

NAME OF THE PUBLIC TRUST :  
 CAMP EDUCATION SOCIETY'S  
 VILLOO POONAWALLA ENGLISH MEDIUM  
 PRIMARY SCHOOL  
 ADDRESS : 278, SOLAPUR BAZAR, CAMP  
 PUNE - 411 001

**BALANCE SHEET AS AT 31ST MARCH, 2022**

FUNDS & LIABILITIES	SCH. NO.	AMOUNT (Rs.)	PROPERTY AND ASSETS	SCH. NO.	AMOUNT (Rs.)
TRUST FUNDS OR CORPUS :-	-	NIL	IMMOVABLE PROPERTIES:-	-	NIL
OTHER EARMARKED FUNDS :-	-	NIL	INVESTMENTS :- (Market value of the above investments is Rs.....)	-	NIL
LOANS(SECURED OR UNSECURED):-	-	NIL	FURNITURE, FIXTURES & OTHER ASSETS :-	3	5,15,701.18
LIABILITIES :-	1	300.00	LOANS(SECURED OR UNSECURED):-	-	NIL
INTER UNIT BALANCE	-	NIL	INTER UNIT BALANCE	-	NIL
INCOME AND EXPENDITURE ACCOUNT :-	2	12,94,995.28	ADVANCES :-	4	12,600.00
			INCOME OUTSTANDING :-	-	NIL
			CASH AND BANK BALANCES :-	5	7,66,994.10
			INCOME AND EXPENDITURE ACCOUNT :-	-	NIL
<b>TOTAL (Rs.)</b>		<b>12,95,295.28</b>	<b>TOTAL (Rs.)</b>		<b>12,95,295.28</b>

Examined & found correct as per books of account produced to us and information & explanations given to us during the course of our audit.

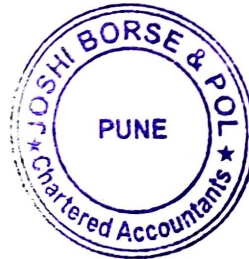
FOR JOSHI BORSE & POL  
 CHARTERED ACCOUNTANTS  
 FIRM REGN. NO. 104358W



*[Signature]*

**Headmistress**

CES : Viloo Poonawalla  
 English Medium Primary School  
 Pune-411001



*[Signature]*

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

**M. NO. 035069**

**UDIN : 22035069BAQQXZ2568**

**DATE : 29.08.2022**

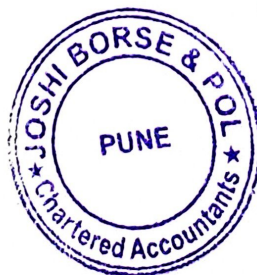
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**INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDING 31.3.2022**

EXPENDITURE	SCH. NO.	AMOUNT (Rs.)	INCOME	SCH. NO.	AMOUNT (Rs.)
<u>TO EXPENDITURE IN RESPECT OF PROPERTIES</u>	-	NIL	<u>BY RENT</u>	-	NIL
<u>TO ESTABLISHMENT EXPENSES</u>	-	NIL	<u>BY INTEREST</u>	7	11,860.00
<u>TO REMUNERATION TO TRUSTEES</u>	-	NIL	<u>BY DIVIDEND</u>	-	NIL
<u>TO LEGAL EXPENSES</u>	-	NIL	<u>BY DONATIONS IN CASH OR KIND</u>	-	NIL
<u>TO AUDIT FEES</u>	-	NIL	<u>BY GRANTS</u>	-	NIL
<u>TO CONTRIBUTION AND FEES</u>	-	NIL	<u>BY INCOME FROM OTHER SOURCES</u>	8	80,40,382.00
<u>TO AMOUNTS WRITTEN OFF</u>	-	NIL	<u>BY TRANSFER FROM RESERVE</u>	-	NIL
<u>TO MISCELLANEOUS EXPENSES</u>	-	NIL			
<u>TO DEPRECIATION</u>	3	77,583.89			
<u>TO AMOUNTS TRANSFERRED TO RESERVE OR SPECIFIC FUNDS</u>	-	NIL			
<u>TO EXPENDITURE ON OBJECTS OF THE TRUST</u>	6	76,32,322.70			
<u>TO SURPLUS CARRIED OVER TO BALANCE SHEET</u>	-	3,42,335.41	<u>BY DEFICIT CARRIED OVER TO BALANCE SHEET</u>	-	NIL
<b>TOTAL (Rs.)</b>		<b>80,52,242.00</b>			<b>80,52,242.00</b>



