

Public Trust Registration Office Pune Trust Accounts Submission Verification Form	Accounting Year 2024-2025
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Trust Information	Acknowledgement No: PUN/225114/TA/25 Name of Trust: shree mahila unnati vikas santha Address of Trust: SR NO 77/3/9 VAIDU VASTIPIMPALE GURAVPIMPALE GURAV Pune Pune Pune - 411061.	Date: 27-11-2025 Trust Number: F-0059286(PUN)
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Accounts Details	1. Funds and Liabilities Total (Schedule VIII)	12061170.00
	2. Property and Assets Total (Schedule VIII)	12061170.00
	3. Total Expenditure (Schedule IX)	3402678.00
	4. Total Income (Schedule IX)	4936780.00
	5. Gross Annual Income Chargeable To Contribution (Schedule IX-C)	4936780.00
	6. Amount of Contribution Computed At the Rate Fixed Under the Subsection (1) Of Section 58 and Payable	98735.60

VERIFICATION We, Trustees and Auditor of above mentioned trust, declare to the best of our knowledge and belief, the information given in the financial statements, audit report and schedules which have been transmitted electronically by us vide PUN/225114/TA/25 is correct and complete and that the amounts and particulars shown above are truly stated and are in accordance with Maharashtra Public Trust Act, 1950.		
Trustee 1 (Name) : <u>Ashok Pandurang sapkal</u>		
Signature : <u><i>[Signature]</i></u>	Place: <u>Pune</u>	Date: <u>27-11-2025</u>
Trustee 2 (Name) : <u>Ms. Rama Deorao Beshmukh</u>		
Signature : <u><i>[Signature]</i></u>	Place: <u>Pune</u>	Date: <u>27-11-2025</u>
Trustee 3 (Name) : <u>Hema Ashok sapkal</u>		
Signature : <u><i>[Signature]</i></u>	Place: <u>Pune</u>	Date: <u>27-11-2025</u>
Auditor (Name) : <u>Vivek Kailas Girme</u>		
Signature : <u><i>[Signature]</i></u>	Place: <u>Pune</u>	Date: <u>27-11-2025</u>



ashoksapkal05@gmail.com
 9421056351
 27/11/25
 लेखापाल
 सार्वजनिक न्याय मंदीरा कार्यालय
 पुणे

MGDS & CO
CHARTERED ACCOUNTANTS

Office No 210, 2nd Floor, Sinhgad Road, beside Shimmer Shine, Above Reliance
Trends,
Pune - 411030
Contact : +91 9762171402

AUDIT REPORT

For the year 01st April, 2024 to 31st March, 2025

PRAMILATAI DESHMUKH SHIKSHAN SANSTA

Line No 5 Sr No 38A, Savali Kalepadal
Hadapsar, Pune - 411028

CONTENTS

1. Audited Balance sheet
2. Audited Income and Expenditure
3. Auditors Report
4. Schedules

To,
The Members
Pramilatai Deshmukh Shikshan Sanstha
Pune

Subject: Audit Report for the year ended on 31.03.2025

We have audited the enclosed Balance-Sheet, Income and Expenditure Account, and schedules thereto of Pramilatai Deshmukh Shikshan Sanstha it's for the year ended 31st March, 2025 and have to report as follows:

1) Books of account and other documentation produced for audit

- a) Cash and Bank book
- b) Bank passbook
- c) Payment Vouchers

2) Depreciation Account

- a) Depreciation on School Building, Furniture and computers has been calculated as per the provisions of Income Tax Act, 1961.

3) Cash In Hand

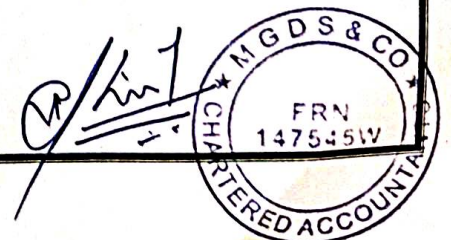
Cash balance of Rupees 40,000/- (Pramilatai Deshmukh Shikshan Sanstha) as on 31st March, 2025 has not been physically verified by us. The same has accepted as per certificate issued by Trustee.

