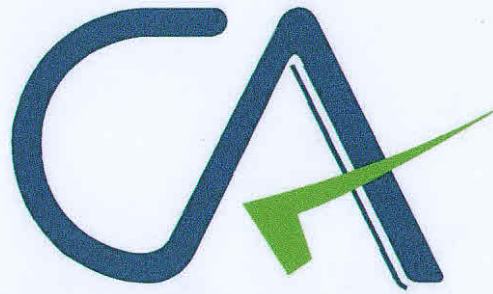


**VIDYA JYOTI ACADEMY**  
**BIJANBARI, DARJEELING, WEST BENGAL**

**AUDIT REPORT FOR THE**  
**FINANCIAL YEAR: 2022-2023**



**BANSAL ABHISHEK & CO.**  
*Chartered Accountants*  
S.P. MUKHERJEE ROAD,  
KHALPARA,  
SILIGURI – 734005

**Principal**

(Arjun Chatterjee)  
Vidya Jyoti Academy

Bijanbari, Darjeeling, West Bengal-734201

C.B.S.E. AFF No. 2430176

School Code: 15747





Ref No. ....

**AUDITOR'S REPORT**

Date .....

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961,  
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

I have examined the Balance Sheet of **VIDYA JYOTI ACADEMY**, a unit of **Dr. S.Radha Krishnan Memorial Charitable Trust, Bijanbari, DARJEELING** (Permanent account No. AADTD4889P/W-3(3)/ Darjeeling) as at 31<sup>st</sup> March 2023 and the Income & Expenditure Account for the year ended on that date, which are in agreement with the books of account maintained by the said organization.

- (A) I have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (B) In my opinion, proper books of account have been kept by the head office, so far as appears from our examination of the books.
- (C) In my opinion and to best of my information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view, -
- (i) In the case of the Balance Sheet, of the state of affairs of the above-named organisation as at 31<sup>st</sup> March, 2023; and
  - (ii) In the case of the Income & Expenditure Account, of the Surplus for the accounting year ending on 31<sup>st</sup> March, 2023.

The prescribed particulars are annexed hereto.

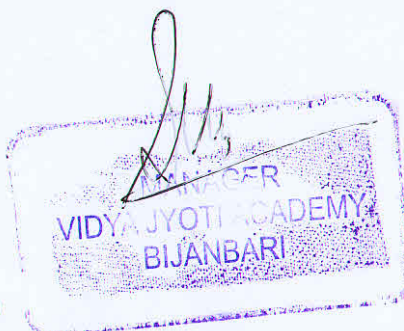
For BANSAL ABHISHEK & CO  
CHARTERED ACCOUNTANTS  
FRN. NO. 329600E

*Abhishek Bansal*  
CA. ABHISHEK BANSAL  
PROPREITOR

M. NO.: 310325  
KHALPARA, SILIGURI  
UDIN: 23310325BGZRCO3964



*[Signature]*  
Principal  
(Anil Chhetri)  
Vidya Jyoti Academy  
Bijanbari, Darjeeling, West Bengal-734201  
C.B.S.E. AFF No. 2430176  
School Code: 15747



# VIDYA JYOTI ACADEMY :: BIJANBARI

## BALANCE SHEET AS ON 31.03.2023

Particulars	Current Year	Previous Year
<b><u>CAPITAL &amp; LIABILITIES</u></b>		
Capital Fund	11,518,591.52	8,570,582.28
Other Liabilities	72,290.00	72,290.00
<b>Total</b>	<b>11,590,881.52</b>	<b>8,642,872.28</b>
<b><u>ASSETS &amp; PROPERTIES</u></b>		
Fixed Assets	4,482,009.26	2,994,657.02
Investments	102,234.00	102,234.00
Cash at Bank	4,479,468.10	3,015,598.40
Cash in Hand (As certified by Management)	2,527,170.16	2,530,382.86
<b>Total</b>	<b>11,590,881.52</b>	<b>8,642,872.28</b>

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS - SCHEDULE "A"

Subscription

For BANSAL ABHISHEK & CO  
CHARTERED ACCOUNTANTS  
FRN: 329600E

CA Abhishek Bansal

M. No. 310325

Place: Siliguri

Date: 31st Oct 2023

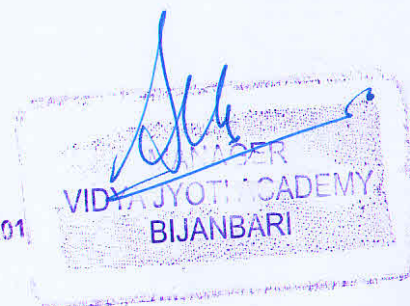
UDIN: 23310325BGZRCO3964



Authorized Signatory

Principal

(Anun Chhetri)  
Vidya Jyoti Academy  
Bijanhari, Darjeeling, West Bengal-734201  
C.B.S.E. AFF No. 2430176  
School Code: 15747



# VIDYA JYOTI ACADEMY :: BIJANBARI

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

Particulars	Current Year	Previous Year
<b><u>INCOME</u></b>		
School Fees Received	11,255,260.00	9,307,834.00
Bank Interest	100,290.00	91,080.00
<b>Total</b>	<b>11,355,550.00</b>	<b>9,398,914.00</b>
<b><u>EXPENDITURE</u></b>		
Salary & Bonus	5,212,476.00	4,922,730.00
Electricity Expenses	19,352.00	10,764.00
Contribution to P.F.	1,089,708.00	735,059.00
Miscellaneous Expenses	10,440.00	7,070.00
Printing & Stationery	259,968.00	112,609.00
Staff Welfare	76,239.00	53,510.00
General Expenses	28,630.00	8,997.00
Travelling & Conveyance	59,630.00	5,000.00
Depreciation	631,068.76	424,466.40
Accounting Charges	35,000.00	35,000.00
Website Renewal Charges	4,500.00	-
Insurance	98,650.00	92,243.00
Rates & Taxes-P.Tax	38,260.00	45,226.00
Books & Periodicals	13,463.00	840.00
Telephone	6,000.00	16,412.00
Rent		-
Repair & Maintenance	218,918.00	65,800.00
Subscription	30,000.00	21,770.00
Office Expenses	5,000.00	4,500.00
Bank Charges	9,981.00	5,165.90
Laboratory Expenses	100,791.00	6,654.00
Audit Fees	30,000.00	30,000.00
Subscription	30,837.00	20,000.00
Advertisement Expenses	5,000.00	-
Registration Expenses	278,800.00	296,050.00
Petty Expenses	114,829.00	88,290.00
Excess of Income over Expenditure	2,948,009.24	2,390,757.70
<b>Total</b>	<b>11,355,550.00</b>	<b>9,398,914.00</b>

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS - SCHEDULE "A"

In terms of our report of even date annexed

For BANSAL ABHISHEK & CO

CHARTERED ACCOUNTANTS

FRN: 329600E

CA Abhishek Bansal

M. No. 310325

Place: Siliguri

UDIN: 23310325BGZRCO3964



Authorised Signatory

MANAGER  
VIDYA JYOTI ACADEMY  
BIJANBARI

# VIDYA JYOTI ACADEMY :: BIJANBARI

(To & Forming part of the Income & Expenditure A/c. & Balance Sheet)


## STATEMENT OF FIXED ASSETS AS ON 31.03.2023

WDV as on 01/04/2022	Additions upto 30/09/2022	Additions after 30/09/2022	Total	Depreciation	WDV as on 31/03/2023
2,444,062.96	983,536.00	551,061.00	3,978,659.96	370,312.95	3,608,347.01
191,506.62	434,457.00	-	625,963.62	93,894.54	532,069.08
15,528.33	-	-	15,528.33	2,329.25	13,199.08
111,902.63	122,050.00	-	233,952.63	93,581.05	140,371.58
561.09	-	-	561.09	224.44	336.65
303.05	-	-	303.05	121.22	181.83
46,995.86	27,317.00	-	74,312.86	29,725.14	44,587.72
15,901.59	-	-	15,901.59	6,360.64	9,540.95
59,100.14	-	-	59,100.14	23,640.06	35,460.08
108,794.75	-	-	108,794.75	10,879.48	97,915.28
<b>2,994,657.02</b>	<b>1,567,360.00</b>	<b>551,061.00</b>	<b>5,113,078.02</b>	<b>631,068.76</b>	<b>4,482,009.26</b>

