

FY 2022-23

Name : Learners Education Society

Address : B-102 Vastushree Pearl, Near Utsav Hall,
Kothrud, Pune, Maharashtra 411038

Pan No : AABAL1634K

STATUTORY REPORT

MANISH VIRAL & COMPANY.

CHARTERED ACCOUNTANT

PLOT NO.37, MOTIBAUGSOCIETY,

MARKETYARD, PUNE-411037.

PHONE NO. 9730183339

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
494280680311023

Date of e-Filing
31-Oct-2023

Name	:	LEARNERS EDUCATION SOCIETY
PAN/TAN	:	AABAL1634K
Address	:	B 102 VASTUSHREE PEARL, NEAR UTSAV HALL, PUNE, Pune City, PUNE, Maharashtra, INDIA, 411038
Form No.	:	Form 10BB (A.Y. 2023-24 onwards)
Form Description	:	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	100117

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	PandL.pdf	3624	7b095dc01fb889f1f14a8ca5d635dbaeeb4e99511284cd8ff98ca221bff22c80
2	BSheet.pdf	1742	52572f287232e45ef8ec2c4f9f35587ecc677bb9e6b6d70e735633dc120bdb

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
			82

FORM NO. 10BB

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the Balance Sheet of Learners Education Society (name of fund or trust or institution or any university or other educational institution or any hospital or other medical institution) as at 31st March 2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purpose of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named fund, or trust, or institution or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particular given in the Annexure are true and correct subject to following observations or qualifications, if any

NIL

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 other educational institution as on at 31st March 2023 and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-Mar-2023.

subject to the following observations/qualifications.

NIL

The prescribed particulars are annexed hereto.

Place: Pune

Date: 31-Oct-2023

For Manish Viral And Co

Manish Vinod Shah

Partner, M. No. 100117

Firm reg No. 0136016W

Plot 37 motibaug society



ANNEXURE
Statement of particulars

1. PAN of the auditee	AABAL 1634 K
2. Name of the auditee	Learners Education Society
3. Assessment Year	2023-2024
4. Previous Year	01-Apr-2022 To 31-Mar-2023
5. Registered Address of the auditee	B-102, Vastushree Pearl, Near Utsav Hall, Kothrud, Pune, 411038, Pune City, Kothrud S.O, PUNE
6. Other addresses, if applicable	
7. Type of the auditee	Trust <input checked="" type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>

8. Whether the auditee is established under an instrument?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
9. a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year	

Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
Mr.Neeraj Shrivastav	Trustee	0	ABXPS 0885 K	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	No	
Mr.Prashant Dani	Trustee	0	AAUPD 5888 K	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	No	
Mrs.Shruti Shinde	Trustee	0	DFXPS 9691 G	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	No	
Mrs.Alpana Daga	Trustee	0	AIWPD 2861 N	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	No	



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Mrs.Mamata Rathi	Trustee	0	AFFPR 3024 M	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtr a, 411038, India	No
Mrs.Usha Ramkumar Mundada	Trustee	0	DWHPM 4187 G	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtr a, 411038, India	No
Ms.Umadevi Shrivastav	Trustee	0	BFWPS 5838 A	PAN	Pune, Pune City, Kothrud S.O, PUNE, Maharashtr a, 411038, India	No

(b) In case any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl. no	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in serial number no9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, Specify the change
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10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No
	(ii)	If yes in 10 (i) , date of commencement of activities						
	(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?						
	(iv)	If yes in 10(iii) above, the date of application for registration or approval						
11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee?						Yes
	(ii)	If Yes in (i) above, whether books of account maintained are maintained at registered office?						Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained						
	(a)	Address of such place where the books are maintained						
	(b)	Date of decision by management to keep account at such place						
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA						
12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >						No	
13.	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year						0	
14.	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD						NIL	
15.	Total voluntary contributions received by the auditee during the previous year [13+14]						NIL	
16.	Total Foreign Contribution out of the total voluntary contributions stated in 15						NIL	
17.	Voluntary Contribution forming part of corpus (which are included in 15)						NIL	
18.	Anonymous donations taxable @30% under section 115BBC						NIL	



