

JANKALYAN SHIKSHA AVAM SAMAJIK VIKASH SANSTHAN
Beruwar Barl Ballia (UP)
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31/03/2023

Particulars	Note	31/03/2023	31/03/2022
I. Revenue from operations	11	10,69,673.21	(3,75,210.25)
II. Other Income	12	14,13,298.00	3,81,898.00
III. Total Income (I+II)		24,82,971.21	(13,512.25)
IV. Expenses			
(i) Employee benefits expense	13	5,35,388.00	1,53,395.00
(ii) Finance Cost	14	10,55,005.00	9,87,398.53
(iii) Depreciation and amortization expense	15	1,64,040.00	1,92,988.00
(iv) Other expenses	16	7,87,279.50	2,22,352.25
Total expenses		25,41,712.50	15,56,133.78
V. Profit before exceptional, extraordinary items, prior period items and tax (III-IV)		(58,741.29)	(15,69,646.03)
VI. Exceptional items		-	-
VII. Profit before extraordinary items, prior period items and tax (V-VI)		(58,741.29)	(15,69,646.03)
VIII. Extraordinary Items		-	-
IX. Profit before prior period items and tax (V-VI)		(58,741.29)	(15,69,646.03)
X. Prior Period Items		11,850.00	-
XI. Profit before tax (IX-X)		(46,891.29)	(15,69,646.03)
XII. Tax expense:		-	-
(a) Current tax		-	-
(b) Deferred tax		-	-
XIII. Profit/(loss) for the period from continuing operations		(46,891.29)	(15,69,646.03)
XIV. Profit/(loss) from Discontinuing operations (after tax)		-	-
XV. Profit/(loss) for the period		(46,891.29)	(15,69,646.03)

Significant Accounting Policies
Notes to the Financial Statements
form an integral part of these financial statements
For Dokania S. Kumar & Co.
Chartered Accountants
FRN : 322919E

1 to 16

Pratik Dokania

(CA Pratik Dokania)

Partner

M.No. 310922

UDIN - 2331092286X DZB6042

Place - Kolkata

Date- 29/09/2023



Sangeeta Singh

9/10/2023

ST. MICHAELS SCHOOL
A Unit of Jankalyan Shiksha Avam Samajik Vikas Sansthan
99, Beruwar Barl, Sukhpura, Ballia, Uttar Pradesh - 277306
BALANCE SHEET AS AT 31/03/2023

Particulars	Note	31/03/2023	31/03/2022
I. EQUITY AND LIABILITIES			
1. Capital Account			
(a) Capital Account	1	1,26,70,534.52	1,19,19,361.31
		1,26,70,534.52	1,19,19,361.31
2. Non Current liabilities			
(a) Long term borrowings	2	-	4,74,400.65
		-	4,74,400.65
3 Current Liabilities			
(a) Trade payables	3	18,70,394.00	17,49,058.00
(b) Other Current Liabilities	4	1,169.00	-
(c) Short-term provisions	5	52,450.00	44,500.00
		19,24,013.00	17,93,558.00
TOTAL		1,45,94,547.52	1,41,87,319.96
ASSETS			
1. Non Current Asset			
(a) Property Plant Equipment and Intangible Asset			
(i) Property Plant and Equipment	6	1,15,25,808.01	1,23,99,523.00
		1,15,25,808.01	1,23,99,523.00
Current assets			
(a) Inventories	7	3,98,982.68	3,47,284.13
(b) Trade receivables	8	13,17,500.00	7,45,910.00
(c) Cash and cash equivalents	9	13,52,256.83	6,59,290.83
(d) Other Current Asset	10	-	35,312.00
		30,68,739.51	17,87,796.96
TOTAL		1,45,94,547.52	1,41,87,319.96

Significant Accounting Policies annexed herewith
form an integral part of the Financial Statements
In Terms of our report of even date Annexed.
Notes to the Financial Statements
For Dokania S. Kumar & Co.

