

F.Y.
2023-24

AUDIT REPORT AND FINANCIAL STATEMENTS OF

**MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY - VIDHAYA VIHAR
EDUCATIONAL WELFAIR TRUST**

**ADD: BHAWRA, SIKTA,
DISTT.:- WEST CHAMPARAN - 845307**



AUDITED BY

MISHRA ANIL & CO

Chartered Accountants

**KR High School Road, Bengall Colony,
Bettiah - 845438.**

Mobile:- 9523925672, 8210821905

Email - mishraanilkumar_bth@yahoo.co.in

Website - www.mishraanil.com





AUDITOR'S REPORT

We have audited the attached Balance Sheet of **MOTHER'S INTERNATIONAL ACADEMY, MANAGED BY- VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST, ADD:- BHAWRA, SIKTA, DISTT:- WEST CHAMPARAN"- 845307** As at 31st March 2024 along with the Income and Expenditure account and Receipts and payments Account for the year ended on that date and report that: -

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the Institution so far as it appears from our examination of those books
3. The statement of accounts in agreement with the books of account maintained by the entity.
4. In our opinion and according to the best of our information and explanations given to us, the said accounts give a true and fair view.
 - i.) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2024.
 - ii.) In the case of Income and Expenditure Account of the Surplus of the Institution for the accounting year ended on that date.
 - iii.) In the case of the Receipts and Payments Account of the actual receipts and payments of the Institution for the accounting year ended on that date.

For Mishra Anil & Company

Firm R.No.- 013071C

Chartered Accountants

Abhineet Mishra

Abhineet Mishra (Partner)

Membership No:- 430048



Place: Bettiah

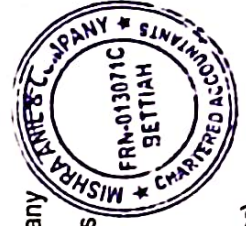
Date :- 07/02/2025

MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST

ADD: BHAWRA, SIKTA, WEST CHAMPARAN -845307

BALANCE SHEET AS AT 31-03-2024

CAPITAL & LIABILITIES	AMOUNT (₹)	ASSETS & PROPERTIES	AMOUNT (₹)
<u>GENERAL FUND</u>		<u>Fixed Assests</u>	
Opening Balance	(25,540.00)	Computer	15,200.00
Add : Surplus	7,436.00	Fan	31,680.00
		Furniture	2,58,120.00
<u>CORPUS FUND</u>		Generator	68,000.00
			3,73,000.00
<u>CURRENT LIABILITIES</u>		<u>CURRENT ASSETS</u>	
Audit Fee Payable	1,500.00	Cash in Hand	8,869.00
Add : During The Year	1,500.00	Cash at Bank	38,127.00
			46,996.00
			4,19,996.00



For Mishra Anil & Company
Chartered Accountants
Abhineet Mishra
Abhineet Mishra (Partner)

Place: Bettiah
Date: 07/02/2025

MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST

ADD: BHAWRA, SIKTA, WEST CHAMPARAN -845307

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2024

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary Teaching Staff	23,56,400.00	By School Fee	83,99,236.00
To Salary Non-Teaching Staff	8,82,480.00		
To Transport Bhada	10,35,000.00		
To Rent	2,40,000.00		
To Construction Activities & Repair	18,98,278.00		
To Electricity & Generator	1,40,360.00		
To Telephone & Internet	21,997.00		
To Books & Stationery	1,84,603.00		
To Power & Fuel	9,15,095.00		
To Miscellaneous	3,13,450.00		
To App Software	38,400.00		
To Computer	22,180.00		
To Vehicle	3,42,057.00		
To Audit Fee	1,500.00		
To Surplus	7,436.00		
	83,99,236.00		83,99,236.00

For Mishra Anil & Company

Chartered Accountants



Abhineet

Abhineet Mishra (Partner)

Place: Bettiah

Date: 07/02/2025

MOTHER'S INTERNATIONAL ACADEMY

ADD: BHAWRA, SIKTA, WEST CHAMPARAN -845307

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2024

RECEIPTS		AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<u>To Opening Balance</u>			By Salary Teaching Staff	23,56,400.00
Cash in Hand	1,909.00		By Salary Non-Teaching Staff	8,82,480.00
Cash at Bank	36,151.00	38,060.00	By Transport Bhada	10,35,000.00
			By Rent	2,40,000.00
<u>To School Fee</u>		83,99,236.00	By Construction Activities & Repair	18,98,278.00
			By Electricity & Generator	1,40,360.00
			By Telephone & Internet	21,997.00
			By Books & Stationery	1,84,603.00
			By Power & Fuel	9,15,095.00
			By Miscellaneous	3,13,450.00
			By App Software	38,400.00
			By Computer	22,180.00
			By Vehicle	3,42,057.00
			<u>By Closing Balance</u>	
			Cash in Hand	8,869.00
			Cash at Bank	38,127.00
		84,37,296.00		84,37,296.00

