



M/S Girdhar And Co. Chartered Accountants
5342/68, Reghar Pura, Karol Bagh, New Delhi – 110 005
E-Mail: Rahul.girdhar87@gmail.com, Mobile:8527863630

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF DARSHAN ACADEMY, PUNE
A UNIT OF DARSHAN EDUCATION FOUNDATION
A CHARITABLE SOCIETY AS ON 31st March, 2024**

We have examined the Balance Sheet of DARSHAN ACADEMY, PUNE, a unit of DARSHAN EDUCATION FOUNDATION, 2 CANAL ROAD, VIJAY NAGAR, DELHI – 110009 AS AT 31ST March, 2024 and the Income & Expenditure Account of the year ended on that date, which are in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by Darshan Academy, Pune, a unit of Darshan Education Foundation, so far as appears from our examination of the books, subject to the comments given below:

In our opinion to the best of our information and according to the information and explanations given to us, the said accounts give a true and fair view:

1. In the case of the Balance Sheet of the State of affairs of the above named Branch of Darshan Education Foundation as at 31st March, 2024
2. In the case of Income and Expenditure Account, the Excess of Income over Expenditure of its accounting year ended on 31st March, 2024

**For M/s Girdhar And Co.,
Chartered Accountants,
Firm Registration Number: 0038149N**



(Rahul Girdhar)

Proprietor

M. No. 530483

**Address: 5342/68, Reghar Pura
Karol Bagh, New Delhi - 110009**

GIRDHAR AND CO.

5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE

BALANCE SHEET AS AT MARCH 31st,2024

ASSETS	SCHEDULE	AMOUNT	TOTAL
<u>FIXED ASSETS</u>			
Fixed Assets	"A"		8,224,790.24
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
CURRENT ASSETS	"B"		8,700,525.95
LOANS & ADVANCES	"C"		929,532.00
TOTAL			17,854,848.19
LIABILITIES	SCHEDULE	AMOUNT	TOTAL
<u>CAPITAL & LIABILITIES</u>			
<u>INCOME & EXPENDITURE ACCOUNT</u>			
Balance as on 01/04/2023		12,459,597.97	
Less: Excess of Expenditure Over Income for the year		(4,115,997.63)	8,343,600.34
CURRENT LIABILITIES	"D"	2,478,580.85	9,511,247.85
TOTAL			17,854,848.19

AUDITORS'

REPORT

As per my Report of even date annexed

For M/S Girdhar and Co.
Chartered Accountants
Firm registration Number: 0038149N

(Rahul Girdhar)
Proprietor
M.No. 530483
Place: Delhi
Dated: 14/09/2024
UDIN :- 24530483BKAAMJ8315

For DARSHAN ACADEMY



(A.K.SACHDEVA)
President

(SATISH JINDAL)
Member Finance-DEF

GIRDHAR AND CO.

5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED MARCH 31st, 2024

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
TO ESTABLISHMENT EXPENSES		By Fees & Fines	19,053,077.00
Audit Fee	500.00	By Annual Charges	34,470.00
Legal & Professional Expenses	493,105.00	By Misc. Receipt	22,752.00
Provident Fund	145,655.00	By Interest Income	
Salary & Wages	9,113,851.00	BY Excess of Expenditure over Income	4,115,997.63
School Maintanance Expenses	3,571,312.00		
Security Service	649,853.00		
Student Welfate	97,847.00		
Smart Class Expenses	-		
Staff Welfare Expenses	-		
	14,072,123.00		
TO ACTIVITY EXPENSES			
Miscellaneous Expenses	3,492.00		
School Activity	128,755.00		
School Function	667,817.00		
Newspapers, Books & Periodicals	-		
Professional Charges			
Property Tax	716,767.00		
Science Material Consumables	4,000.00		
Sports & Games Consumables	61,072.00		
	1,581,903.00		
TO CONTINGENCY			
Advertisement & Publicity Contingencies	749,547.00		
Bank Charges	3,964.28		
Electricity Charges	328,283.00		
Entertainment Expenses			
Hire Charges of Vehicle	2,485,455.00		
Water Charges Exp.	162,487.00		
Insurance of Assets			
Insurance of Vehicles	64,337.00		
Postage & Courier Expenses	-		
Rates & Taxes	-		
Printing & Stationary Expenses	249,537.00		
Running & Maintanance Vehicle	356,730.85		
Telephone & Internet Charges	29,867.43		
Travelling & Conveyance Expenses	313,842.00		
	4,744,050.56		
TO REPAIRS & RENEWALS			
Furniture Repairs	117,452.00		
Building Repairs	1,423,842.00		
Computer Repairs	191,156.00		
Garden Ground	148,248.00		
Misc. Others Repairs	-		
	1,880,698.00		
TO DEPRECIATION	947,522.07		
To Excess of Income over Expenditure			
	23,226,296.63		23,226,296.63

