

LALA BHAIRON PRASAD EDUCATIONAL TRUST

REGISTERED OFFICE: J-1876, 3RD FLOOR, C.R. PARK, NEW DELHI-110019

Balance Sheet as at 31st March 2025

PARTICULARS	Note No.	As at 31 March 2025		As at 31 March 2024	
		Amount (₹)		Amount (₹)	
I. EQUITY AND LIABILITIES					
1. Trust Funds or Corpus					
(a) Corpus Funds	1	6,425,690		6,425,690	
(b) General Funds	2	9,381,439	15,807,129	6,588,283	13,013,973
2. Non Current Liabilities					
(a) Long Term Borrowings	3	1,859,327	1,859,327		
3. Current Liabilities					
(a) Short Term Liabilities	4	847,404		774,056	
(b) Trade Payables	5	128,565	975,969	204,266	978,322
TOTAL			18,642,425		13,992,296
II ASSETS					
1. Non Current Assets					
(a) Property, Plant and Equipment					
(i)(a) Tangible Assets	6	13,768,342	13,768,342	8,179,030	8,179,030
2. Current assets					
(a) Current Investments	7	246,513		234,233	
(b) Cash and Cash Equivalents	8	2,394,398		3,072,765	
(c) Other Current assets	9	2,233,172	4,874,083	2,506,268	5,813,266
TOTAL			18,642,425		13,992,296

For Lala Bhairon Prasad Educational Trust

Rachna Agrawal
Rachna Agrawal
Trustee

Date: 15/10/2025
Place: Ghaziabad

As per our report of even date attached

For NK Sarraf & Associates
(Chartered Accountants)

FRN : 021945N

GHAZIABAD

FRN : 021945N

(CA Ranjeet Kesarwani)

Partner

Membership No.: 407741

Sushma
Principal
Sushma Swaroop International school
Rajapur Road, Asoh, Kanwi
Chitrakoot (U.P.)

LALA BHAIRON PRASAD EDUCATIONAL TRUST

REGISTERED OFFICE: J-1876, 3RD FLOOR, C.R. PARK, NEW DELHI-110019

Income & Expenditure Account for the year ended on 31st March, 2025

	PARTICULARS	Note No.	As at 31 March 2025		As at 31 March 2024	
			Amount (₹)		Amount (₹)	
I	Revenue from operations:					
	a) Sale of Services	10	20,288,029		19,278,119	
	b) Other Income	11	79,165	20,367,194	73,762	19,351,881
II	Total Revenue			20,367,194		19,351,881
III	Expenses					
	a) Employee Benefit expenses	12	8,948,304		8,560,228	
	b) Depreciation and Amortization expenses	6	557,907		394,720	
	c) Finance Expenses	13	67,233		11,414	
	d) Other expenses	14	8,000,595		7,932,380	
	Total Expense			17,574,038		16,898,742
IV	Profit before taxes			2,793,156		2,453,139
V	Tax expense:					
	(1) Current Tax		-	-	-	-
	(2) Previous Tax		-	-	-	-
VI	Profit/(Loss) for the period			2,793,156		2,453,139

For Lala Bhairon Prasad Educational Trust

Rachna Agrawal
Rachna Agrawal
Trustee

Date: 15/10/2025
Place: Ghaziabad

As per our report of even date attached
For NK Sarraf & Associates

(Chartered Accountants)

FRN: 021945N

Ranjeet Kesarwani
(CA Ranjeet Kesarwani)

Partner

Membership No.: 407741

Sushma Swaroop
Principal
Sushma Swaroop International school
Rajapur Road, Asoh, Karwi
Chitrakoot (U.P.)

LALA BHAIRON PRASAD EDUCATIONAL TRUST
REGISTERED OFFICE: J-1876, 3RD FLOOR, C.R. PARK, NEW DELHI-110019

Notes Forming part of the Financial Statements for the year ended, 31st March 2025

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '1'		
Trusts Corpus Funds		
Corpus Funds:	6,425,690	6,425,690
TOTAL	6,425,690	6,425,690

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '2'		
General Funds:		
Opening Balance	6,588,283	4,135,144
Add: Excess of Income over exp.	2,793,156	2,453,139
Closing Balance	9,381,439	6,588,283
TOTAL	9,381,439	6,588,283

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '3'		
NON CURRENT LIABILITIES		
a) Long Term Borrowings		
Vehicle Loan from HDFC Bank (Hypothecated against School Bus)	1,859,327	-
TOTAL	1,859,327	-

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '4'		
SHORT TERM LIABILITIES		
a) Expenses Payable		
i) Salary Payable	799,947	746,982
ii) Audit Fees Payable	5,000	5,000
b) Statutory Liability		
i) TDS Payable	1,145	4,634
ii) EPF Payable	41,312	17,440
TOTAL	847,404	774,056

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '5'		
TRADE PAYABLES		
Sundry Creditors	128,565	204,266
TOTAL	128,565	204,266

Aparna

Principal
 Sushma Swaroop International school
 Rajapur Road, Asoh, Kanwi
 Chitrakoot (U.P.)