1 to 17

Chartered Accountants
FRN : 322919E

Pratik Dokania
(CA Pratik Dokania)
Partner
M.No. 310922
UDIN - 23310922 BAXDZB6042

Place -Kolkata
Date- 29/09/2023



Jankalyan Shiksha Avam Samajik Vikas Sansthan

Sangheta Singh

Jankalyan Shiksha Avam Samajik Vikas Sansthan

Atul Gargi

ST. MICHAELS SCHOOL
A Unit of Jankalyan Shiksha Avam Samajik Vikas Sansthan
99, Beruwar Bari, Sukhpura, Ballia, Uttar Pradesh - 277306
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31/03/2023

in ₹

Particulars	Note	31/03/2023	31/03/2022
I. Revenue from operations	11	65,91,020.00	32,83,672.00
II. Other income	12	1,75,000.00	
III. Total Income (I + II)		67,66,020.00	32,83,672.00
IV. Expenses			
(i) Cost of Goods Sold	13	3,34,755.45	1,11,353.39
(ii) Employee benefits expense	14	34,17,963.00	19,29,473.00
(iii) Depreciation and amortization expenses	15	8,03,905.29	8,84,116.00
(iv) Finance Cost	16	26,223.05	78,884.76
(v) Other expenses	17	11,32,070.00	11,55,055.10
Total expenses		57,14,916.79	41,58,882.25
V. Profit before exceptional, extraordinary items, prior period items and tax (III-IV)		10,51,103.21	(8,75,210.25)
VI. Exceptional items		-	-
VII. Profit before extraordinary items, prior period items and tax (V-VI)		10,51,103.21	(8,75,210.25)
VIII. Extraordinary Items		-	-
IX. Profit before prior period items and tax (VII-VIII)		10,51,103.21	(8,75,210.25)
X. Prior Period Items		18,570.00	-
XI. Profit before tax (IX-X)		10,69,673.21	(8,75,210.25)
XII. Tax expense:			
(a) Current tax		-	-
(b) Deferred tax		-	-
XIII. Profit/(loss) for the period from continuing operations		10,69,673.21	(8,75,210.25)
XIV. Profit/(loss) from Discontinuing operations (after tax)		-	-
XV. Profit/(loss) for the period		10,69,673.21	(8,75,210.25)

Significant Accounting Policies annexed herewith form an integral part of the Financial Statements Notes to the Financial Statements
In Terms of our report of even date Annexed.

1 to 17

For Dokania S. Kumar & Co.

Chartered Accountants

FRN : 322919E

Pratik Dokania

(CA Pratik Dokania)

Partner

M.No. 310922

UDIN - 23310922BQX DZ B6042

Place -Kolkata

Date- 29/09/2023



Jankalyan Shiksha Avam Samajik Vikas Sansthan

Sangeeta Singh

Trustee

Jankalyan Shiksha Avam Samajik Vikas Sansthan

Dr. R. K. Singh

ST. MICHAELS SCHOOL
A Unit of Jan Kalyan Shiksha Avam Samajik Vikas Sansthan
99, Baruwar Bari, Sukhpura, Ballia - 277 300, Uttar Pradesh
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Note - 6 : Property Plant and Equipment
FIXED ASSETS