4) Capital Receipts - Donations

Trust has received donation in kind and money specifically for the purpose of construction of building of School. These donations are, thus not available with the trust to consume at its sweet will. The said donations are therefore treated as capital receipt and not revenue receipt. As capital receipt does not qualify as income per se, the same are not offered in Income and Expenditure account as Income but instead the said capital receipts are accumulated in separate reserve i.e. 'Building Fund'. Separate disclosure is made in this regard on the face of Balance Sheet itself. Depreciation and amortization is applied to Fixed asset and Building fund respectively.

The above treatment is in line with the ratios as held in following judgements:

- 1) Director of Income Tax Vs. Society For Development Alternatives [[2012] 18 Taxmann 364 (Delhi)] Delhi High Court
- 2) 2) Income Tax Officer Vs. Gaudiya Granth Anuvad Trust [[2014] 48 Taxmann 348 (Agra - Trib.)
- 3) 3) Income Tax Officer Guntur Vs Hosanna Ministries [2020] 119 Taxmann 379 (Visakhapatnam - Trib.)
- 4) 4) Society for Integrated Development in Urban and Rural Areas (SIDUR) Vs Deputy Commissioner of Income-tax [2004] 90 ITD 493 (HYD.)



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

Registered Number **F - 52948**
Name of the Public Trust **PRAMILATAI DESHMUKHI SHIKSHAN SANSTHA**
For the year ending **31.03.2025**

a Whether accounts are maintained regularly and in accordance with the provisions 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 the 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 changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	-N.A.-
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 the object or purpose of the trust	-NO-
h The amounts of outstanding for more than one year and the amounts written off if any ;	-NO-
i Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	-N.A.-
j Whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	-NO-
k Elimination, 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 omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, 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	-NO-
m Whether the budget has been filed in the form provided by rule 16A ;	-NO-
n Whether the maximum and minimum number of the trustees in maint.	YES
o Whether the meetings are held regularly as provided in such instrument	YES
p Whether the minute books of the proceedings of the meeting 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 the 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 :	NIL
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

For MGDS & Co
Chartered Accountants
FRN 147545W

Vivek Kailas Girme
Partner
M No 169286
UDIN : 25169286BMJGTQ9773



Date : 24-11-2025
Place : Pune

The Bombay Public Trust Act, 1950
SCHEDULE - IX C

(Vide Rule 32)

Statement of Income liable to contribution for the year ending : **31.03.2025**
Name of the Public Trust : **PRAMILATAI DESHMUKH SHIKSHAN SANSTHA**
Registered No. : **F - 52948**

	Rs.	P.	Rs.	P.
I. Income as shown in the Income and Expenditure Account (Schedule IX)				49,36,780
II. Items not chargeable to Contribution under Section 58 and Rules 32 :				
(i) Donations received from other Public Trusts and Dharmadas				
(ii) Grants received from Government & Local authorities				
(iii) Interest on Sinking or Depreciation Fund				
(iv) Amount spent for the purpose of secular education				
(v) Amount spent for the purpose of medical relief				
(vi) Amount spent for the purpose 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 building				
(e) Cost of collection at 4 per cent of gross rent of building 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 non rented and yielding no income, at 10 per cent of the estimated gross annual rent				
Gross Annual Income chargeable to contribution	Rs.		Rs.	49,36,780

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 MGDS & Co
Chartered Accountants
FRN 147545W

Vivek Kailas Girmee
Partner
M No 169286
UDIN : 25169286BMJGTQ9773

Date : 24-11-2025
Place Pune

PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA

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The Bombay Public Trust Act, 1950

SCHEDULE - IX D

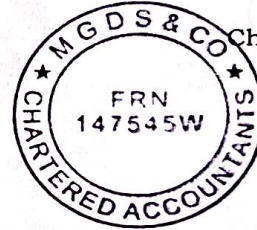
[See Rule 19 (2A)]

