

**FINANCIAL STATEMENTS**


**FOR THE PERIOD FROM**

**01-04-2022 TO 31-03-2023**

**OF**

**KOTI VIDYA CHARITABLE TRUST**

**604, Sneha Apartment, Tambe Nagar, S.N.Road,  
Mulund West, Mumbai-400080**

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AABTK2673A		
Name	KOTI VIDYA CHARITABLE TRUST		
Address	604 SNEHA APARTMENT, TAMBE NAGAR, Mumbai, MUMBAI , Mulund West S.O , 19-Maharashtra, 91-INDIA, 400080		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	518320850181123
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	45,489
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 45,490
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>VENKATESWARA GUPTA ALAMURI</u> in the capacity of <u>Managing Director</u> having PAN <u>AEWPA2168P</u> from IP address <u>110.226.176.61</u> on <u>18-Nov-2023 16:47:30</u> DSC <u>SI.No</u> & Issuer <u>3264215</u> & <u>165784712970805974634591861899580456444CN=ProDigiSign</u> Sub CA DSC <u>2022,OU=Certifying</u> <u>Authority,O=Professional DigiSign Pvt. Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 <b>AABTK2673A0751832085018112369606ec33b90644d23a9392365be84185aea4f58</b>		
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>			

\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Ref.No:

Date:

## AUDITOR'S REPORT

To,  
The Trustees,  
Koti Vidya Charitable Trust,  
604, Sneha Apartment,  
SN Road, Tambe Nagar,  
Mumbai-400080

1. We have audited the attached financial statements of Koti Vidya Charitable Trust ("the Trust"), which comprises Balance Sheet as at March 31, 2023 and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We 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 misstatement. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We draw attention, where the trust describes the uncertainties arising from the COVID-19 pandemic. The events of the last two years—powerful financial impact across the country interlaced with the devastating and disparate impacts of COVID-19. The global outbreak of COVID-19 pandemic and the nation-wide lockdown and followed by multiple extensions in lockdown/ restrictions imposed by Central/State Governments had a major impact across the industries. This also led to an impact across the business including deferred revenues and cash flows. Our report is not modified in respect of this matter and we have not assessed the impact of this pandemic to the Trust.



### Branch Office:

#### 1. At Pune

6<sup>th</sup> floor, Vidhyadhar Heights,  
Garud Ganpati Square,  
Narayan Peth, Pune - 411030  
Maharashtra, India.  
Off.: 020-24482393 /  
24476666

#### 2. At Sangli

Pandurang Bunglow,  
Samarth Chowk,  
South Shivajinagar, Sangli - 416416  
Maharashtra, India.  
Off.: +91-0233-2329290  
Mob.: +91-7588588518.

#### 3. At Belgaum

S-1, Herambha Plazz,  
2<sup>nd</sup> Floor, Civil Hospital Road,  
Belgaum - 590010  
Karnataka, India.  
Off.: +91-831-2423235  
Mob.: +91-9448230590.

#### 4. At Khanapur

H. No. 1119,  
Samadevi Galli,  
Khanapur - 591302  
karnataka, India.  
Off.: +91-8336-222432  
Mob.: +91-8147368687.



4. The Trust's board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the accounting principles generally accepted in India, including the accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of Trustees is also responsible for overseeing the Trust's financial reporting process.

5. 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 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 SAs, we exercise professional judgment and maintain professional scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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.



6. And we report that-

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper Books of account as required by the management as it appears from the examination of those books.
- c) The Balance Sheet and the Income and Expenditure dealt with by this report are in agreement with the books of accounts.
- d) In our opinion and to the best of our knowledge and according to the information and explanations given to us, the said accounts with the notes to accounts attached herewith give a true and fair view in conformity with accounting principles generally accepted in India.
  - i. In the case of Balance Sheet as on 31<sup>st</sup> March 2023
  - ii. In the case of Income & Expenditure Account, for the year under ended 31<sup>st</sup> March 2023

Place: Pune

Date:



For P C Patil & Associates  
Chartered Accountants  
FRN 123467W

Partner

CA Yuvraj Bhandare

M No. 130266

UDIN : 23130266BGURAF8061



## **SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:**

### **BASIS OF ACCOUNTING**

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India. The presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

### **METHOD OF ACCOUNTING**

The accounts have been prepared using the mercantile system of accounting.