NAME OF THE ASSET	WDV AS ON 01.04.2022	PURCHASE \$ DURING THE YEAR	SALE DURING THE YEAR	WRITTEN DEPRECIATION OFF	WDV AS ON 31.03.2023	RATE OF DEPRECIATION
Aluminium Box	564.00	-	-	50.00	508.00	10%
Building	11,49,594.00	-	-	1,14,958.00	10,34,626.00	10%
Camera	34,841.00	-	-	5,226.00	29,615.00	15%
Canon Printer	8,669.00	-	-	3,468.00	5,201.00	40%
Computer & Printer	731.00	-	-	292.00	439.00	40%
Computer Lab	46,288.00	-	-	6,943.00	39,345.00	15%
Data Card Irvine Rapid 4G	1,446.00	-	-	145.00	1,301.00	10%
Educomp Smart Class Equip	18,538.00	-	-	1,854.00	16,684.00	10%
Emergency Light	465.00	-	-	47.00	418.00	10%
Furniture	96,763.00	-	-	9,676.00	87,087.00	10%
Gadda, Bed Sheet, Pillow	3,134.00	-	-	313.00	2,821.00	10%
Garden	1,18,594.00	-	-	-	1,18,594.00	0%
Generator	65,076.00	-	-	9,761.00	55,315.00	15%
Green Board	34,773.00	-	-	3,477.00	31,296.00	10%
Hand Pump	2,490.00	-	-	249.00	2,241.00	10%
Inverter	12,955.00	-	-	1,296.00	11,659.00	10%
Iron Almirah	21,575.00	-	-	2,158.00	19,417.00	10%
Lecture Stand	1,615.00	-	-	162.00	1,453.00	10%
Maa Saraswati Statue	931.00	-	-	93.00	838.00	10%
Mobile	6,131.00	-	-	950.00	5,181.00	15%
Motor Vehicle	2,319.00	-	-	348.00	1,971.00	15%
Plastic Chair & Table	8,032.00	-	-	803.00	7,229.00	10%
Printer	1,387.00	-	-	555.00	832.00	40%
RO Purifier	5,395.00	-	-	540.00	4,855.00	10%
School Building	95,73,580.00	-	-	4,78,679.00	90,94,901.00	5%
School Bus 4683	9,33,776.00	-	-	69,809.70	1,35,703.29	7,28,263.01
Speaker, Mike, Watch & Stereo	6,621.00	-	-	662.00	5,959.00	10%
Steplizer	2,432.00	-	-	365.00	2,067.00	15%
Swing	14,708.00	-	-	1,471.00	13,237.00	10%
TV Set	5,238.00	-	-	786.00	4,452.00	15%
Water Pump	4,152.00	-	-	415.00	3,737.00	10%
Water System	15,641.00	-	-	2,346.00	13,295.00	15%
Wooden Podium	3,100.00	-	-	310.00	2,790.00	10%
Wooden Table, Bed & Alimirah	1,97,979.00	-	-	19,798.00	1,78,181.00	10%
	1,23,99,523.00	-	-	69,809.70	8,03,905.29	1,15,25,808.01

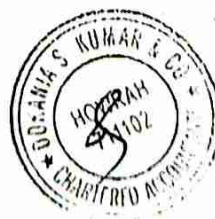
Jan Kalyan Shiksha Avam Samajik Vikas Sansthan

Sanguta Singh

Trustees

Jan Kalyan Shiksha Avam Samajik Vikas Sansthan

Atul Kishore Singh



ST. MICHAELS SCHOOL
A Unit of Jankalyan Shiksha Avam Samajik Vikas Sansthan
 99, Beruwar Bari, Sukhpura, Ballia, Uttar Pradesh - 277306
BALANCE SHEET AS AT 31/03/2022

Particulars	Note	31/03/2022	31/03/2021
I. EQUITY AND LIABILITIES			
1. Capital Account			
(a) Capital Account	1	1,19,19,361.31	1,24,94,571.56
		1,19,19,361.31	1,24,94,571.56
2. Non Current liabilities			
(a) Long term borrowings	2	4,74,400.65	8,64,115.89
		4,74,400.65	8,64,115.89
3 Current Liabilities			
(a) Trade payables	3	17,49,058.00	18,37,663.00
(b) Short-term provisions	4	44,500.00	39,500.00
		17,93,558.00	18,77,163.00
TOTAL		1,41,87,319.96	1,52,35,850.45
ASSETS			
1. Non Current Asset			
(a) Property Plant Equipment and Intangible Asset			
(i) Property Plant and Equipment	5	1,23,99,523.00	1,32,69,190.00
		1,23,99,523.00	1,32,69,190.00
Current assets			
(a) Inventories	6	3,47,284.13	4,05,863.92
(b) Trade receivables	7	7,45,910.00	11,74,800.00
(c) Cash and cash equivalents	8	6,59,290.83	3,85,996.53
(d) Other Current Asset	9	35,312.00	-
		17,87,796.96	19,66,660.45
TOTAL		1,41,87,319.96	1,52,35,850.45

Significant Accounting Policies annexed herewith form an integral part of the Financial Statements

In Terms of our report of even date Annexed.

