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Noble College of Education, under management of Blue Moon Scientific and  
Technical Society  
Village Seog P O Pandoh, Tehsil Sadar,  
Distt Mandi (H.P) 175124  
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STATEMENT OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH  
2020.  
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H.S.THAKUR & ASSOCIATES  
CHARTERED ACCOUNTANTS, 269/13, SAULI KHAD  
MANDI, DISTT MANDI (H.P) 175001, PHONE 01905-235000  
MOBILE: 9816054444, 7018233026  
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# H.S. Thakur & Associates Chartered Accountants

H.No. 269/13, Sauli Khad Mandi, Distt. Mandi (H.P.)  
Phone: 01905-235191,237000, Mobile : 98160-54444, 7018233026  
E-mail : [hsthakurca@yahoo.com](mailto:hsthakurca@yahoo.com)

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## AUDIT REPORT U/S 12A (b)

'FORM NO.10B  
(See rule 17B)

Audit report under section 12A (b) of the Income-tax Act, 1961, in the case  
of  
**Charitable or Religious trusts or institutions**

We have examined the balance sheet of **Noble College of Education**, under management of **Blue Moon Scientific and Technical Society, Village Seog P O Pandoh, Tehsil Sadar, Distt Mandi (H.P) 175124** as at 31 March, 2020 and the income and expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office at **Seog, Mandi (H.P)** and the branches **NIL** of the above-named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

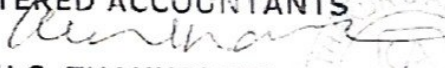
- (i) in the case of the balance sheet, of the state of affairs of the above named trust/institution as at **31<sup>ST</sup> MARCH, 2020**, and.
- (ii) in the case of the income and expenditure account, of the excess of income over expenditure for the accounting year ending on **31<sup>ST</sup> MARCH, 2020**.

The prescribed particulars are annexed hereto.

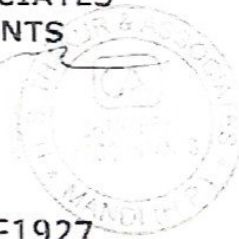
Place : MANDI

Date: 08-01-2021

FOR: H.S. THAKUR & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(H.S. THAKUR) FCA  
(PROP.)  
M NO. 087535

UDIN: 21087535AAAABF1927

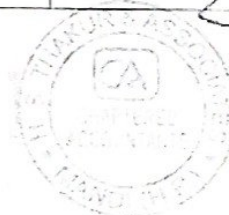


ANNEXURE  
Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

**Noble College of Education, under management of Blue Moon  
Scientific and Technical Society**

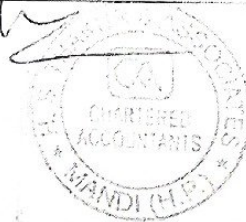
Sr. No.	Particulars	Remarks
1	Amount of income of the previous year applied to charitable Or religious purposes in India during that year Whether the trust/institution *had exercised the option under Clause (2) of the Explanation to section 11(I)? If so, the details Of the amount of income deemed to have been applied to Charitable or religious purposes in India during the previous Year	Rs. 12972766.00
2.	Amount of income <u>accumulated or set apart</u> *for application finally set apart to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <u>wholly*</u> for such purposes in part only.	Rs. 1932537.40
3.	Amount of income eligible for exemption under section 11(I)(c) (Give details)	Nil
4.	Amount of income, in addition to the amount referred to in Item 3 above, accumulated or set apart for specified purposes Under section 11(2)	Nil
5.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2)(b) ? If so, the details thereof	NIL
6.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? if so, the details thereof.	NIL
7.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year---	NIL
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NO
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	NO
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	NO



**Noble College of Education, under management of Blue Moon  
Scientific and Technical Society**

**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS  
REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or Compensation charged, if any	NO
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	NO
4.	Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.	NO
7.	Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	NO
8.	Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	NO



**Noble College of Education, under management of Blue Moon  
Scientific and Technical Society**

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN  
CONCERNS  
IN WHICH PERSONS REFERRED TO IS SECTION 13(3) HAVE A  
SUBSTANTIAL INTEREST

Sl.No	Name and Address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year—say, Yes/No
1	2	3	4	5	6
-----	-----	NIL	-----	-----	-----
Total					

Place : MANDI

Date: 08-01-2021

FOR: H.S. THAKUR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*H.S. Thakur*

(H.S. THAKUR)FCA  
(PROP.)