### **FIXED ASSETS**

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

### **DEPRECIATION**

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act, 1961. As per estimates of the management, these rates are representative of the economic useful life of these assets.

### **REVENUE RECOGNITION**

Income includes fees receivable from the students and interest on deposits made. A sundry debtor includes fees receivable from the students. Revenues are recognized when collectability of the resulting receivables is reasonably assured. Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists. Further, the Government Grants on account of Salary are accounted for on receipt basis.

### **INVESTMENTS**

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

### **GENERAL**

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

## Notes to Accounts.

- a. We have conducted audit on the basis of information and explanations provided by the auditee.
- b. As per information given by the auditee there is no foreign contribution received during the year.
- c. The value of the investment had been taken as provided by the management.
- d. Balances appearing under the head sundry creditors, sundry debtors, loans and advances, Current assets, Current Liabilities and unsecured loans are subject to confirmation, adjustments, if any, on the receipt/reconciliation of such accounts.
- e. The balance of Cash in Hand as on 31<sup>st</sup> March 2023 is not physically verified by us and the same is as verified and certified by the management of the Trust.
- f. Due to COVID-19 restrictions imposed by the Government, review and verification of book of accounts was done on randomly basis.
- g. In the opinion of the trustees, the current assets, Loans & advances have a value on realization in the ordinary course of business at the amount at which they are stated in the balance sheet.

### Grouping of Accounts

Previous year's figures have been suitably regrouped wherever necessary to confirm to current year's classification and are in consonance to the generally accepted accounting practices.

Place: Pune

Date:

For P C Patil & Associates

Chartered Accountants

FRN 123467W



Partner

CA Yuvraj Bhandare

M No. 130266

UDIN : 23130266BGURAF8061



## ANNEXURE A TO THE REPORT

(Forming part of the report under Sec. 12A(1)(b) of the Income-tax Act, 1961)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the assessee and have been verified by us on the basis of such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of assessee certificate/representation.
3. The accompanying financial statements and Form No. 10B is the responsibility of the assessee. The assessee is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. 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.  
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the payments exceeding Rs. 10,000/- were issued by account payee cheque or bank draft.





6. It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee cheque or bank draft.
7. It is not possible for us to verify whether the payments & receipts in excess of Rs.200000/- have been made otherwise than by crossed cheque or bank draft as the necessary evidence is not in possession of the assessee. Payment in excess of aforesaid if any, made to government authority or bank are not reported.
8. The trust had made provisions for Leave Encashment and Gratuity during the year under consideration and as per the information provided by the management during the course of our audit they have made separate provisions in the form of deposits for payment of the same.
9. During the year under consideration, as informed to us, the assessee trust had paid Development Fees for regularization of buildings as per Government orders and the same had been debited to Income & Expenditure Account.
10. As per the information and explanation given to us no personal expenses have been charged to revenue account other than those payable under contractual obligation or according to generally accepted business practices.
11. No confirmation of balances have been obtained from debtors, creditors, depositors, loan and advances received/given etc. and therefore balances are subject to confirmation, adjustments, if any, on receipt of the reconciliation of such accounts from the respective parties.
12. We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality.
13. As per information and explanation provided to us, the trust follows Written Down Value Method for charging depreciation on the Fixed Assets.
14. According to the records of the Trust, undisputed statutory dues including Income tax, Provident Fund and any other statutory dues have generally been regularly deposited with the appropriate authorities.



(a) According to the information and explanations given to us, there are outstanding statutory dues as on March 31, 2023 for the period of more than six months from the date they became payable as tabulated below-

Nature of Dues	Amount Rs.	Financial Year
-	-	-

(b) According to the information and explanations given to us, no undisputed amounts are payable in respect of Income tax, Provident Fund, as applicable to the trust which had not been deposited on account of any dispute expect the dues tabulated supra.

