

# **CA. VIDHI SANJAY SHAH**

614P CTS NO308-387 B-503, 5<sup>TH</sup> FLOOR,  
VARDHAMANPURA CO-OP HOUSING SOCIETY,  
Bibwewadi, Gangadham Chowk, Pune-411037

## **FINANCIAL STATEMENTS**

**OF**

## **ANISHA EDUCATION SOCIETY**

### **FINANCIAL YEAR**

2022-23

### **ASSESSMENT YEAR**

2023-24

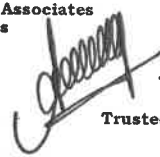


<b>NAME</b>	<b>ANISHA EDUCATION SOCIETY</b>	
<b>ADDRESS</b>	<b>PLOT NO.53,LANE NO.2,KOREGAON PARK,PUNE 411001</b>	
<b>DATE OF FORMATION</b>	<b>09-08-12</b>	
<b>PAN NO.</b>	<b>AACAA6115F</b>	
<b>WARD</b>	<b>ITO WD 1(1), PUNE</b>	
<b>ASSESSMENT YEAR</b>	<b>2023-24</b>	
<b>STATEMENT OF INCOME</b>		
<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>GROSS RECEIPTS</b>		
Donation Receipts		1,37,00,000
BANK INTEREST	1,22,218	
Accrued FD Interest	4,92,324	6,14,542
Education Fees Receipts		9,35,02,725
<b>Total Income for the Year</b>		<b>10,78,17,267</b>
Less: Expenditure for Objects of the Trust		10,68,39,424
Less :- Expenditure on Acquisition of capital asset		1,91,02,359
<b>Total Expenditure for the year</b>		<b>12,59,41,783</b>
Expenditure Not allowed from Borrowed Funds (Net Value)		3,47,43,494
<b>Net Expenditure Allowed</b>		<b>9,11,98,289</b>
<b>Surplus / (Deficit) for the Year</b>		<b>1,66,18,978</b>
<b>Accumulation to the extent of 15%</b>		<b>1,61,72,590</b>
<b>Accumulation to the extent of 15% or Surplus whichever is lower</b>		<b>1,61,72,590</b>
Funds Accumulated u/s 11(2)		<b>5,00,000</b>
Taxable Income		-
<b>Remarks -</b>		
1. Computation as per Consistant Method followed for Last Year		
2. Taxable Income Rs 446388/-		
3. Accumulated funds to be set aside Rs 500000/- u/s 11(2) to be utilized within 5 years		

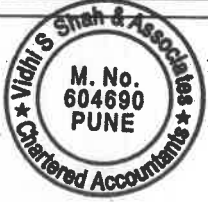
**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION(2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST,1950**

<b>REGISTRATION NO.</b>	1512/PUNE Dt. 09/08/2012
<b>NAME OF THE PUBLIC TRUST</b>	ANISHA EDUCATION SOCIETY
<b>FOR THE YEAR ENDING</b>	31-03-2023

A)	Whether accounts are maintained regularly and in a accordance with the provision of the act and the rules	Yes
B)	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
C)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts	Yes
D)	Whether all books deeds, accounts, vouchers, other documents or records required by the auditor were produced before him	Yes
E)	Whether a register of movable and immovable properties is properly maintained the changes therein & communicated from time to time to the regional office & the defects & 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 of funds of the Trust were applied for any object or purpose other than object or purpose of the Trust	No
H)	The amounts outstanding for more than one year and 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 auditors	No
L)	All cases of irregular, illegal or improper expenditure, or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there of & whether such expenditure, failure, omission, or waste was caused in consequence of branch or trust or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust;	No
M)	Whether the budget has been filled in the form provided by rule 16 A;	No
N)	Whether the maximum and minimum number of the trustees is maintained.	Yes
O)	Whether the meetings are hold regularly as provided in such instrument.	Yes
P)	Whether the minutes Book or the proceedings of the meetings is maintained.	Yes
Q)	Whether any of the trustees has any interest in the investment of the trust;	No
R)	Whether any of the trustees is a debtor or creditor of the trust;	No
S)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	No
T)	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