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19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
20.	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	NIL
21.	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	4,01,33,912
22.	Income required to be applied in India by the auditee during the previous year [20+21]	4,01,33,912
23.	Application of income (excluding application not eligible and reported under serial number 27)	
(i)	Total amount applied for charitable or religious purposes in India during the previous year	6,51,61,012
(ii)	Amount which was not actually paid during the previous year [if included in (i)]	NIL
(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	NIL
(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	6,51,61,012
(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	NIL
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	NIL
	Amount to be disallowed from application	
(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	NIL
(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	NIL
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards corpus	NIL
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	NIL
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	NIL
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	NIL
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
(xiv)	Applied for any purpose beyond the objects of the trust or institution	NIL
(xv)	Any other disallowance	NIL
(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) - {23(vii) to 23(xv)}]	6,51,61,012
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	NIL
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	NIL
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	NIL
24.	Taxable income 22- [23(xvi) to 23(xix)]	2,50,27,100
25.	Income taxable under section 115BBI	NIL
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	NIL
	Application of income out of the following sources during the previous year	NIL
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	NIL
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	NIL
(C)	Income of earlier previous years up to 15% accumulated or set apart	NIL
(D)	Corpus	NIL



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(E) Borrowed fund	NIL
(F) Any other:	NIL

28. Details of specified person as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhaar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
Trustee / Manager	Mr.Neeraj Shrivastav	ABXPS0885K		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Mr.Prashant Dani	AAUPD5888K		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Mrs.Shruti Shinde	DFXPS9691G		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Mrs.Alpana Daga	AIWPD2861N		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Mrs.Mamata Rathi	AFFPR3024M		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Mrs.Usha Ramkumar Mundada	DWHPM4187G		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0
Trustee / Manager	Ms.Umadevi Shrivastav	BFWPS5838A		Pune, Pune City, Kothrud S.O, PUNE, Maharashtra, 411038, India	0

29. Details of income/property referred to in section 13 (2)

(a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
(b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No
(c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No
(d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
(e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
(f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No
(g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
(h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest	No
30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No
(a) Income of the auditee has been applied, other than for the objects of the trust or institution.	No
(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	Yes



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(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:
(a) Details of payment on which tax is not deducted

Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

S.No.	Date of payment	Amount of payment (In Rs.)	Nature of payment	Details of payee		
				Name	PAN or Aadhaar, if available	Address

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with subsection (3A) of section 40A

S.No.	Date of payment	Amount	Nature	Details of payee		
				Name	PAN or Aadhaar, if available	Address



Schedule TDS/ITCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PNEL07532A	194C	Works Contract	3,71,41,557	3,71,41,557	3,71,41,557	4,24,518	NIL	NIL	NIL
PNEL07532A	194I (a)	Plant / Machinery rent	56,000	56,000	56,000	1,120	NIL	NIL	NIL
PNEL07532A	194-IB	Rent on Property	53,37,625	53,37,625	53,37,625	5,33,759	NIL	NIL	NIL
PNEL07532A	194J	Fees/Royalty	5,62,629	5,62,629	5,62,629	56,263	NIL	NIL	NIL



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Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
PNEL07532A	26Q	31-May-2023	31-May-2023	Yes

Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)
PNEL07532A	13,718	13,718	17-Oct-2023



Manish Viral

FUNDS & LIABILITIES

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE VIII [VIDE RULE 17(1)]

