

S.P.Dhoot & Associates

Chartered Accountants

Jagruiti Mangal Karyalaya Complex

Basmat Road, PARBHANI - 431401



Report of an auditor relating to accounts
under sub-section (2) of section 33 & 34 and
rule 19 of the Bombay Public Trusts Act.

Registration No. : **F - 7579 (PARBHANI)**Name of the Public Trust: **KAILASWASI AMBADASRAOJI WADPURKAR SEVABHAVI SANSTHA PARBHANI**For the year ending : **31.03.2024**

(a)	Whether accounts are maintained regularly and in 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, 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, the charges therein and communicated from time to time to regional office and the defects and inaccuracies mentioned in previous audit reports have been duly complied with	No
(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 object or purpose of the Trust;	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any;	Nil
(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 provisions of Section 35;	No
(k)	Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors;	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 thereof or 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 the 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 by rule 16 A ;	No
(n)	Whether the maximum and minimum number of the trustees is maintained;	Trustees register not available for our verification
(o)	Whether the meetings are held regularly as provided in such instrument ;	No
(p)	Whether the minute books of the proceedings of the meeting is maintained;	Minutes Book & Proceeding book are Maintained
(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;	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;	NIL

Date : 23.08.2024

Place : Parbhani

For S. P. Dhoot & Associates

Chartered Accountants

UDIN : 24121238BJZZEF1683



S.P.Dhoot & Associates

Chartered Accountants

Jagruiti Mangal Karyalaya Complex

Basmat Road, PARBHANI - 431401

**THE BOMBAY PUBLIC TRUSTS ACT, 1959**

SCHEDULE-IX C [Vide Rule 32]

Name of Public Trust : **KAILASWASI AMBADASRAOJI WADPURKAR SEVABHAVI SANSTHA PARBHANI**Registration No. : **F - 7579 (PARBHANI)****Statement of income liable to contribution for the year ending : 31.03.2024**

	Amount (Rs.)	Amount (Rs.)
I) Income as shown in the Income and Expenditure Account (Schedule IX)		49980066
II) Items not chargeable to Contribution under Section 58 and Rule 32		
[i] Donations received from other public trusts and Dharmadas		
[ii] Grants received from Government and Local Authorities		
[iii] Interest on Sinking or Depreciation Fund		
[iv] Amount spent for the purposes of secular education	51143048	
[v] Amount spent for the purposes of medical relief		
[vi] Amount spent for the purposes of veterinary treatment of animals		
[vii] Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
[viii] Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by Trust		
[ix] Deductions out of income from lands used for Non - agricultural purposes :-		
(a) Assessment, Cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance premia		
(d) Repairs at 10 per cent of gross rent of buildings		
(e) Cost of collection at 4 per cent of gross rent of buildings let out		
[x] Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
[xi] Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		51143048
Gross Annual Income chargeable to contribution Rs. :		(1162982)

"Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction"

For S. P. Dhoot & Associates

Chartered Accountants

Date : 23.08.2024

Place : Parbhani

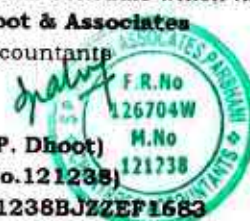
Trust Address :

कै. अंबादासरावजी वरपुडकर सेवाभावी संस्था
परभणी (महाराष्ट्र)

(CA. Shyam P. Dhoot)

Partner (M.No.121238)

UDIN : 24121238BJZZEF1683



S.P.Dhoot & Associates

Chartered Accountants
Jagruti Mangal Karyalaya Complex
Basmat Road, PARBHANI - 431401



THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE VIII [Vide Rule 17 (1)]

Name of the Public Trust : **KAILASWASI AMBADASRAOJI WADPURKAR SEVABHAVI SANSTHA PARBHANI**
Registration No. : **F - 7579 (PARBHANI)**
BALANCE SHEET AS AT : 31.03.2024

