



FORM NO. 10 B

Audit Report under section 12A(b) of the Income Tax Act, 1961, in the case of Charitable or religious trusts of institutions.

We have examined the Balance sheet of **M/s JANKI CHILDREN ACADEMY, KUNJ VIHAR, AJABPUR KHURD, DEHRADUN** as at 31st March 2021, Receipt and Payment Account 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 trust or institution. These financial statements are the responsibility of the Trust/s /society's management. Our responsibility is to express opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Head office and the branches of the above named Trust/society/institutions visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below and read with our notes to account: -

In our opinion and to the best of our information and according to information 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 Society as at 31st March 2021 and
- 2) In the case of the Income & Expenditure Account of the deficit for the year ending on 31st March 2021.
- 3) In the case of the Receipt & Payment Account of the cash flows for the year ended on that date.

For M/s Amit Madhwal & Associates
Chartered Accountants
Firm Reg. no.: 017859C



CA Amit Madhwal
FCA, Prop.
M. No.:422328

Place: Dehradun
Date: 28.10.2021
UDIN: 21422328AAAAFQ5517

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**M/S JANKI CHILDREN ACADEMY SAMITI
KUNJ VIHAR, AJABPUR KHURD, DEHRADUN
BALANCE SHEET AS AT 31ST MARCH 2021**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund:		Fixed Assets:	
Last Balance	11910610	(As per Annexure-1)	6342424
Less: Deficit for the year	94035	Investments:	
		FDR & Accrued Interest	194298
Current Liabilities & Provisions:		Current Assets:	
EPF Payable	81333	Tds FY 2018-19	1133
		Cash in hand	17200
		SBI Bank	524763
		UG Bank	4818090
Total Rs.	11897908	Total Rs.	11897908

For M/s Janki Children Academy Samiti

Annexed to separte report of our even date
For M/s Amit Madhwal & Associates
Chartered Accountants
Firm Reg. No. 017859C

जानकी देवी
President
Date: 28.10.2021
Place: Dehradun
UDIN-21422328AAAAFQ5517



CA Amit Madhwal
FCA, Prop
M.no. 422321

M/S JANKI CHILDREN ACADEMY SAMITI
KUNJ VIHAR, AJABPUR KHURD, DEHRADUN
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Expenditure	Amount	Income	Amount
To Bank Charges		968 By Fees Received	9295202
To Depreciation		885742 By Interest	127471
To Dress Expenses	10584		
To Electricity & Water Charges	46950	By Deficit	94035
To CBSE Fees	319758	(Excess of expenditure over Income)	
To Advertisement Expenses	3150		
To Insurance & Reg. of Vehicle	55986		
To Website Expenses	16366		
To Misc. Expenses	33469		
To Newspaper & Periodicals	4741		
To Office Expenses	111173		
To Printing & Stationery	60794		
To Professional Expenses	34456		
To Repair & Maintenance	62217		
To Salaries & Wages	7735935		
To Telephone Expenses	17768		
To Travelling & Conveyance Expenses	16651		
To P M Cares fund	100000		
Total Rs.	9516708	Total Rs.	9516708

For M/s Janki Children Academy Samiti

Annexed to separte report of our even date;
For M/s Amit Madhwal & Associates;
Chartered Accountants
Firm Reg. No. 017859C

जानकी देवी
President
Date: 28.10.2021
Place: Dehradun
UDIN-21422328AAAAFQ5517

(Signatures)

(Signature)
CA Amit Madhwal
FCA, Prop.
M.no. 422328



M/S JANKI CHILDREN ACADEMY SAMITI
KUNJ VIHAR, AJABPUR KHURD, DEHRADUN
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Balance b/d		By Revenue Expenditure	
SBI Bank	4587168	Bank Charges	968
UGB Bank	31381	Dress Expenses	10584
Cash in Hand	9359	Electricity & Water Charges	46950
	4627908	CBSE Fees	319758
To Receipts		Advertisement Expenses	3150
Fees Received	9295202	Insurance & Reg. of Vehicle	55986
Interest	127471	Website Expenses	16366
	9422673	Misc. Expenses	33469
To Income Tax Refund		Newspaper & Periodicals	4741
		Office Expenses	111173
		Printing & Stationery	60794
		Professional Expenses	34456
		Repair & Maintenance	62217
		Salaries & Wages	7654602
		Telephone Expenses	17768
		Travelling & Conveyance Exp.	16651
		P M Cares Fund	100000
		By Capital Expenditure	8549633
		By Current Liabilities	25903
			103493
		By Balance c/d	
		SBI Bank	524763
		UG Bank	4818090
		Cash in Hand	17200
			5360053
Total Rs.	14050580		14039081

For M/s Janki Children Academy Samiti

Annexed to separte report of our even date;
For M/s Amit Madhwal & Associates;
Chartered Accountants
Firm Reg. No. 017859C

President
Date: 28.10.2021
Place: Dehradun
UDIN-21422328AAAAFQ5517

(Handwritten signatures and stamps)

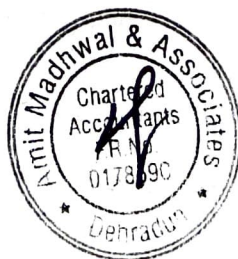


CA Amit Madhwal
FCA, Prop.
M.no. 422328

M/S JANKI CHILDREN ACADEMY SAMITI
ANNEXURE - 1
FIXED ASSETS AS ON 31st MARCH, 2021

S.N.	Particulars	W.D.V. as on 1.4.20	Ref 30.9	Additions	After 30.9	Sale during the Year	Total	Rate	Depreciation Amount	W.D.V AS ON 31.3.21
1	Furnitures & Fixtures	570,375.00	-	-	-	-	570,375.00	10%	57,038.00	513,337.00
2	Electric Fitting	31,208.00	-	-	-	-	31,208.00	10%	3,121.00	28,087.00
3	Misc Fixed Assets	16,357.00	17,448.00	-	-	-	33,805.00	10%	3,381.00	30,424.00
4	Building*	4,414,900.00	-	-	-	-	4,414,900.00	10%	441,490.00	3,973,410.00
5	Science Equipment	137,651.00	8,455.00	-	-	-	146,106.00	15%	21,916.00	124,190.00
6	Computer etc	221,681.00	-	-	-	-	221,681.00	40%	88,672.00	133,009.00
7	Fire Fighting Equipment	27,799.00	-	-	-	-	27,799.00	15%	4,170.00	23,629.00
8	Electric Equipment	60,425.00	-	-	-	-	60,425.00	15%	9,064.00	51,361.00
9	Camera	128,468.00	-	-	-	-	128,468.00	15%	19,270.00	109,198.00
10	Website	7,088.00	-	-	-	-	7,088.00	15%	1,063.00	6,025.00
11	Musical Instruments	18,711.00	-	-	-	-	18,711.00	15%	2,807.00	15,904.00
12	Sports Equipment	27,792.00	-	-	-	-	27,792.00	10%	2,779.00	25,013.00
13	Vehicle	863,272.00	-	-	-	-	863,272.00	15%	129,491.00	733,781.00
14	Office Equipment	75,923.00	-	-	-	-	75,923.00	15%	11,388.00	64,535.00
15	CC TV	67,827.00	-	-	-	-	67,827.00	15%	10,174.00	57,653.00
16	Cooler	10,563.00	-	-	-	-	10,563.00	15%	1,584.00	8,979.00
17	Copier Printer	45,752.00	-	-	-	-	45,752.00	15%	6,863.00	38,889.00
18	Exide Battery	6,141.00	-	-	-	-	6,141.00	15%	921.00	5,220.00
19	Television	104,830.00	-	-	-	-	104,830.00	15%	15,725.00	89,105.00
20	Car	365,500.00	-	-	-	-	365,500.00	15%	54,825.00	310,675.00
		7,202,263.00	25,903.00	-	-	-	7,228,166.00		885,742.00	6,342,424.00

* Note : Depreciation is charged on building only after asset is put to use as per accounting standard on fixed asset.



M/S JANKI CHILDREN ACADEMY SAMITI

SCHEDULE 1: SIGNIFICANT ACCOUNTING POICIES FOR FY 2020-21

D) SIGNIFICANT ACCOUNTING POLICIES

A) CONVENTION

The financial statements of the society are prepared under the historical cost convention giving effect to the various provisions of applicable accounting standards issued by the ICAI and relevant presentational requirements. The costs reflected in these statements are therefore not adjusted to reflect the impact of the changing value in the purchasing power of money.

B) FIXED ASSETS

The fixed assets are capitalized at cost, which comprises of purchase price (net of rebates and discount) duties, levies (net of duty drawbacks and subsidies) and any attributable cost of bringing the assets to their working condition.

C) DEPRECIATION

Depreciation has been charged on Fixed Assets on WDV method at the rates specified under Income Tax Act 1961.

**FOR M/S AMIT MADHWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**



**CA AMIT MADHWAL
FCA, PROP.
M.NO: 422328**

**Date: 28.10.2021
Place: Dehradun**

जानकी देवी

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M/S JANKI CHILDREN ACADEMY SAMITI

NOTES TO ACCOUNTS:

1. The fixed assets have been taken at cost less depreciation has been charged as per Income Tax Act, 1961. Fixed assets have not been physically verified by us.
2. Income & Expenses has been recognized on Accrual Basis subject to few expenses which are immaterial in nature.
3. Debtors & Creditors, Loans & Advances, if any, are subject to confirmation.

For M/s Amit Madhwal & Associates.,
Chartered Accountants.,
Firm Reg.no. 017859



CA Amit Madhwal
FCA, Prop.
M.no. 422328

Place: Dehradun
Dated: 28.10.2021

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