

NAME : CAMP EDUCATION SOCIETY

ADDRESS : 2015/C, JAN MOHD. STREET
PUNE - 411001

STATEMENTS OF ACCOUNT
FOR THE YEAR ENDED

31ST MARCH, 2023.



"Malhari", A-2/22, Rambaug Colony,
Navi Peth, Pune 411030.
Tel: +91 20 24329663/24329229
Email: admin@jbpcac.com
Website: www.jbpcac.com

Joshi Borse & Pol
CHARTERED ACCOUNTANTS
Formerly known as Joshi & Pol

Auditor's Report

1. Report on Financial Statements:

We have audited the accompanying Financial Statements of Camp Education Society viz. Balance Sheet as at March 31, 2023 and Income and Expenditure Account for the year then ended and a summary significant accounting policies and other explanatory information.

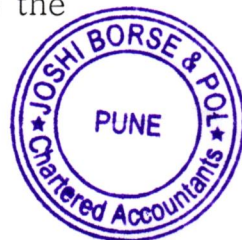
2. Managements Responsibility for the Financial Statements:

Management is responsible for the preparation of these Financial Statements in accordance with the Bombay Public Trusts Act, 1950. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

3. Auditor's responsibility:

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 misstatements.

4. 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 financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the



entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. **Opinion:**

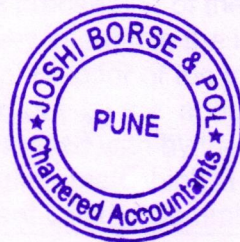
In our opinion and to the best of our information and according to the explanations given to us,

a) The Balance Sheet has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, so as to exhibit a true and fair view of state of affairs of the trust as at 31st March 2023 in conformity with accounting principles generally accepted in India.

And

b) The Income and Expenditure Account, has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon shows surplus for the year, in conformity with accounting principles generally accepted in India.

FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN NO. 104358W



A handwritten signature in blue ink, appearing to read "M. B. Pol".

M. B POL
(PARTNER)
M. NO. 035069

UDIN: 23035069BGYXFZ7406

Place: Pune
Date: 01.09.2023

**Report of An Auditor Relating To Account Audited
Under Sub-Section (2) Of Section 33 & 34 And
Rule 19 Of The Bombay Public Trust Act 1950**

REGISTRATION NO. : F - 43 - Pune

Name of the Public Trust :CAMP EDUCATION SOCIETY

Address : 2015/C, JAN MOHD. STREET, PUNE - 411001.

For the year ending 31st March 2023

- | | |
|--|--|
| a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules : | YES |
| b) Whether receipts and disbursements are properly and correctly shown in the accounts | YES |
| c) Whether the Cash balance and vouchers in t he custody of the manager or trustee on the date of audit were produced before him : | YES |
| d) Whether all books deeds, accounts, vouchers or other documents or records required by the auditor were produced before him : | YES |
| 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 : | Register is maintained
As informed to us Changes will be Communicated |
| 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 object or purpose other than the object or purpose of The Trust : | NO |
| h) The amounts outstanding for more than one year and the amounts written off if any : | N.A |
| 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) Alienation, if any , of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor : | NO |
| l) All cases of irregular illegal or 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 expenditur failure, omission , loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on part of the trustees 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 | YES |
| n) Whether the maximum and minimum number of the trustees is maintained : | YES |
| o) Whether the meetings are held regularly as provided in such instrument : | YES |
| p) Whether the minutes books of the proceeding of the meeting is maintained : | YES |
| q) Whether any of the trustees has any interest in the investment of the trust : | NO |
| r) Whether any 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 : | YES |
| 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 |



**FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 104358W**

M. B. Pol

**M. B. POL
(PARTNER)**

M. NO. 035069

UDIN: 23035069BGYXFZ7406

DATED AT

Date: 01.09.2023

SCHEDULE VII [Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST:

CAMP EDUCATION SOCIETY

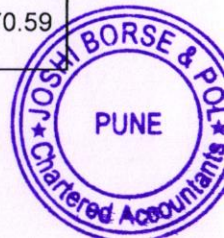
ADDRESS: 2015/C JANMOHD. STREET, CAMP,

PUNE - 411 001

REGISTRATION NO. : F-43-PUNE

BALANCE SHEET AS AT 31ST MARCH 2023

Funds and Liabilities	Sch No.	Amount (Rs.)	Amount (Rs.)	Property and Asset	Sch No.	Amount (Rs.)	Amount (Rs.)	
Trust Funds or Corpus	1		-	Immovable Properties	6			
Balance as per last Balance Sheet		190,704,891.05		(Suitably classified giving mode of valuation).		78,530,109.09		
Adjustment during the year		-	190,704,891.05	Balance as per last Balance Sheet		59,687,743.00		
				Addition during the year		5,245,525.57	132,972,326.52	
				Less: Depreciation				
Other Earmarked funds	2		-	Investments	7		185,696,897.94	
(Created under the provisions of the trust deed or scheme or out of the income)				(Suitably classified, giving mode of valuation).				
Depreciation Fund			-		Furniture and Fixtures	8		
Sinking Fund			-		Balance as per last Balance sheet		39,663,831.30	
Reserve Fund			-		Addition during the year		33,928,617.00	
Any other Fund		100,153,608.15	100,153,608.15	Less: Depreciation	9,522,627.77	64,069,820.53		
Loans (Secured or Unsecured)				Loans (Secured and Unsecured)				
From Trustee		-		Loans Scholarship		-		
From Others		-	-	Other Loan		-		
Liabilities	3			Advances	9			
For expenses		8,143,406.04		To Trustees		-		
For advances			-	To Employees		-		
For Rent and other Deposits			-	To Contractor		-		
For sundry credit balances			-	To Lawyers		-		
			8,143,406.04	To Others		3,123,970.59	3,123,970.59	