NAME OF THE PUBLIC TRUST : Learners Education Society

Address:- B-102 Vastushree Pearl, Paud Road, Kothrud, Pune-411038

REGISTRATION NO. : 917 D.t. 01.08.2015

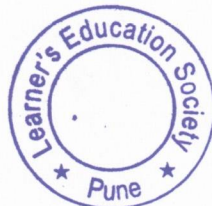
BALANCE SHEET AS ON 31ST MARCH , 2023

FUNDS & LIABILITIES	RS.	RS.	PROPERTY & ASSETS	RS.	RS.
<u>TRUST FUNDS OR CORPUS</u>			<u>Property, Plant and machinery</u>		
Bal. as per last Balance Sheet	135,007		Balance as per last Balance Sheet	60,592,444	
Adjustment during the year -			Additions during the year	18,970,692	
Addition during the year		135,007	Less-Sales during the year		
			Salary and Advance	3,191,564	76,371,572
<u>OTHER EARMARKED FUNDS</u>			<u>INVESTMENTS</u>		
Depreciation Fund	-				
Sinking Fund	-				
Reserve Fund	-				
Building Fund	10,425,767	10,425,767			
<u>LOANS (SECURED OR UNSECURED)</u>			<u>LOANS (SECURED OR UNSECURED)</u>		
From Trustees and relatives	6,500,000				
From Others	-	6,500,000			
<u>LIABILITIES</u>			<u>ADVANCES</u>		
TDS Payable	209,873		Deposits	2,108,550	4,596,406
For Student and other Deposit	8,420,929		Salary and Advance	2,487,856	
For Other provisions	296,113				
For Admission fees advance	11,406,993				
For Sundry Credit Balances	5,453,295	25,787,203	<u>Other Assets</u>		
<u>INCOME & EXP ACCOUNT</u>			Fees Receivables	-	
Bal.as per last Balance Sheet	26,560,453		Interest accrued on FD	-	
Add: Surplus as per Income & Expenditure	(8,952,866)		Deffered Expenses		
Add: utilization of funds seperated	32,074,233		<u>CASH & BANK BALANCE</u>		
Less : trf of accrued interest of Last yr.	-		Cash In Hand - WithTrustee	499,429	
Less - Appropriation, if any	(83,000)	49,598,820	Cash at Bank	10,493,692	
Less - Deficit	-		Cheques in hand	-	
			Other Assets	485,698	11,478,819
TOTAL Rs.		92,446,797	TOTAL Rs.		92,446,797

As per our report of even date

For MANISH VIRAL & CO
Chartered Accountants
(Firm Reg. No: 136016W)
CA.Manish Vinod Shah
Partner
M No. : 100117
Date : 31/10/2023
Place: Pune

Manish Shah



The Above Balance Sheet to the Best Of My/Our Belief
Contains a True Account Of the Funds & Liabilities &
the Property & Assets of the Trust

Prakash
President

Prakash
Treasurer/Secretary
F.R.N. No. 136016W
Chartered Accountants

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE		RS.	INCOME		RS.
To Expenditure in respect of Properties Rates, Taxes Cesses Repairs & Maintenance Salaries Insurance Depreciation (by way of provision of Adjustments.) Other Expenses		3,191,564	By Rent (Accrued) (Realised) By Interest (Accrued / Realised) On Securities On Loans On Others (FD AND SAVING)		626,380
To Establishment Expenses		6,223,934	By Dividend		
To Remuneration to Trustees		2,060,304	By Donations in cash or kind		
To Legal Expenses			By Receipts from Education activities Admission Fee	36,408,696	39,507,532
To Audit Fees			Other Income	3,098,836	
To Professional Fees					
To Amount written off - (a) Bad Debts (b) Loan Scholarships (c) Irrecoverable Rents (d) Other Items			By Transfer from Reserves		
To Miscellaneous Expenses		-			
To Depreciation (Movable assets)					
To Amounts transferred to Reserve or Specific Funds		-			
To Expenditure on the Objects of Trust (As per Schedule)					
(a) Religious	-				
(b) Educational	37,610,977				
(c) Medical Relief	-				
(d) Relief of Poverty	-				
(e) Other Charitable objects	-	37,610,977			
By Surplus carried over to B/S.	(37,610,977)	(8,952,866)	By Deficit carried over to B/S.		-
TOTAL Rs.		40,133,912	TOTAL Rs.		40,133,912

As per our report of even date

For MANISH VIRAL & CO

Chartered Accountants

(Firm Reg. No: 136016W)

CA Manish Vinod Shah

Proprietor

M No. : 100117

Date : 31/10/2023

Place : Pune

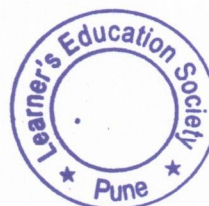
10BB-23100117BGUOOF3056

LEARNERS EDUCATION SOCIETY




President



Treasurer/Secretary


SCHEDULE IX-C
(VIDE RULE - 32)

