



SINGH ANSHUMAN & CO.

Chartered Accountants

38-B/18, Chandrabhanpur

Mau, U.P.-275101

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

I have examined the balance sheet of M/S S. D. PUBLIC SCHOOL, PAN- ABFAS9966E (RUN UNDER M/S SHOBHANAND EDUCATION TRUST) at RAMPUR KITCHINI, PO- DESARI, DIST- VAISHALI, BIHAR- 844504, as at 31/03/2024 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.

In my opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, 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 31/03/2024 and
- (ii) in the case of the Income and Expenditure account, of the Income and Expenditure of its accounting year ending on 31/03/2024
- (iii) The Organization is not providing depreciation on fixed assets.

Place: Vaishali

Dated: 17-06-2024

For Singh Anshuman & Co.

(Chartered Accountants)

Firm's Registration No. 030170C

Anshuman Singh

CA ANSHUMAN SINGH

(Proprietor)

Membership No.451712

M/S S.D.PUBLIC SCHOOL
(RUN UNDER M/S SHOBHANAND EDUCATION TRUST)
RAMPUR KITCHINI, DESARI, VAISHALI, BIHAR- 844504

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2024

<u>SOURCES OF FUNDS</u>	<u>SCHEDULE</u>	<u>AS AT 31ST MARCH 2024 RS.</u>	<u>AS AT 31ST MARCH 2023 RS.</u>
<u>TRUST FUND</u>			
Balance B/f		5,957,897.74	5,939,734.26
Add: Excess of Income over Expenditure		111,720.48	18,163.48
Add: Subsidy From Government		309,740.00	-
		6,379,358.22	5,957,897.74
<u>LOAN FUNDS</u>			
Unsecured Loans		500,000.00	-
Total		6,879,358.22	5,939,734.26
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
	"A"	5,163,998.00	4,983,998.00
		5,163,998.00	4,983,998.00
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
a) Current Assets	"B"	1,875,360.22	965,736.26
b) Loans & Advances		-	-
		1,875,360.22	965,736.26
Less: CURRENT LIABILITIES & PROVISIONS		160,000.00	10,000.00
Net Current Assets		1,715,360.22	955,736.26
Total		6,879,358.22	5,939,734.26
Notes on Accounts	"C"		

Schedules referred to above form an integral part of the Balance Sheet

For Singh Anshuman & Co
Chartered Accountants
FRN:-030170C



Anshuman Singh

CA Anshuman Singh
(Proprietor)
M.No. 451712

M/S S.D.PUBLIC SCHOOL
(RUN UNDER M/S SHOBHANAND EDUCATION TRUST)
RAMPUR KITCHINI, DESARI, VAISHALI, BIHAR- 844504

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	<u>SCHEDULE</u>	<u>AS AT 31ST MARCH</u>	<u>AS AT 31ST MARCH</u>
	<u>E</u>	<u>2024</u>	<u>2023</u>
<u>INCOME</u>		RS.	RS.
Student Fee & Other Receipt		2,425,478.00	935,123.00
Bank Interest		4,237.00	4,261.00
		<u>2,429,715.00</u>	<u>939,384.00</u>
<u>EXPENDITURE</u>			
Audit Charges		10,000.00	10,000.00
Bank Charges		1,464.52	1,238.52
Bus Hire Charges		475,820.00	185,790.00
Electricity Charges		36,280.00	22,212.00
Fuel Expenses		56,380.00	20,810.00
Function & Celebrations		8,930.00	2,830.00
Generator Maintenance Charges		34,930.00	12,380.00
Lab Expenses		32,890.00	6,340.00
Labour Charges		4,380.00	1,120.00
Legal Expenses		10,000.00	5,000.00
Library Expenses		18,300.00	9,230.00
Miscellaneous Expenses		17,230.00	7,290.00
Newspaper		5,920.00	4,340.00
Printing & Stationary		18,650.00	22,360.00
Repair & Maintenance		54,820.00	12,160.00
Salary & Bonus		1,516,730.00	586,860.00
Staff Welfare		15,270.00	11,260.00
		<u>2,317,994.52</u>	<u>921,220.52</u>
Excess of Income over Expenditure		<u>111,720.48</u>	<u>18,163.48</u>

Notes on Accounts

"C"

Schedules referred to above form an integral part of the Income & Expenditure Account

For Singh Anshuman & Co
Chartered Accountants
FRN:-030170C



Anshuman Singh

Anshuman Singh
(Proprietor)
M.No. 451712

M/S S.D.PUBLIC SCHOOL
(RUN UNDER M/S SHOBHANAND EDUCATION TRUST)
RAMPUR KITCHINI, DESARI, VAISHALI, BIHAR- 844504

	<u>AS AT 31ST MARCH</u> 2024 RS.	<u>AS AT 31ST MARCH</u> 2023 RS.
<u>SCHEDULE - "A"</u>		
<u>CURRENT ASSETS</u>		
BUILDING	3,678,810.00	3,678,810.00
BLACKBOARD	11,610.00	11,610.00
BOOKS	24,831.00	24,831.00
COMPUTERS	93,600.00	93,600.00
FAN	95,310.00	95,310.00
FURNITURE & FIXTURE	1,209,892.00	1,209,892.00
HANDPUMP	4,680.00	4,680.00
INVERTER	40,500.00	40,500.00
OFFICE EQUIPMENTS	2,700.00	2,700.00
PLAYING EQUIPMENT	2,065.00	2,065.00
	<u>5,163,998.00</u>	<u>5,163,998.00</u>
	RS.	RS.
<u>SCHEDULE - "B"</u>		
<u>CURRENT ASSETS</u>		
Cash in Hand (As Certified by the Management)	14,348.00	172,199.00
 Balance in Current Account with State Bank of India	 1,861,012.22	 631,700.74
	<u>1,875,360.22</u>	<u>803,899.74</u>
<u>SCHEDULE - "C"</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Auditor's Remuneration	10,000.00	10,000.00
Salary Payable	150,000.00	-
	<u>160,000.00</u>	<u>10,000.00</u>



M/S S.D.PUBLIC SCHOOL
(RUN UNDER M/S SHOBHANAND EDUCATION TRUST)
RAMPUR KITCHINI, DESARI, VAISHALI, BIHAR- 844504

SCHEDULE FORMING PART OF THE ACCOUNTS

SCHEDULE - "C"

NOTES ON ACCOUNTS

DISCLOSURE OF ACCOUNTING POLICIES FOLLOWED BY THE TRUST

a) **Basis of Accounting**

The Financial Statements are prepared on accrual basis and are in accordance with the historical cost convention.

b) **Fixed Assets**

Fixed Assets are valued at cost. Cost includes purchase price and other attributable cost.

c) **Depriciation**

Not providing depreciation on fixed assets