15. In the opinion of the trustees, the current assets, Loans & advances have a value on realization in the ordinary course of business at the amount at which they are stated in the balance sheet.
16. Information regarding demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 was not made available.
17. Prior period expenses are not ascertainable from the books of accounts.
18. Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.

**For P C Patil & Associates**  
**Chartered Accountants**  
**FRN 123467W**

  
**Partner**

**CA Yuvraj Bhandare**

**M No. 130266**

**UDIN : 23130266BGURAF8061**



THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE VIII [ Vide Rule 17(1) ]

Name of the Public Trust :- Koti Vidya Charitable Trust.

Registration No. :- E 24584 (M)

BALANCE SHEET AS AT : 31ST MARCH, 2023

FUNDS & LIABILITIES	2022-2023		PROPERTY & ASSETS	2022-2023	
	AMOUNT (Rs.)	AMOUNT (Rs.)		AMOUNT (Rs.)	AMOUNT (Rs.)
<b>TRUSTS FUNDS OR CORPUS: -</b> Balance as per last Balance Sheet Adjustment during the year (Given Details)	111,559,582	111,559,582	<b>IMMOVABLE PROPERTIES: (As per Schedule K)</b> Balance as per Last Balance Sheet Additional during the year Less: - Deduction during the year Depreciation up to date	67,808,684 657,369 -	64,289,566
<b>OTHER EARMARKED FUNDS: -</b> (Created under the Provisions of the Society / Trust deed or Scheme or out of the income) Depreciation Fund Reserve Capital Fund Add: during the year	137,488,044	137,488,044	<b>MOVABLE PROPERTIES: (As per Schedule K)</b> Balance as per Last Balance Sheet Additional during the year Less: - Deduction during the year Depreciation up to date	36,052,477 19,333,814 -	44,904,335
Any other Fund (As per Schedule A)	-	-	<b>INVESTMENTS: - (Schedule F)</b> Note: - The Market value of the above investment	102,861,593	102,861,593
Secured Loans (As per Schedule "B")	-	(251,000)	<b>CURRENT ASSETS:</b>		
Unsecured Loans (As per Schedule "C")	(251,000)	(251,000)	<b>LOANS AND ADVANCES (As per Schedule G)</b>	4,290,432	
<b>CURRENT LIABILITIES: - (AS PER SCHEDULE D)</b> For Expenses: - Provisions	18,801,584	18,801,584	Deposits (As per Schedule G)	696,698	
For Deposits	5,483,929	5,483,929	Advance to creditors (As per Schedule H)	-	
For Other Liability/Other Deposits	1,970,737	1,970,737	TDS Receivable (As per Schedule )	92,847	
For Sundry Creditors	10,282,524	10,282,524	Sundry Debtors	104,912,829	
Duties & Taxes	280,850	280,850	Other Current Assets (As per Schedule H)	(302,210)	109,690,596
Gratuiv Fund	41,078,331	41,078,331	Social Welfare Fees. (As per Schedule H)	-	
<b>CAUTION MONEY DEPOSIT (AS PER SCHEDULE E)</b>			<b>CLOSING STOCK</b>	-	
Balance as per Last Balance Sheet	3,211,500	3,211,500	<b>CASH AND BANK BALANCES: - (As per Schedule H)</b>		
Add: Caution Money Received during the year	3,737,600	3,737,600	In Bank Current Accounts	3,993,624	5,133,322
Less: Caution Money Paid during the year	344,600	344,600	Cash Balance with Cashier	1,139,698	
<b>INCOME AND EXPENDITURE ACCOUNTS: -</b>					
Balance as per last Balance Sheet	-	-			
Less: - Appropriation, if any	-	-			
Add: - Surplus as per Income and Expenditure Account	(6,419,668)	(6,419,668)			
Less: - Deficit as per Income and Expenditure Account	-	-			
<b>TOTAL</b>	<b>326,879,412</b>	<b>326,879,412</b>	<b>TOTAL</b>		<b>326,879,412</b>