Name of Trust
Trust Registration No

PRAMILATAI DESHMUKH SHIKSHAN SANSTHA
F - 52948

Sr No	Particulars	Details		
1	PAN of Trust	AAETP2927R		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	Not Available		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Sr No	Acknowledgement No	Assessment Year
		1	Not filed	2023-24
		2	633892720231024	2024-25
		3		2025-26
4	PAN of All Trustee	Sr No	Name Of Trustee	PAN
		1	Ashok Sapkal	BFEPS5254L
		2	Megha V Choudhari	AKPPC1861N
		3	Hema Sapkal	BOFPS7453R
		4	Rama Deshmukh	ALEPD9995L
		5	Pravin Chainani	AFDPC7877D
		6	Shubhangi Sapkal	DWVPS1507L
		7	Keshav Sapkal	Not Available

Date : 24-11-2025



For MGDS & Co

Chartered Accountants

FRN 147545W

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Vivek Kailas Girme

Partner

M No 169286

SCHEDULE -VIII

[Vide Rule 17(1)]

Registration No. F - 52948

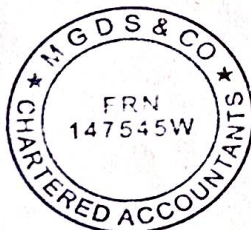
Name of the Public Trust : **PRAMILATAI DESHMUKH SHIKSHAN SANSTHA**
Balance Sheet As At : **31st March 2025**

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
Trust Funds or Corpus:		10,20,000	Immovable Properties:(at Cost)		
Balance as Per last Balance Sheet	-		Balance as per last Balance Sheet	81,50,000	
Adjustment during the year	-		Additions during the year	-	
			Less : Sales during the year	8,15,000	73,35,000
			Depreciation up to date	-	
Other Earmarked Funds:		72,24,750	Investments:		30,00,000
(Created under the provisions of the -	-		- Fixed Deposit (Schedule C)		
trust deed or scheme or out of Income)	-				
Depreciation Fund	-		Computer & Allied		
Sinking Fund	-		Balance as per last Balance Sheet	1,50,270	
Reserve Fund	-		Additions during the year	-	
Any other Fund (Schedule A)	72,24,750		Less : Sales during the year	60,108	90,162
			Depreciation up to date	-	
Loans (secured or Unsecured):		21,06,025	Loans (Secured or Unsecured):		
From Trustees	21,06,025		Good/-doubtful		-
From Others	-		Loans Scholarships		-
			Other Loans		-
Liabilities:		23,600	Advances:		-
For Expenses	23,600		To Trustees		-
For Advances	-		To Employees		-
For Rent and other Deposits	-		To Contractors		-
For Sundry Credit Balances	-		To Lawyers		-
			To Others		-
Income and Expenditure Account:			Income Outstanding:		
Balance as per last Balance Sheet	1,52,693		Rent		3,61,427
Less:Appropriation, if any	-		Interest Accrued		21,124
			TDS Receivable		
Add :Surpls: As per Income and	15,34,102				12,53,457
Less:Deficit Expenditure Account	-		Cash and Bank Balances:		
		16,86,795	(a) In Current Account with	12,13,457	
			(b) With the Trustee	40,000	
			(c) With the manager	-	
Total		1,20,61,170	Total		1,20,61,170

For Pramilatai Deshmukh Shikshan Sanstha

For MGDS & Co
Chartered Accountants
FRN 147545W

Vivek Kailas Girme
Partner
M No 169286
UDIN : 25169286BMJGTQ9773



Date : 24-11-2025
Place Pune

**PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA**

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SCHEDULE-IX

[Vide Rule-17(1)]

Name of the Public Trust : **Pramilatai Deshmukh Shikshan Sanstha**
Income and Expenditure Account for the year ending : **31st March 2025**