Notes to the Financial Statements

1 to 15

For Dokania S. Kumar & Co

Chartered Accountants

FRN 322919E

Dredik Dokania
 (CA Pratik Dokania)

Partner

M No 310922

UDIN -

Place - Kolkata

Date-



वीरेंद्र कुमार सिंह

Sangeeta Singh

ST. MICHAELS SCHOOL
A Unit of Jankalyan Shiksha Avam Samajik Vikas Sansthan
99, Beruwar Bari, Sukhpura, Ballia, Uttar Pradesh - 277306
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31/03/2022

Particulars	Note	31/03/2022	31/03/2021
Revenue from Operation	10	32,83,672.00	37,15,510.00
Total Income		32,83,672.00	37,15,510.00
Expenses			
Cost of Goods Sold	11	1,11,353.39	68,351.08
Employee benefits expense	12	19,29,473.00	7,07,700.00
Deprecation and amortization expenses	13	8,84,116.00	10,63,346.00
Finance Cost	14	78,884.76	1,23,717.96
Other expenses	15	11,55,055.10	6,26,210.68
Total Expenditure		41,58,882.25	25,89,325.72
Profit before exceptional and extraordinary items and tax		(8,75,210.25)	11,26,184.28
Exceptional Items		-	-
Profit before extraordinary items and tax		(8,75,210.25)	11,26,184.28
Extraordinary Items		-	-
Profit before tax		(8,75,210.25)	11,26,184.28
Tax expense			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		(8,75,210.25)	11,26,184.28
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		(8,75,210.25)	11,26,184.28

Significant Accounting Policies annexed herewith form an integral part of the Financial Statements

Notes to the Financial Statements

1 to 15

In Terms of our report of even date Annexed.

For Dokania S. Kumar & Co.

Chartered Accountants

FRN 322919E

Pratik Dokania

(CA Pratik Dokania)

Partner



M No 310922

UDIN - 22310922 ATJJCE9101

Place -Kolkata

Date- 20.09.2022

विरेंद्र प्रताप सिंह

Sangeeta Singh

ST MICHAELS SCHOOL
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

1 Capital Account

Particulars	31/03/2022	31/03/2021
Corpus Fund	1,24,94,571.56	1,32,06,587.28
Add: Additions during the year	3,00,000.00	-
Add: Excess of Income Over Expenditure	(8,75,210.25)	11,26,184.28
Less: Drawings	-	(18,38,200.00)
	1,19,19,361.31	1,24,94,571.56

2 Long Term Borrowings

Particulars	31/03/2022	31/03/2021
Vehicle Loan from Bank	4,74,400.65	8,64,115.89
	4,74,400.65	8,64,115.89

3 Trade Payables

Particulars	31/03/2022	31/03/2021
Total Outstanding dues of micro, small and medium enterprises	-	-
Total Outstanding dues of creditors other than micro, small and medium enterprises	17,49,058.00	18,37,663.00
	17,49,058.00	18,37,663.00

4 Short Term Provisions

Particulars	31/03/2022	31/03/2021
Others	-	-
Audit Fee Payable	29,500.00	29,500.00
Professional Fees Payable	15,000.00	10,000.00
	44,500.00	39,500.00

6 Inventories

Particulars	31/03/2022	31/03/2021
Stock in Trade	-	-
Bag	1,03,335.33	1,03,673.03
Clothes	2,43,948.80	3,02,190.89
	3,47,284.13	4,05,863.92

7 Trade receivables

Particulars	31/03/2022	31/03/2021
Unsecured considered good	-	-
Outstanding for period exceeding 6 months within 6 months	2,28,900.00	-
	5,17,010.00	11,74,800.00
	7,45,910.00	11,74,800.00

8 Cash and cash equivalents

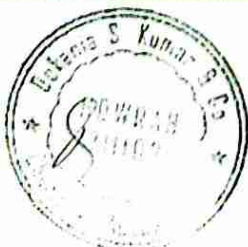
Particulars	31/03/2022	31/03/2021
Balances With Banks	6,58,784.83	3,84,295.53
Cash In Hand	506.00	1,701.00
	6,59,290.83	3,85,996.53