For Mishra Anil & Company
Chartered Accountants
FRN-013071C
SETTIAH
MISHRA ANIL & COMPANY ★
★ CHARTERED ACCOUNTANTS

Place: Bettiah

Date: 07/02/2025

F.Y.
2024-2025

AUDIT REPORT AND FINANCIAL STATEMENTS OF

**MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY- VIDHAYA VIHAR
EDUCATIONAL WELFAIR TRUST**

**ADD:- BHAWRA, SIKTA
DIST - WEST CHAMPARAN (BIHAR)**



PREPARED BY

MISHRA ANIL & CO

Chartered Accountants

KR High School Road, Bengali Colony,
Bettiah - 845438.

Ph:- 9523925672

Email - aabhineet93@hotmail.com





AUDITOR'S REPORT

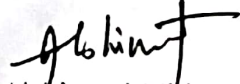
We have audited the attached Balance Sheet of **MOTHER'S INTERNATIONAL ACADEMY, MANAGED BY- VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST, ADD:- BHAWRA, SIKTA, DISTT:- WEST CHAMPARAN"- 845307** As at 31st March 2025 along with the Income and Expenditure account and Receipts and payments Account for the year ended on that date and report that: -

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the Institution so far as it appears from our examination of those books
3. The statement of accounts in agreement with the books of account maintained by the entity.
4. In our opinion and according to the best of our information and explanations given to us, the said accounts give a true and fair view.
 - i.) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2025.
 - ii.) In the case of Income and Expenditure Account of the Surplus of the Institution for the accounting year ended on that date.
 - iii.) In the case of the Receipts and Payments Account of the actual receipts and payments of the Institution for the accounting year ended on that date.

For Mishra Anil & Company

Firm R.No.- 013071C

Chartered Accountant


Abhineet Mishra (Partner)

Membership No:- 430048



Place: Bettiah

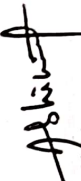
Date :- 25/07/2025

MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST
ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

BALANCE SHEET AS AT 31-03-2025

CAPITAL & LIABILITIES	AMOUNT (₹)	ASSETS & PROPERTIES	AMOUNT (₹)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	(18,104.00)	Computer	15,200.00
Add : Surplus	18,99,642.00	CCTV Camara	1,95,880.00
<u>CORPUS FUND</u>		<u>VEHICLE</u>	
		AI Dost Express	11,90,000.00
<u>SECURED LOAN</u>		Tata Lp 412 Cityride	25,14,000.00
HDFC BANK LTD A/C NO - 162255444	7,28,697.00	Fan	31,680.00
HDFC BANK LTD A/C NO - 160903015	16,08,803.00	Furniture	2,58,120.00
<u>CURRENT LIABILITIES</u>		Add: During the Year's	3,13,177.00
Audit Fee Payable	3,000.00	Generator	5,71,297.00
Add : During The Year	1,500.00		68,000.00
Less: During the Year's	4,500.00	<u>CURRENT ASSETS</u>	
	3,000.00	Cash in Hand	39,823.00
		Cash at Bank	29,758.00
			69,581.00
			46,55,638.00
			46,55,638.00

Place: Bettiah
Date: 25/07/2025

For Mishra Anil & Company
Chartered Accountants

Abhineet Mishra (Partner)

MOTHER'S INTERNATIONAL ACADEMY
MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFAIR TRUST

ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salary Teaching Staff	24,22,000.00	By School Fee	1,04,53,845.00
To Salary Non-Teaching Staff	8,94,670.00		
To Transport Bhada	8,80,500.00		
To Rent	3,23,585.00		
To Construction Activities & Repair	21,04,430.00		
To Electricity & Generator	1,22,943.00		
To Telephone & Internet	6,563.00		
To Books & Stationery	59,345.00		
To Power & Fuel	9,86,318.00		
To Miscellaneous	3,16,328.00		
To Vehicle Exp.	4,07,221.00		
To App Software	28,800.00		
To Audit Fee	1,500.00		
To Surplus	18,99,642.00		
	1,04,53,845.00		1,04,53,845.00

For Mishra Anil & Company

Chartered Accountants



Abhineet Mishra (Partner)

Place: Bettiah
Date: 25/07/2025

ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

Place: Bettiah
Date: 25/07/2025



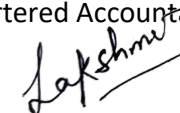
Abhineet Mishra (Partner)

MOTHER'S INTERNATIONAL ACADEMY
(RUN & MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFARE TRUST)
ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

