1,61,535.00		
To Salary	25,48,866.00		
To Salary - Others	96,805.00		
To School Rent	21,50,000.00		
To School Expenses	2,27,561.00		
To School Trip	55,000.00		
To Travelling Expenses	4,000.00		
To Water Filter Servicing Charges	5,000.00		
To Uniform Purchases	87,197.00		
Total	69,94,716.52	Total	69,94,716.52

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha

 
Secretary Treasurer सचिव

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants



CA SUBHALAXMI SIRCAR
M No. 145399



HERITAGE INTERNATIONAL SCHOOL (PRIMARY)
Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115
Registration No. F -28683

Balance Sheet as on 31st March 2022

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
TRUST FUND OR CORPUS : Balance as per last Balance sheet		-	IMMOVABLE PROPERTIES AT COST (Sch A - I)		-
OTHER EARMARKED FUNDS :		-	MOVABLE PROPERTIES AT COST (Sch A - II)		7,28,355.00
Depreciation Fund	-		INVESTMENTS		-
Reserve Fund	-		Note : The Market Value of above Investments Rs.....		-
Any Other Fund	-				
Education Fund	-				
Donation towards Building Fund	-				
LOANS (Secured or Unsecured)		-	LOANS (SECURED & UNSECURED)		-
From Trustees			Advance to staff		-
From Others					
LIABILITIES		33,61,217.00	INCOME OUTSTANDING		-
For Expenses - Audit Fees	1,50,000.00		CURRENT ASSETS		16,07,074.00
For Expenses - Accounting Fees	1,50,000.00		Deposits		-
For Expenses Payable	5,26,230.00		Loans & Advances		-
For Rent and other deposits	13,05,000.00		TDS on FD with Bank		-
For Employee's Share of Contribution PF	-		Accrued Interest on Fixed Deposit		-
For Kunal Bhilare	4,04,084.00		RTE Fees Receivable (Government)	4,66,375.00	
For Admin Charges Payable PF	-		Fees Receivable	11,40,699.00	
For Prof Tax	83,125.00				
For Staff	2,24,443.00		CASH & BANK BALANCES		1,32,220.41
For Smart Educational Services	5,07,136.00		Cash - In -Hand	10,747.66	
For PF Payable- Anand Payable	10,899.00		Bank Account	1,21,472.75	
Income received in advance	300.00				
Branch		13,16,257.00			
For Heritage International School (Pre-Primary)	13,72,377.00				
For Dyandeep Shikshan Sanstha	(56,120.00)				
INCOME & EXPENDITURE A/C		(22,09,824.59)			
Balance as per last year Balance sheet	(19,86,577.07)				
Less: Appropriation if any					
Less: Defolt if any	(2,28,247.52)				
Total		24,67,649.41			24,67,649.41

The above Balance Sheet to the best of my belief contains a true account of the Funds and Liabilities and of the Property and Assets of the School

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dyandeep Shikshan Sanstha

 सचिव
 Treasurer

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants



CA SUBHALAXMI SIRCAR
M.NO. 145399



HERITAGE INTERNATIONAL SCHOOL(PRE-PRIMARY)
Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

Receipts	Amount	Payments	Amount
To Opening Balances:			
-Cash in Hand	64,894.20	By Electrical Expenses	-
- Bank a/c	1,89,189.20	By Hardware Expenses	-
To Fees Receivable	-	By Medical Expenses	-
To Fees	-	By Other Expenses	-
To Late Fees	-	By Printing & Stationery	-
To Heritage International School(Primary)	-	By Repair & Maintenance	-
		By Bank Charges	-
		By Deposit	-
		By Staff Salary	-
		By Expenses Payable	-
		By Closing Balances:	
		-Cash in Hand	1,89,189.20
		- Bank a/c	64,894.20
Total	2,54,083.40	Total	2,54,083.40

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता

For Dnyandeep Shikshan Sanstha

(Signature)
अध्यक्ष
Secretary

(Signature)
सचिव
Treasurer

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants

(Signature)

CA SUBHALAXMI SIRCAR
M No. 145399



HERITAGE INTERNATIONAL SCHOOL(PRE-PRIMARY)
Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115

INCOME AND EXPEDTURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure	Amount	Income	Amount
To Electrical Expenses	-	By Fees	-
To Hardware Expenses	-		
To Printing & Stationery	-		
To Other Expenses	-		
To Repair & Maintenance	-		
To Bank Charges	-		
To Salary	-		
To Depreciaion	-		
To Medical Expenses	-		
To Surplus Carried Over to B/S	-		
Total	-	Total	-

Place: Pune

Date : 26/08/2022

ज्ञानदिप शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


अध्यक्ष
Secretary


सचिव
Treasurer

As per our report of even date.