Registered Number :- **F- 52948**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of Properties:			By Rent	-	-
Rates, Taxes, Cesses, Rent	-	-	By Interest		
Repairs and Maintenance	-	-	On Securities		-
Salaries	-	-	On Loans		-
Insurance	-	-	On Bank Account		3,82,550
Depreciation (by way of provision of adjustments)	-	-			
Other Expenses	-	-	By Dividend		-
To Printing & Stationary	-	1,72,617	By Donations in Cash or Kind		
To Establishment Expenses	-	-	- Donation From Member		-
To Remuneration to Trustees	-	-			
To Remuneration (in case of a math)	-	-	By Grants		-
To Entertainment Expenses	-	-	By Income from other sources		
To Audit Fees	-	23,600	(Sale of Books)		37,51,480
To Contribution and Fees	-	-	By Fees		8,02,750
To Amount written off:			By Amortisation of Fund		-
(a) Bad Debts	-	-			
(b) Loan Scholarship	-	-			
(c) Irrecoverable Rents	-	-			
(d) Other Items	-	-			
To Miscellaneous Expenses	-	-			
To Depreciation	-	8,75,108			
To Amount transferred to Reserve or - Specific Funds	-	-			
To Expenditure on Objects of the Trust					
(a) Charitable Purpose	-	-			
(b) Educational	-	23,31,353			
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	-	-			
To Surplus c/o to Balance sheet		15,34,102			
Total		49,36,780	Total		49,36,780

For MGDS & Co
Chartered Accountants
FRN 147545W



Vivek Kailas Girme
Partner
M No 169286
UDIN : 25169286BMJGTQ9773

Date : 24-11-2025
Place Pune

For Pramilatai Deshmukh Shikshan Sanstha

**PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA**

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Pramilatai Deshmukh Shikshan Sanstha

Computation of Depreciation as per Income Tax Act, 1961
For the year ended as on 31st March, 2025

Schedule I

Sr No	Particulars	Opening Balance	Additions		Asset deletion	Block	Rate	Total Depreciation	Closing Balance
			Before 180 days	After 180 days					
1	Land & Building	80,27,500			-	80,27,500	10%	8,02,750	72,24,750
2	Laptop	49,770		22,500	-	72,270	40%	28,908	43,362
3	CCTV	78,000		-	-	78,000	40%	31,200	46,800
4	Furniture & fitting	81,55,270		1,22,500	-	1,22,500	10%	12,250	1,10,250
			-	1,45,000	-	83,00,270		8,75,108	74,25,162



**PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA**

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Building Fund Account

		Schedule A
Sr No	Paticulars	Amount
1	As per Last Balance sheet	80,27,500
2	Add: Building Fund received Less : Amortised	- 8,02,750
	Total	72,24,750

Fixed Deposit account

		Schedule B
Sr No	Paticulars	Amount
1	As per Last Balance sheet	30,00,000
2	Add: Fixed Deposits booked	-
	Total	30,00,000

Fees Received

		Schedule C
Sr No	Paticulars	Amount
1	Fees Received - Bank Fees Received - Cash	36,50,780 1,00,700
	Total	37,51,480

Expenditure on object of Trust

		Schedule D
Sr No	Paticulars	Amount
1	Rent expenses	8,81,208
2	Books Purchases	6,05,231
3	Salary expenses	5,76,353
4	Repair & maintenance	18,390
5	Travelling Expenses	8,057
6	Admininstrative Expenses	48,030
7	Exam Charges	26,700
8	Electricity Expenses	26,270
9	Stationary Expenses	1,33,780
10	Bank Charges	2,614
11	Professional Fees	4,720
	Total	23,31,353

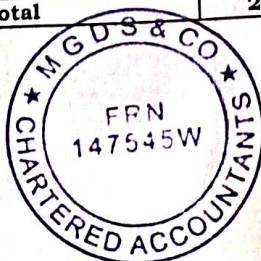
**PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA**

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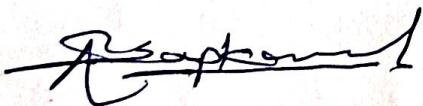
Certificate


This is to certify that:

1. Payment relating to an expenditure covered under section 40A(3) were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be.
2. Loan or Deposits were taken or accepted or repayments of the same were made through an account payee cheques or an account payee bank draft.
3. Cash balance as on 31st March, 2025

Particulars	Amount
Sanstha	40,000
Total	40,000

4. We have received School fees of Rs 37,51,480/- from Students, however all receipts are not available with us since billing software is not in working mode, unable to fetch required data from the same.
5. Few Expense bills are raised in the name of "Moonlight Public School", the same shall be considered in the same of "Pramilatai Deshmukh Shikshan Sanstha"







**PRAMILATAI DESHMUKH
SHIKSHAN SANSTHA**

For Pramilatai Deshmukh Shikshan Sanstha