



Yadu & Co.,

Chartered Accountants
No. 25, Muddappa Road,
Maruthi Seva Nagar
Bangalore - 560 033

*Sp. Motoring Body
2022-23*

AUDIT REPORT

1. We have examined the Balance Sheet of **A H MEMORIAL EDUCATION TRUST**, Bangalore as on 31st March, 2023 and the annexed Income and Expenditure account for the year ended that date. 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 have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit included examining on a test basis, evidence supporting 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further 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 as required by law have been kept by the Trust, so far as appears from the examination of those books.
 - c) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of accounts.
 - d) In our opinion and to the best of our information and according to the explanations given to us during our audit, the said accounts gives a true and fair view of the state of affairs of the Trust as on 31st March 2023.

for Yadu & Co.,
Chartered Accountants
Firm Registration Number: 0047955

V. N. Yadunath
V. N. Yadunath
Proprietor
Membership No: 021170
UDIN : 23021170BGVEQE9844



Place: Bangalore
Dated: 15/09/2023

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* Email : vnyadu@yahoo.com

**A H MEMORIAL EDUCATIONAL TRUST
CONSOLIDATED BALANCE SHEET AS AT 31-MARCH-2023**

SOURCE OF FUNDS:	Sch. Ref	Consolidated Amount in Rs.
		As at 31-3-2023
Capital Fund	A	3,32,42,72,416
Secured Loans	B	2,54,31,01,028
Unsecured Loans	C	42,56,02,308
Current Liabilities and provisions	D	29,39,39,698
TOTAL :		6,58,69,15,450
APPLICATION OF FUNDS:		
Fixed Assets	E	4,34,57,49,353
Current Assets	F	66,02,24,745
Loans and Advances	G	1,58,09,41,352
TOTAL :		6,58,69,15,450


As per information furnished to us
for **Yadu & Co.,**
Firm Regn.No.004795S
Chartered Accountants

V.N. Yadunath
Proprietor
Membership No. 021170

Place: Bangalore
Date : 15th September 2023

Richmond Town, Bangalore-560025


Nissar Ahmed
Managing Trustee


Kauser Nissar
Trustee

Particulars	As at 31-3-2023
Other Current Assets	
Fees Receivable	15,54,06,064
Other Receivables	36,21,344
TDS receivable	12,72,206
TOTAL :	16,02,99,614
Loans and Advances	
Staff Advance	47,54,534
General Advance	85,67,814
Advanced to Presidency University	52,44,67,784
Advanced to Presidency University towards Endowment Fun	15,00,00,000
Advanced to Presidency School - NLO High	70,63,623
Advance for Purchase of Property	36,25,84,117
Advance to Suppliers for Goods and Services	4,05,40,750
Advances to Suppliers for Capital Expenditure-others	15,61,63,726
Advances to Suppliers for Capital Expenditure &	32,67,99,004
Mobilisation Advances-University	
TOTAL :	1,58,09,41,352

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A H MEMORIAL EDUCATIONAL TRUST