ES AND NOTES ON ACCOUNTS - SCHEDULE "A"

ed



  
Authorised Signatory

  
Principal

(Arun Chhetri)  
Vidya Jyoti Academy  
Bijanburi, Darjeeling, West Bengal-734201  
C.B.S.E. AFF No. 2430176  
School Code : 15747

  
MANAGER  
VIDYA JYOTI ACADEMY  
BIJANBARI

# VIDYA JYOTI ACADEMY :: BIJANBARI

ended 31st March, 2023)

## SCHEDULE - "B"

Addition		Profit for the Year		Total		Withdrawals		Balance as on 31.03.23	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
		29,48,009.24		1,15,18,591.52				1,15,18,591.52	
		29,48,009.24		1,15,18,591.52				1,15,18,591.52	

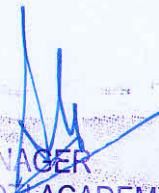
  
MANAGER  
VIDYA JYOTI ACADEMY  
BIJANBARI




  
Principal  
(Anin Chhetri)  
Vidya Jyoti Academy  
Bijanhari, Dajerling, West Bengal - 731001  
C.B.S.E. AFF No. 2430176  
School Code - 15747

**VIDYA JYOTI ACADEMY, BIJANBARI**  
**Receipts and Payments Account**  
**For the year period ending 31.3.2023**

Receipts	Amt	Amt	Payments	Amt	Amt
<b>To Opening Balance :</b>			Indirect Expenses		7,776,472.00
Cash In Hand	2,530,382.86		Purchase Of Fixed Asset		2,118,421.00
Cash At Bank	3,015,598.40	5,545,981.26	Investments made		
<b>RECEIPTS</b>					
School Fees Receipt	11,255,260.00				
Bank Interest	100,290.00	11,355,550.00			
			Closing Balance :		
			Cash in Hand	2,527,170.16	
			Cash At Bank	4,479,468.10	7,006,638.26
		<b>16,901,531.26</b>			<b>16,901,531.26</b>

  
**MANAGER**  
**VIDYA JYOTI ACADEMY**  
**BIJANBARI**

  
**Principal**  
**(Arun Chhetri)**  
**Vidya Jyoti Academy**  
**Bijanbari, Dajeeeling, West Bengal-734201**  
**C.B.S.E. AFF No. 2430176**  
**-School Code . 15747**

## VIDYA JYOTI ACADEMY: DARJEELING

### ANNEXURE-'B'

#### NOTES ON ACCOUNTS

(To & Forming Part of the Income & Expenditure Account and the Balance Sheet as on 31<sup>st</sup> March 2023)

1. Revenue Recognition from service transaction is properly done.
2. Depreciation on Fixed Assets have been provided on written down value method as per the rates prescribed in the income tax act, 1961.
3. None of the Fixed Assets have been revalued during the year under Audit.

For BANSAL ABHISHEK & CO  
CHARTERED ACCOUNTANTS  
FRN. NO. 329600E

*Abhishek Bansal*  
CA. ABHISHEK BANSAL  
PROPREITOR  
M. NO.: 310325  
KHALPARA, SILIGURI  
UDIN: 23310325BGZRCO3964



*Arun Chhetri*  
Principal

(Arun Chhetri)  
Vidya Jyoti Academy  
Bijanbari, Darjeeling, West Bengal-734201  
C.B.S.E. AFF No. 2430176  
-School Code - 15747

*MANAGER*  
VIDYA JYOTI ACADEMY  
BIJANBARI



## VIDYA JYOTI ACADEMY: DARJEELING

### ANNEXURE-'B'

#### NOTES ON ACCOUNTS

(To & Forming Part of the Income & Expenditure Account and the Balance Sheet as on 31<sup>st</sup> March 2023)

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For BANSAL ABHISHEK & CO  
CHARTERED ACCOUNTANTS  
FRN. NO. 329600E

*Abhishek Bansal*  
CA. ABHISHEK BANSAL  
PROPREITOR  
M. NO.: 310325  
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*Arun Chhetri*  
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*MANAGER*  
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BIJANBARI