M NO. 087535

UDIN: 21087535AAAABF1927

H.S. THAKUR & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 PHONE NO: 235191, 237000

H.NO. 269/13, SAULI KHAD  
 PADDAL MOHALLA, MANDI  
 DISTT. MANDI (H.P.)

**NOBLE COLLEGE OF EDUCATION**

**MANAGED BY:**

BLUE MOON SCIENTIFIC & TECHNICAL EDUCATION SOCIETY, VILL. SEOG, P.O. PANDOH, DISTT. MANDI (H.P.)

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2020.**

LIABILITIES	NOBLE COLLEGE OF EDUCATION [B.Ed] AMOUNTS (RS)	NOBLE INTERNATIONAL SCHOOL AMOUNTS (RS)	TOTAL AMOUNTS (RS)
<b>CAPITAL FUND</b>	788000.00	0.00	788000.00
<b>OTHER FUND</b> (As Per Schedule-I)	2575970.00	0.00	2575970.00
Reserves & Surplus	7910175.56	1264341.27	9174516.83
<b>CURRENT LIABILITIES</b>			
Sundry Creditors	472038.00	52758.00	524796.00
Expenses Payable	4477800.00	884500.00	5362300.00
Security Refundable	200000.00	0.00	200000.00
Branch/Division -Noble International School	1103151.00	0.00	1103151.00
<b>TOTAL:-</b>	<b>17527134.56</b>	<b>2201599.27</b>	<b>19728733.83</b>
<b>FIXED ASSETS</b> (As Per Schedule-II)	7857480.47	361971.72	8219452.19
<b>CURRENT ASSETS</b>			
Advance With Revenue Authorities	216481.00	0.00	216481.00
Fees Receivable	39320.00	93767.00	133087.00
Loan & Advances	0.00	20000.00	20000.00
Security Deposits	2430.00	0.00	2430.00
Other Assets	1945451.00	0.00	1945451.00
Cash & Bank Balances			
-Cash In Hand	9510.35	45566.80	55077.15
-Cash At Bank	7456461.74	577122.75	8033584.49
Branch/Division -Noble College Of Education [B.Ed]	0.00	1103151.00	1103151.00
<b>TOTAL:-</b>	<b>17527134.56</b>	<b>2201599.27</b>	<b>19728733.83</b>

PLACE:- MANDI

DATED:- 8TH JANUARY 2021

**AUDITORS REPORT:-**

In terms of our audit report of even date annexed.

FOR:- H.S.THAKUR & ASSOCIATES  
 CHARTERED ACCOUNTANTS

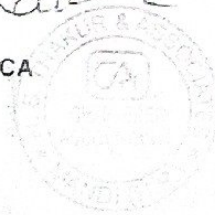
*(Signature)*

(H.S.THAKUR) FCA  
 PROP.

M.NO.087535

FRN.008697N

UDIN : 21087535AAAABF1927



H.S. THAKUR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
PHONE NO: 235191, 237000

H.NO. 269/13, SAULI KHAD  
PADDAL MOHALLA, MANDI  
DISTT. MANDI (H.P.)

**NOBLE COLLEGE OF EDUCATION**

MANAGED BY:

BLUE MOON SCIENTIFIC & TECHNICAL EDUCATION SOCIETY, VILL. SEOG, P.O. PANDOH, DISTT. MANDI (H.P.)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020.