9 Other Current Asset

Particulars	31/03/2022	31/03/2021
Advance to Suppliers	35,312.00	-
	35,312.00	-

10 Revenue from Operation

Particulars	31/03/2022	31/03/2021
Sale of Goods	1,99,822.00	42,820.00
Other operating Revenue	-	-
Transfer Certificate	4,500.00	1,000.00
Registration Fee	9,200.00	3,000.00
Admission Fee	18,00,450.00	26,15,240.00
Monthly Fee	12,69,700.00	10,53,450.00
	32,83,672.00	37,15,510.00



वीर-प्रसाद सिंह

Sangeta Singh

ST MICHAELS SCHOOL
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

11 Cost of goods sold

In ₹		
Purchases of Stock-in-Trade		
Particulars	31/03/2022	31/03/2021
Stock in Trade		
Purchase of Dress	52,773.60	38,310.00
Total (A)	52,773.60	38,310.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		
Particulars	31/03/2022	31/03/2021
Opening		
Stock in Trade	4,05,863.92	4,35,905.00
	4,05,863.92	4,35,905.00
Closing		
Stock in Trade	3,47,284.13	4,05,863.92
	3,47,284.13	4,05,863.92
Increase/Decrease		
Stock in Trade	58,579.79	30,041.08
Total (B)	58,579.79	30,041.08
Total (A+B)	1,11,353.39	68,351.08

12 Employee benefit expense

in ₹		
Particulars	31/03/2022	31/03/2021
Salary, Wages & Bonus		
Salary	18,91,373.00	6,98,500.00
Bonus	12,000.00	-
Staff Welfare	26,100.00	9,200.00
	19,29,473.00	7,07,700.00

13 Depreciation & Amortization Expenses

in ₹		
Particulars	31/03/2022	31/03/2021
On Tangible Assets	8,84,116.00	10,63,346.00
Total Depreciation and amortization expenses	8,84,116.00	10,63,346.00

14 Finance cost

in ₹		
Particulars	31/03/2022	31/03/2021
Interest Expenses		
Interest on Loan	78,884.76	1,23,717.96
	78,884.76	1,23,717.96

15 Other expenses

in ₹		
Particulars	31/03/2022	31/03/2021
Repair and Maintenance	39,410.00	3,480.00
Rent, Rates and Taxes	5,750.00	
Printing and Stationary	37,495.00	44,302.00
Travelling Expenses	10,930.00	15,900.00
Communication Expenses	8,677.00	8,317.00
Advertisement Expenses	11,299.00	
Auditor's Remuneration		
Statutory Audit Fee	29,500.00	17,700.00
Legal and Professional Charges	5,000.00	2,500.00
Other Administrative and General Expenses	10,06,994.10	5,34,011.68
	11,55,055.10	6,26,210.68



