



SINGH ANSHUMAN & CO.

Chartered Accountants

38-B/18, Chandrabhanpur

Mau, U.P.-275101

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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 **31/03/2025** 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 **31/03/2025** and
- (ii) in the case of the Income and Expenditure account, of the Income and Expenditure of its accounting year ending on **31/03/2025**
- (iii) The Organization is not providing depreciation on fixed assets.

Place: Vaishali

Dated: 28-08-2025

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, 2025

	<u>SCHEDULE</u>	<u>AS AT 31ST MARCH</u> <u>2025</u> <u>RS.</u>	<u>AS AT 31ST MARCH</u> <u>2024</u> <u>RS.</u>
<u>SOURCES OF FUNDS</u>			
<u>TRUST FUND</u>			
Balance B/f		6,379,358.22	5,957,897.74
Add: Excess of Income over Expenditure		225,670.00	111,720.48
Add: Subsidy From Government		-	309,740.00
		<u>6,605,028.22</u>	<u>6,379,358.22</u>
<u>LOAN FUNDS</u>			
Unsecured Loans		-	500,000.00
Total		<u>6,605,028.22</u>	<u>6,879,358.22</u>
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
	"A"	5,163,998.00	5,163,998.00
		<u>5,163,998.00</u>	<u>5,163,998.00</u>
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
a) Current Assets	"B"	1,409,030.22	1,875,360.22
b) Loans & Advances		60,000.00	-
		<u>1,469,030.22</u>	<u>1,875,360.22</u>
Less: CURRENT LIABILITIES & PROVISIONS		<u>28,000.00</u>	<u>160,000.00</u>
Net Current Assets		<u>1,441,030.22</u>	<u>1,715,360.22</u>
Total		<u>6,605,028.22</u>	<u>6,879,358.22</u>
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 2025

	SCHEDULE	AS AT 31ST MARCH	AS AT 31ST MARCH
	E	2025	2024
<u>INCOME</u>		RS.	RS.
Student Fee & Other Receipt		4,748,752.00	2,425,478.00
Bank Interest		4,470.00	4,237.00
		<u>4,753,222.00</u>	<u>2,429,715.00</u>
<u>EXPENDITURE</u>			
Audit Charges		10,000.00	10,000.00
Bank Charges		4,672.00	1,464.52
Bus Hire Charges		756,520.00	475,820.00
Electricity Charges		48,920.00	36,280.00
Fuel Expenses		115,230.00	56,380.00
Function & Celebrations		18,670.00	8,930.00
Generator Maintenance Charges		48,920.00	34,930.00
Lab Expenses		46,230.00	32,890.00
Labour Charges		24,270.00	4,380.00
Legal Expenses		10,000.00	10,000.00
Library Expenses		38,290.00	18,300.00
Miscellaneous Expenses		19,990.00	17,230.00
Newspaper		6,620.00	5,920.00
Printing & Stationary		32,480.00	18,650.00
Repair & Maintenance		72,730.00	54,820.00
Salary & Bonus		3,254,230.00	1,516,730.00
Staff Welfare		19,780.00	15,270.00
		<u>4,527,552.00</u>	<u>2,317,994.52</u>
Excess of Income over Expenditure		<u>225,670.00</u>	<u>111,720.48</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

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

	AS AT 31ST MARCH 2025	AS AT 31ST MARCH 2024
	RS.	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	14,106.50	14,348.00
(As Certified by the Management)		
Balance in Current Account with State Bank of India	1,394,923.72	1,861,012.22
	<u>1,409,030.22</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	18,000.00	150,000.00
	<u>28,000.00</u>	<u>10,000.00</u>