For S. Sircar & Co.

Chartered Accountants



CA SUBHALAXMI SIRCAR
M No. 145399



HERITAGE INTERNATIONAL SCHOOL (PRE-PRIMARY)
Gate No. 23, S. No. 809, Kasar Amboli, Tal Mulshi, Pune-412115
Registration No. E-28683

Balance Sheet as on 31st March 2022

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
TRUST FUND OR CORPUS :			IMMOVABLE PROPERTIES AT COST		
Balance as per last Balance sheet					
OTHER EARMARKED FUNDS :			MOVABLE PROPERTIES AT COST		22,801.00
Depreciation Fund	-		INVESTMENTS		
Reserve Fund	-		Note : The Market Value of above investments Rs.....		
Any Other Fund	-				
Education Fund	-				
Donation towards Building Fund	-				
LOANS (Secured or Unsecured)			LOANS (SECURED & UNSECURED)		
From Trustees	-		Advance to staff		
From Others	-				
LIABILITIES		10,52,213.00	INCOME OUTSTANDING		
For Expenses - Audit Fees	-				
For Expenses - Accounting Fees	-		CURRENT ASSETS		8,92,500.00
For Employee's Share of Contribution PF	1,947.00		Deposits	-	
For Rent and other deposits	10,32,000.00		Loans & Advances	-	
For Staff	66,166.00		TDS on FD with Bank	-	
Prof Tax	2,100.00		Fees Receivable	8,92,500.00	
INCOME & EXPENDITURE A/C		21,49,048.40	Branch Account		20,31,877.00
Balance as per last year Balance sheet	21,49,048.40		Dnyandeep Shikshan Sanstha	6,49,000.00	
Less: Appropriation if any	-		Heritage International School (Primary)	13,82,877.00	
Add: Surplus if any	-		CASH & BANK BALANCES		2,54,083.40
			Cash - In -Hand	1,89,189.20	
			Bank Account - State Bank of India	64,894.20	
Total		32,01,261.40			32,01,261.40

The above Balance Sheet to the best of my belief contains a true account of the Funds and Liabilities and of the Property and Assets of the School

Place: Pune
Date : 26/08/2022

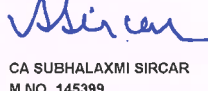
ज्ञानविम शिक्षण संस्था करिता
For Dnyandeep Shikshan Sanstha


Secretary


Treasurer


सचिव

As per our report of even date.
For S. Sircar & Co.
Chartered Accountants


CA SUBHALAXMI SIRCAR
M.NO. 145399



FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -627021470071022



e-Filing Anywhere Anytime
Income Tax Department, Government of India

We have examined the balance sheet of DNYANDEEP SHIKSHAN SANSTHA AAAAD9973A [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	SUBHALAXMI SIRCAR
Membership Number	145399
Firm Registration Number	142001W
Date of Audit Report	25-Aug-2022
Place	182.70.73.198
Date	07-Oct-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 70,96,662
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 90,405
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	--	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
----	--	----

Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		



3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
---------	--------------------	--------------------------------------	---------

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)	0
Total (Income from the investment)	0
Place	182.70.73.198
Date	07-Oct-2022



Acknowledgement Number - 627021470071022

This form has been digitally signed by SUBHALAXMI SIRCAR having PAN BQJPS1245M from IP Address 182.70.73.198 on 07-Oct-2022 10:54:35 PM
 Dsc SI No and issuer C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

S. SIRCAR & Co.
CHARTERED ACCOUNTANTS



B-21, Kumar Priyadarshan, Sus Road, Pashan, Pune 411021
Mb. No.: 9860829271 Email: ssircar.co@gmail.com

CERTIFICATE

This is to certify that as per books of accounts, information & explanation provided by Dnyandeep Shikshan Sanstha, registration number F-0028683(PUN), address Gate No.23, S. No. 809, Kasar Amboli, Mulshi, Pune - 412115, during the year have not received any fund toward corpus donation and the income for the year 2021-22 is arising out of interest on Fixed Deposits. The trust have not received any donation from abroad.

For **S. Sircar & Company.**
Chartered Accountants

S. Sircar



CA Subhalaxmi Sircar (Proprietor)
M No.145399
FRN 142001W
Date: 26/08/2022



**ANNEXURE TO AUDIT REPORT OF DNYANDEEP SHIKSHAN SANSTHA FOR THE
YEAR ENDED ON 31 MARCH 2022**

I. Statement of Accounting Policies and material disclosures in accordance with the Accounting Standards issued u/s 145(2) of the Income Tax Act 1961.