Income and Expenditure Account Balance as per last Balance Sheet Less: Appropriation if any Add: Surplus as per Income and Expenditure account	5	188,004,761.53	197,782,096.01	Income Outstanding Rent Interest Other Income	10	-	60,341,253.65	60,341,253.65
		9,777,334.48						
				Cash and Bank Balances a) In hand and Bank Account b) with the trustee c) with the manager	11	50,579,732.02	50,579,732.02	
				Income and Expenditure Account Balance as per last Balance Sheet Less: Appropriation if any Less: Surplus as per Income & Expenditure Account	5	-		
Total Rs.			496,784,001.25	Total Rs.			496,784,001.25	

AS PER OUR REPORT OF EVEN DATE
FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 104358W

DATED TRUSTEES
AT

DATED
AT

CAMP EDUCATION SOCIETY, PUNE

Date: 01.09.2023

[Signature]
Chairman

[Signature]
Hon. Secretary

[Signature]
Hon. Treasurer

[Signature]
Exe. Secretary

[Signature]
CA M.B. Pol
(PARTNER)
M. NO. 035069

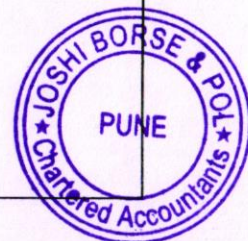
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SCHEDULE IX [Vide Rule 17 (1)]
NAME OF THE PUBLIC TRUST :
CAMP EDUCATION SOCIETY
ADDRESS : 2015/C JANMOHD. STREET, CAMP,
PUNE - 411 001

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	Sch No.	Amount (Rs.)	Amount (Rs.)	INCOME	Sch No.	Amount (Rs.)	Amount (Rs.)
<u>To Expenditure in respect of Properties</u>	12			<u>By Rent</u>	14		
Rates, taxes, cesses		531,939.00		(Accrued)		-	
Repairs and Maintenance		36,913,563.00		(Realised)	933,883.00	933,883.00	
Salaries		-		<u>By Interest</u>	15		
Insurance		-		(Accrued)		-	
Depreciation (by way of provision or adjustments)		5,245,525.57		(Realised)		10,454,099.52	
Other expenses	-	42,691,027.57	On Others	227,608.00			
<u>To Establishment Expenses</u>			-	On Loans	-		
<u>To Remuneration to trustees</u>			-	On Bank Accounts	1,641,844.00	12,323,551.52	
<u>To Remuneration</u> (in the case of math) to the head of the math, including his household expenditure, if any.			-	<u>By Dividend</u>			
<u>To Legal Expenses</u>			-	<u>By Donations</u>	16		81,781,482.00
<u>To Audit Fees (F.Y. 2021-22)</u>			481,440.00	<u>By Grants</u>			307,683,366.00
<u>To Contribution and fees</u>			-	<u>By Income from other Sources</u> (in detail as far as possible)	17		337,149,552.55
<u>To Amount written off</u>			-				
a) Bad Debts		-					
b) Loans Scholarships		-					
c) Irrecoverable rents		-					
d) Other Items		-					
<u>To Miscellaneous Expenses</u>			-				



To Depreciations	8		9,522,627.77			
To Amounts transferred to Reserve or specific funds.				By Transfer from Reserve		
Asset Fund <i>(Within the limits of 15% Surplus hence not required to be utilized)</i>			100,000,000.00			
To Expenditure on Object of Trust	13					
(a) Religious		-				
(b) Educational		577,399,405.25				
(c) Medical relief		-				
(d) Relief of Poverty		-				
(e) Other charitable objects		-	577,399,405.25			
To Surplus carried over to Balance sheet			9,777,334.48	By Deficit carried over to Balance sheet		
Total Rs.			739,871,835.07	Total Rs.		739,871,835.07

DATED TRUSTEES
AT

DATED
AT

CAMP EDUCATION SOCIETY, PUNE

[Signature]
Chairman

[Signature]
Hon. Secretary

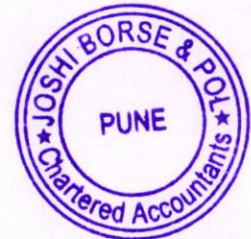
[Signature]
Hon. Treasurer

[Signature]
Exe. Secretary

Date: 01.09.2023

AS PER OUR REPORT OF EVEN DATE
FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 104358W

[Signature]
CA M.B. Pol
(PARTNER)
M. NO. 035069
UDIN: 23035069BGYXFZ7406



The Bombay Public Trusts Act, 1950
Schedule IXC. (Vide Rule 32)

Registration No. F - 43 - Pune.

Statement of income liable to contribution

Name of the Public Trust :CAMP EDUCATION SOCIETY

Address : 2015/C, JAN MOHD. STREET, PUNE - 411001.