For Vidhi S Shah and Associates  
Chartered Accountants  
FRN - 159176W  
Vidhi Shah  
CA Vidhi S Shah  
Proprietor  
M. No. 604690  
Place :- Pune  
Date :- 30-10-2023  
UDIN :- 23604690 BHAIIF7053

 Trustee
  Trustee
  Trustee



THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX-C (VIDE RULE 32)

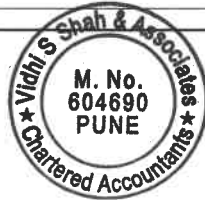
STATEMENT OF THE INCOME LIABLE TO CONTRIBUTION FOR YEAR ENDING 31.03.2023

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

Sr. No.	Particulars	Amount
1	Income as shown in the Income And Expenditure Accounts. (Schedule IX)	10,78,17,267
2	Items not chargeable to contribution under section 58 & rule 32.	Nil
I	Donation received from other Public/ Trusts & Dharamadas.	Nil
II	Grant received from Government & Local authorities.	Nil
III	Interest on Sinking or Depericiation Fund.	Nil
IV	Amount spent for the purpose of secular education.	10,73,39,424
V	Amount spent for the purpose of medical relief.	Nil
VI	Amount spent for the purpose of veterary treatment of animals.	Nil
VII	Expenditure incurred from donation for relief of distrees caused by scarcity, drought, flood, fire or other natural calamity.	Nil
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 of lands are cultivated by Trust.	Nil
IX	Deduction out of income from lands used for non agricultural purpose of: A) Assessment cases and other Government or Municipal Taxes. B) Ground rent payable to the superior landlord C) Insurance Premia D) Repairs at 10% of gross rent of building. E) Cost of collection at 4% of gross rent of building let out	Nil
X.	Cost of collection of income or receipts from securities stocks etc. at 1% such income.	Nil
XI	Deductions on account of repairs in respect of building not rented and yielding no income at 10% of the estimated gross annual rent.	Nil
<b>Gross Annual Income chargeable to Contribution</b>		<b>4,77,843</b>

For Vidhi S Shah and Associates  
Chartered Accountants  
FRN - 152176W  
Vidhi S Shah  
CA Vidhi S Shah  
Proprietor  
M. No. 604690  
Place :- Pune  
Date :- 30-03-2023  
UDIN :- 23604690 BHAIIF 1053

 Trustee  
 Trustee  
 Trustee



**THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE VIII (VIDE RULE 17(1))**

<b>NAME OF THE PUBLIC TRUST</b>	<b>ANISHA EDUCATION SOCIETY</b>
<b>REGISTRATION NO.</b>	<b>1512/PUNE Dt. 09/08/2012</b>
<b>BALANCE SHEET AS AT 31st March, 2023</b>	

