



**PHEONIX WORLD EDUCATION SOCIETY'S  
PHEONIX GLOBAL SCHOOL**

**AUDIT REPORT UNDER  
MAHARASHTRA STATE SOCIETIES ACT, 1860**

**FY 2024-25**

**AUDITORS  
KAVITA LAHOTI AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
A/P KOREGAON BHIMA,VADHU CHOWK,  
TAL-SHIRUR,DIST-PUNE 412216**



# KAVITA LAHOTI AND ASSOCIATES

## CHARTERED ACCOUNTANTS

CA. KAVITA LAHOTI  
M.NUMBER-601830

Mobile: 9607110606  
E-mail : cakavitalahoti@gmail.com

### REPORT OF THE AUDITOR

We have examined the attached Balance Sheet as on 31.03.2025 and the Income and Expenditure Account for the period ending 31.03.2025 of “**PHEONIX WORLD EDUCATION SOCIETY’S** 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 and to the best of our information and explanation given to us:

The Balance Sheet and The Income and Expenditure Account dealt with are in agreement with the books of accounts and the said Balance Sheet gives a true and fair view of the state of affairs of the society as at 31.03.2025 and the Income and Expenditure Account gives a true and fair view of the financial transactions of the society.

3.In our opinion,proper books of account have been kept in office so far as appears from our examination of the books.

**For KAVITA LAHOTI & ASSOCIATES**  
**Chartered Accountants**



**CA KAVITA LAHOTI**  
**[M.N.32900]**

**Place: Pune**  
**Dated:21/04/2025**

# Auditors Report on the Financial Statements

We have audited the accompanying financial statements of The **PHEONIX WORLD EDUCATION SOCIETY** which comprise the Balance Sheet as at 31st March 2025 and the Statement of Income and Expenditure account for the year ended 31<sup>st</sup> March 2025, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Society for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Societies Act, 1860 & Rules there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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## 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 applicable Standards by The Institute of Chartered Accountants of India and under the MCS Act. 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 misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the Maharashtra Co-operative Societies Act 1960 and the Maharashtra Co-operative Societies Rules 1961, and any other applicable Acts, and or circulars issued by the Registrar, in the manner so required for the society gives a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet of the society as at 31st March 2024

In the case of the Statement of Income and Expenditure account of the Surplus for the year ended on that date; and

### **Report on Other Legal and Regulatory Matters**

The Balance Sheet and the Income and Expenditure Account have been drawn up in accordance with the provisions of the Societies Act 1860.

### **We report that :**

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

(b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with applicable Accounting Standards.

**For KAVITA LAHOTI & ASSOCIATES**  
**Chartered Accountants**



**CA KAVITA LAHOTI**  
**[M.N.601830]**

**Place: Pune**  
**Dated:21/04/2025**

PHEONIX WORLD EDUCATION SOCIETY'S					
PHEONIX GLOBAL SCHOOL					
A/P MAHABALESHWAR NAGAR,SHIKRAPUR,TAL-SHIRUR,DIST-PUNE 412208					
Income & Expenditure Accounts					
1-Apr-2024 to 31-Mar-2025					
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
INDIRECT EXPENSES			DIRECT INCOMES		
TO SALARIES	2,30,909.00		BY FEES FROM STUDENTS		10,03,982.00
TO AUDIT FEES	3,500.00				
TO UNIFORM EXPENSES	1,60,993.00				
TO TRAVELLING EXPENSES	60,982.00				
TO CLEANING EXPENSES	86,772.00				
TO REPAIR AND MAINTENANCE	2,50,943.00				
TO ELECTRICITY EXPENSES	42,872.00				
TO OTHER EXPENSES	6,752.00				
TO INTERNET CHARGES	18,772.00				
TO DEPRECIATION	52,899.12	9,15,394.12			
TO SURPLUS(EXCESS OF INCOME OVER EXPENDITURE)		88,587.88			
TOTAL		10,03,982.00	TOTAL		10,03,982.00

For KAVITA LAHOTI AND ASSOCIATES

For PHEONIX WORLD EDUCATION SOCIETY



CA KAVITA LAHOTI  
M. No. 601830  
Date: 21/04/2025

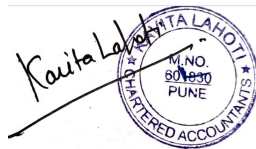
President      Secretary      Treasurer

PHEONIX WORLD EDUCATION SOCIETY'S					
PHEONIX GLOBAL SCHOOL					
A/P MAHABALESHWAR NAGAR,SHIKRAPUR,TAL-SHIRUR,DIST-PUNE 412208					
BALANCESHEET					
AS ON 31ST MARCH 2025					
FUNDS AND LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Trust Fund or Corpus</b>		2,800.00	<b>Immovable Properties</b>		4,76,092.08
Balance as per last Balancesheet	2,800.00		Balance as per last balancesheet	5,28,991.20	
Adjustments during the year			Add:Additions during the year		
			Less:Sales during the year		
<b>LOANS(SECURES/UNSECURED)</b>		2,86,889.50	Depreciation upto date	52,899.12	
From Trustees	2,86,889.50				
From Others	-		<b>LOANS(SECURED/UNSECURED)</b>		-
			Good/Doubtful	-	
<b>LIABILITIES</b>		3,000.00	Loan Scholarship	-	
For Expenses	3,500.00		Other Loans		
For Advances	-		<b>Advances</b>		
For rent & Other deposit	-		To Trustees		
For Sundry Credit Balance	-		To Employees		-
			To Contractors	-	
<b>Income and Expenditure Account</b>		2,79,810.58	To Lawyers	-	
Balance as per last Balancesheet	1,91,222.70		To others	-	
Less:Appropriation,if any				-	
Add:Surplus	88,587.88		<b>Outstanding Income</b>	-	
as per income and expenditure	-		Rent		
account			Interest		
Less:Deficit as per income and	-		Other Income		
Expenditure account			<b>Cash in hand</b>		15,643.00
			<b>Cash at Bank</b>		80,765.00
<b>TOTAL</b>		<b>5,72,500.08</b>	<b>TOTAL</b>		<b>5,72,500.08</b>

For KAVITA LAHOTI AND ASSOCIATES

For PHEONIX WORLD EDUCATION SOCIETY

CA KAVITA LAHOTI  
M. No. 601830  
Date: 21/04/2025



President

Secretary

Tresurer