*M. B. Pol*  
**Headmistress**  
 CES's Poonawalla  
 English Medium Primary School  
 Pune-411001



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

*M. B. Pol*

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

M. NO. 035069

INDIA - 22035069BA00Y71500

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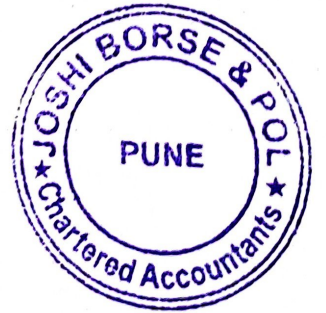
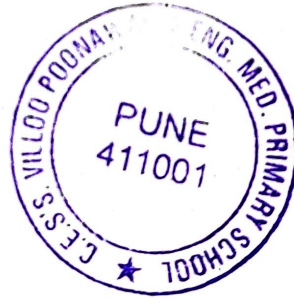


**SCHEDULE : 1 :- LIABILITIES**

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	E-learning Fees Payable to Head Office (Balance as per last Balance sheet )	300.00
	<b>TOTAL (Rs.)</b>	<b>300.00</b>

**SCHEDULE : 2 :- INCOME & EXPENDITURE ACCOUNT**

PARTICULARS	AMOUNT (Rs.)
Balance as per last Balance Sheet (Cr.)	9,52,659.87
<u>Add</u> : Surplus during the year transferred from Income & Expenditure Account (Cr.)	3,42,335.41
<b>BALANCE AS ON 31.03.2022 (Cr.)</b>	<b>12,94,995.28</b>

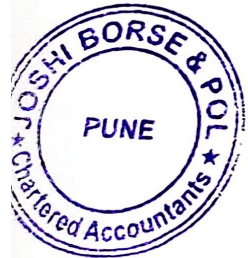


**SCHEDULE 3: FURNITURE, FIXTURES AND OTHER FIXED ASSETS**

SR. NO.	PARTICULARS	WDV AS ON 1.04.2021 (Rs.)	ADDITIONS		TOTAL (Rs.)	DEPRECIATION		WDV AS ON 31.03.2022 (Rs.)
			180 DAYS OR MORE	LESS THAN 180 DAYS		RATE	AMOUNT (Rs.)	
1	Books & Guides	1,691.23	0.00	0.00	1,691.23	10%	169.12	1,522.11
2	Furniture & Fixtures	1,32,908.06	1,20,360.00	0.00	2,53,268.06	10%	25,326.81	2,27,941.25
3	Office Cabin	1,204.25	0.00	0.00	1,204.25	15%	180.64	1,023.61
4	Sports Material	4,365.25	0.00	0.00	4,365.25	15%	654.79	3,710.46
5	Electrical Material	617.13	0.00	0.00	617.13	15%	92.57	524.56
6	Tools & Equipments	656.49	0.00	0.00	656.49	15%	98.47	558.02
7	Printer	7,222.53	0.00	0.00	7,222.53	15%	1,083.38	6,139.15
8	E.P.B.A.X.	15,632.58	0.00	0.00	15,632.58	5%	781.63	14,850.95
9	CCTV Camera	1,22,533.48	0.00	0.00	1,22,533.48	15%	18,380.02	1,04,153.46
10	Basic Telephone Instrument	331.41	0.00	0.00	331.41	15%	49.71	281.70
11	Gate	5,314.41	0.00	0.00	5,314.41	10%	531.44	4,782.97
12	C.P.U	1,837.68	0.00	0.00	1,837.68	40%	735.07	1,102.61
13	Key Board	9,754.59	0.00	0.00	9,754.59	15%	1,463.19	8,291.40
	(Divine Music)	0.00						0.00
14	Computer software	2,812.32	0.00	0.00	2,812.32	40%	1,124.93	1,687.39
15	School bell	4,415.55	0.00	0.00	4,415.55	15%	662.33	3,753.22
16	Cupboard	16,248.60	0.00	0.00	16,248.60	10%	1,624.86	14,623.74
17	AVNP	252.00	0.00	0.00	252.00	40%	100.80	151.20
18	laptop	8,460.01	0.00	0.00	8,460.01	40%	3,384.00	5,076.01
19	Smart Board	12,800.00	0.00	0.00	12,800.00	20%	2,560.00	10,240.00
20	Bio-metric Machine	7,947.50	0.00	0.00	7,947.50	15%	1,192.13	6,755.37
21	Water Cooler	0.00	1,15,920.00	0.00	1,15,920.00	15%	17,388.00	98,532.00
		<b>3,57,005.07</b>	<b>2,36,280.00</b>	<b>0.00</b>	<b>5,93,285.07</b>	-	<b>77,583.89</b>	<b>5,15,701.18</b>