<b>Funds &amp; Liabilities</b>	<b>Amount</b>	<b>Amount</b>	<b>Property &amp; Assets</b>	<b>Amount</b>	<b>Amount</b>
<b>Trust's Funds or Corpus</b>			<b>Immovable Properties</b>		<b>34,97,404</b>
Balance as per last balance sheet	-	-	(Suitably classified giving mode of valuation)	34,97,404	
Adjustments during the year	-		Additions or deductions (including those for depreciation)	-	
			If any during the year		
<b>Other Earmarked Funds</b>		5,00,000			
(Created under the provisions of the trust deed or scheme or our of the income)			<b>Investments</b>		<b>70,91,825</b>
Depreciation Fund	-		(Suitably classified giving mode of valuation)	70,91,825	
Sinking Fund	-				
Reserve Fund	-		<b>Furniture and Fixtures</b>		<b>2,86,68,097</b>
Any Other Fund	5,00,000		Balance as per last balance sheet	2,08,53,358	
			Additions or deductions (including those for depreciation)	78,14,739	
<b>Loans (secured or unsecured)</b>	18,37,408	24,07,60,258	If any during the year		
From Trustees					
From Others	23,89,22,850		<b>Other Movable Assets</b>		<b>6,68,98,483</b>
			<b>Loans (Secured or Unsecured)</b>		<b>11,00,000</b>
<b>Liabilities</b>		1,50,09,305	Good/doubtful	-	
For Expenses	-		Loans Scholarship	-	
For Advances	-		Other Loans	11,00,000	
For Rent and Other Deposits	41,42,758				
For Duties and Taxes	9,07,251		<b>Advances</b>		<b>9,47,461</b>
For Sundry credit balances	99,59,296		To trustees	-	
			To employees	-	
<b>Income and Expenditure Account</b>		(13,46,24,187)	To contractor	-	
Balance as per last balance sheet	(13,51,02,030)		To lawyers	-	
Less appropriation, if any	-		To others	9,47,461	
Add/Less: Surplus or deficit as per Income and Expenditure Account	4,77,843				
			<b>Income Outstanding</b>		<b>58,68,446</b>
			Deposit	5,94,790	
			Sundry Debtors	50,87,514	
			TDS/ TCS	1,15,599	
			Other Income	70,543	
			<b>Cash and Bank Balances</b>		<b>75,73,660</b>
			In current account or fixed deposit account with (give name of bank and state in whose name the account stands)	75,53,048	
			With the Trustees	20,612	
			With The Manager (of the Trust)		
		<b>12,16,45,375</b>			<b>12,16,45,375</b>

The above Balance Sheet to the best of our belief contains a true accounts of the Funds & Liabilities & of the Property & Assets of the Trust.

As per our Report of even date

SPCM & Associates  
Chartered Accountants

*Vidhi S Shah*

CA Vidhi S Shah

Proprietor

M. No. 604690

Place :- Pune

Date :- 30-10-2023

UDIN :- 23604690BHAIIF7053



For and on behalf of the Trust

*[Signature]*  
Trustee

*[Signature]*  
Trustee

*[Signature]*  
Trustee

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX (VIDE RULE 17(1))

NAME OF THE PUBLIC TRUST	ANISHA EDUCATION SOCIETY
REGISTRATION NO.	1512/PUNE Dt. 09/08/2012

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31.03.2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT	
<b>To Expenditure in respect of properties:-</b>			<b>By School Fees</b>	(Accrued)	9,35,02,725	9,35,02,725
Rates, Taxes, ceases	-			(realized)		
Repairs & Maintenance	-					
Salaries	-		<b>By Interest</b>	(Accrued)	6,14,542	6,14,542
Insurance	-			(realized)		
Depreciation (by way of provision or adjustments)	-		On Securities or FD		4,92,324	
Other Expenses	-		On loans		-	
			On Bank account		1,22,218	
<b>To Establishment Expenses</b>						
<b>To Remuneration to Trustees</b>			<b>By Dividend</b>			
<b>To Remuneration (in the case of a math) to the head of math, including his household expenditure, if any</b>			<b>By Donation in cash or kind</b>			1,37,00,000
<b>To Account Writing / Stationary.</b>			<b>By Grants</b>			
<b>To Bank Charges</b>			<b>By Fees</b>			
<b>To Legal Expenses</b>			<b>By Income From Other Sources</b>			
			(In Details as far as possible)			
<b>To Audit Fees</b>						
			<b>By Membership Subscription Fees</b>			
<b>To Contribution and Fees</b>			<b>By Admission / Pravesh Fee</b>			
<b>To Amounts written off</b>			<b>By Transfer From Reserve</b>			
(a) Bad Debts	-					
(b) Loan Scholarships	-		<b>By Deficit carried over to balance sheet</b>			
(c) Irrecoverable Rents	-					
(d) Other Items	-					
<b>To Miscellaneous Expenses</b>						
<b>To Depreciation</b>						
<b>To Amounts transferred to Reserve or specific funds</b>		5,00,000				
<b>To Expenditure on Object of Trust</b>		10,68,39,424				
(a) Religious	-					
(b) Educational	10,68,39,424					
(c) Medical Relief	-					
(d) Relief of Poverty	-					
(e) Other Charitable objects	-					
<b>To Surplus carried over to balance sheet</b>		4,77,843				
		<b>10,78,17,267</b>				<b>10,78,17,267</b>

