

**AUDIT REPORT**

**OF**

**Bharat Pushp Foundation**

**For the Financial Year**  
**2022 - 2023**

**THE BOMBAY PUBLIC TRUST ACT 1950  
SCHEDULES IX C (VIDE RULE 32)**

**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**

Registration No. : E - 5558  
NAME OF THE PUBLIC TRUST: Bharat Pushp Foundation  
BALANCE SHEET AS AT : 31.03.2023

a.	Whether accounts are maintained regularly and in accordance with the Provision of the Act and Rules.	Yes
b.	Whether receipt 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, voucher 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 and the changes therein are communicated from time to time to the Regional Office and the defect 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 fund of the trust were applied for any object or purpose other than the object or purpose of the trust.	No
h.	The amount outstanding for more than one year and amounts written off if any	NIL
i.	Whether tenders were invited for repair of construction involving expenditure exceeding Rs.5000/-	N.A.
j.	Whether any money of the Public Trust has been invested contrary to the provision of section 35	No
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 there of, 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 trustees or any other person while in the management of the trust	N.A.
m.	Whether the budget has been filed in the form provided U/R 16A	No
n.	Whether maximum & minimum number of the trustee is maintained	Yes
o.	Whether the meeting are held regularly as provided in such instrument	Yes
p.	Whether any the minutes book of the proceeding of the meeting are maintained	Yes
q.	Whether any of the trustee has any interest in the investment of the trust.	No
r.	Whether any of the trustee is a debtors or creditor of the trust.	No
s.	Whether the irregularities pointed out by the auditors in account 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

PLACE : -  
DATE : - 02 September 2023



For A.S.MODAK & ASSOCIATES  
CHARTERED ACCOUNTANT

*A.S. Modak*  
A.S. MODAK  
Partner  
M.No. 118683  
UDIN: 23118683 BGR TJK 1951

**THE BOMBAY PUBLIC TRUST ACT 1950  
SCHEDULES IX C (VIDE RULE 32)**

**Statement of income liable to contribution**

For the year ending 31.03.2023  
Name of the Public Trust Bharat Pushp Foundation  
Registration No. E - 5558

	RS.	RS.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		1,97,47,477
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32		
I. Donation received from other Public and Dharmadas		-
ii. Grant received from Government		
iii. Interest on Sinking or Depreciation Fund		
iv. Amount spend for the purpose Secular Education		1,83,44,562
v. Amount spend for the purpose of Medical Relief		
vi. Amount spend for the purpose of Veterinary Treatment of Animals		
vii. Expenditure incurred from donations for relief of distress caused by Scarcity,drought,floods,fire or other natural calamity.		1,22,000
viii. Deduction out of income from land used for agriculture purposes:		
a. land Revenue and Local Fund Cess		
b. Rent payable to superior landlord		
c. Cost of production,if land are cultivated by trust.		
ix. Deduction out of income from land used for Non agricultural purposes:		
a. Assessment cases and other Government or Municipal taxes .		
b. Ground rent payable to the superior landlord		
c. Insurance premia		
d. Repair at 10% of gross rent of building.		
e. Cost of collection at 4% of gross rent of building lrt out		
x. Cost of collection of income or receipt from securities, stocks etc.at 1 percent of such income.		
xi. Deduction on account of repairs in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent		
<b>Gross Annual Income Chargeable to contribution Rs.</b>		<b>12,80,915</b>

Certify that while claiming deduction admissible under the above schedule, the trust has not claimed any amount twice,either wholly or party ,agaist of the items mentioned in the schedule,,which has the effect of double deduction

Trust Address :



For A.S.MODAK & ASSOCIATES  
CHARTERED ACCOUNTANT

*A. S. Modak*

A.S.MODAK  
Partner  
M.No. 118683

**For BharatPushp Foundation**

*श्री पुष्प भवन फा. य*  
**Trustee**

**SCHEDULE - IXD**

Information to be submitted by the Auditor along with Audit Report  
under sub-section (1) of section 14 of the Maharashtra Public Trust Act

**Name of the Trust**  
Bharat Pushp Foundation

**Trust Registration No.**  
E - 5558

**For the year ending** 31.03.23

S.No.	Particulars	Details			
1	PAN No. of the Trust	AABTB6938K			
2	Registration No. with date of registration under Sec. 12AA of Income Tax Act 1961 (43 of 1961)	Reg.No. 263/10-11 Dt. 21/02/2010			
3	Acknowledgement No. with date of filing of the return of Income for earlier three years	<b>S.No.</b>	<b>Year</b>	<b>Acknowledgement No.</b>	<b>Date of Filing</b>
		1	2021-22	742832161211022	21-10-2022
		2	2020-21	158885780110222	11-02-2022
		3	2019-20	975189111311220	31-12-2020
4	PAN of All Trustees	<b>S.No.</b>	<b>Name of Trustee</b>	<b>PAN No.</b>	
		i	Bharat K Shah	ADXPS3821M	
		ii	Pushpa B Shah	ADXPS3820L	