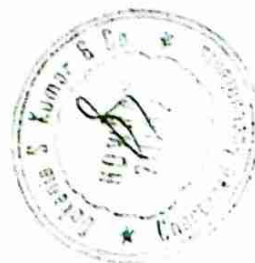
वीरेंद्र कपूर सिंह

Sangeeta Singh

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

Note - 5. Property Plant and Equipment
FIXED ASSETS

NAME OF THE ASSET	WDV AS ON 01.04.2021	PURCHASES DURING THE YEAR	SALE DURING THE YEAR	WRITTEN OFF	DEPRECIATION	WDV AS ON 31.03.2022	RATE OF DEPRECIATION
Aluminium Box	627.00	-	-	-	63.00	564.00	10%
Building	12,77,316.00	-	-	-	1,27,732.00	11,49,584.00	10%
Camera	40,990.00	-	-	-	6,149.00	34,841.00	15%
Canon Printer	-	14,449.00	-	-	5,780.00	8,669.00	40%
Computer & Printer	1,219.00	-	-	-	488.00	731.00	40%
Computer Lab	54,457.00	-	-	-	8,169.00	46,288.00	15%
Data Card Irvine Rapid 4G	1,701.00	-	-	-	255.00	1,446.00	15%
Educomp Smart Class Equip	20,598.00	-	-	-	2,060.00	18,538.00	10%
Emergency Light	517.00	-	-	-	52.00	465.00	10%
Furniture	1,07,514.00	-	-	-	10,751.00	96,763.00	10%
Gadda, Bed Sheet, Pillow	3,482.00	-	-	-	348.00	3,134.00	10%
Garden	1,18,594.00	-	-	-	-	1,18,594.00	0%
Generator	76,560.00	-	-	-	11,484.00	65,076.00	15%
Green Board	38,637.00	-	-	-	3,864.00	34,773.00	10%
Hand Pump	2,767.00	-	-	-	277.00	2,490.00	10%
Inverter	14,395.00	-	-	-	1,440.00	12,955.00	10%
Iron Almirah	23,972.00	-	-	-	2,397.00	21,575.00	10%
Lecture Stand	1,795.00	-	-	-	180.00	1,615.00	10%
Maa Saraswati Statue	1,034.00	-	-	-	103.00	931.00	10%
Mobile	7,213.00	-	-	-	1,082.00	6,131.00	15%
Motor Vehicle	2,728.00	-	-	-	409.00	2,319.00	15%
Plastic Chair & Table	8,924.00	-	-	-	892.00	8,032.00	10%
Printer	2,311.00	-	-	-	924.00	1,387.00	40%
RO Purifier	5,995.00	-	-	-	600.00	5,395.00	10%
School Building	1,00,77,453.00	-	-	-	5,03,873.00	95,73,580.00	5%
School Bus 4683	10,98,560.00	-	-	-	1,64,784.00	9,33,776.00	15%
Speaker, Mike, Watch & Stereo	7,357.00	-	-	-	736.00	6,621.00	10%
Splizer	2,861.00	-	-	-	429.00	2,432.00	15%
Swing	16,342.00	-	-	-	1,634.00	14,708.00	10%
TV Set	6,162.00	-	-	-	924.00	5,238.00	15%
Water Pump	4,613.00	-	-	-	461.00	4,152.00	10%
Water System	19,074.00	-	-	-	3,433.00	15,641.00	18%
Wooden Podium	3,445.00	-	-	-	345.00	3,100.00	10%
Wooden Table, Bed & Almirah	2,19,977.00	-	-	-	21,998.00	1,97,979.00	10%
	1,32,69,190.00	14,449.00	-	-	8,84,116.00	1,23,99,523.00	



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Sangeeta Singh

ST. MICHAELS SCHOOL
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

1 Capital Account

	In ₹	
Particulars	31/03/2023	31/03/2022
Corpus Fund	1,18,19,381.31	1,24,94,571.56
Add: Additions during the year	-	3,00,000.00
Add: Excess of Income Over Expenditure	10,69,673.21	(8,75,210.25)
Less: Drawings	18,500.00	-
	1,28,70,534.52	1,19,19,361.31

2 Long Term Borrowings

	In ₹	
Particulars	31/03/2023	31/03/2022
Vehicle Loan from Bank	-	4,74,400.65
	-	4,74,400.65

3 Trade Payables

	In ₹	
Particulars	31/03/2023	31/03/2022
Total Outstanding dues of micro, small and medium enterprises	-	-
Total Outstanding dues of creditors other than micro, small and medium enterprises	18,70,394.00	17,49,058.00
	18,70,394.00	17,49,058.00

For the information as required to be disclosed pursuant under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006), the entity has not received any information regarding their status from the vendors.