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '6'		
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		
a) Tangible Assets	14,326,248	8,573,750
Less: Depreciation	557,907	394,720
TOTAL	13,768,342	8,179,030

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '7'		
Investments		
FDR with Bank (incl Interest)	246,513	234,233
TOTAL	246,513	234,233

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '8'		
CASH AND BANK BALANCES		
Cash and Cash Equivalents	18,029	17,068
Allahabad Bank-50188878535	694,445	290,756
Allahabad Bank-5027743208	1,681,924	2,764,941
Cash in Hand	2,394,398	3,072,765
TOTAL	2,394,398	3,072,765

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '9'		
OTHER CURRENT ASSETS:		
Income Tax Refund AY 2023-24	13,940	13,940
Income Tax Refund AY 2025-26	25,500	
Advance to Zee Learn Ltd.	106,200	106,200
Advance to Suppliers	2,026,438	2,386,128
Prepaid Expenses	61,094	-
TOTAL	2,233,172	2,506,268

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '10'		
REVENUE FROM OPERATIONS		
Gross Receipts	20,288,029	19,278,119
TOTAL	20,288,029	19,278,119

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '11'		
OTHER INCOME		
Interest on FDR	12,280	9,892
Misc. Income	65,924	63,870
Interest from savings A/c	961	-
TOTAL	79,165	73,762

A. S. Rao
Principal
Sushma Swaroop International School
Rajapur Road, Asoh, Kanwi
Chitrakoot (U.P.)

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '12'		
EMPLOYEE BENEFITS EXPENSES		
a) Salaries to Staff	8,447,332	8,327,042
b) Contribution to EPF	500,972	233,186
TOTAL	8,948,304	8,560,228

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '13'		
FINANCE EXPENSES		
Bank Charges	8,806	11,414
Interest on loan	58,427	-
TOTAL	67,233	11,414

Particulars	As at 31 March 2025 Amount (₹)	As at 31 March 2024 Amount (₹)
NOTE '14'		
OTHER EXPENSES		
School Vehicle Running Expenses	4,696,137	5,082,098
Audit Fee	5,000	5,000
Repair & Maintenance Expenses	1,114,525	1,626,272
Website Maintenance Charge	-	5,000
Lab Expenses	28,509	51,375
Admin Charges	11,150	6,900
Rent Expense	185,800	200,000
Prizes to Scholars	188,284	44,000
Generator Repair & Maintenance	-	32,846
Electricity & Telephone Expenses	226,293	317,568
Office Expenses	360,017	191,484
Mess Expenses	202,862	224,414
Postage and Courier	791	11,294
Printing & Stationery	142,502	53,840
Miscellaneous Expenses	181,837	80,289
Software Expenses	106,920	-
Insurance expenses	148,243	-
Festival Expenses	233,903	-
Staff Dress Expenses	167,795	-
Interest on TDS	27	-
TOTAL	8,000,595	7,932,380

A.Ram
Principal
Sushma Swaroop International school
Rajapur Road, Asoh
Chittrakoot (U.P.)

Lala Bhairon Prasad Educational Trust
J-1876, 3RD FLOOR, C.R. PARK, NEW DELHI-110019

NOTE "6"

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH, 2025
 (Annexed to and forming part of balance sheet)

S.No	Particulars	Rate of Dep.	Balance as at 01.04.2024	Additions		Total	Depreciation	Balance as at 31.03.2025
				Up to 30.09.2024	After 30.09.2024			
1	Land & Building	0%	5,793,209	-	-	5,793,209	-	5,793,209
2	School Building	0%	-	3,293,100	90,737	3,383,837	-	3,383,837
3	Intangible Assets	25%	19,896	-	-	19,896	4,974	14,922
4	Furniture & Fixture	10%	655,505	-	11,000	666,505	66,101	600,405
5	Electric Panel	15%	19,074	-	-	19,074	2,861	16,213
6	Air Conditioner	15%	24,650	-	-	24,650	3,698	20,953
7	Generator	15%	287,740	-	-	287,740	43,161	244,579
8	Weighing Machine	15%	1,069	-	-	1,069	160	909
9	CCTV	15%	10,083	163,830	113,550	287,463	34,603	252,860
10	Computers	40%	44,329	-	-	44,329	17,732	26,597
11	Musical Instruments	10%	5,953	-	-	5,953	595	5,358
12	Stablizer	15%	88,800	-	-	88,800	13,320	75,480
13	Sports Kit	15%	30,115	-	-	30,115	4,517	25,598
14	Library Books	40%	3,074	-	-	3,074	1,230	1,844
15	Printer	15%	24,857	-	-	24,857	3,729	21,128
16	Vehicles	15%	828,614	-	2,475,000	3,303,614	309,917	2,993,697
17	Cooler	15%	5,768	-	-	5,768	865	4,903
18	Laboratory	15%	186,044	-	-	186,044	27,907	158,137
19	Camera	15%	69,252	-	-	69,252	10,388	58,864
20	Photocopy Machine	15%	80,999	-	-	80,999	12,150	68,849
Total (Current Year)			8,179,030	3,456,930	2,690,287	14,326,248	557,907	13,768,342
Total (Previous Year)			7,832,159	446,611	294,980	8,573,750	394,720	8,179,030

Ashwini
 Principal
 International school
 Rajapur Road, Asoh, Karwi
 Chitrakoot (U.P.)