Statement of Income Liabile to Contribution for the year ending 31st March, 2022	
NAME OF THE PUBLIC TRUST : Learners Education Society	
REGISTRATION NO. : 917 D.t. 01.08.2015	
PARTICULARS	Rs.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)	40,133,912
II ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.	
i) Donation received from other Public/ Trust & Dharmadas. ii) Grant received from Government and local authority. iii) Interest on Sinking or Depreciation Fund. iv) Amount spent for the purpose of secular education. (please refer details enclosed herewith) v) Amount spent for purpose of medical relief. vi) Amount spent for the purpose of veterenary treatment of animals. vii) Expenditure incurred from donation for relief distress caused by scarcity, drought, flood, fire or other natural calamity. viii) Deduction out of income from lands used for agricultural purpose. a) Land Revenue & Local Fund Cess. b) Rent payable to superior landlord. c) Cost of production if lands are cultivated. ix) Deduction out of income from lands used for nonagricultural purpose. a) Assessment Cesses & other Government & Municipal Taxes. b) Ground rent payable to superior landlord. c) Insurance premia. d) Repairs at 10 percent of gross rent of building let out. e) Cost of collection of income or receipts from securities stocks etc. at 1 percent or such income. x) Cost of collection of income or receipts from securities stock etc at 1 percent or such income. xi) Deduction on account of receipt in respect of buildings not rented & yielding no income at 10 percent of the estimated gross annual rent.	49,086,778
	Trust is carrying out the activities of Providing Education to Primary and secondary school
Gross Annual Income chargeable to contribution Rs.	(8,952,866)

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 to Schedule which have the effect of double deduction.

As informed by trustee contribution is not payable on account of High Court Stay .

As per our report of even date

For MANISH VIRAL & CO

Chartered Accountants

(Firm Reg. No: 136016W)

CA.Manish Vinod Shah

Partner

M No. : 100117

Date : 31/10/2023

Place: Pune

iv) Amount spent for the purpose of secular education.	49,086,778
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Details of amount spent - As shown in Expenditure in IE a/c

Amount Spent on object of trust - School running expenditure	37,610,977
Depreciation on Movable property	-
Depreciation on Immovable property	3,191,564
Establiement expences - Rent paid for Land	6,223,934
Remuneration to turstee - School operation	2,060,304
Total	49,086,778

For MANISH VIRAL & CO

Chartered Accountants

(Firm Reg. No: 136016W)

CA.Manish Vinod Shah

Partner

M No. : 100117

Date : 31/10/2023

Place: Pune



Manish Viral

**Fixed Asset
F.Y 2022-23**

Particulars	Opening Balance	Addition before 30.09	Addition after 30.09	Depreciation	Closing Balance
5% Depreciation Assets	42,421,547	-	-	2,121,077	40,300,470
Building Construction at School	36,588,379			1,829,419	34,758,960
Fire Protection at School	327,595			16,380	311,216
GOVERNMENT CHARGES PAID -Stampduety	3,647,755			182,388	3,465,367
Architectural Fees Designing & Planning	1,799,944			89,997	1,709,947
Borwell	57,874			2,894	54,981
10% Depreciation Assets	5,754,930	1,570,851	116,828	738,420	6,704,190
Electrical Equipment And Other Equipment	2,298,475	23,600	116,828	238,049	2,200,854
Eureka Water Filter		140,670		14,067	126,603
Furniture	3,456,456	1,406,581		486,304	4,376,733
15% Depreciation Assets	158,488	1,208,780	-	205,090	1,162,178
Gymnastic Basic Matt	35,755			5,363	30,392
Mobile	72,510			10,877	61,634
Sports Equipments	36,206			5,431	30,776
Solar	6,864			1,030	5,834
Solar Board Stand	7,153			1,073	6,080
Mobile booster	-	48,238		7,236	41,002
TV and CCTV	-	1,160,542		174,081	986,461
40% Depreciation Assets	317,441	-	-	126,977	190,465
Computer and Printer	265,036			106,014	159,022
Books	52,405			20,962	31,443
Ground Development Cost	1,790,780			-	1,790,780
FA Applied for Application	10,149,257	5,544,695	10,529,538		26,223,490
Total	60,592,444	8,324,326	10,646,366	3,191,564	76,371,572