3.1 The trade payables details relating to Micro, Small and Medium Enterprises for the years ended as on March 31, 2023 and March 31, 2022 is as follows:

	31/03/2023	31/03/2022
Particulars		
Amount remaining unpaid:	-	-
Principal	-	-
Interest	-	-
Interest paid by the entity under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, Interest accrued and remaining unpaid at the end of the year Interest remaining due and payable (pertaining to prior years), until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23 of MSMED Act 2006	-	-

4 Other Current Liabilities

	In ₹	
Particulars	31/03/2023	31/03/2022
Income Received in advance	1,169.00	-
	1,169.00	-

5 Short Term Provisions

	In ₹	
Particulars	31/03/2023	31/03/2022
Others	32,450.00	29,500.00
Audit Fee Payable	20,000.00	15,000.00
Professional Fees Payable	52,450.00	44,500.00

7 Inventories

	In ₹	
Particulars	31/03/2023	31/03/2022
Bag	96,581.39	1,03,335.33
Clothes	3,02,401.29	2,43,948.80
	3,98,982.68	3,47,284.13

Sanjeta Singh



9/10/23

ST. MICHAELS SCHOOL
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

8 Trade receivables

	In ₹	
Particulars	31/03/2023	31/03/2022
Unsecured considered good		
Outstanding for period exceeding 6 months	5,55,300.00	2,28,900.00
within 6 months	7,62,200.00	5,17,010.00
	13,17,500.00	7,45,910.00

9 Cash and cash equivalents

	In ₹	
Particulars	31/03/2023	31/03/2022
Balances With Banks	13,01,833.83	8,58,784.83
Cash in Hand	50,823.00	508.00
	13,52,256.83	8,59,290.83

10 Other Current Asset

	In ₹	
Particulars	31/03/2023	31/03/2022
Advance to Suppliers	-	35,312.00
	-	35,312.00

11 Revenue from Operation

	In ₹	
Particulars	31/03/2023	31/03/2022
Sale of Goods	4,56,600.00	1,99,822.00
Other operating Revenue		
Transfer Certificate	3,400.00	4,500.00
Registration Fee	44,900.00	9,200.00
Admission Fee	33,26,400.00	18,00,450.00
Monthly Fee	24,70,900.00	12,69,700.00
Exam Fees	2,77,380.00	-
CBSE Practical fee	11,440.00	-
	65,91,020.00	32,83,672.00

12 Other Income

	In ₹	
Particulars	31/03/2023	31/03/2022
Other non operating Revenue		
Scrap Sale	1,75,000.00	-
	1,75,000.00	-

13 Cost of good sold

	In ₹	
Particulars	31/03/2023	31/03/2022
(A) Purchase of stock-in-trade		
Stock-in-trade	3,86,454.00	52,773.60
	3,86,454.00	52,773.60
(B) Changes in inventories of Stock-in-trade		
<u>Inventories at the beginning of the year</u>		
Stock-in-trade	3,47,284.13	4,05,863.92
<u>Inventories at the end of the year</u>		
Stock-in-trade	3,98,982.68	3,47,284.13
(Increase)/decrease in inventories of stock-in-trade (B)	(51,698.55)	58,579.79
Total (A+B)	3,34,755.45	1,11,353.39

Sangeeta Singh

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ST. MICHAELS SCHOOL
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

14 Employee benefit expense

In ₹

Particulars	31/03/2023	31/03/2022
Salary, Wages & Bonus	34,11,248.00	19,03,373.00
Staff Welfare	6,715.00	26,100.00
	34,17,963.00	19,29,473.00

15 Depreciation & Amortization Expenses

In ₹

Particulars	31/03/2023	31/03/2022
On Tangible Assets	8,03,905.29	8,84,116.00
	8,03,905.29	8,84,116.00

16 Finance cost

In ₹

Particulars	31/03/2023	31/03/2022
Interest Expenses		
Interest on Loan	26,223.05	78,884.76
	26,223.05	78,884.76

17 Other expenses

In ₹

Particulars	31/03/2023	31/03/2022
Repair and Maintenance	67,900.00	39,410.00
Printing and Stationary	53,971.00	37,495.00
Travelling Expenses	12,070.00	10,930.00
Communication Expenses	13,964.00	8,677.00
Advertisement Expenses	1,630.00	11,299.00
Legal and Professional Charges	5,000.00	5,000.00
Electric Expenses	63,034.00	-
Software Expenses	20,000.00	-
Rent, Rates and Taxes, excluding, taxes on income	-	5,750.00
Other Administrative and General Expenses	8,62,051.00	10,06,994.10
Payment to Auditors		
Statutory Audit Fee	32,450.00	29,500.00
	11,32,070.00	11,55,055.10