Note:

1 Depreciation is provided @ 50% of normal rate.





**SCHEDULE : 4:- ADVANCES**

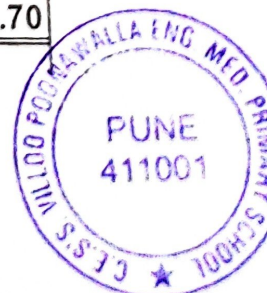
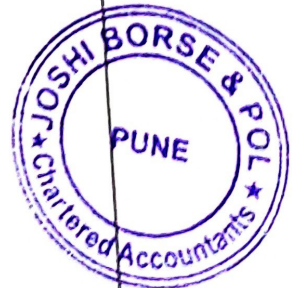
SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Telephone Deposit (Balance as per last Balance Sheet )	3,000.00
2	Advance to Staff (Balance as per last Balance Sheet )	9,600.00
	<b>TOTAL (Rs.)</b>	<b>12,600.00</b>

**SCHEDULE : 5 :- CASH & BANK BALANCES**

SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Cash in Hand	317.00
2	<u>Cash at Bank</u>	
a	Bank of Maharashtra RTE (Account No. 60231058053)	9,158.00
b	Bank of Baroda (Account No. 7598010000576)	7,45,911.80
c	Bank of Baroda (Account No. 75980100001171)	11,607.30
	<b>TOTAL (Rs.)</b>	<b>7,66,994.10</b>

**SCHEDULE : 6 :- EXPENDITURE ON OBJECTS OF THE TRUST**

SR. NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	Staff Salary		59,61,445.00
2	Assistance to CES		7,56,000.00
3	Employer's share of PF		2,63,242.00
4	Assistance to Utkarsha School Bus		3,44,722.00
5	<u>Other Educational Expenses</u>		
	Bank Charges	1,571.70	
	Computer Book	1,79,000.00	
	Conveyance	3,861.00	
	Electrical	40,440.00	
	Examination	5,856.00	
	Function and Festival	6,543.00	
	Miscellaneous	950.00	
	Printing and Stationery	29,633.00	
	Repairs & Maintenance	15,005.00	
	Refreshment	3,311.00	
	Scavenger	14,693.00	
	Telephone Charges	6,050.00	3,06,913.70
	<b>TOTAL (Rs.)</b>		<b>76,32,322.70</b>



**SCHEDULE : 7 :- INTEREST RECEIVED**

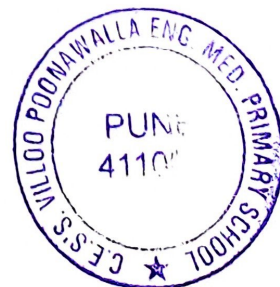
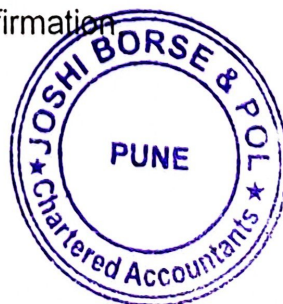
SR. NO.	PARTICULARS	AMOUNT (Rs.)
1	Bank of Maharashtra RTE (Account No. 60231058053)	248.00
2	Bank of Baroda (Account No. 7598010000576)	11,297.00
3	Bank of Baroda (Account No. 75980100001171)	315.00
<b>TOTAL (Rs.)</b>		<b>11,860.00</b>

**SCHEDULE : 8 :- INCOME FROM OTHER SOURCES**

SR. NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	<b>Fees</b>		
	Tuition Fee	62,97,400.00	
	Term Fee	8,23,900.00	
	Admission Fee	4,06,500.00	75,27,800.00
2	<b>Other Fees</b>		
	Other Fees	4,802.00	
	Form Fee	96,500.00	
	Computer Book	1,75,000.00	2,76,302.00
3	<b>Assistance</b>		
	Camp Education Society		2,36,280.00
<b>TOTAL (Rs.)</b>			<b>80,40,382.00</b>

**NOTES ON ACCOUNT :-**

1. The Unit follows cash system of accounting.
2. Fees are recorded on receipt basis and Expenses are booked as an when incurred.
3. Fixed Assets :
  - a) Fixed Assets are stated at cost less depreciation.
  - b) 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 180 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 been followed from financial year 2012-2013 .
  - c) Library Books  
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.
4. Debit and Credit Balances are subject to confirmation





CAMP EDUCATION SOCIETY'S VILLOO POONWALLA  
ENGLISH MEDIUM, PRIMARY SCHOOL  
ADDRESS : 278, SOLAPUR BAZAR CAMP  
PUNE - 411 001.

**RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31.3.2022**

RECEIPT	AMOUNT RS	AMOUNT RS	PAYMENT	AMOUNT RS	AMOUNT RS
<b>To Opening Balance (01.04.2021)</b>					
Cash in Hand	1,023.00		By Staff Salaries	59,61,445.00	59,61,445.00
Cash At Bank			By Employer P.Fund	2,63,242.00	2,63,242.00
Vijaya Bank			By Repair & Maintenance	15,005.00	15,005.00
Bank A/C No. 7598010000576	5,66,860.70		By Assistance to School Bus	3,44,722.00	3,44,722.00
Vijaya Bank P.Tax			By Camp Edu.Society (E-Learning)	3,78,000.00	3,78,000.00
Bank A/c No 75980100001171	11,363.10		By Camp Edu.Society (Computer)	3,78,000.00	3,78,000.00
BOM					
A/C NO.60231058053	8,910.00	5,88,156.80	By Other Expenses		
			Bank Charges	1,500.90	
<b>To Tuition Fee</b>	62,97,400.00	62,97,400.00	Vijaya Bank P.T.Bank Charges	70.80	
<b>To Term Fee</b>	8,23,900.00	8,23,900.00	Conveyance	3,861.00	
			Electricity Exp	40,440.00	
<b>To Form Fee</b>	96,500.00	96,500.00	Examination Expenses	5,856.00	
<b>To Admission Fee</b>	4,06,500.00	4,06,500.00	Misc Exp	950.00	
			Printing & Stationery	29,633.00	
			Books Amt	8,997.00	
			Refreshment Expenses	3,311.00	
			Scavenger Expenses	14,693.00	
			Telephone Charges	6,050.00	
			Function & Festival	6,543.00	1,21,905.70
<b>To Other Fees</b>		4,802.00	By B.C. Freeship Payable		2,802.00
<b>To Bank Interest</b>			By Staff Advance		2,000.00
Vijaya Bank			By Computer Book	1,79,000.00	1,79,000.00
A/C NO.75980100000576	11,297.00				
Vijaya Bank P.Tax			By Contra Items		
A/C NO.5014010112535	315.00		Provident Fund	2,63,242.00	
BOM			Profession Tax	62,825.00	
A/C NO.60231058053	248.00	11,660.00	Pathpedi	2,47,000.00	
			BOOKS Amt		
<b>To Computer book</b>	1,75,000.00	1,75,000.00	HIGH School fee wrongly deposited	24,250.00	5,07,317.00
<b>To Contra Items</b>			By Purchase of Asset		
Provident Fund	2,63,242.00		Furniture	1,20,360.00	
Profession Tax	62,825.00		Water cooler	1,15,020.00	2,30,280.00
Pathpedi	2,47,000.00				
BOOKS Amt	8,997.00		By Closing Balance (31.03.2022)		
HIGH School fee wrongly deposited	24,250.00	6,06,314.00	Cash in Hand	317.00	
<b>To Assistance From C.E.S</b>	2,36,280.00	2,36,280.00	Cash At Bank		
			Bank of Baroda	7,45,911.80	
			Bank A/c No7598010000576		
			Vijaya Bank P.Tax		
			Bank A/c No75980100001171	11,607.30	
			BOM RTE		
			A/C NO.60231058053	9,158.00	7,66,994.10
<b>Total</b>		<b>92,46,712.80</b>	<b>Total</b>		<b>92,46,712.80</b>

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