A. **AS –I Disclosures of Accounting Policies:**

1. This financial statement is the responsibility of the Trust. Our responsibility is to express an opinion on these financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about where the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts & disclosure in the financial statement.

An audit also includes assessing the accounting principle used and significant estimates made by management as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

2. Accounts are maintained on historical cost basis in accordance with the Generally Accepted Accounting Principles.
3. The Trust has followed mercantile system of Accounting.

B. **AS-II Prior Period and Extra-Ordinary Items and Changes in Accounting Policies:**

1. There were no prior periods or extra-ordinary items during the year. There were no changes in accounting policies.

II. Statement of Accounting policies and material disclosures in accordance with the Accounting Standards issued the Institute of Chartered Accountants of India.

A. **AS-1 Disclosures of Accounting Policies**

As given above, under Accounting standard u/s 145(2)



B. AS-9 Revenue Recognition

1. In case of sales, revenue is recognized on delivery and acceptance of goods.

C. As -10 Property, Plant And Equipment:

Fixed Assets are maintained at their Written down Value as per Income Tax Rules, 1962. We have not physically verified any of the fixed asset, stocks or any other current asset. The figures of closing stocks are accepted as certified by the TRUST.

D. AS -15 Accounting for retirement benefit in the financial statement of Employers

:- No provision for retirement benefits is made in the financial statements.

III. Other remarks

1. Cash in Hand as per books as on 31st March 2022 was Rs. 4,601.50 of the Trust, Rs 10,747.66 for Primary School and Rs 1,89,189.20 for Pre-primary school, same was not physically verified by us.
2. Certificates for cash Balance is received from the Trust.
3. Sundry Creditors are subject to confirmation, rectification & reconciliation, if any.
4. Wherever the external evidences were not available, we have relied on the vouchers prepared by the Trust.
5. Test checks have been applied wherever necessary.
6. In respect of payments made U/s. 40A (3) and 40A (3A) by cheque/draft for the expenses. We have to state that it is not possible for us to verify whether the payments in excess of Rs. 10,000/35000 have been made otherwise than by account payee cheque / bank draft since the necessary evidence is not in the possession of the assessee. However the assessee has certified that all such payments relating to expenditure covered U/s. 40A (3) and 40A (3A) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts.
7. Though u/s. 36(1) (va), due date is defined to be the date as laid down by the relevant statute governing the applicable staff welfare scheme, the assess has relied on the decision of the Bombay High Court in the case of CIT v Hindustan Organic Chemical Limited [2014] 48 taxmann.com 41 (Bombay) and accordingly, considered the due date of filing the Return of Income as the due date under this clause. The same view was earlier taken by the Delhi High Court in CIT v AIMIL Limited (321 ITR 508) an Uttarakhand High Court in CIT v Kichha Sugar Company limited (356 ITR 351). However the Gujarat High Court



in CIT v Gujarat State Road Transport Corporation (223 Taxmann 398) holds a contrary view.

8. Provisions of the Provident Fund Act, 1952 is applicable to all the employees of the Trust, however all the employees are not covered under this Act.

9. For the purpose of the clause 40(a), we have verified the data with relevant records maintained by the Trust and details certified by them. We have conducted the verification of details on the test check basis and considering the concept of materiality in view of complex nature of data and voluminous transaction involved which is in accordance with the generally accepted auditing standards in India and Guidance Note issued by the Institute of Chartered Accountants of India as amended from time to time.

Based on such checks as were considered appropriate and as certified by the assessee there are no transactions of interest, fees for professional & technical service, brokerage and commission, royalty and payments to contractors/sub-contractors on which tax is either not deducted or partially deducted or where tax is deducted in the previous year but not paid in the subsequent year after expiry of time allowed under section 139(1) and not allowable under section 40(a)(i)/40(a)(ia) were not noticed other than those mentioned above.

The Rent Paid to Mr. Krishna Bhilare of Rs. 15,00,000/- and Mrs. Sangita Bhilare of Rs. 6,00,000/-, however no Tax Deducted at Source from the payment made as they have given an undertaking to file their return of income.

10. Due to COVID pandemic situation it was not possible to physically verify the Voucher and Bill. We have relied on the information given by Trustee.

For **S. Sircar & Co.**

Chartered Accountants



CA Subhalaxmi Sircar (Proprietor)

M No. 145399

FRN 142001W

Date : 26th August, 2022.