FUNDS AND LIABILITIES	Amount (Rs.)		PROPERTY AND ASSETS	Amount (Rs.)	
Trusts Funds or Corpus			Fixed Assets		
Balance as per last Balance Sheet	Nil	Nil	(As per separate Schedule)		
Adjustment during the year	Nil		Balances as per last Balance Sheet	11739764	
Other Earmarked Funds			Additions during the year	1368457	
(Created under the provisions of the trust deed or scheme or out of the Income)			Less: Depreciation	1487500	11620721
Depreciation Fund	Nil	16808917	Investments		
Sinking Fund	Nil		F.D.R.	690281	Nil
Reserve Fund	Nil		(+) New	500000	
Any Other Fund (As Per Schedule)	16808917		(+) Interest	38984	
Loans (Secured or Unsecured)			(-) Matured	546397	682868
From Trustee / Others	1000000	700000	Live Stock	105000	
Less : during the year	300000		Less : Death	105000	
Liabilities			Loans (Secured or Unsecured)		Nil
For Expenses		94194	Loans Scholarships		Nil
For Advances		521066	Other Loans		47864
For TDS		16200	Advances		
For Advances Fees Received		-	To Trustees		Nil
Income and Expenditure A/c			To Contractors		Nil
Balance as per last Balance Sheet	1286939	70443	To Deposit		Nil
Less : Appropriation (Income Tax)	53515		To Other		2589962
Add : Surplus as per Income and	-		Income Outstanding		
Less : Deficit / Expenditure	1162982		Rent		Nil
			Interest		Nil
			Other Income (TDS)		2290
			Cash and Bank Balances :-		
			(a) In current Account with (Saving)		2518892
			In Fixed Deposit Account with		
			(b) With the Trustee		Nil
			(c) Cash In Hand		748224
			Income and Expenditure A/c		
			Balances as per last Balance Sheet	Nil	
			Less : Appropriation, if any	Nil	
			Add : Deficit as per Income Exp.	Nil	
			Less : Surplus	Nil	Nil
Total Rs.		18210821	Total Rs.		18210821

As per our report of even date.

For S. P. Dhoot & Associates
Chartered Accountants

(CA. Shyam P. Dhoot)

Partner (M.No.121236)

UDIN : 24121238BJZZEF1683



The above Balance Sheet to the best of my / our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

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TRUSTEES

५.अंबादासरावजी वरपुडकर सेवभावी संस्था
परभणी (महाराष्ट्र)

Date : 23.08.2024

Place : Parbhani

S.P.Dhoot & Associates

Chartered Accountants
Jagruiti Mangal Karyalaya Complex
Basmat Road, PARBHANI - 431401



The Bombay Public Trusts Act, 1950

SCHEDULE - IX

[Vide rule 17(1)]

Name of the Public Trust : **KAILASWASI AMBADASRAOJI WADPURKAR SEVABHAVI SANSTHA PARBHANI**
Registration No. : **F - 7579 (PARBHANI)**
Income & Expenditure Account for the year ending : **31.03.2024**

EXPENDITURE	Amount (Rs.)		INCOME	Amount (Rs.)	
To Expenditure in respect of Properties			By Rent Accrued		Nil
Rates, Taxes, Cesses		Nil	Realised		Nil
Repairs and Maintainance		Nil	By Interest Accrued	38984	
Salaries		Nil	Realised	Nil	
Insurance		Nil	On Securities	Nil	
Depreciation (by way of Provision or Adjustment)		Nil	On Loans	Nil	
Other Expenses		Nil	On Bank Account	Nil	38984
To Establishment Exp.		Nil	By Dividend		Nil
To Remuneration to Trustees		Nil	By Donations in Cash or Kind		26800
To Remuneration (including household expenditure, if any)		Nil	Cash		
To Legal Expenses		Nil	By Student Fees Received		49903582
To Audit Fees		55700	By Income from other Sources		10700
To Contribution and Fees		Nil	Other Deductions	Nil	
To Amount Written Off :			Subscriptions	Nil	
a) Bad Debts		Nil	Old Newspaper Sales	Nil	
b) Loan Scholarship		Nil	Penalties & Book Cost Recovery	Nil	Nil
c) Irrecoverable Rents		Nil			
d) Other Items		Nil			
To Miscellaneous Expenses		Nil			
To Depreciation		1487500			
To Amount transferred to Reserve or Specific Funds					
To Expenditure on Objects of the Trust					
a) Religious	Nil				
b) Educational	49599848		By Transfer from Reserve		Nil
c) Medical Relief	Nil				
d) Relief of Poverty	Nil				
e) Other Charitable Objects	Nil	49599848			
To Surplus carried over to Balance Sheet		-	By Deficit carried over to Balance Sheet		1162982
Total Rs.		51143048	Total Rs.		51143048