AUDITORS'

REPORT

For M/S Girdhar and Co.
Chartered Accountants
Firm registration Number: 0038149N

(Rahul Girdhar)
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M.No. 530483
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(A.K.SACHDEVA)
President

(SATISH JINDAL)
Member Finance-DEF

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5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE

SCHEDULE "A" FIXED ASSETS AS ON MARCH 31st,2024

PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 3/31/2024
		UP TO 9/30/2023	UP TO 3/31/2024			
1) FURNITURE & FITTINGS	3,937,101.21	-	333,940.00	4,271,041.21	410,407.12	3,860,634.09
2) COMPUTER	302,221.34	272,506.00	326,924.00	901,651.34	295,275.74	606,375.60
3) MOTOR VEHICLE	397,626.64	-	-	397,626.64	59,644.00	337,982.64
4) BUILDING	3,530,370.88	-	-	3,530,370.88	176,518.54	3,353,852.34
5) LIBRARY BOOKS	41,911.24	-	29,711.00	71,622.24	5,676.67	65,945.57
TOTAL	8,209,231.31	272,506.00		9,172,312.31	947,522.07	8,224,790.24

SCHEDULE "B" CURRENT ASSETS AS ON MARCH 31st,2024

	AMOUNT
Cash In Hand	72,214.00
Balance with Scheduled Banks	714,426.07
Darshan Education Foundation	7,913,885.88
FDR	
TDS on FDR	
TOTAL	8,700,525.95

SCHEDULE "C" LOAN & ADVANCES AS ON MARCH 31st,2024

	AMOUNT
Other advances	927,433.00
Securities	2,099.00
TOTAL	929,532.00

SCHEDULE "D" CURRENT LIABILITIES AS ON MARCH 31st,2024

	AMOUNT
Expenses Payable	1,134,684.00
Axis Card	5,968.00
Imprest A/c	-
Sundry Creditors	1,083,870.85
Security Staff	-
Caution Money	121,500.00
Darshan Academy	7,032,667.00
Advance from Students	132,558.00
TOTAL	9,511,247.85

AUDITORS'

REPORT

As per my Report of even date annexed

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M.No. 530483
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UDIN :- 24530483BKAAMJ8315

For DARSHAN ACADEMY



(A.K.SACHDEVA)
President

(SATISH JINDAL)
Member Finance-DEF

DARSHAN ACADEMY PUNE

GROUPING OF BALANCE SHEET AS ON MARCH 31st, 2024

SECURITIES

Security- BSNL Broadband	2,099.00
Fees Receivable 23-24	-
TOTAL	2,099.00

SECURITIES- STAFF

Security-Madhuri	-
Security- Yogita Pate	-
Security- Rubina Mohsin	-
Security- Varsha Raju Adva	-
Security- Kavita Kanh	-
Security- Mohan Vasu	-
Security- Om Shankar	-
Security- Pratibarani	-
Security- Sheeba Khan	-
Security- Swati kishan	-
TOTAL	-

DARSHAN ACADEMIES

Darshan Academy Devlali (Main Wing)	294,975.00
Darshan Academy Delhi (Main Wing)	1,384,620.00
Darshan Academy Pune (Nur Wing)	5,353,072.00
TOTAL	7,032,667.00

BALANCE WITH SCHEDULED BANKS

Punjab & Sind Bank	-
TOTAL	-

EXPENSES PAYABLE

Audit Fee Payable	9,000.00
Telephone Expenses Payable	-
EPF Payable	22,550.00
Professional tax Payable	2,800.00
Salary & Wages Payable	1,054,583.00
TDS.On Contracts	25,751.00
TDS On Salary	20,000.00
TDS On Professional	-
TOTAL	1,134,684.00

SUNDERY CREDITORS

Agryuj Itserv Private Limited	2,950.00
Deepak Kundanani	181,161.00
Diligent HR Solution	4,500.00
ERA Pest Control	13,482.00
Ghopla Visa Facility Management Service Pvt. Ltd.	253,440.00
Ixora Graphics	1,700.00
Knight Watch Security Pvt. Ltd.	56,840.00
Music Broadcast Ltd.	5,880.00
Radhika Power Centre	3,700.00
Sari Gauri Petroleum	3,670.85
Shastra Digital Marketing (Rushikesh Pinate)	60,530.00
Shubhangi Advertising	84,417.00
S K Tour & Travels	411,600.00
TOTAL	1,083,870.85



FEE & FINES

Admission Fee	102,800.00
Computer Fee	
Examination Fees	
Late Fees & Fines	-
Registration Fee	32,000.00
Lab Security Fee	
Monthly Composite Fee	17,236,249.00
Science Club	
Science Fee	
Smart Class Fee	
Transportation Fee	1,682,028.00
Tuition Fee	

TOTAL**19,053,077.00****MISC. RECEIPTS**

Dishonour Charges	
Misc. income	12,500.00
TC Charges	1,000.00
Student Safety Insurance Premium	20,970.00

TOTAL**34,470.00****INTEREST INCOME**

Interest Received from Saving Bank a/c	22,752.00
Interest Received on FDR	

TOTAL**22,752.00****SCHOOL MAINTANANCE EXPENSES**

School Maintanance Expenses	
Office Expenses	

TOTAL**-****SALARY & WAGES**

Salary & Wages	
EL Encashment	
Notice Pay	

TOTAL**-****OTHER ADVANCES**

Fees Receivable (2023-24)	927,433.00
Fees Receivable (2019-20)	
Fees Receivable- (20-21)	

927,433.00



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**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF DARSHAN ACADEMY, PUNE (NURSERY)
A UNIT OF DARSHAN EDUCATION FOUNDATION
A CHARITABLE SOCIETY AS ON 31st March, 2024**

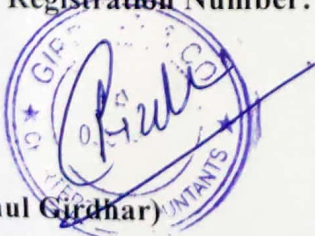
We have examined the Balance Sheet of DARSHAN ACADEMY, PUNE (NURSERY), a unit of DARSHAN EDUCATION FOUNDATION, 2 CANAL ROAD, VIJAY NAGAR, DELHI – 110009 AS AT 31ST March, 2024 and the Income & Expenditure Account of the year ended on that date, which are in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by Darshan Academy, Pune (Nursery), a unit of Darshan Education Foundation, so far as appears from our examination of the books, subject to the comments given below:

In our opinion to the best of our information and according to the information and explanations given to us, the said accounts give a true and fair view:

1. In the case of the Balance Sheet of the State of affairs of the above named Branch of Darshan Education Foundation as at 31st March, 2024
2. In the case of Income and Expenditure Account, the Excess of Income over Expenditure of its accounting year ended on 31st March, 2024

For M/s Girdhar And Co.,
Chartered Accountants,
Firm Registration Number: 0038149N



(Rahul Girdhar)

Proprietor

M. No. 530483

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GIRDHAR AND CO.

5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE (NUR)

BALANCE SHEET AS AT MARCH 31st, 2024

ASSETS	SCHEDULE	AMOUNT	TOTAL
<u>FIXED ASSETS</u>			
Fixed Assets	"A"		-
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
CURRENT ASSETS	"B"		14,485,106.91
LOANS & ADVANCES	"C"		(7,500.00)
TOTAL			14,477,606.91
LIABILITIES	SCHEDULE	AMOUNT	TOTAL
<u>CAPITAL & LIABILITIES</u>			
<u>INCOME & EXPENDITURE ACCOUNT</u>			
Balance as on 01/04/2023		12,668,928.21	
Add: Excess of Income Over Expenditure for the year		<u>1,689,964.70</u>	14,358,892.91
<u>CURRENT LIABILITIES</u>	"D"		118,714.00
TOTAL			14,477,606.91

AUDITORS'

REPORT

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Chartered Accountants
Firm registration Number: 0038149N