PLACE: -

DATED: -

**KOTI VIDYA CHARITABLE TRUST**

Trustee

Trustee

As Per Our Report Of Even Date

For **P. C. Patil & Associates**

Chartered Accountants



Partner

CA Yuvraj Bhandare

M.No.130266

UDIN - 23130266BGURAF8061

Date: 31.10.2023



THE BOMBAY PUBLIC TRUST ACT, 1950  
 SCHEDULE - VIII (Vide Rule 17 (1))  
 NAME OF THE PUBLIC TRUST : KOTI VIDYA CHARITABLE TRUST  
 Registration No. :- E 24584(M)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)	
<b>To Expenditure in respect of Properties (As per Schedule J)</b>			<b>By Rent (Accrued) - (Realized)</b>		
Rates			<b>By Interest (Accrued) (Realized)</b>		
Taxes			On Securities		
Insurance			On Loans		
Salaries			On Bank Account Fixed Deposit (Accrued) (As per Schedule N)	515,720	
Depreciation - Other than Building (As per Schedule K)	4,176,487	14,014,643	Saving Bank Account (As per Schedule J)	667,978	1,183,698
Depreciation (As per Schedule K)	10,481,956				
<b>Establishment Expenses (As per Schedule I)</b>			<b>Dividend</b>		
Establishment Exps.			<b>Donation in cash or kind</b>		
Remuneration (In the case of math) to the head of the math the head of the math including his household expenditure, if any			<b>Grants</b>		
Legal Expenses			<b>Income from other Sources: (As per Schedule J)</b>		
<b>Audit Fees (As per Schedule I)</b>		265,500	Closing Stock	140,988,176	140,988,176
<b>Contribution and Fees</b>			<b>Transfer From Reserve</b>		
<b>Amount written off:</b>					
Bad Debts					
Loan Scholarship					
Irrecoverable Rents					
Other Items					
<b>Miscellaneous Expenses</b>					
Pre-operative Expenses Written off					
Amount transferred to Reserve or Specific Funds					
<b>Expenditure on Objects of the Trust</b>					
Religious					
Educational (As per Schedule I)					
Medical Relief					
Relief of the Poverty					
Other Charitable Objects					
Surplus carried over to Balance Sheet					
<b>TOTAL</b>			<b>TOTAL</b>	<b>142,171,875</b>	<b>142,171,875</b>

PLACE -  
 DATED: -

KOTI VIDYA CHARITABLE TRUST

Trustee

As per our report of even date  
 For P.C.Patil & Associates  
 Chartered Accountants



*(Signature)*  
 Partner  
 CA Yuvraj Bhandare  
 M.No.130266  
 UDIN - 23130266BGURAF8061  
 Date: 31.10.2023

Name of the Public Trust :- Kovi Vidya Charitable Trust

Depreciation schedule for the year ending on 31.03.2023

Schedule K

Sr. No.	Name of the Assets	Rate of Depn.	Opening W.D.V 01.04.2022	ADDITIONS		Gross Block As on 31.03.2023	DEPRECIATION		Total Depn. for the year	Closing W.D.V 31.03.2023
				Before 01.10.2022	After 01.10.2022		Before 01.10.2022	After 01.10.2022		
<b>Movable Assets</b>										
1	Computers	40%	6,761,670	3,271,410	4,702,990	14,736,070	4,013,232	940,598	4,953,830	9,782,240
2	Library Books	40%	1,469,747	314,942	294,291	2,078,980	713,876	58,858	772,734	1,306,246
3	Equipments	15%	18,342,799	3,163,758	7,048,859	28,555,416	3,225,984	528,664	3,754,648	24,800,768
4	Furniture	10%	9,143,637	186,176	351,388	9,681,201	932,981	17,569	950,551	8,730,650
5	Vehicles	15%	334,624	-	-	334,624	50,194	-	50,194	284,430
	<b>TOTAL</b>		<b>36,052,477</b>	<b>6,936,286</b>	<b>12,397,528</b>	<b>55,386,291</b>	<b>8,936,266</b>	<b>1,545,690</b>	<b>10,481,956</b>	<b>44,904,335</b>
<b>Immovable Assets</b>										
1	Building	10%	35,298,317	454,041	203,328	35,955,686	3,575,236	10,166	3,585,402	32,370,284
2	Land & Flat	0%	32,510,367	-	-	32,510,367	591,085	-	591,085	31,919,282
	<b>TOTAL</b>		<b>67,808,684</b>	<b>454,041</b>	<b>203,328</b>	<b>68,466,053</b>	<b>4,166,321</b>	<b>10,166</b>	<b>4,176,487</b>	<b>64,289,566</b>