	(Rs.)	(Rs.)
I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		739,871,835.07
II) ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 :		
i) Donations received from other Public Trusts and Dharmadas.		
ii) Grants Received from Government and Local authorities.		
iii) Interest on Sinking or Depreciation Fund.		
iv) Amount spent for the purpose of secular education	730,094,500.59	
v) Amount spent for the purpose of medical relief		
vi) Amount spent for the purpose of veterinary treatment of animals.		
vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought , flood , fire or other natural calamity.		
viii) Deductions out or income from lands used for agricultural purpose:-		
a) Land Revenue and Local Fund Cess		
b)		
c) Cost of production, if lands are cultivated by trust		
ix) Deductions out of income from lands used for non agricultural purposes:-		
a) Assessment Cesses and other Government or Municipal taxes		
b) Ground rent payable to the superior landlord		
c) Insurance premia		
d) Repairs at 10% of gross rent of building		
e) Cost of collection at 4% of gross rent of building let out.		
x) Cost of collection of income or receipts from securities, stocks etc. at 1% of such income.		
xi) Deductions on account of repairs in respect of building not rented and yielding no income at 10% of the estimates gross annual rent		730,094,500.59
Gross Annual income chargeable to contribution	(Rs.)	9,777,334.48

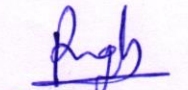
Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

CAMP EDUCATION SOCIETY, PUNE

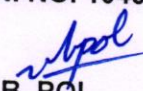

Chairman


Hon. Secretary


Hon. Treasurer


Exe. Secretary

FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 104358W


M. B. POL
(PARTNER)
M. NO. 035069
UDIN: 23035069BGYXFZ7406

Date: 01.09.2023

NOTE: As the object of the Trust are advancement and propogation of secular education, the Trust is exempted from paying any contribution towards Public Trust Administration Fund u/s 58(2) of the Maharashtra Public Trust Act, 1950.



SCHEDULE IX - D

[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of the Trust
Camp Education Society

Registration No.
F/43/PUNE

Sr. No	Particulars	Details		
1	PAN of the Trust	AAATC0840Q		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAATC0840QE20060 08th February 2022		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No	Acknowledgement No.	Year
		1	635437990121022 12.10.2022	31.03.2022 (A.Y. 2022-23)
		2	941635550180122 18.01.2022	31.03.2021 (A.Y. 2021-22)
		3	250826701110221 11.02.2021	31.03.2020 (A.Y 2020-21)
4	PAN No. of all Trustees	Sr. No	Name of the Trustee	PAN No.
		1	Walchand Devichand Sancheti	AILPS3709F
		2	Uday Trimbak Punde	ALAPP4342F
		3	Baburao Vishnu Javalekar	ABBPJ1354J
		4	Subhash Dayashankar Agarwal	AEFPA6928Q
		5	Dilipkumar Hiralal Saraf	AELPA1854K
		6	Imtiyaz Sirajuddin Mulla	AESPM4495D
		7	Milind Arvind Telang	AANPT8370P
		8	Bhagwan Pandharinath Bendre	ABGPB3967Q
		9	Jawaharlal Girdharilal Bothara	AAUPB8064B
		10	Shashikant Vasant Pawar	ANVPP3982E
		11	Dipesh Walchand Sancheti	AKLPS1545F
		12	Pravada Milind Telang	ADGPT1211R
		13	Prashant Vasant Wagh	AACPW3159L

CAMP EDUCATION SOCIETY, PUNE

[Signature]
Chairman
TRUSTEES

[Signature]
Hon. Secretary

[Signature]
Hon. Treasurer

[Signature]
Exe. Secretary

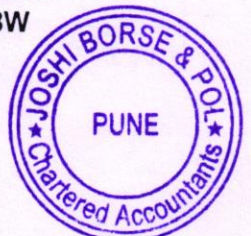
FOR JOSHI BORSE & POL
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[Signature]

M. B. POL
(PARTNER)

M. NO. 035069

UDIN: 23035069BGYXFZ7406



DATED
AT

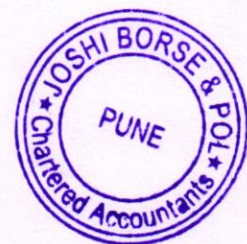
Date: 01.09.2023

SCHEDULE : 1 :- TRUST FUNDS OR CORPUS

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	<u>Corpus Fund:-</u> (Balance as per last Balance Sheet)	190,704,891.05
	TOTAL (Rs.)	190,704,891.05

SCHEDULE : 2 :- OTHER EARMARKED FUNDS

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	<u>Endowment Fund:-</u> (Balance as per last Balance Sheet)	153,608.15
	Total (Rs.) (A)	153,608.15
2	<u>Asset Fund:-</u> (Created within the limits of 15% Surplus hence not required to be utilised) <u>Add:-</u> Transferred from Income & Expenditure Account <u>Less:-</u> Utilised during the year for Immovable Properties <u>Less:-</u> Utilised during the year for Movable Properties	100,000,000.00 59,687,743.00 33,928,617.00
	Total (Rs.) (B)	6,383,640.00
3	<u>Asset Fund (Utilised):-</u> Immovable Properties Movable Properties	59,687,743.00 33,928,617.00
	Total (Rs.) (C)	93,616,360.00
	TOTAL (Rs.) (A+B+C)	100,153,608.15



SCHEDULE : 3 :- LIABILITIES

SR. NO.	NAME OF THE UNIT	AMOUNT (Rs.)
1	Industrial Training Institute	492,650.00
2	Prerana Pre-Primary School	900.00
3	Prerana High School	75,911.00
4	Prerana Primary School	612.00
5	Prerana Primary School (Other Fees)	500.00
6	Prerana Junior College	474,354.00
7	Villoo Poonawalla Primary School	300.00
8	A.B Telang institute of hotel management	1,888,014.22
9	Motilal Talera Pre-primary School	47,700.00
10	Motilal Talera Primary School	171,044.00
11	Dr.A.B Telang Senior College(Non-Aided)	1,920,861.00
12	Camp Junior college	4,734.00
13	Camp Vocational Section	1,560.00
14	Dr. Cyrus S. Poonawalla Junior College	2,100.00
15	Dr. Cyrus S. Poonawalla Primary School	53,200.00
16	Dr. Cyrus S. Poonawalla Secondary School	3,579.00
17	R.D Vocational Section	75,320.00
18	R.D Computer Section	6,700.00
19	Navin Primary School	8,096.00
20	Villoo Poonawalla Pre-Primary School	410.00
22	R.D Junior College	17,110.00
23	CES Head Office	334,841.82
24	Institute of Management (MCM)	125,075.00
25	Institute of Management (MBA)	2,142,016.00
26	Dr.A.B Telang Senior College(Aided)	168,307.00
27	Dr. Cyrus S. Poonawalla HS & Jr. Clg CBSE	37,800.00
28	R.D High School	937.00
29	Skill Development Centre	36,673.00
30	Computer Section Nigdi	39,901.00
31	Malhotra Weilkfield International College	12,200.00
	TOTAL(Rs.)	8,143,406.04