Date : 23.08.2024

Place : Parbhani

TRUSTEE

कै.अंबादासरावजी वरपुडकर सेवाभावी संस्था
परभणी (महाराष्ट्र)

As per our report of even date.

For S. P. Dhoot & Associates

Chartered Accountants

(CA. Shyam P. Dhoot)
Partner (M.No. 121238)
UDIN : 24121238BJZZEF1683

FORMAT IV

KAILASWASI AMBADASRAOJI WARPUDKAR SEVABHAVI SANSTHA PARBHANI

RECEIPTS AND PAYMENTS ACCOUNT

(From Dtd. 01.04.2023 To 31.03.2024)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance</u>		By <u>Administrative Exp.</u>	
Cash In Hand	1279.00	-- Printing & Stationery Exp	6950.00
<u>Cash at Bank</u>		-- Meeting Exp	4501.00
-- BOB A/c No. 1783	159911.50	-- Travelling Exp	5840.00
		-- Misc Exp	3250.00
To Donations Received	26800.00	-- Bank Charges	59.00
		-- Audit Fees	6200.00
To FDR Matured	546397.00		
		By <u>Investments</u>	
To Interest on FDR	0.00	-- FDR	500000.00
		By <u>Closing Balance</u>	
		<u>Cash at Bank</u>	
		-- BOB A/c No. 1783	206308.00
		Cash In Hand	1279.50
TOTAL :	734387.50	TOTAL :	734387.50

Date : 23.08.2024

Place : Parbhani

For S. P. Dhoot & Associates

Chartered Accountants

(CA. Shyam P. Dhoot)

Partner (M.No. 121238)