SPCM & Associates  
Chartered Accountants

*Vidhi Shah*

CA Vidhi S Shah

Proprietor

M. No. 604690

Place :- Pune

Date :- 30-03-2023

UDIN :- 23604690BHAIIF7053



For and on behalf of the Trust

*[Signature]*  
Trustee

*[Signature]*  
Trustee

*[Signature]*  
Trustee

<b>NAME OF THE PUBLIC TRUST</b>	<b>ANISHA EDUCATION SOCIETY</b>
<b>REGISTRATION NO.</b>	<b>1512/PUNE Dt. 09/08/2012</b>

**Note 1:- Trust Funds or Corpus**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>	<b>Amt. Rs.</b>
1	Balance as per last balance sheet		
	Add:-		
2	Additions during the Year		
	Less:-		
3	Deletions during the Year		
	<b>Total</b>		-

**Note 2:- Other Earmarked Funds**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>	<b>Amt. Rs.</b>
1	Depreciation Fund		-
	Balance carried forward		
	Additions during the Year		
	Deletions during the Year		
2	Sinking Fund		-
	Balance carried forward		
	Additions during the Year		
	Deletions during the Year		
3	Reserve Fund		-
	Balance carried forward		
	Additions during the Year		
	Deletions during the Year		
4	Any other Funds		5,00,000
	i) Education and Infrastructure Fund	5,00,000	
	<b>Total</b>		<b>5,00,000</b>

**Note 3:- Loans (secured or unsecured)**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>	<b>Amt. Rs.</b>
1	Loans (secured)		18,37,408
	From Banks		
	From Other Financial Institutions	18,37,408	
2	Loans (unsecured)		23,89,22,850
	From Trustees		
	From Others	23,89,22,850	
	<b>Total</b>		<b>24,07,60,258</b>

**Note 4:- Liabilities**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Liability towards		1,50,09,305
	(a) Expenses		
	(b) Advances	-	
	(c) Provision for expenses	41,42,758	
	(d) Sundry credit balances	99,59,296	
	(e) Duties and Taxes	9,07,251	
	<b>Total</b>		<b>1,50,09,305</b>

**Note 5:- Income and Expenditure Account**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet	(13,51,02,030)	(13,46,24,187)
	Less: appropriation, if any		
	Add/Less: Surplus or deficit as per Income and Expenditure Account	4,77,843	
		-	
	<b>Total</b>		<b>(13,46,24,187)</b>

**Note 6:- Immovable Properties**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Building	10,57,160	10,57,160
	Additions During the year	-	
	Deletions During the year	-	
	Electrical Fittings	24,40,244	
	<b>Total</b>		<b>10,57,160</b>

**Note 7:- Investments**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Fixed Deposits - Vijaya Bank	70,91,825	70,91,825
	<b>Total</b>		<b>70,91,825</b>

**Note 8:- Furniture and Fixtures**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet	2,08,53,358	2,86,68,097
	Additions during the year	78,14,739	
	Deletions during the year	-	
	Depreciation for the year	-	
	<b>Total</b>		<b>2,86,68,097</b>

**Note 9:- Other Movable Properties**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Tangible Assets		-
	Plant and Machinery		
	Vehicles		
2	Intangible Assets		-
	Software		
	<b>Total</b>		<b>-</b>



**Note 10:- Loans (secured or unsecured)**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Loans given:- Good/doubtful Loans Scholarship Other Loans	11,00,000	11,00,000
	<b>Total</b>		<b>11,00,000</b>

**Note 11:- Advances**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Advances given:- To trustees To employees To contractor To lawyers To others ( Petrocard Advance & Salary Advance )	9,47,461	9,47,461
	<b>Total</b>		<b>9,47,461</b>