NAME OF THE PUBLIC TRUST : Learners Education Society

(F.Y - 2022-23)

A. Investments

PARTICULARS	AMOUNT
Fixed deposit	
TOTAL AMOUNT	-

B. Establishment Expenses

PARTICULARS	AMOUNT
Rental expenses	6,223,934
Facilitation For Rental Premises	-
Local Conveyance	
Bank Charges	
Provisions written off	
TOTAL AMOUNT	6,223,934

C. Expenditure on the Object of the Trust

PARTICULARS	AMOUNT
Educational Objects	37,610,977
Expenditure for running the school Activiyy (note 2)	
Other if any	
Medical relief expenses	-
Donation Paid	
Donation for medical expenses	
Relief of poverty	-
Donation paid	
Religious	-
Donation paid	
Others	-
Donetion Paid	
TOTAL AMOUNT	37,610,977



Note No 1	AMOUNT
Expenditure for the object of the Trust	
Remuneration To Trustee and there relatives	
Prashant Dani	780,462
Neeraj Shrivastav	751,842
Alpana Daga	264,000
Mamta Rathi	264,000
Sub Total	2,060,304

Note No 2	AMOUNT
Event Expenses	507,544
Legal & Professional Fees	581,654
Marketing Expenses	392,680
Office Expenses	1,549,080
Printing & Stationary Expenses	838,217
Salary Expenses	12,557,858
Security Expenses	558,368
Staff Welfare Expenses	65,543
Advertisement Expenses	624,465
Auditorium Rent	13,570
Bank Charges	9,854
Books Expenses	6,774
Breakfast Expenses	3,840,720
Compensation	800
Courier Charges	4,830
Event Management Services	1,396,550
Fuel Exps.	41,500
Houskeeping Expenses	5,066,949
Interest on TDS	60,749
Internet Charges	44,950
Labour Charges	49,996
Medical Expenses	785
Medical Room Services	425,000
Misc Expenses	(67,437)
Music Programme	651,190
Painting Material	99,262
Placement Services	49,500
Plumbing Work	64,068
Repairs and Maintance	136,987
Repairs & Maintainance	209,816
Repairs & Maintenance of School Premises	85,668
School Excurtion Services	625,170



Service Outsourcing Exps.	5,065,160
Software Expenses	106,550
Sports Day Expenses	3,005
Subscription Fees	306,974
Telephone Expenses	52,252
Transport Expenses	1,098,405
Write Off Cash (Calculation Error in Register)	275
Deffered Exp	485,695
Sub Total	37,610,977



Manish Viral

The Bombay Public Trust Act 1950**Schedule IX C****[Vide Rule 32]****Date:** 31/10/2023

Report of the Auditor relating to Accounts Audited Under Sub-Section (2) of section 33 & 34 and Rule 19 of The Bombay Public Trust Act, 1950 and Rules framed thereunder.

Registration No. :- **Register No.917 D.t. 01.08.2015**
Name of Public Trust :- **Learners Education Society**
For the Year Ending :- **31st March, 2023**

a]	Whether accounts are maintained regularly and in accordance with the Provisions of the Act and 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 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 the 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.	YES
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 the object or purpose of the Trust.	NO
h]	The amounts of outstandings 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	NO
j]	Whether any money of the public trust has been invested contrary to the provisions of Section 35.	NO
k]	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor.	NO
l]	All cases of irregular, illegal or improper expenditure, or failure or omission to recover money 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 and 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 filled in the form provided by rule 16 A	NO
n]	Whether the maximum and minimum number of the trustees is maintained	YES
o]	Whether the meetings are held regularly as provided in such instrument.	YES
p]	Whether the minutes book of the proceedings of the meetings is maintained.	YES
q]	Where 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 the irregularities pointed out by the auditors in the accounts of the No such irregularities are reported previous year have been duly complied with by the trustees during the period of us of audit.	NO
t]	Any special matter which the auditor may think fit or necessary to bring the notice to the of the Deputy or Assistant Charity Commissioner.	NO