UDIN : 24121238BJZZEF1683



FORMAT IV**SCOTTISH ACADEMY, PARBHANI****(RUN BY : KAILASWASI AMBADASRAOJI WADPURKAR SEVABHAVI SANSTHA, PARBHANI)****RECEIPT AND PAYMENTS ACCOUNT****(From Dtd. 01.04.2023 To 31.03.2024)**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Administrative Exp.	
Cash In Hand	818915.00	-- Salary To Staff	
Cash at Bank		-- Teaching & Non-Teaching	43722143.00
-- HDFC Bank A/c 015	38540.00	-- P.F.Contribution (Owner Contr.)	148092.00
-- Bank of Baroda A/c 0651	1652368.00	-- Lease Rent	180000.00
-- Mahesh Urban co-op Bank A/c 200	3747889.00	-- Electricity Charges	24620.00
To Student Fees Received	48751582.00	By Other Administrative Exp.	
-- Pre - Primary, Primary, Ist to Vth		-- Printing & Stationery Exp.	632448.00
Vth to Xth		-- Consulting Fees Exp.	413040.00
To Advance Salary Recovered		-- Cleaning Material Exp.	205370.00
-- Manish Sopanrao Renge	147800.00	-- Canteen Exp.	189800.00
-- Jayshreedevi Chavan	50000.00	-- 10th Registration fees	250400.00
-- Bapu Peeraji Bansode	23000.00	-- Sports Exp.	118155.00
-- Abhay Bhingare	15000.00	-- Education Service Exp.	150024.00
To Khan Habib	3000.00	-- Exam Fees	244200.00
To Arvind Nirmal Financial Manageme	7700.00	-- School Exp.	55998.00
		-- Festival Exp.	121201.00
		-- Gardening Exp.	348500.00
		-- Repair & Maintanance Exp.	411138.00
		-- Camera Repair & Maintanance Exp.	170450.00
		-- Electrical Repair & Maintanance E.	289077.00
		-- School Repair & Maintanance Exp.	860284.00
		-- School Trip Exp.	182000.00
		-- Science Olampiad Exp.	281250.00
		-- Office Exp.	15992.00
		-- NOC Renewal Exp	150000.00
		-- Bank Charges	11442.00
		-- Advertisement Exp.	38257.00
		-- CBSC Registration Fees	74100.00
		-- Scrutiny Exp.	50000.00
		-- Petrol & Disel Exp.	49800.00
		-- Teachers Training Exp	49510.00
		-- Fire Service	16018.00
		-- Postage & Courier Exp.	10875.00
		-- Accounting Fees	55000.00
		-- TDS Paid	18041.00
		-- Audit Fees	49500.00
		-- Generator Exp.	7906.00
		-- TDS on Cash Withdrawl	2290.00
		-- Income on TDS	3888.00
		-- Online Seminar Exp.	2000.00
Total C/L	55255794	Total C/f	49602809

Contd..Page 2



Total B/f	55255794	Total B/f	(Contd..Page 1)
			49602809
		By Salary Deduction Deposited	
		-- PF Payable	
		-- Income Tax	
		-- P.T Payable	
		By Advance Salary	865000.00
		By Loan Repayment	300000.00
		By Fixed Assets	
		-- Fire Equipments	356467.00
		-- Musical Instruments	38700.00
		-- School Equipments	483290.00
		-- Software	160000.00
		-- Digital Board Exp.	390000.00
		By Closing Balance	
		Cash at Bank	
		-- HDFC Bank A/c 015	39540.00
		-- Bank of Baroda A/c 0651	533710.00
		-- Mahesh Urban Co-op Bank A/c 20	1739334.00
		-- Cash on hand	746944.00
TOTAL :	55255794.00	TOTAL :	55255794.00

* The Receipt & Payment of the Trust is prepared as per the Books of Accounts , Voucher showned to us. We have not visited any of the activity conduct by the Trust. The responsibility of Maintaining records of all the activities of the trust is on the Trustees.

* Please Refer Our Separately Notes To Accounts

* Qualification : Some Expenses are in Cash. It is suggested to increase the transactions by Bank.

Date : 23.08.2024

Place : Parbhani

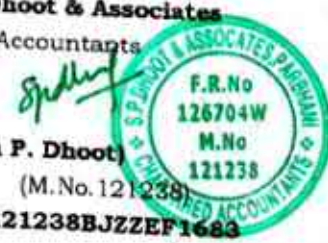
For S. P. Dhoot & Associates

Chartered Accountants

(CA. Shyam P. Dhoot)

Partner (M.No. 121238)