As per our report of even date  
For **A. S. MODAK & ASSOCIATES**  
CHARTERED ACCOUNTANTS

PLACE :- Pune  
DATE :- 02 September 2023

*A. S. Modak*  
PARTNER  
AUDITOR  
FRN No.-126034W

**THE BOMBAY PUBLIC TRUST ACT, 1950**

**SCHEDULE VIII  
VIDE RULE 17 (1)**

**NAME OF THE PUBLIC TRUST :**  
Bharat Pushp Foundation

**Registration No. :**  
E - 5558

**BALANCE SHEET AS AT 31.03.2023**

LIABILITIES		RS.	ASSETS		RS.
Trust fund or Corpus		1,000	Immovable Properties Building		-
<b>Other Earmarked Fund</b>			<b>Investment</b>		
Development Fund	23,81,115		Fixed Deposit With Banks		66,10,843
Less: Amt. Utilised	12,48,265	11,32,850	Electricity Deposit		47,500
			<b>Fixed Assets</b> (As per Annexure - I)		18,01,076
<b>Loan From Trustees</b>			<b>Loans</b>		-
<b>Liabilities</b>			<b>Advances</b>		
For Expenses	21,01,202		Fees Receivable	29,800	
For Advances	7,92,700		Accrued Interest	49,263	
For Taxes	3,44,090	35,30,992	IT Refund Receivable		
For Rent & Other Deposits	2,93,000		TDS	29,992	1,09,055
<b>Income &amp; Expenditure A/c</b>			<b>Cash and Bank Balances</b>		
Balance as per last B/S	68,91,882		Bank Balances	18,18,162	
Less: Amt. Tr. To Developme	23,81,115		Cash in Hand	26,404	18,44,565
Add: Income & Exp. A/c	12,37,430	57,48,197			
<b>Total</b>		<b>1,04,13,039</b>	<b>Total</b>		<b>1,04,13,039</b>

**For A. S. MODAK & ASSOCIATES  
CHARTERED ACCOUNTANTS**

*A. S. Modak*  
**PARTNER**  
FRN No.-126034W



**For BharatPushp Foundation**

*सो. पुष्पामरल शहा*

*Trustee*

**Trustee**

**TRUSTEE**

**DATE :-**

**THE BOMBAY PUBLIC TRUST ACT, 1950**

**SCHEDULES IX  
VIDE RULE 17(1)**

**NAME OF THE PUBLIC TRUST :**  
Bharat Pushp Foundation

**Registration No.**  
E - 5558

**INCOME & EXPENDITURE**

**31.03.2023**

EXPENDITURE		RS.	INCOME		RS.
<b>Expenses in respect of Properties</b>			<b>Rent</b>		-
Rates, Taxes, Cesses	-		<b>Interest</b>		
Repairs & Maintenance	-		On Bank Account	93,423	
Depreciation on Building	-		On IT Refund	2,480	
			On Fixed Deposits	3,13,943	4,09,846
<b>Establishment Expenses</b>			<b>Discount</b>		
<b>Audit Fees</b>		35,400	<b>Donations</b>		
<b>Contribution &amp; Fees</b>		-	<b>Grants</b>		
<b>Miscellaneous Expenses</b>		8,085	<b>Income from Other Sources</b>		
<b>Depreciation</b>		-	School & Teacher Training Receipts		1,93,37,631
<b>Expenditure on Objects of the Trust</b>					
Educational Objects	1,83,44,562				
Donation Paid	1,22,000	1,84,66,562			
<b>Surplus carried over to Balance Sheet</b>		12,37,430			
<b>Total</b>		<b>1,97,47,477</b>	<b>Total</b>		<b>1,97,47,477</b>

**For A. S. MODAK & ASSOCIATES  
CHARTERED ACCOUNTANTS**

*A.S. Modak*  
**PARTNER**  
FRN No.-126034W



**For BharatPushp Foundation**

*सो. पुष्पाभरतदास गुलाबजीदास*  
**Trustee**

**TRUSTEE**

**DATE :-**





**Bharat Pushp Foundation**  
**F.Y. 2022-23**

**Annexure - 1**  
**Fixed Assets**

Sr. No.	Particulars	Rate	WDV as on 01.04.21	Additions for <180 Days	Additions for >180 Days	Deletions	Total	Depreciation	WDV as on 31.03.22
1	Furniture & Fixture	10%	17,84,303				17,84,303	1,78,430	16,05,873
2	Office Equipments	15%	1,58,477	8,400	11,499		1,78,376	25,894	1,52,482
3	Computers	40%	71,202				71,202	28,481	42,721
	<b>Total</b>		<b>20,13,982</b>	<b>8,400</b>	<b>11,499</b>	<b>-</b>	<b>20,33,881</b>	<b>2,32,805</b>	<b>18,01,076</b>