**Note 12:- Income Outstanding**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Deposit	5,94,790	58,68,446
2	Sundry Debtors	50,87,514	
3	TDS / TCS	1,15,599	
4	Other Income	70,543	
	<b>Total</b>		<b>58,68,446</b>

**Note 13:- Cash and Bank Balances**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	<b>In current account or fixed deposit account</b>		75,73,660
	ICICI Bank - Account no. 000501059206	1,98,121	
	ICICI Bank - Account no. 000501062367	1,52,171	
	ICICI Bank - Account no. 000501062368	46,68,293	
	ICICI Bank - Account no. 000501062369	6,39,466	
	ICICI Bank - Account no. 000501062366	17,54,579	
	Bank of Baroda - Account no. 76270200000267	1,40,417	
2	<b>With the Trustees (Cash in Hand)</b>		
	Advance for school petty cash	19,823	
	Cash in Hand	789	
	<b>Total</b>		<b>75,73,660</b>

<b>NAME OF THE PUBLIC TRUST</b>	<b>ANISHA EDUCATION SOCIETY</b>
<b>REGISTRATION NO.</b>	<b>1512/PUNE Dt. 09/08/2012</b>

**Note 14:- Expenditure on Object of Trust**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
	Religious	
	Educational	10,68,39,424
	Medical Relief	-
	Relief of Poverty	
	Other Charitable objects	
	veterinary treatment of Animals	
	<b>Total</b>	<b>10,68,39,424</b>

**Note 15:- School Fees Received**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
1	School Fees	8,34,90,787
2	Other Income Fees	1,00,11,938
	<b>Total</b>	<b>9,35,02,725</b>

**Note 16:- Interest Income**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
	Interest Received:-	
	On Securities or FD	4,69,680
	On IT Refund	2,410
	Interest Income - MSEDCL	20,234
	On Bank account	1,22,218
	<b>Total</b>	<b>6,14,542</b>

**Note 17:- Dividend**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
	<b>Total</b>	<b>-</b>

**Note 18:- Donations**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
1	Donation Received	1,37,00,000
	<b>Total</b>	<b>1,37,00,000</b>

**Note 19:- Grants**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
	<b>Total</b>	<b>-</b>

**Note 20:- Fees**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
	<b>Total</b>	<b>-</b>

**Note 21:- Income from Other Sources**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amt. Rs.</b>
1	I Farm Income	-
2	MSEDCL interest income	-
3	Interest on IT Refund	-
4	Miscellaneous Earnings	-
5	Unidentified income	-
	<b>Total</b>	<b>-</b>

Name of Public Trust

**STATEMENT SHOWING DETAILS OF FIXED ASSET AND DEPRECIATION AS ON 31.03.2023**

Sr. No.	Assets	As on 01.04.2022	Additions before 30.09.2022	Deletions before 30.09.2022	Additions after 30.09.2022	Deletions	Depreciation	Balance as on 31.03.2023
A)	Building	10,57,160						10,57,160
B)	FURNITURE & FIXTURE	2,08,53,358	37,66,412		40,48,327			2,86,68,097
C)	<b>PLANT &amp; MACHINERY 15 % BLOCK</b>							-
	School Development	65,90,300						65,90,300
	Office Equipments	95,28,017	8,13,150		11,63,433			1,15,04,600
	Sports & Other Equipment	16,58,864	1,64,205		14,626			18,37,695
	Hospital Equipments & Tools	68,114						68,114
	Mobile		10,500					10,500
	Laboratory	34,18,107						34,18,107
	Plant and Machinery		4,30,000		99,940			5,29,940
D)	<b>Electrical Fittings</b>	20,09,634	4,30,610					24,40,244
E)	<b>Computer &amp; Computer Software</b>	2,60,86,278	30,50,734		24,03,696			3,15,40,708
F)	<b>Library Books</b>	6,42,102	22,070		10,782			6,74,954
G)	<b>Vehicle</b>	80,49,691	26,73,874					1,07,23,565
	<b>Grand Total</b>	<b>7,99,61,625</b>	<b>1,13,61,555</b>	-	<b>77,40,804</b>	-	-	<b>9,90,63,984</b>