SCHEDULE : 4 :- INCOME & EXPENDITURE ACCOUNT

PARTICULARS	AMOUNT (Rs.)
Balance as per last Balance Sheet (Cr.)	188,004,761.53
Add :- Surplus transferred from Income & Expenditure Account (Cr.)	9,777,334.48
Balance as on 31.03.2023 (Cr.)	197,782,096.01



SCHEDULE : 5 :- IMMOVABLE PROPERTIES

SR. NO.	PARTICULARS	WDV AS ON 01.04.2022	ADDITIONS (Rs.)	DEDUCTIONS (Rs.)	TOTAL (Rs.)	DEPRECIATION		WDV AS ON 31.03.2023
						RATE	AMOUNT (Rs.)	
1	Land	141,519.50	0.00	0.00	141,519.50	-	0.00	141,519.50
2	Land (M.I.D.C.)	2,777,096.00	0.00	0.00	2,777,096.00	-	0.00	2,777,096.00
3	Land (Moshi)	23,156,238.00	0.00	0.00	23,156,238.00	-	0.00	23,156,238.00
4	Plot No. 111, Moshi	0.00	31,100,000.00	0.00	31,100,000.00	-	0.00	31,100,000.00
5	Buildings	789,358.68	0.00	0.00	789,358.68	10%	78,935.87	710,422.81
6	Compound Wall	725,261.58	0.00	0.00	725,261.58	10%	72,526.16	652,735.42
7	Bore Well	9,175.20	0.00	0.00	9,175.20	10%	917.52	8,257.68
8	Statue	58,055.34	0.00	0.00	58,055.34	10%	5,805.53	52,249.81
9	Buildings (B.H.M.T.T.)	1,381,819.46	0.00	0.00	1,381,819.46	10%	138,181.95	1,243,637.51
10	Water Tank	15,353.62	0.00	0.00	15,353.62	10%	1,535.36	13,818.26
11	Buildings (M.C.M.)	503,316.70	0.00	0.00	503,316.70	10%	50,331.67	452,985.03
12	Building (Guest House)	790,131.30	0.00	0.00	790,131.30	10%	79,013.13	711,118.17
13	Building (Senior College)	1,199,780.05	0.00	0.00	1,199,780.05	10%	119,978.01	1,079,802.04
14	Building (Third floor)	384,006.54	0.00	0.00	384,006.54	10%	38,400.65	345,605.89
15	Building (Watchman cabin)	217,222.01	0.00	0.00	217,222.01	10%	21,722.20	195,499.81
16	Building (Cultural Hall)	7,538,594.86	0.00	0.00	7,538,594.86	10%	753,859.49	6,784,735.37
17	Parking shed(M.B.A)	534,164.37	0.00	0.00	534,164.37	10%	53,416.44	480,747.93
18	Building (Moshi)	33,908,945.88	0.00	0.00	33,908,945.88	10%	3,390,894.59	30,518,051.29
19	Lift At Hotel Mangement Building W.I.P	4,400,070.00	0.00	0.00	4,400,070.00	10%	440,007.00	3,960,063.00
20	Construction of Bhima Koregaon School	0.00	6,675,652.00	0.00	6,675,652.00	-	0.00	6,675,652.00
21	Motilal Talera Third Floor Construction	0.00	21,912,091.00	0.00	21,912,091.00	-	0.00	21,912,091.00
	TOTAL(A) (Rs.)	78,530,109.09	59,687,743.00	0.00	138,217,852.09	-	5,245,525.57	132,972,326.52



SCHEDULE : 6 :- INVESTMENTS

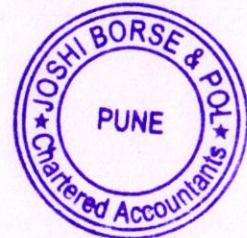
SR. NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
A	<u>CES Head Office</u> <u>Fixed Deposits With:-</u>		
i.	Bank of Maharashtra	37,413,720.00	
ii.	Canara Bank	105,935,116.59	
iii.	HDFC Limited	41,283,917.35	
			184,632,753.94
B	<u>Dr. A.B. Telang Senior College (Non Aided)</u> <u>Fixed Deposits with Bank Of Maharashtra</u>		
	Balance as per last Balance Sheet	1,011,811.00	
	<u>Add: Additions during the year</u>	52,333.00	
			1,064,144.00
	TOTAL (Rs.)		185,696,897.94