Jankalyan Shiksha Anand Sanshodhan Sansthan

Sangeeta Singh

Jankalyan Shiksha Anand Sanshodhan Sansthan

Dr. P. K. Singh

Trustees



ST. MICHAELS SCHOOL

A Unit of Jan Kalyan Shiksha Avam Samajik Vikas Sansthan
99, Beruwar Bari, Sukhpura, Ballia -277 306, Uttar Pradesh

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Note - 6 : Property Plant and Equipment

FIXED ASSETS

NAME OF THE ASSET	WDV AS ON 01.04.2022	PURCHASE S DURING THE YEAR	SALE DURING THE YEAR	WRITTEN OFF	DEPRECIATION	WDV AS ON 31.03.2023	RATE OF DEPRECIATION
Aluminium Box	564.00	-	-	-	56.00	508.00	10%
Building	11,49,584.00	-	-	-	1,14,958.00	10,34,626.00	10%
Camera	34,841.00	-	-	-	5,226.00	29,615.00	15%
Canon Printer	8,669.00	-	-	-	3,468.00	5,201.00	40%
Computer & Printer	731.00	-	-	-	292.00	439.00	40%
Computer Lab	46,288.00	-	-	-	6,943.00	39,345.00	15%
Data Card Irvine Rapid 4G	1,446.00	-	-	-	145.00	1,301.00	10%
Educomp Smart Class Equip	18,538.00	-	-	-	1,854.00	16,684.00	10%
Emergency Light	465.00	-	-	-	47.00	418.00	10%
Furniture	96,763.00	-	-	-	9,676.00	87,087.00	10%
Gadda, Bed Sheet, Pillow	3,134.00	-	-	-	313.00	2,821.00	10%
Garden	1,18,594.00	-	-	-	-	1,18,594.00	0%
Generator	65,076.00	-	-	-	9,761.00	55,315.00	15%
Green Board	34,773.00	-	-	-	3,477.00	31,296.00	10%
Hand Pump	2,490.00	-	-	-	249.00	2,241.00	10%
Inverter	12,955.00	-	-	-	1,296.00	11,659.00	10%
Iron Almirah	21,575.00	-	-	-	2,158.00	19,417.00	10%
Lecture Stand	1,615.00	-	-	-	162.00	1,453.00	10%
Maa Saraswati Statue	931.00	-	-	-	93.00	838.00	10%
Mobile	6,131.00	-	-	-	950.00	5,181.00	15%
Motor Vehicle	2,319.00	-	-	-	348.00	1,971.00	15%
Plastic Chair & Table	8,032.00	-	-	-	803.00	7,229.00	10%
Printer	1,387.00	-	-	-	555.00	832.00	40%
RO Purifier	5,395.00	-	-	-	540.00	4,855.00	10%
School Building	95,73,580.00	-	-	-	4,78,679.00	90,94,901.00	5%
School Bus 4683	9,33,776.00	-	-	69,809.70	1,35,703.29	7,28,263.01	15%
Speaker, Mike, Watch & Stereo	6,621.00	-	-	-	662.00	5,959.00	10%
Steplizer	2,432.00	-	-	-	365.00	2,067.00	15%
Swing	14,708.00	-	-	-	1,471.00	13,237.00	10%
TV Set	5,238.00	-	-	-	786.00	4,452.00	15%
Water Pump	4,152.00	-	-	-	415.00	3,737.00	10%
Water System	15,641.00	-	-	-	2,346.00	13,295.00	15%
Wooden Podium	3,100.00	-	-	-	310.00	2,790.00	10%
Wooden Table, Bed & Alimirah	1,97,979.00	-	-	-	19,798.00	1,78,181.00	10%
	1,23,99,523.00	-	-	69,809.70	8,03,905.29	1,15,25,808.01	

Jan Kalyan Shiksha Avam Samajik Vikas Sansthan
Sanguta Singh
Director

Jan Kalyan Shiksha Avam Samajik Vikas Sansthan
Atul Singh
Principal