PARTICULARS	NOBLE COLLEGE OF EDUCATION [B.Ed] AMOUNTS (RS)	NOBLE INTERNATIONAL SCHOOL AMOUNTS (RS)	TOTAL AMOUNTS (RS)
<b>INCOME</b>			
By Fees Receipts	8366510.00	2143100.00	10509610.00
By Other Income	67568.00	1888348.00	1955916.00
By Interest Income	507240.00	0.00	507240.00
<b>TOTAL:-</b>	<b>8941318.00</b>	<b>4031448.00</b>	<b>12972766.00</b>
<b>EXPENDITURE</b>			
To Advertisement Expenses	0.00	6215.00	6215.00
To Audit Fees	11800.00	0.00	11800.00
To Bonus to Staff	360000.00	380000.00	740000.00
To Depreciation	1331340.15	82931.38	1414271.53
To Repair & Maint. (Building)	367226.00	0.00	367226.00
To Rates, Fees & Taxes	0.00	55184.00	55184.00
To Telephone/Mobile Expenses	12716.00	13494.00	26210.00
To Travelling Expenses	17340.00	9730.00	27070.00
To Power & Fuel Expenses	29451.00	2270.00	31721.00
To Insurance Charges	0.00	143680.00	143680.00
To Interest Charges	86710.75	0.00	86710.75
To Conveyance Expenses	33100.00	675694.00	708794.00
To Salary to Staff	4253000.00	2415922.72	6668922.72
To Other Expenses	577368.44	175055.15	752423.60
<b>TOTAL:-</b>	<b>7080052.34</b>	<b>3960176.26</b>	<b>11040228.60</b>
To Excess of Expenditure Over Income [A-B]	1861265.66	71271.74	1932537.40
<b>TOTAL:-</b>	<b>8941318.00</b>	<b>4031448.00</b>	<b>12972766.00</b>

PLACE:- MANDI

DATED:- 8TH JANUARY 2021

**AUDITORS REPORT:-**

In terms of our audit report of  
even date annexed.

FOR:- H.S.THAKUR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*H.S. Thakur*  
(H.S.THAKUR) FCA  
PROP.

M.NO.087535

FRN.008697N

UDIN : 21087535AAAABF1927

**NOBLE COLLEGE OF EDUCATION**  
**MANAGED BY:**  
**BLUE MOON SCIENTIFIC & TECHNICAL EDUCATION SOCIETY, VILL. SEOG, P.O. PANDOH, DISTT. MANDI (H.P.)**

[ B.Ed ]

**CONSOLIDATED SCHEDULE - II OF FIXED ASSETS AS ON 31ST MARCH, 2020.**

PARTICULARS	RATE %	OPENING BALANCES	ADDITION >180 Days	ADDITION <180 Days	SALE	TOTAL	Amount Qualify for full Dep	Amount Qualify for half Dep	Depreciation on full Quality amount	Depreciation on half Quality amount	Total Depreciation	Closing Balance
<b>NOBLE COLLEGE OF EDUCATION [ B.Ed ]</b>												
Building Account	10%	4847566.95	0.00	0.00	0.00	4847566.95	4847566.95	0.00	484756.70	0.00	484756.70	4362810.26
Furniture & Fixture	10%	417766.63	0.00	31500.00	0.00	449266.63	417766.63	31500.00	41776.66	1575.00	43351.66	405914.97
<b>TOTAL:- A</b>		<b>5265333.58</b>	<b>0.00</b>	<b>31500.00</b>	<b>0.00</b>	<b>5296833.58</b>	<b>5265333.58</b>	<b>31500.00</b>	<b>526533.36</b>	<b>1575.00</b>	<b>528108.36</b>	<b>4768725.22</b>
Computer	40%	233.98	0.00	0.00	0.00	233.98	233.98	0.00	93.59	0.00	93.59	140.39
Printer	40%	5160.95	0.00	0.00	0.00	5160.95	5160.95	0.00	2064.38	0.00	2064.38	3096.57
<b>TOTAL:- B</b>		<b>5394.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5394.93</b>	<b>5394.93</b>	<b>0.00</b>	<b>2157.97</b>	<b>0.00</b>	<b>2157.97</b>	<b>3236.96</b>
Borewell	15%	47483.63	0.00	0.00	0.00	47483.63	47483.63	0.00	7122.54	0.00	7122.54	40361.09
Concrete Mixture	15%	8180.47	0.00	0.00	0.00	8180.47	8180.47	0.00	1227.07	0.00	1227.07	6953.40
LED Projector	15%	23120.00	0.00	0.00	0.00	23120.00	23120.00	0.00	3468.00	0.00	3468.00	19652.00
Laboratory Equipment	15%	23887.97	0.00	0.00	0.00	23887.97	23887.97	0.00	3583.20	0.00	3583.20	20304.77
Library Books	15%	48260.87	0.00	0.00	0.00	48260.87	48260.87	0.00	7239.13	0.00	7239.13	41021.74
Music System	15%	14353.01	0.00	0.00	0.00	14353.01	14353.01	0.00	2152.95	0.00	2152.95	12200.06
Television	15%	912.91	0.00	0.00	0.00	912.91	912.91	0.00	136.94	0.00	136.94	775.97
VCR	15%	448.06	0.00	0.00	0.00	448.06	448.06	0.00	67.21	0.00	67.21	380.85
Fortuner (HP33C-4444)	15%	900539.32	0.00	0.00	0.00	900539.32	900539.32	0.00	135080.90	0.00	135080.90	765458.42
Fortuner (HP33E-4040)	15%	900539.32	0.00	0.00	0.00	900539.32	900539.32	0.00	135080.90	0.00	135080.90	765458.42
Digital Projector	15%	26841.10	0.00	0.00	0.00	26841.10	26841.10	0.00	4025.17	0.00	4025.17	22814.94
Food Warmer	15%	16392.11	0.00	0.00	0.00	16392.11	16392.11	0.00	2458.82	0.00	2458.82	13933.29
Toys & Games	15%	157043.43	0.00	0.00	0.00	157043.43	157043.43	0.00	23556.51	0.00	23556.51	133486.92
R.O. Plant	15%	54043.00	0.00	0.00	0.00	54043.00	54043.00	0.00	8106.45	0.00	8106.45	45936.55
Fire Equipments	15%	33740.65	0.00	0.00	0.00	33740.65	33740.65	0.00	5061.10	0.00	5061.10	28679.55
Tata Spacio	15%	176906.25	0.00	0.00	0.00	176906.25	176906.25	0.00	26535.94	0.00	26535.94	150370.31
<b>TOTAL:- C</b>		<b>2432692.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2432692.10</b>	<b>2432692.10</b>	<b>0.00</b>	<b>364903.82</b>	<b>0.00</b>	<b>364903.82</b>	<b>2067788.29</b>
Bus Account	30%	490000.00	0.00	0.00	0.00	490000.00	490000.00	0.00	147000.00	0.00	147000.00	343000.00
Bus Account (5230)	30%	577150.00	0.00	0.00	0.00	577150.00	577150.00	0.00	173145.00	0.00	173145.00	404005.00
Bus Account	30%	386750.00	0.00	0.00	0.00	386750.00	386750.00	0.00	116025.00	0.00	116025.00	270725.00
<b>TOTAL:- D</b>		<b>1453900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1453900.00</b>	<b>1453900.00</b>	<b>0.00</b>	<b>436170.00</b>	<b>0.00</b>	<b>436170.00</b>	<b>1017730.00</b>
<b>GROSS TOTAL:- A+B+C+D</b>		<b>9157320.61</b>	<b>0.00</b>	<b>31500.00</b>	<b>0.00</b>	<b>9188820.61</b>	<b>9157320.61</b>	<b>31500.00</b>	<b>1329765.15</b>	<b>1575.00</b>	<b>1331340.15</b>	<b>7857480.47</b>
<b>NOBLE INTERNATIONAL SCHOOL</b>												
Building Account	10%	58261.68	0.00	0.00	0.00	58261.68	58261.68	0.00	5826.17	0.00	5826.17	52435.51
Furniture & Fixture	10%	30990.00	5900.00	34800.00	0.00	71690.00	36990.00	34800.00	3688.00	1740.00	5428.00	66261.00
<b>TOTAL:- A</b>		<b>89251.68</b>	<b>5900.00</b>	<b>34800.00</b>	<b>0.00</b>	<b>129951.68</b>	<b>95151.68</b>	<b>34800.00</b>	<b>9515.17</b>	<b>1740.00</b>	<b>11255.17</b>	<b>118696.51</b>
Library Books	15%	117288.67	0.00	0.00	0.00	117288.67	117288.67	0.00	17581.30	0.00	17581.30	99707.37
Fire Extinguisher	15%	36868.75	0.00	0.00	0.00	36868.75	36868.75	0.00	5530.31	0.00	5530.31	31338.44
<b>TOTAL:- B</b>		<b>154157.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154157.42</b>	<b>154157.42</b>	<b>0.00</b>	<b>23111.61</b>	<b>0.00</b>	<b>23111.61</b>	<b>130965.81</b>
Printer	40%	3024.00	0.00	0.00	0.00	3024.00	3024.00	0.00	1209.60	0.00	1209.60	1814.40
<b>TOTAL:- C</b>		<b>3024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3024.00</b>	<b>3024.00</b>	<b>0.00</b>	<b>1209.60</b>	<b>0.00</b>	<b>1209.60</b>	<b>1814.40</b>
Wingar 1st	30%	68800.00	0.00	0.00	0.00	68800.00	68800.00	0.00	20580.00	0.00	20580.00	48220.00
Wingar	30%	89250.00	0.00	0.00	0.00	89250.00	89250.00	0.00	26775.00	0.00	26775.00	62475.00
<b>TOTAL:- D</b>		<b>157850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157850.00</b>	<b>157850.00</b>	<b>0.00</b>	<b>47355.00</b>	<b>0.00</b>	<b>47355.00</b>	<b>110495.00</b>
<b>GROSS TOTAL:- A+B+C+D</b>		<b>404203.10</b>	<b>5900.00</b>	<b>34800.00</b>	<b>0.00</b>	<b>444903.10</b>	<b>410103.10</b>	<b>34800.00</b>	<b>81191.38</b>	<b>1740.00</b>	<b>82931.38</b>	<b>361971.72</b>
<b>GRAND TOTAL</b>		<b>9561523.71</b>	<b>5900.00</b>	<b>66300.00</b>	<b>0.00</b>	<b>9633723.71</b>	<b>9567423.71</b>	<b>66300.00</b>	<b>1410956.53</b>	<b>3315.00</b>	<b>1414271.53</b>	<b>8219452.18</b>

H.S. THAKUR & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 PHONE NO: 236191, 237000

H.NO. 269/13, SAULI KHAD  
 PADDAL MOHALLA, MANDI  
 DISTT. MANDI (H.P.)

NOBLE COLLEGE OF EDUCATION  
 MANAGED BY:

BLUE MOON SCIENTIFIC & TECHNICAL EDUCATION SOCIETY, VILL. SEOG, P.O. PANDOH, DISTT. MANDI (H.P.)  
 [B.Ed]

PARTICULARS		BALANCE SHEET AS ON 31ST MARCH, 2020.	
	AMOUNTS (RS.)	PARTICULARS	AMOUNTS (RS.)
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Member Contribution		(As Per Schedule-II)	7857480.47
Opening Balance		<b>CURRENT ASSETS</b>	
Add: Addition During The Year	788000.00	<b>Advance With Revenue Authorities</b>	
	0.00	788000.00	
<b>OTHER FUND</b>		2575970.00	
(As Per Schedule-I)		-ITDS Receivable	141032.00
<b>RESERVE &amp; SURPLUS</b>		-ITDS (2017-2018)	34551.00
Opening Balance	6048909.89	-ITDS (2019-2020)	34506.00
Add: Excess Of Income Over Expenditure	1861265.67	-ITDS Sweep A/c (SBI)	6392.00
		7910175.66	216481.00
<b>CURRENT LIABILITIES</b>		<b>Fees Receivable [2019-21]</b>	
<b>Sundry Creditors</b>		(As Per List-C)	39320.00
(As Per List-A)		472036.00	
<b>Expenses Payable</b>		<b>Security Deposits</b>	
(As Per List-B)		(As Per List-D)	2430.00
		4477800.00	
<b>Security Refundable</b>		<b>Other Assets</b>	
-Library Security Refundable (B.Ed) 2017-2019	100000.00	-Interest Accrued On FDR	1945451.00
-Library Security Refundable (B.Ed) 2019-2021	100000.00	200000.00	
		<b>Cash &amp; Bank Balances</b>	
<b>Branch/Division</b>		(As Per List-E)	7485972.09
-Noble International School		1103151.00	
<b>TOTAL:-</b>	<b>17527134.56</b>	<b>TOTAL:-</b>	<b>17527134.56</b>

PLACE:- MANDI

DATED:- 8TH JANUARY, 2021.

**AUDITORS REPORT:-**  
 In terms of our audit report of  
 even date annexed.

FOR:- H.S.THAKUR & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*H.S. Thakur*  
 (H.S.THAKUR) FCA  
 PROP.  
 M.NO.087535  
 FRN.008697N

UDIN : 21037635AAAAAF1927