UDIN : 24121238BJZZEF1683



KAILASWASI AMBADASRAOJI WARPUDKAR SEVABHAVI SANSTHA PARBHANI

FIXED ASSET SCHEDULE - 2023 - 2024

SR. NO.	DESCRIPTION OF ASSET	DEPRECIATION RATE	W. D. V. AS ON 31-03-23	ADDITION BEFORE 30.09.2023	ADDITION AFTER 30.09.2023	SALES / TRANSFER OF ASSET	DEPRECIATION ON ON ASSET CONSIDERED FULL YEAR	CLOSING W.D.V AS ON 31.03.2024
1	2	3	4	5	6	7	8	9
1	<u>BUILDING & CONSTRUCTION</u>	10%	6869610	-	-	-	686961	6182649
	TOTAL (A)		6869610	-	-	-	686961	6182649
2	<u>EQUIPMENTS & INSTRUMENTS</u>							
	ALL EQUIPMENTS	15%	1241332	746467	461990	-	332822	2116987
3	<u>OFFICE / HOSTEL FURNITURE</u>							
	FURNITURE	10%	3248503	-	-	-	324850	2923653
4	<u>BOOKS</u>	10%	24723	-	-	-	2472	22251
5	<u>COMPUTERS</u>	25%	305376	-	-	-	76394	229182
6	<u>SOFTWARE</u>	40%	-	160000	-	-	64000	96000
7	<u>Statue Shri Saibaba</u>	0%	50000	-	-	-	-	50000
	TOTAL (B)		4870154	906467	461990	-	800539	5438072.3

TOTAL (A) + (B)		11739764	906467	461990	-	1487500	11620721
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**KAILASWASI AMBADASRAOJI WARPUDKAR SEVABHAVI SANSTHA PARBHANI TQ. &
DIST. PARBHANI**

NOTES FORMING PART OF REPORT

- We have examined the financial statements of *Kailaswasi Ambadasraoji Warpudkar Sevabhavi Sanstha Parbhani Tq. & Dist. Parbhani for the financial year 2023-2024*. The financial statements are the responsibility of the Management (Trustees). Our responsibility is to express an opinion on these financial statements based on our audit.
- We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining On the **test basis**, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- Previous year's figures are regrouped wherever necessary.
- Banks are subject to reconciliation
- Bills and vouchers for some expenses are not available. However, voucher are maintained and Trustees has certified that such expenses are incurred for Trust only. We have relied upon the certificate given to us.
- Totals, Balances and calculations appearing in the books of Account Bill, Vouchers, Statements etc. audited by us are taken as correct.
- We have not physically verified the assets of the Sanstha hence we have relied upon the certificates produced including cash balance.
- There is no direct debit of Personal expenses to the Profit & Loss account. It is not possible to determine the expenses in respect to assessee's business assets like telephone, municipal taxes, etc for personal use, if any.



- **Audit Qualification:** There are expenses like Salary, Administrative, Travelling & other Exp. which are incurred in cash, Loans are obtained in Cash from Trustees we have informed trustee that this expenses necessarily to be incurred by Bank only however the sanstha has maintained the payment & Receipt register & on that basis only we have considered the cash expenses & Loans.
- **Donation receipts are verified on Test Check basis** the same is taken on the basis of receipts issued. Taxation for the year is offered on Donations obtained. Cash Donations are showed in the books which are considered as per the Cash Book produced to us & the KYC. It is not possible to obtain the genuine sources of Donation receipts hence we are qualifying the report. During the year there was Income Tax Survey on Trust & the trust has paid the required taxes from the donations obtained as informed.
- **Audit Qualification:** Statutory payments like PF, PT, TDS are made by the Sanstha however the payment receipts are not showed to us. Hence we are qualifying the Unit account as well as Trust Account. We have already informed about such payments & the same is the responsibility of the Trustees.
- The information furnished above in the Audit Report is on the basis of information, documents, computation sheets, certificates & explanations given to us, in written or oral, by the Trustees (Management) of the Trust during the course of audit & our audit is restricted to the books of account of Trust i.e; **Kailaswasi Ambadasraoji Wadpurkar Sevabhavi Sanstha Parbhani Tq. & Dist. Parbhani** maintained & produced before us during the course of Audit.

Date: 23/08/2024

Place: Parbhani

For **Kailaswasi Ambadasraoji Wadpurkar Sevabhavi Sanstha**

For S.P.Dhoot & Associates

Chartered Accountants

S.P. Dhoot



CA. Shyam P. Dhoot

Partner (M.No. 121238)

Firm Registration No. 126704W

Chairman / Secretary

कै.अंबादासरावजी वरपुडकर सेबाधवी संस्था
परभणी (महाराष्ट्र)