(Rahul Girdhar)
Proprietor
M.No. 530483
Place: Delhi
Dated: 14/09/2024
UDIN :- 24530483BKAAMJ8315

For DARSHAN ACADEMY

(A.K.SACHDEVA)
President

(SATISH JINDAL)
Member Finance-DEF

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5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE (NUR)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED MARCH 31st, 2024

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
TO ESTABLISHMENT EXPENSES		By Fees & Fines	1,877,564.00
Audit Fee	100.00	By Annual Charges	2,340.00
Provident Fund		By Misc. Receipt	10,754.00
Salary & Wages	200,061.00	By Interest Income	
	200,161.00		
TO CONTINGENCY			
Bank Charges	532.30		
	532.30		
TO REPAIRS & RENEWALS			
Building Repairs			
	-		
TO DEPRECIATION			
	-		
To Excess of Income over Expenditure	1,689,964.70		
	1,890,658.00		1,890,658.00

AUDITORS'

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For M/S Girdhar and Co.

Chartered Accountants

Firm registration Number: 0038149N

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M.No. 530483

Place: Delhi

Dated: 14/09/2024

UDIN :- 24530483BKAAMJ8315

For DARSHAN ACADEMY

(A.K.SACHDEVA)
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Member Finance-DEF

GIRDHAR AND CO.

5342/68 REGHAR PURA KAROL BAGH, NEW DELHI- 110005

DARSHAN ACADEMY PUNE (NUR)

SCHEDULE "A" FIXED ASSETS AS ON MARCH 31st,2024

PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 3/31/2024
		UP TO 9/30/2023	UP TO 3/31/2024			
1) FURNITURE & FITTINGS	-	-	-	-	-	-
2) COMPUTER	-	-	-	-	-	-
3) MOTOR VEHICLE	-	-	-	-	-	-
4) LIBRARY BOOKS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

SCHEDULE "B" CURRENT ASSETS AS ON MARCH 31st,2024

	AMOUNT
Balance with Scheduled Banks	395,530.91
Cash In Hand	-
Darshan Academy Pune (Main Wing)	5,353,072.00
Darshan Education Foundation	8,578,732.00
DR	157,772.00
Fee Due 2023-24	
TOTAL	14,485,106.91

SCHEDULE "C" LOAN & ADVANCES AS ON MARCH 31st,2024

	AMOUNT
Other advances	(7,500.00)
TOTAL	(7,500.00)

SCHEDULE "D" CURRENT LIABILITIES AS ON MARCH 31st,2024

	AMOUNT
TDS on Salary	500.00
Expenses Payable	14,016.00
Advance from Students	104,198.00
TOTAL	118,714.00

AUDITORS'

REPORT

As per my Report of even date annexed

For M/S Girdhar and Co.
Chartered Accountants
Firm registration Number: 0038149N

Rahul Girdhar
Proprietor

M.No. 530483

Place: Delhi

Dated: 14/09/2024

UDIN :- 24530483BKAAMJ8315

For DARSHAN ACADEMY



(A.K.SACHDEVA)
President

(SATISH JINDAL)
Member Finance-DEF

DARSHAN ACADEMY PUNE (NUR)
GROUPING OF BALANCE SHEET AS ON MARCH 31st, 2024

DARSHAN ACADEMIES

BALANCE WITH SCHEDULED BANKS

Punjab & Sind Bank

395,530.91

TOTAL

395,530.91

EXPENSES PAYABLE

Audit Fee Payable

500.00

Provident Fund Payable

-

Professional tax payable

13,516.00

Salary & Wages Payable

TOTAL

14,016.00

FEE & FINES

Admission Fee

15,000.00

Composite fees

1,801,989.00

Carefree- Fee

Development Charges

Late Fees & Fines

12,800.00

Registration Fee

Smart Class Fee

47,775.00

Transportation Fee

Tuition Fee

TOTAL

1,877,564.00

MISC. RECEIPTS

Misc. Income

2,340.00

Student Safety Insurance Premium

TOTAL

2,340.00

INTEREST INCOME

Interest Recd. from FDR

-

Interest Recd. from Saving Bank

10,754.00

TOTAL

10,754.00

Other Advances

Security- Ranjita Mishra

(7,500.00)

POP EYE

-

TOTAL

(7,500.00)