BALANCE SHEET AS AT 31-03-2026

CAPITAL & LIABILITIES		AMOUNT (₹)	ASSETS & PROPERTIES		AMOUNT (₹)
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Balance	18,81,538.00		(As per Annexure)		53,11,220.85
Add : Surplus	12,10,043.85	30,91,581.85			
<u>CORPUS FUND</u>		4,35,100.00			
<u>SECURED LOAN</u>			<u>CURRENT ASSETS</u>		
HDFC BANK LTD A/C NO - 162255444		6,00,831.00	Cash in Hand	19,958.00	
HDFC BANK LTD A/C NO - 160903015		12,79,627.00	Cash at Bank	77,461.00	97,419.00
<u>CURRENT LIABILITIES</u>					
Audit Fee Payable		1,500.00			
		54,08,639.85			54,08,639.85

Udin: 26544800EYBUHH6583
Place: Bettiah
Date: 14/08/2026

For Maheshwari Lakshmi & Associates
Chartered Accountants

CA Lakshmi Maheshwari



MOTHER'S INTERNATIONAL ACADEMY
(RUN & MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFARE TRUST)

ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2026

EXPENDITURE		AMOUNT (₹)	INCOME	AMOUNT (₹)
By Salary Teaching Staff	28,99,753.00		By School Fee & Transport Fee	1,30,74,688.00
By Salary Non-Teaching Staff	8,96,560.00			
By Transport Bhada	6,07,000.00			
By Rent	2,24,100.00			
By Construction Repair & Maintenance	30,42,014.00			
By Electricity & Generator	1,09,567.00			
By Telephone & Internet	24,000.00			
By Books & Stationery	2,08,302.00			
By Power & Fuel	16,07,078.00			
By Miscellaneous	2,60,392.00			
By Vehicle Exp.	8,33,904.00			
By App Software	60,000.00	1,07,72,670.00		
To Interest on Loan		1,82,335.00		
To Depreciation		9,08,139.15		
To Audit Fee		1,500.00		
To Surplus		12,10,043.85		
		1,30,74,688.00		1,30,74,688.00

Udin: 26544800EYBUHH6583

Place: Bettiah

Date: 14/08/2026

For Maheshwari Lakshmi & Associates

Chartered Accountants

Lakshmi

 CA Lakshmi Maheshwari

MOTHER'S INTERNATIONAL ACADEMY
(RUN & MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFARE TRUST)

ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2026

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
<u>To Opening Balance</u>		By Salary Teaching Staff	28,99,753.00
Cash in Hand	39,823.00	By Salary Non-Teaching Staff	8,96,560.00
Cash at Bank	29,758.00	By Transport Bhada	6,07,000.00
	69,581.00	By Rent	2,24,100.00
To School Fee & Transport Fee	1,30,74,688.00	By Construction Repair & Maintenance	30,42,014.00
		By Electricity & Generator	1,09,567.00
		By Telephone & Internet	24,000.00
		By Books & Stationery	2,08,302.00
		By Power & Fuel	16,07,078.00
		By Miscellaneous	2,60,392.00
		By Vehicle Exp.	8,33,904.00
		By App Software	60,000.00
			1,07,72,670.00
		<u>By Payment of Secured Loan</u>	4,57,042.00
		<u>By Interest on Loan</u>	1,82,335.00
		By Audit fee Payable	1,500.00
		<u>By Purchase of Fixed Assets</u>	
		Vehicle	16,33,303.00
		CCTV Camara	
		Furniture	
		<u>By Closing Balance</u>	
		Cash in Hand	19,958.00
		Cash at Bank	77,461.00
			97,419.00
	1,31,44,269.00		1,31,44,269.00

Udin: 26544800EYBUHH6583
Place: Bettiah
Date: 14/08/2026

For Maheshwari Lakshmi & Associates
Chartered Accountants

Lakshmi
CA Lakshmi Maheshwari



MOTHER'S INTERNATIONAL ACADEMY

(RUN & MANAGED BY - VIDHAYA VIHAR EDUCATIONAL WELFARE TRUST)

ADD: BHAWRA, SIKTA, WEST CHAMPARAN - 845307

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

FIXED ASSETS

S. No.	Description of Assets	Rate of Depreciation	Opening Balance	Addition	Total	Depreciation	Closing Balance
				During the Year			
1	Computer	40%	15,200.00		15,200.00	6,080.00	9,120.00
2	CCTV Camara	15%	1,95,880.00		1,95,880.00	29,382.00	1,66,498.00
3	VEHICLE	15%	37,04,000.00	16,33,303.00	53,37,303.00	8,00,595.45	45,36,707.55
4	Fan	15%	31,680.00		31,680.00	4,752.00	26,928.00
5	Furniture	10%	5,71,297.00		5,71,297.00	57,129.70	5,14,167.30
6	Generator	15%	68,000.00		68,000.00	10,200.00	57,800.00
Total			45,86,057.00	16,33,303.00	62,19,360.00	9,08,139.15	53,11,220.85