CONSOLIDATED FIXED ASSETS - 1ST APRIL 2022 TO 31 MARCH 2023

Particulars	Opening Balance		Additions		Transfers	Total	Depreciation		Closing Balance
	At 1.4.2022	1-4-2022 to 30-9-2022	1-10-2022 to 31-3-2023				At 31-3-2023	Rate	
Land	77,65,22,956	11,41,820	4,22,59,355	-	-	81,99,24,131	-	-	81,99,24,131
Lease Hold Land and Building	3,95,40,527	-	2,90,00,000	-	-	6,85,40,527	-	1,33,22,654	5,52,17,873
Building *	43,12,96,151	-	88,39,18,186	-	-	1,31,52,14,338	10%	8,73,25,524	1,22,78,88,813
Computers Including Computer Software	94,10,762	57,58,520	1,19,04,854	-	-	2,70,74,136	40%	84,48,684	1,86,25,452
Computer Lab and Other Equipments	6,05,237	-	-1,132	-	-	6,04,105	40%	2,41,868	3,62,236
Electrical Equipments	94,06,014	14,94,734	30,32,639	-	-	1,39,33,387	15%	18,62,560	1,20,70,826
Office Equipments *	2,83,73,754	29,46,619	2,14,61,836	-	-	5,27,82,209	15%	63,07,694	4,64,74,515
Science Equipments	13,86,481	8,094	14,160	-	-	14,08,735	15%	2,10,248	11,98,487
Teaching Aids	6,84,640	-	-	-	-	6,84,640	15%	1,02,696	5,81,944
Musical Instruments	36,88,513	2,04,140	19,26,893	-	-	58,19,546	15%	7,28,415	50,91,131
Sports Equipments	34,84,845	-	73,886	-	-	35,58,731	15%	5,28,212	30,30,519
Library Books	8,91,193	1,07,717	3,78,697	-	-	13,77,607	40%	4,55,221	9,22,387
Motor Vehicles	4,78,26,358	-	6,71,421	-	-	4,84,97,779	15%	72,24,310	4,12,73,469
Furniture & Fixtures *	8,18,17,862	1,55,18,550	1,38,16,830	-	-	11,11,53,242	10%	1,04,42,650	10,07,10,592
Borewell & Overhead Tanks	4,06,562	-	1,47,392	-	-	5,53,954	15%	54,066	4,99,888
RTN High School & Business School Assets	58,723	-	-	-	-	58,723	-	-	58,723
TOTAL (A) :	1,43,54,00,579	2,71,80,194	1,00,86,05,017	-	-	2,47,11,85,790		13,72,54,803	2,33,39,30,987
Capital Work in Progress - Others	77,50,54,615.00	-	14,17,24,630.00	-	-91,49,75,419.00	18,03,826	-	-	18,03,826
Capital Work in Progress for University Projects	29,97,26,803.00	-	-	-	-	-	-	-	-
Building At University	1,54,92,52,187.25	-	26,75,20,617.00	-	-31,45,70,457.00	25,26,76,963	-	-	25,26,76,963
Furniture- university	1,04,04,698.96	-	30,69,92,076.00	-	-	1,85,62,44,263	10%	17,02,74,823	1,68,59,69,441
Computers Including Computer Software-university	92,38,418.43	-	-	-	-	1,04,04,699	15%	15,60,705	88,43,994
Motor Vehicles-university	2,87,299.19	-	-	-	-	92,38,418	40%	36,95,367	55,43,051
Lab Equipment -University	2,09,08,734.60	-	-	-	-	2,87,299	15%	43,095	2,44,204
Furniture & Fixtures -University	4,02,67,801.03	-	-	-	-	2,09,08,735	15%	31,36,310	1,77,72,424
Office Equipments- University	23,67,896.94	-	3,35,095.00	-	-	4,06,02,896	10%	40,43,535	3,65,59,361
Interest on capitalisation	-	-	4,24,200.00	-	-	27,92,097	15%	3,87,000	24,05,097
TOTAL (B) :	2,70,75,08,454	-	71,69,96,618	-1,22,95,45,876	-1,22,95,45,876	2,19,49,59,196		18,31,40,834	2,01,18,18,362
TOTAL FIXED ASSETS (A+B) :	4,14,29,09,033	2,71,80,194	1,72,56,01,635	-1,22,95,45,876	-1,22,95,45,876	4,66,61,44,986		32,03,95,637	4,34,57,49,349

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* Depreciation on Chokkannahalli Assets, transferred to University

Building - Hostel Chokkannahalli	76,58,78,961	76,58,78,961	10%	3,82,93,948	72,75,85,013
Kitchen Equipments -CHK Hostel	21,34,335	21,34,335	15%	1,60,075	19,74,260
Office Equipments - CHK Hostel	1,16,75,596	1,16,75,596	15%	8,75,670	1,07,99,926
Furniture & Fixtures- CHK Hostel	46,93,455	46,93,455	10%	2,34,673	44,58,782
TOTAL :	78,43,82,347	78,43,82,347		3,95,64,366	74,48,17,981



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