

M/s. S K M B & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To

**THE MANAGING COMMITTEE
SANDHYA SENIOR SECENDORY PUBLIC SCHOOL**

Report on the Financial Statements

1. We have audited the accompanying financial statements of **SANDHYA SENIOR SECENDORY PUBLIC SCHOOL**, which comprise the Balance Sheet as at **31/03/2023** and the Statement of Profit and Loss Account for the year ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Managing Committee of school is responsible for the preparation of these financial statements that give a true and fair view of the financial position ,financial performance in accordance with the Accounting Standards referred to in ICAI India, and in accepted in India .This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgements, Including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance. An audit



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also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. 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 ICAI Regulation and 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 the case of the Balance Sheet, of the state of affairs of the School as at 31st March, 2021;
- (b) In the case of the Income & Expenditure of the School, of the Deficit for the year ended on that date; and
- (c) In the case of the receipt & expenditure of the school for the year ended on that date.

Subject to the above;

- 1) We have obtained all the information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- 2) The Balance sheet, Income Expenditure account dealt with by this report are in Agreement with the books of account.

For M/S S.K.M.B. & ASSOCIATES
(Chartered Accountants)
Firm Reg No.018427N



Jankat.

CA. Sanskar Kumar Kushawaha (ACA)
Partner
Membership No. 559302

Dated: **14/08/2023**

Place: **DELHI**

SANDHYA EDUCATIONAL SOCIETY
C-182/12A, Gali No. 1, Chauhan Banger, DELHI, DELHI-110053
PROFIT AND LOSS A/C OF SANDHYA EDUCATION SOCIETY FOR THE
PERIOD ENDING ON 31/03/2023

Particulars	Amount	Particulars	Amount
To AFFILIATION TO CBSE	₹50,000	By FEES	₹1,46,87,000
To ANNUAL DAY EXPENSES	₹32,100	By FDR Interest	₹76,054
To Audit Fees	₹40,000		
To Bank Charges	₹2,148		
To C.B.S.E EXAM FEES	₹3,56,280		
To CCTV INSTALLATION & MAINTENANCE	₹2,200		
To COMPUTER INSTALLATION & MAINTENANCE	₹8,600		
To Depreciation	₹3,15,680		
To EPF	₹1,68,000		
To Conveyance Exp	₹8,540		
To Electricity	₹3,81,996		
To Postage Exp	₹820		
To News Paper & Magazine	₹3,850		
To Printing & Stationary	₹9,180		
To EWS Book,uniform,pen Pencil	₹3,07,690		
To General Exp	₹14,800		
To PROJECTOR INSTALLATION & MAINTENANCE	₹5,800		
To Rent	₹9,00,000		
To Repair & Maintenance	₹30,870		
To Salary	₹1,19,87,820		
To Water Charges	₹21,480		
To Misc Expenses	₹49,605		
To Website Expenses	₹4,800		
To SPORT EXPENSES	₹31,478		
To Net Profit	₹29,317		
	₹1,47,63,054		₹1,47,63,054

AUDITORS REPORTS:

As per audit report of even date u/s 44AB of THE INCOME TAX ACT,1961

For S K M B & ASSOCIATES

(CHARTERED ACCOUNTANTS)

FRN No. 018427N

Sd/-

Janskar



CA Sanskar Kumar Kushawaha (ACA)

Partner

M.No-559302

FOR M/s. SANDHYA EDUCATION SOCIETY

Sd/-

Sd/-

**Vice
Principal**

**Accountant
Officer**

DATE : 14.08.2023

PLACE: DELHI

BALANCE SHEET OF SANDHYA EDUCATION SOCIETY AS ON 31/03/2023

Liabilities	Amount	Assets	Amount
Partners/Members Capital	₹44,88,617	Fixed Assets	₹19,58,240
Audit Fee Payable	₹40,000	FDR	₹12,20,262
ELECTRICITY EXP. PAYBLE	₹36,840	Cash In Hand	₹28,200
LOAN & ADVANCES	₹1,44,31,495	Bank Balance	₹7,14,320
Salary Payable	₹9,80,420	TELEPHONE SECURITY	₹2,000
		TDS Receivable	₹7,500
		Loan & Advance Asset	₹30,00,000
		SUNDRY DEBTORS	₹1,30,46,850
	₹1,99,77,372		₹1,99,77,372

AUDITORS REPORTS:

As per audit report of even date u/s 44AB of THE INCOME TAX ACT,1961

For S K M B & ASSOCIATES

(CHARTERED ACCOUNTANTS)

FRN No. 018427N

Sd/-



CA Sanskar Kumar Kushawaha (ACA)

Partner

M.No-559302

FOR M/s. SANDHYA EDUCATION SOCIETY

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Principal**

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