**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registration No. E 24584 (M)  
 Name of the Public Trust: **Koti Vidya Charitable Trust.**  
 For the year ending: **31.03.2023**

A	Whether accounts are maintained regularly and in accordance with the provisions of the Act and rules.	Yes See our Report
B	Whether receipts and disbursements are properly and correctly shown in the accounts.	Yes See our Report
C	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts.	Yes
D	Whether all books, deeds, accounts vouchers or other documents or records required by the auditor were produced before him.	Yes See our Report
E	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied 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 objects or purpose other than the objects to purposes of the Trust.	No
H	The amount of outstanding for more than one year and amounts written off, if any.	0
I	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-.	Yes
J	Whether any money of the public trust has been invested contrary to the provisions of section 35.	No
K	Attention, if any, of the immovable property contrary to the provisions of section 35 which have come to the notice of the auditor.	No
L	All cases of irregular, illegal improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure omission loss or waste was caused in consequences of breach of trust or misapplication or any other person while in the management of the trust.	No
M	Whether the budget has been filed in the form provided by rule 16A.	No
N	Whether the maximum and minimum number of trustees is maintained.	Yes
O	Whether the meetings are held regularly as provided such instrument.	Yes
P	Whether the minutes books of the proceedings of the meetings are 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 the 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.	0
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

**As per our report of even date**  
 For P.C.Patil & Associates  
 Chartered Accountants

  
 Partner

CA Yuvraj Bhandare  
 M.No.130266  
 UDIN - 23130266BGURAF8061  
 Date.31.10.2023



Date:  
 Place: Pune



**THE BOMBAY PUBLIC TRUST ACT ,1950**  
**SCHEDULE IX-C(Vide Rule -32)**

Statement of income liable to contribution for the year ending 31 March 2023.

Name of the Public Trust :- **Koti Vidya Charitable Trust.**  
 Registration No. :- E 24584 (M)

I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT(SCHEDULE IX):	NIL
II) ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32:	Being Educational Trust, Hence Exempt
1 Donation received from other Public Trusts and Dharmadas	0
2 Grants received from Government and local authorities	0
3 Interest on Sinking Fund and Depreciation Fund	0
4 Amount Spent for the purpose of secular education	0
5 Amount spent for the purpose of medical relief	0
6 Amount spent for the purpose of veterinary treatment of animals	0
7 Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	0
8 Deductions out of income from lands used for agricultural purposes	0
a) Land revenue and Local Fund Cess	0
b) Rent payable to superior landlord	0
c) Cost of production, if lands are cultivated by trust	0
9 Deductions out of income from land used for non-agricultural purposes	0
a) Assessment, cesses and other Government or municipal taxes	0
b) Ground rent payable to the superior landlord	0
c) Insurance premia	0
d) Repairs at 10% of gross rent of building	0
e) Cost of collection at 4% of gross rent of building let out	0
10 Cost of collection of income or receipts from securities, stocks, etc. at 1% of such income	0
11 Deduction on account of repairs in respect of building not rents and yielding no income at 10 % of the estimated gross annual rent.	0
<b>Gross Annual Income chargeable to contribution Rs.</b>	<b>NIL</b>

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any Amount twice either wholly or partly, against any if the items in the Schedule which have the effect of double

**Trust Address**  
 604, Sneha Apartment,  
 Tambe Nagar, S.N.Road,  
 Mulund West,  
 Mumbai-400080

As Per Our Report Of Even Date  
**For P.C.Patil & Associates**  
 Chartered Accountants



*(Signature)*  
 Partner

CA Yuvraj Bhandare  
 M.No.130266

UDIN - 23130266BGURAF8061

Date.31.10.2023

Place: Pune

Date: