

**STATUTORY AUDIT REPORT
OF
DNYANSHREE SHIKSHAN
PRASARAK MANDAL, SALUMBRE
PUNE
FOR THE FINANCIAL YEAR 2024-25**



L K S & Co.
Chartered Accountants

Head Office

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AUDITOR'S REPORT

Opinion

We have audited the financial statements of "Dnyanshree Shikshan Prasarak Mandal" as at 31st March 2025 & which comprise the Balance Sheet as at 31 March 2025, the statement of Income and Expenditure Account, the Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by The Maharashtra Public Trust Act, 1950 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India

- a. In case of Balance Sheet, of the Trust as on 31 March 2025;
- b. In case of Income & Expenditure Account for the year ended on that date;
and
- c. In case of Receipt and Payment Account, for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA's") specified as per ICAI. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our responsibilities under those provisions are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Information Other than the Financial Statements and Auditor's Report Thereon

The Trustees are responsible for the preparation of the 'other information'. The other information comprises the information included in the Board's Report including its annexure but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities and Those charged with the Governance for the Financial Statements

The Trustees/Management Committee is responsible for the matters stated in the Act and Bye laws adopted by the Trust with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and administration of the Society in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under The Society's Board of Directors are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Trustees are also responsible for overseeing the financial reporting process of the Trust.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standard on Auditing's (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SA's we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may



involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 34 of The Maharashtra Public Trust Act 1950, we are also responsible for expressing our opinion on whether the Trust, has adequate internal financial controls with reference to financial statements system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 34 of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid financial statements.



- b) In our opinion, proper books of accounts as required by The Maharashtra Public Trust Act, 1950 and Rules thereunder and Bye-Law of the Trust have been kept by the trust which give all information required by the Act and in the manner so required.
- c) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the Books of Accounts of the trust subject to our observations annexed to this report.
- d) With respect to the adequacy of the internal financial controls with reference to financial statements of the Trust and the operating effectiveness of such controls need improvement.
- e) In our opinion, the aforesaid financial statements comply with the Accounting Standards.
- f) In our opinion and to the best of our information and according to explanation given to us, the said accounts give all the information required by The Maharashtra Public Trust Act, 1950 and Rules therein in the manner so required and give a true and fair view:
 - i) In the case of Balance Sheet of the state of affairs of the Trust as at 31st March, 2025.
 - ii) In the case of Income and Expenditure Account of the excess of Income over Expenditure of the Trust for the year ended on that date.



For L K S & Co.

Chartered Accountants
(Firm Reg. No. 124481 W)

CA. Bankat Lahoti
(Partner)

Mem. No. 112088
UDIN: 25112088BMLWSW2367
Date: 30.09.2025
Place: Pune

UNDER SUB-SECTION 33 & 34 AND RULE 19 OF
THE BOMBAY PUBLIC TRUST ACT

Registration No.: F 52032 PUNE

NAME OF THE PUBLIC TRUST : DNYANSHREE SHIKSHAN PRASARAK MANDAL

For the year ending 31st March,2025

(a)	Whether accounts are maintained regularly and in accordance with 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 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 the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with.	YES
(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 objects 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/-	NA
(j)	Whether any money of the public trust has been invested contray to the provision 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.	NO
(l)	All cases or irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure failure commission or waste was caused in consequence of branch or trustee or mis- application of any other misconduct on the part of the trustees or any person while on the management of the trust	NO
(m)	Whether the budget has been filled in the form provided by rule 16 A	NO
(n)	Whether the maximum and minimum of the trustee is maintained	YES
(o)	Whether the meetings are held regularly as provided in such instrument	YES
(p)	Whether the minutes book or the proceeding 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 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.	NA
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	NO

DNYANSHREE SHIKSHAN PRASARAK MANDAL

[Signature]

X

Date: 30.09.2025



For L K S & Co.
Chartered Accountants
CA. B. G. Lahoti
Partner

[Signature]



THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE IX - C

(Vide Rule - 32)

Statement of Income liable to contribution for the year ending 31st March, 2025

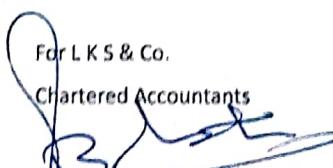
NAME OF THE PUBLIC TRUST : DNYANSHREE SHIKSHAN PRASARAK MANDAL

Registration No.: F 52032 PUNE

		Rs.	Rs.
I	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE VIII)		2,16,82,381
II	ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND Rule 32.		
	(i) Donation Received from other Public / Trust and Dharamadas	NIL	
	(ii) Grant received from Government & Local authority	NIL	
	(iii) Interest on Sinking or Depreciation Fund	NIL	
	(iv) Amount spent for the purpose of secular education	1,16,09,681	
	(v) Amount spent to the purpose of medical relief	NIL	
	(vi) Amount spent to the purpose of veterinary treatment of animals	NIL	
	(vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood fire or other natural calamity. (Tsunami Relief)	NIL	
	(viii) Deduction out of income from lands used for agricultural purpose.	NIL	
	(a) Land Revenue & Local Fund Cess		
	(b) Rent payable to superior landlord		
	(c) Cost of production if lands are cultivated by trust		
	(ix) Deduction out of income from lands used for non agricultural purpose :-	NIL	
	(a) Assessment Cases and other Government or Municipal Taxes		
	(b) Ground rent payable to the superior landlord		
	(c) Insurance premia		
	(d) Repairs at 10 percent of gross rent of building		
	(e) Cost of collection at 4 percent of gross rent of building let out.		
	(x) Cost of Collection of income or receipts from securities stocks etc at one percent or such income	NIL	
	(xi) Deduction on account of receipt in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent	NIL	
			1,16,09,681
	Gross Annual Income chargeable to contribution Rs.		1,00,72,700

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

Trust Address :
 DNYANSHREE SHIKSHAN PRASARAK MANDAL
 Salumbre Pune

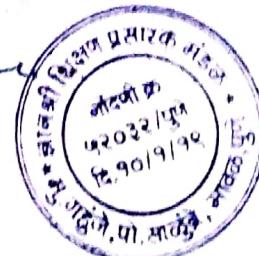
For L K S & Co.
 Chartered Accountants

 CA. B. G. Lahoti
 Partner



Date: 30.09.2025

For DNYANSHREE SHIKSHAN PRASARAK MANDAL


 Chairman


 Trustee


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THE MAHARASHTRA PUBLIC TRUST ACT, 1950

SCHEDULE IX - D [Vide Rule 19 (2A)]

DNYANSHREE SHIKSHAN PRASARAK MANDAL

Sr No	Particulars	Details		
1	PAN No. of Trust	AAETD2373H		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	—		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No	Acknowledgement No.	Year
		(i)	798413690311224	2023-24
4	PAN of All the Trustees	Sr. No	Name of Trustee	PAN No.
		1	Nikhil Suryakant Bodke	BDQPB0981D
		2	Shantaram Dashrath Bodke	AOOPB7370J
		3	Sanjivkumar Shantaram Bodke	AOIPB9058F
		4	Sahebrao Shantaram Bodke	AOOPB7371K
		5	Suryakant Dashrath Bodke	AOOPB7412H
		6	Subhadra Shantaram Bodke	AYXPB2458R
		7	Sangita Suryakant Bodke	AOCPB7559M

For L K S & Co.
Chartered Accountants

CA. B. G. Lahoti
Partner
Date : 30.09.2025
Place: Pune



DNYANSHREE SHIKSHAN PRASARAK MANDAL

CH^{airman}CH^{airman}

TREASURER



THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE VIII [Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST : DNYANSHREE SHIKSHAN PRASARAK MANDAL

Income & Expenditure Account for the year ending 31st March, 2025

(Amount in Rs.)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Expenditure in respect of properties -			By Rent [accured] [realised] *		
Rates, Taxes, Cesses	4,01,159	4,01,159	By Interest [accured] on Fixed Deposit [realised] *	1,04,916	1,04,916
Repairs and Maintenance				2,59,152	2,59,152
Salaries			On Securities		
Insurance			On Loans & Adavance to Employees		
Depreciation (by way of provision of adjustments)			On Bank account	30,729	30,729
To Establishment Expenses					
To Remuneration to Trustees					
To Remuneration (in the case of math) to the head of the math, including his house-hold expenditure, if any					
To Legal & Professional expenses	65,300	65,300	By Dividend		
To Audit Fees	80,000	80,000	By Donations in cash or kind		
To Contribution and Fees			By Grants		
To Amount written off					
(a) Bad Debts	4,71,274	4,71,274	By Income from Activities of Trust (Annexure-A)	2,12,87,584	2,12,87,584
(b) Loan Scholarship			By Miscellaneous Income :		
(c) Irrecoverable rents					
(d) Other items					
To Miscellaneous Expenses	46,552	46,552			
To Depreciation (Schedule 1 & 2)					
To Amounts transferred to Reserve or specific Funds					
Provision for income Tax					
To Expenditure on objects of the trust (Annexure - B)					
(a) Religious					
(b) Educational					
(c) Medical Relief					
(d) Relief of poverty					
(e) Other charitable objects					
To Excess of Income over Expenditure					
Transfer from Reserve		83,58,735			
TOTAL		2,16,82,381	TOTAL		2,16,82,381

As per our report of even date
For L K S & Co.

Chartered Accountants

C. B. G. Lahoti

Partner

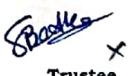
UDIN: 25112088BMLWSW2367

Date : 30.09.2025



FOR DNYANSHREE SHIKSHAN PRASARAK MANDAL


 Chairman


 Trustee


THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE VIII [Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST : DNYANSHREE SHIKSHAN PRASARAK MANDAL

Balance Sheet as at 31st March, 2025

(Amount in Rs.)

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus -			Immovable properties (As per Schedule No.2)		1,16,03,022
Opening Corpus	700				
Add: Additions during the Year	-	700	Investment		51,20,235
Other Earmarked Funds -					
(Created under the provisions of the trust deed) or Scheme out of the Income					
Reserve Fund: Opening					
Add: Additions during the Year	1,15,46,386		Movable Properties (As per Schedule No.1)		36,03,573
Less- Adjustment During the year	83,58,734		Advances -		
	18,47,000		To Suppliers		
		1,80,58,121	To Others		
Any other Fund					
Trust Fund (General)			Other Current Assets - (Annexure - E)		
Capital Grants					
Building Fund (Annexure- C)		42,28,500	Cash and Bank Balance -		38,43,513
Provisions for Expenses			(a) Cash In hand	41,792	
Other Liabilities (Annexure - D)		47,77,030	(b) In Bank Account	28,52,215	
		47,77,030			
TOTAL		2,70,64,351	TOTAL		2,70,64,351

As per our report of even date

FOR DNYANSHREE SHIKSHAN PRASARAK MANDAL

For L K S & Co.
Chartered Accountants

C. B. G. Lahoti
Partner
UDIN: 25112088BMLWSW2367
Date : 30.09.2025




Chairman


Trustee



DNYANSHREE SHIKSHAN PRASARAK MANDAL
Salumbre, Pune

Receipts and Payments Statement for the year ended 31st March, 2025

RECEIPTS	2024-25		PAYMENTS	2024-25	
	AMOUNT (Rs.)	AMOUNT (Rs.)		AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		27,83,175	Current Liabilities		1,83,18,163
Cash Balance	26,644		Provisions	5,93,709	
Bank Balance	27,56,531		Sundry Creditors	1,77,24,454	
Current Assets		3,08,71,836	Fixed Assets		20,400
Deposits	65,00,000		Capital Work in progress	20,400	
Sundry Debtors	2,43,71,836		Current Assets		50,07,846
Indirect Incomes		4,10,977	TDS AY 2025-26	7,846	
Interest on FD	3,80,248		Deposits	50,00,000	
Interest on Savings Bank Account	30,729		Indirect Expenses		78,25,571
			Grocery	432	
			Transport expenses	24,588	
			salary	77,40,711	
			Administrative Expenses	17,302	
			Cultural Event Expenses	12,955	
			Legal & Professional Fees	7,500	
			Miscellaneous Expenses	9,269	
			Power & Fuel	2,414	
			Repair & Maintenance	10,400	
			Closing Balance		28,94,007
			Cash Balance	41,792	
			Bank Balance	28,52,215	
			Total		3,40,65,988
Total		3,40,65,988			

As per our report of even date

For L K S & Co.
Chartered Accountants

CA. B. G. Lahoti
Partner
UDIN: 25112088BMLWSW2367
Date : 30.09.2025



FOR DNYANSHREE SHIKSHAN PRASARAK MANDAL


Chairman


Trustee



Annexure - A : Income From Activities of Trust

Sr. No	Particulars	Amount (Rs.)	Amount (Rs.)
1	School Fees received	2,12,73,049	
2	Sale of books	14,535	2,12,87,584
	Grand Total		2,12,87,584

Annexure - B : Expenditure on Objects of the Trust

Sr. No	Particulars	Amount (Rs.)	Amount (Rs.)
1	Affiliation Fees Paid	2,38,000	2,38,000
2	School Events Expenses	6,16,466	6,16,466
3	Salary & wages	79,88,463	79,88,463
4	Administrative Expenses:		27,66,752
	- Advertisement Expenses	17,516	
	- Bank Charges	1,989	
	- Electricity Expenses	1,66,130	
	- Medical Expenses	4,739	
	- Printing & Stationary	4,44,623	
	- Security Service Charges	9,000	
	- Rent for School Building	17,04,000	
	- Mobile and Internet Expenses	22,946	
	- Office Expenses	11,050	
	- Power & Fuel	3,84,759	
	Grand Total		1,16,09,681



Annexure -C :Building fund

Sr. No	Particulars	Amount (Rs.)
1	Building Fees received	42,28,500
	Grand Total	42,28,500

Annexure - D: Other Liabilities

Sr. No	Particulars	Amount (Rs.)
1	Sundry Creditors :	
	Ambemata Varieties	60
	Anay Enterprises	1,990
	Bhakti Stationery	1,800
	Bhegade Service Station	2,85,600
	Chaudhari Furniture Products	84,960
	Devika Enterprises	5,625
	Dhanlaxmi Hardware & Electrical	640
	Digitech Computer	17,800
	Mahavir Furniture	8,600
	Mataji Gift & Stationery	80
	Mayur Air Compressor	29,700
	M S Hire	2,600
2	Provisions	
	Audit Fees payable	1,68,000
	Professional Fees Payable	63,000
	Salary Payable	2,83,865
3	Fees received in Advance	38,22,710
	Grand Total	47,77,030

Annexure - E: Other Current Assets

Sr. No	Particulars	Amount (Rs.)
1	Fees receivable	34,17,674
2	Advance paid to vendor	3,10,000
3	TDS AY 2024-25	29,432
4	TDS AY 2025-26	36,407
5	Advance to staff	50,000
	Grand Total	38,43,513



Dnyanshree Shikshan Prasarak Mandal Salumbre, Pune

(Amount In Rs.)

SCHEDULE NO. 1
FIXED ASSETS - MOVABLE PROPERTIES

Sr. NO	PARTICULARS	Gross Block				Depreciation			Net Block	
		As At 31.03.24		Additions	Deductions	As At 31.03.25	Depreciation up to 31.03.24	Depreciation for the year	Depreciation up to 31.03.25	As At 31.03.2024
		Rupees	Rupees	Rupees	Rupees					As At 31.03.2025
1	Furniture & Fixtures	8,68,556	7,23,637	-	15,92,193	1,97,336	1,19,350	3,16,686	6,71,220	12,75,507
2	School Benches	8,21,615	4,67,628	-	12,89,243	1,33,169	1,15,608	2,48,777	6,88,446	10,40,466
3	Office Equipments	38,594	17,266	-	55,860	6,712	6,077	12,789	31,882	43,071
4	Software	25,560	-	-	25,560	4,379	5,295	9,674	21,181	15,886
5	Water Purifier	48,800	1,00,400	-	1,49,200	7,130	14,207	21,337	41,670	1,27,863
6	Computer	8,46,327	45,100	-	8,91,427	1,35,799	2,93,471	4,29,270	1,10,528	4,62,157
7	Camera & CCTV	1,17,620	1,54,573	-	2,72,193	22,348	23,058	45,406	95,272	2,26,787
8	Books	-	18,485	-	18,485	-	4,969	4,969	-	13,516
9	Electronic Device	-	4,65,965	-	4,65,965	-	67,645	67,645	-	3,98,320
	TOTAL	27,67,072	19,93,054	-	47,60,126	5,06,873	6,49,680	11,56,553	22,60,199	36,03,573

SCHEDULE NO. 2
FIXED ASSETS - IMMOVABLE PROPERTIES

(Amount In Rs.)

Sr. NO	PARTICULARS	Gross Block				Depreciation			Net Block	
		As At 31.03.24		Additions	Deductions	As At 31.03.25	Depreciation up to 31.03.24	Depreciation for the year	Depreciation up to 31.03.25	As At 31.03.24
		Rupees	Rupees	Rupees	Rupees					As At 31.03.25
1	Building (WIP)	-	1,16,03,022	-	1,16,03,022	-	-	-	-	1,16,03,022
	TOTAL	-	1,16,03,022	-	1,16,03,022	-	-	-	-	1,16,03,022



Annexure to Audit Report

Observations

1. We have not carried out the physical verification of fixed assets during the course of our audit period. We have relied on the management certification of the existence and usage of fixed assets.
2. It is strongly recommended to maintain Dead Stock register and update it on timely basis.
3. Investment Register is suggested to be maintained.
4. Formal reconciliation between the fees received from students and the records maintained in the student management system (or admission records) and the financial accounting system has not been consistently performed. Management should establish a robust reconciliation process whereby fees collected as per the student management/admission system are periodically (e.g., monthly or quarterly) reconciled with the accounting records.
5. The Trust has made payments to certain vendors /service providers where the amounts exceeded the threshold limits prescribed under the Income Tax Act, 1961 for Tax Deduction at Source (TDS). However, TDS was not deducted on such payments, resulting in non-compliance with the applicable statutory provisions. The Trust should implement a proper system to identify transactions that attract TDS and ensure timely deduction and deposit of the same to the government account. Compliance with TDS requirements will not only ensure adherence to statutory obligations but also avoid future financial liabilities.
6. Physical verification of cash was not conducted during the course of our audit and hence, we have relied on the cash balance certifications provided by the management.
7. Every public trust is required to prepare an annual budget and submit it to the office of the Charity Commissioner as per the provisions of The Maharashtra Public Trust Act, 1950. During the course of our audit, it was observed that the Trust has not prepared or submitted the annual budget. It is recommended that the trust should comply with provisions.
8. The following balances of Vendors/ Contractors are subject to confirmation:

Sr no.	Particulars	Credit balance (Payable) (Rs.)
1	Ambemata Varieties	60.00
2	Anay Enterprises	1,990.00
3	Bhakti Stationery	1,800.00
4	Bhegade Service Station	2,85,600.00



5	Chaudhari Furniture Products	84,960.00
6	Devika Enterprises	5,625.00
7	Dhanlaxmi Hardware & Electrical	640.00
8	Digitech Computer	17,800.00
9	Mahavir Furniture	8,600.00
10	Mataji Gift & Stationery	80.00
11	Mayur Air Compressor	29,700.00
12	M S Hire	2,600.00

9. The following balances of advances to vendor are subject to confirmation:

Sr no.	Particulars	Balance (Rs.)
1.	Shailendra Ghorpade and Associates Advance	50,000.00
2.	Shivali Sanjay Lalbige	2,50,000.00
3.	Sonali Ghorpade Advance	10,000.00



For LKS & CO.
Chartered Accountants

CA Bankat G. Lahoti
Partner-M. No. 112088

DNYANSHREE SHIKSHAN PRASARAK MANDAL, PUNE

Notes forming parts of Accounts as at 31st March, 2025

Significant Accounting Policies:

a) Basis of preparation of financial statements:

The accounts have been prepared under the historical cost convention in conformity with the accounting principles generally accepted in India and comply with accounting standards. The organization follows mercantile system of accounting & recognizes income & Expenditure on accrual basis.

b) Revenue Recognition:

In the absence of specific guidelines, Income is recognized on a receipt basis corresponding to the academic year to which it relates. Interest income is recognized on time proportion basis.

c) Fixed Assets:

Fixed assets are stated at cost of acquisition. Cost comprises the purchase price and other attributable costs, of bringing the assets to its working condition for its intended use.

d) Investments:

Current Investments are valued at cost and Accrued interest is added to the cost of Investments.

e) Provisions and Contingencies:

A provision is recognized when there is present obligation as a result of past events and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made.

Note on Change in Accounting Policy- Treatment of Building Fees:

During the current financial year, the Trust has changed its accounting policy with respect to the treatment of Building Fees received from students. Considering the one-time and capital nature of the Building Fees, the Trust has now decided to treat these amounts as capital receipts and credit the same to the Building Fund Account under Corpus/Capital Fund. As a result of this change in accounting policy, the Building Fees received during the current year have been directly credited to the Building Fund. Furthermore, to ensure consistency and comparability, the Trust has retrospectively adjusted the Building Fees recognized as income in earlier years. The corresponding amount has been deducted from the Reserves and Surplus (Income and Expenditure Account) and added to the Building Fund.

DNYANSHREE SHIKSHAN PRASARAK MANDAL

CHAIRMAN

TREASURER