Sr. No.	PARTICULARS	W.D.V AS ON 01.04.2022	ADDITIONS (DEDUCTIONS) (Rs.)	TOTAL (Rs.)	DEPRECIATION (Rs.)	W.D.V AS ON 31.03.2023
21	Dr. Cyrus S. Poonawalla Primary School	539,864.70	156,931.00	696,795.70	88,712.00	608,083.70
22	Dr. Cyrus S. Poonawalla Pre-Primary Scho	360,694.36	-	360,694.36	37,119.72	323,574.64
23	Dr. Cyrus S. Poonawalla Secondary Schoo	809.44	-	809.44	80.94	728.50
24	R.D High School	109,510.58	-	109,510.58	11,439.09	98,071.49
25	R.D Vocational Section	44,764.70	-	44,764.70	4,623.96	40,140.74
26	R.D Computer Section	850.74	-	850.74	89.53	761.21
27	Navin primary School	45,815.62	-	45,815.62	4,657.67	41,157.95
28	Villoo Poonawalla Primary School	515,701.18	129,517.00	645,218.18	78,894.58	566,323.60
29	Villoo Poonawalla High School	374,063.80	107,970.00	482,033.80	54,162.57	427,871.23
30	Ankur Pre-Primary School	3,314.40	-	3,314.40	393.02	2,921.38
31	R.D Junior College	92,203.52	-	92,203.52	10,395.34	81,808.18
32	CES Head Office	6,519,880.96	27,506,609.00	34,026,489.96	4,574,414.13	29,452,075.83
33	Institute of Management (MBA)	2,626,681.57	24,980.00	2,651,661.57	354,214.24	2,297,447.33
34	Dr. A.B Telang senior college(Aided)	2,190,564.46	902,025.00	3,092,589.46	454,212.06	2,638,377.40
35	Villoo Poonawalla Pre-Primary School	102,491.79	-	102,491.79	10,637.26	91,854.53
36	Unmesh Pre Primary	28.59	-	28.59	3.04	25.55
37	School Bus Section Nigdi	38,522.94	-	38,522.94	5,778.44	32,744.50
38	Dr. Cyrus S. Poonawalla Junior College	8,192.00	-	8,192.00	3,276.80	4,915.20
39	Malhotra Weilfield Internaional College	4,106,098.35	2,400.00	4,108,498.35	476,657.12	3,631,841.23
40	Skill Development Centre	6,000,846.86	-	6,000,846.86	684,389.95	5,316,456.91
	TOTAL(Rs.)	39,663,831.30	33,928,617.00	73,592,448.28	9,522,627.77	64,069,820.53

Note:-

- 1) Depreciation is provided @ 50 % of normal rate on assets purchased and put to use for less than 180 days.

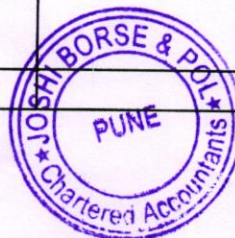


SCHEDULE: 8 :- ADVANCES

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Industrial Training Institute	4,360.00
2	Abhiman Secondary School	350.00
3	Prerana Junior College	2,500.00
4	Institute of management (MCM)	500.00
5	Dr.A.B Telang institute of hotel management	1,400.00
6	Motilal Talera Pre-primary School	1,000.00
7	Dr. A.B.Telang Senior College(Non-Aided)	126,815.00
8	Camp High School	26,600.00
9	Camp Junior College	66,510.00
10	Camp Technical Section	920.00
11	Camp Vocational Section	1,850.00
12	R.D Vocational Section	2,120.00
13	Navin Primary School	1,039.00
14	R.D Junior College	4,830.00
15	CES Head-Office	2,811,863.59
16	Institute of Management (MBA)	5,953.00
17	Dr. A.B.Telang Senior College(Aided)	6,170.00
18	Villoo Poonawalla Primary School	12,600.00
19	Camp Primary School	42,190.00
20	Malhotra Weilkfield Internaional College	800.00
21	Skill Development Centre	3,600.00
	TOTAL(Rs.)	3,123,970.59

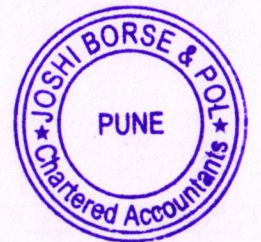
SCHEDULE: 9 :- INCOME OUTSTANDING

SR. NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
A	<u>Tax Deducted at Source :-</u>		
1	<u>A.Y. 2021-22</u> CES Head Office	456,833.00	
2	<u>A.Y. 2022-23</u> CES Head Office	900,306.00	1,357,139.00
B	<u>Fees Receivable</u>		
1	Dr. A.B.Telang Senior College(Non-Aided)	38,977,708.50	
2	Institute of Management (MCM)	648,228.00	
3	Dr. A.B.Telang Senior College(Aided)	952,196.00	
4	Institute of Management (MBA)	18,309,209.25	58,887,341.75
C	GST TDS		8,422.90
D	Advance to Staff (Sr. Clg Aided)		88,250.00
E	R D High School		100.00
	TOTAL(Rs.)		60,341,253.65



SCHEDULE : 10 :- CASH AND BANK BALANCES

SR NO	Name Of The Unit	Cash in Hand	Bank of Maharashtra	P.D.C.C. Bank	Bank of Baroda	State Bank Of India	Canara Bank	IDBI Bank	S. V. Bank	Cosmos Bank	State Bank Of Hyderabad	Bank of India	H.D.F.C Bank	Central Bank	RTE A/c	Axis Bank	TOTAL RS.
1	Industrial Training	16,830.00	25,306.50					333,713.02									375,849.52
2	Abhiman Pre-Primary School	-						1,731,585.93									1,731,585.93
3	Abhiman Secondary School	-						1,709,793.90									1,709,793.90
4	Abhiman Primary School	32.00	133,593.60					3,036,694.29									3,170,319.89
5	Abhiman Junior College	-						1,009,775.40									1,009,775.40
6	Prerana Pre-Primary School	2,484.00	879,399.41														881,883.41
7	Prerana High School	5,160.00	623,831.90	124,198.80							2,611.40						755,802.10
8	Prerana Primary School	1,451.00		85,118.40													86,569.40
9	Prerana Junior College	29.00	477,076.29	231,165.00													708,270.29
10	Prerana Primary School (Other Fees)	308.00		2,103.00				487,214.30									489,625.30
11	School Bus Nigdi	831.00	134,622.58														135,453.58
12	Computer Section Nigdi School	-						879,972.60									879,972.60
13	Institute of Management (MCM)	3,458.00	245,336.60						3,201.00								251,995.60
14	A.B Telang Institute of hotel management	3,234.00	2,511,588.64										3,755.73				2,518,578.37
15	Motilal Talera pre-primary School	27,528.00	16,529.28													759,074.56	803,131.84
16	Motilal Talera primary School	90,740.00	55,956.78													4,726,422.64	4,873,119.42
17	A.B Telang Senior College(Non-Aided)	2,930.00	8,935.55					1,584,599.47									1,596,465.02
18	Camp High School	1,575.00	252,945.23	100,929.00						31,582.02							387,031.25
19	Camp Junior College	1,471.00	1,142,171.95							8,371.44							1,152,014.39
20	Camp Technical Section	678.00	8,354.39														9,032.39
21	Camp Vocational Section	1,773.00	123,597.59														125,370.59

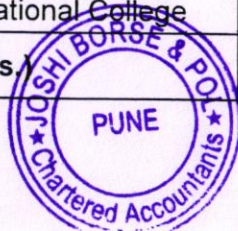


SCHEDULE : 11 :- EXPENDITURE IN RESPECT OF PROPERTIES

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Repairs & Maintenance of Building	36,913,563.00
2	Property & Water Tax	531,939.00
3	Depreciation of Immovable Property	5,245,525.57
	TOTAL (Rs.)	42,691,027.57



SR. NO.	NAME OF THE UNIT	SALARY	RENT to H.O. (Interunit)	ASSISTANCE	OTHER EDUCATIONAL EXPENSES	TOTAL(Rs.)
20	Camp Technical Section	10,098,078.00	-	-	1,334.00	10,099,412.00
21	Camp Vocational Section	-	-	-	101,896.44	101,896.44
22	Camp Primary School	20,999,044.00	-	-	243,830.40	21,242,874.40
23	Dr. Cyrus S. Poonawalla primary School	6,782,849.00	319,120.00	6,055,700.00	1,204,435.00	14,362,104.00
24	Dr. Cyrus S. Poonawalla Pre-Primary School	2,515,833.00	198,000.00	700,000.00	314,658.00	3,728,491.00
25	Dr. Cyrus S. Poonawalla Secondary School	2,834,072.00	198,000.00	3,500,000.00	758,346.63	7,290,418.63
26	Dr. Cyrus S. Poonawalla Junior College	1,965,761.00	198,000.00	1,200,000.00	134,885.00	3,498,646.00
27	R.D High School	9,293,894.00	-	-	106,096.00	9,399,990.00
28	R.D Vocational Section	9,685,079.00	-	-	267,132.00	9,952,211.00
29	R.D Computer Section	-	-	-	368.54	368.54
30	Navin Primary School	1,170,614.00	-	-	5,108.88	1,175,722.88
31	Villoo Poonawalla Pre-Primary School	2,585,776.00	383,280.00	150,000.00	116,359.69	3,235,415.69
32	Unmesh Pre-Primary School	-	-	-	303.14	303.14
33	Villoo Poonawalla School Bus	824,356.00	-	-	580,100.63	1,404,456.63
34	Villoo Poonawalla High School	3,469,684.00	351,000.00	2,995,000.00	524,550.87	7,340,234.87
35	Ankur Pre-Primary School	567,841.00	-	-	28,410.10	596,251.10
36	R.D Junior College	14,524,416.00	-	-	275,092.00	14,799,508.00
37	CES Head Office	3,501,031.00	-	6,823,057.00	28,103,641.32	38,427,729.32
38	Institute Of Management(M.B.A)	10,751,627.00	600,000.00	-	2,443,288.96	13,794,915.96
39	Dr.A.B Telang Senior College(Aided)	69,593,522.00	400,000.00	-	4,268,568.30	74,262,090.30
40	Skill Development Centre	2,638,962.00	-	-	2,446,808.16	5,085,770.16
41	Villoo Poonawalla Primary School	6,444,744.00	2,645,400.00	4,145,956.00	748,707.98	13,984,807.98
42	Dr. Cyrus Poonawalla Hs & Jr. Clg CBSE	4,331,023.00	-	-	2,555,441.00	6,886,464.00
43	Malhotra Weilkfield International College	906,939.00	-	-	362,140.94	1,269,079.94
	TOTAL (Rs.)	418,654,919.00	17,096,328.00	53,336,273.00	88,311,885.25	577,399,405.25

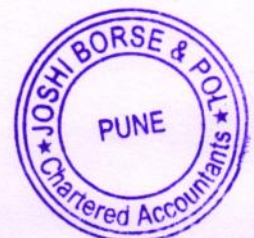


SCHEDULE : 13 :- RENT

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Rent Received from Bank	892,867.00
2	Rent Received from Others	41,016.00
	TOTAL(RS.)	933,883.00

SCHEDULE : 14 :- INTEREST

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Industrial Training Institute	21,258.00
2	Abhiman Pre-Primary School	26,548.00
3	Abhiman Secondary School	51,384.00
4	Abhiman Primary School	59,215.00
5	Abhiman Junior College	43,109.00
6	Prerna Pre-Primary School	8,725.00
7	Prerana High School	18,762.00
8	Prerana Junior College	42,190.00
9	Prerana Primary School (Other Fees)	14,015.00
10	School Bus Nigdi	916.00
11	Computer Section - Nigdi	32,360.00
12	Institute of Management (MCM)	6,633.00
13	Dr.A.B Telang Institute of Hotel Mangement	79,902.00
14	Dr.A.B Telang Senior college (Non-Aided)	191,088.00
15	Camp High School	21,551.00
16	Camp Junior College	26,461.00
17	Camp Technical Section	171.00
18	Camp Vocational Section	3,610.00
19	Camp Primary School	79.00
20	Dr. Cyrus S. Poonawalla Primary School	49,912.00
21	Dr. Cyrus S. Poonawalla Pre-Primary School	18,112.00
22	Dr. Cyrus S. Poonawalla Secondary School	35,683.00
23	Dr. Cyrus Poonawalla Junior College	3,676.00
24	Villoo Poonawalla Primary School	39,939.00
25	R.D High School	649.00
26	R.D Vocational Section	7,895.00
27	R.D Computer Section	146.00
28	Navin Primary School	270.00
29	Unmesh Pre-Primary School	56.00
30	Villoo Poonawalla Pre-primary School	11,041.00
31	Villoo Poonawalla High School	29,512.00
32	Villoo Poonawalla School Bus	3,771.00
33	Ankur Pre-Primary School	594.00
34	R.D Junior College	5,657.00
35	CES Head Office	11,025,410.52
36	Dr. A.B Telang Senior college (Aided)	107,237.00
37	Motilal Talera Primary School	220,692.00
38	Malhotra Weilkfield International College	2,651.00
39	Motilal Talera Pre-Primary School	36,495.00
40	Dr. Cyrus Ponawalla Hs & Jr. Clg CBSE	13,786.00
41	Skill Development Centre	62,390.00
	TOTAL(Rs.)	12,323,551.52



SCHEDULE : 15 :- DONATIONS

SR NO.	PARTICULARS	AMOUNT (Rs.)
1	C.E.S. Head Office	81,781,482.00
	TOTAL (Rs.)	81,781,482.00

SCHEDULE : 16 :- GRANTS
(Received from Zilla Parishad & University of Pune)

SR. NO.	Name Of The Units	Non-Salary (Rs.)	Salary (Rs.)	Total (Rs.)
1	Prerana High School	154,639.00	16,599,938.00	16,754,577.00
2	Prerana Primary School	86,746.00	22,974,708.00	23,061,454.00
3	Prerana Junior College	234,298.00	23,221,248.00	23,455,546.00
4	Camp High School	1,042,549.00	86,175,000.00	87,217,549.00
5	Camp Junior college	226,146.00	21,836,960.00	22,063,106.00
	Camp Technical Section	-	10,098,078.00	10,098,078.00
7	Camp Primary School	126,487.00	20,879,044.00	21,005,531.00
8	R.D High School	-	9,293,894.00	9,293,894.00
9	R.D Vocational Section	-	9,685,079.00	9,685,079.00
10	Navin Primary School	-	1,170,614.00	1,170,614.00
11	R.D Junior College	-	14,284,416.00	14,284,416.00
12	Dr.A.B Telang Senior college(Aided)	-	69,593,522.00	69,593,522.00
	TOTAL (Rs.)	1,870,865.00	305,812,501.00	307,683,366.00



SCHEDULE : 17 :- INCOME FROM OTHER SOURCE.

SR. NO.	NAME OF UNIT	FEES & FINES	RENT RECEIVED FROM UNITS	ASSISTANCE	OTHER RECEIPTS	TOTAL (Rs.)
1	Industrial Training Institute	2,935,140.00	-	1,026,597.00	120,861.00	4,082,598.00
2	Abhiman Pre-Primary School	6,012,422.00	-	26,760.00	-	6,039,182.00
3	Abhiman Secondary School	8,075,071.00	-	43,400.00	350.00	8,118,821.00
4	Abhiman Primary School	13,753,573.00	-	117,050.00	-	13,870,623.00
5	Abhiman Junior College	7,516,342.00	-	8,645.00	-	7,524,987.00
6	Prerana Pre-Primary School	2,727,500.00	-	-	-	2,727,500.00
7	Prerana High School	1,070,234.00	-	-	82,450.00	1,152,684.00
8	Prerana Junior College	2,054,540.00	-	-	139,329.00	2,193,869.00
9	Prerana Primary School (Other Fees)	1,191,760.00	-	-	-	1,191,760.00
10	Prerana Primary School	-	-	-	-	-
11	School Bus Nigdi	1,272,975.00	-	210,000.00	-	1,482,975.00
12	Computer Section-Nigdi	2,921,100.00	-	-	-	2,921,100.00
13	Institute of Management (MCM)	-	-	-	-	-
14	A.B Telang institute of hotel management	16,468,481.50	-	82,500.00	1,250,793.50	17,801,775.00
15	Motilal Talera Pre-primary School	5,251,650.00	-	-	728,450.00	5,980,100.00
16	Motilal Talera Primary School	32,650,080.00	-	2,624,250.00	7,559,181.00	42,833,511.00
17	Dr.A.B Telang Senior college (Non-Aided)	38,277,746.00	-	46,057.00	2,161,983.00	40,485,786.00
18	Camp High School	219,513.00	-	-	408,411.00	627,924.00
19	Camp Junior college	1,223,552.00	-	-	1,213,424.50	2,436,976.50
20	Camp Vocational Section	106,162.00	-	-	879,846.00	986,008.00
21	Camp Technical Section	-	-	-	3,000.00	3,000.00
22	Camp Primary School	-	-	-	3,057.00	3,057.00
23	Dr. Cyrus S. Poonawalla Primary School	16,217,257.00	-	183,400.00	11,730.00	16,412,387.00
24	Dr. Cyrus S. Poonawalla Pre-Primary School	5,040,425.00	-	14,000.00	39,000.00	5,093,425.00
25	Dr. Cyrus S. Poonawalla Secondary School	6,150,537.00	-	272,605.00	1,084,225.00	7,507,367.00
26	Dr. Cyrus S. Poonawalla Junior College	3,238,770.00	-	26,500.00	272,900.00	3,538,170.00
27	R.D High School	2,520.00	-	-	10,000.00	12,520.00
28	R.D Vocational Section	133,530.00	-	-	-	133,530.00
29	R.D Computer Section	-	-	-	-	-
30	Villoo Poonawalla Pre-Primary School	2,999,300.00	-	405,780.00	88,004.00	3,493,084.00
31	Unmesh Pre-Primary School	-	-	-	-	-
32	Villoo Poonawalla High School	6,337,700.00	-	191,970.00	147,765.00	6,677,435.00
33	Villoo Poonawalla School Bus	1,560,200.00	-	331,356.00	-	1,891,556.00
34	Ankur Pre-Primary School	331,025.00	-	280,000.00	-	611,025.00
35	R.D Junior College	429,435.00	-	-	-	429,435.00
36	CES Head Office	7,060,532.50	17,096,328.00	46,181,860.00	8,256,688.00	78,595,408.50
37	Institute of Management (MBA)	14,080,974.00	-	20,000.00	874,117.00	14,975,091.00
38	Dr. A.B Telang Senior college(Aided)	4,623,930.00	-	-	2,129,911.00	6,753,841.00
39	Villoo Poonawalla Primary School	14,674,150.00	-	238,267.00	-	14,912,417.00
39	Skill Development Centre	4,202,902.00	-	24,000.00	44,845.00	4,271,747.00
40	Navin Primary	-	-	-	5,600.00	5,600.00
41	Dr. Cyrus Poonawalla Hs & Jr. Clg CBSE	6,771,328.00	-	981,276.00	37,600.00	7,790,204.00
42	Malhotra Weilkfield International College	-	-	-	1,581,073.55	1,581,073.55
	TOTAL (Rs.)	237,582,357.00	17,096,328.00	53,336,273.00	29,134,594.55	337,149,552.55



NOTES ON ACCOUNTS :-

Significant Accounting Policies :

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2023 and the Income & Expenditure account for the period ended on that date :-

- 1) The Fundamental Accounting Assumptions (as suggested by the Accounting Standard Board, The Institute of Chartered Accountants of India on " Disclosure of Accounting Policies") are accepted and incorporated while preparing financial statements for the period ended 31st March, 2023.
- 2) **System of Accounting:**
The Trust follows Cash System of Accounting.
- 3) **Fees:**
Fees are recorded on Receipt basis except the following units:
 - a. Dr. A.B. Telang Senior College (Aided).
 - b. Dr. A.B. Telang Senior College (Non-Aided).
 - c. Raskilal M. Dhariwal Institute of Management MBA.
- 4) **Grants:**
Grants are recorded on Receipt basis
- 5) **Expenses:**
Expenses are booked as and when incurred except the following units:
 - a. Dr. A.B. Telang Senior College (Aided).
 - b. Dr. A.B. Telang Senior College (Non-Aided).
 - c. Raskilal M. Dhariwal Institute of Management MBA.
- 6) **Investment:**
 - a) Investment are stated at cost.
 - b) All Investments are made in securities approved by The Income Tax Act 1961, & The Bombay Public Trust Act 1950.
- 7) **Fixed Assets & Immovable Properties:**
 - a) **Fixed Assests:**
 - i) Fixed Assests are stated at cost less depreciation.
 - ii) Depreciation is charged as per Income Tax Act 1961.
Depreciation is charged at 100% of normal rate on assets purchased and put to use for more than 185 days and at 50% of normal rate on assets purchased and put to use for less than 180 days. This change in calculation of depreciation has has been followed from financial year 2011-12.
 - iii) Amount received on loss of library books is credited to Income & Expenditure Account. In the absence of the W.D.V. of the books lost, profit or loss on the loss of books cannot be ascertained. The W.D.V. of library books is more by that amount & deficit during the year is more or less by the amount of profit or loss.



JOSHI BORSE & POL
(formerly Joshi & Pol)
CHARTERED ACCOUNTANTS
'MALHARI' A-2/22, Rambaug Colony,
Navi Peth, Pune 411 030.
Phone : 24329663, 24329229
e-mail : admin@jbPCA.com

To,
The Joint Charity Commissioner,
Pune Region,
Dhole Patil Road, Opp.Wadia College,
Pune 411001.

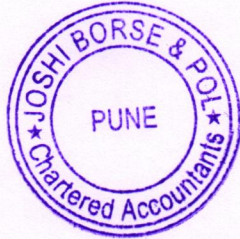
CERTIFICATE

This is to certify that Camp Education Society has received Rs. 8,17,81,482/- as general donations in the financial year 2022-23.

Further certified that the above-mentioned donations do not include Receipts of Government, Semi-government and other institutes.

DATE: 01.09.2023
PLACE: PUNE

FOR JOSHI BORSE & POL
CHARTERED ACCOUNTANTS
FIRM REG NO. 104358W



A handwritten signature in blue ink, appearing to read "M. B. Pol".

M. B POL
(PARTNER)
M. NO. 035069
UDIN: 23035069BGYXFZ7406