



GOKULDAS KOPNAR AND ASSOCIATES
Chartered Accountant's

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Ref.No. : 333

INDEPENDENT AUDITORS REPORT

Date : 25/10/2024

To,
The Principle
Bud's International School
Mauje- Chikhli, Tal – Haveli
Pune.

We have audited the attached Balance Sheet of Bud's International School Mauje - Chikhli, Tal – Haveli, Pune as on 31st March 2024, Income & Expenditure Account for the year from 1st April 2023 to 31st March 2024. These financial statements are the responsibility of the Trust management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our audit in accordance with the auditing standards generally accepted in India, those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements, an audit also assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation.

We believe that our audit provides a reasonable basis for our opinion.

We report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Trust, so far as appears from our examination of those books.
- The Balance sheet and the Income & Expenditure account dealt with by this report agree with the books of accounts.



- d. In our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.
- e. In the case of the Balance sheet of the state of affairs as on 31st march 2024
- f. In the case of the Income & Expenditure account there is income over expenditure by 16,42,088.90/-

Place: Pune

Date: 25.10.2024

UDIN: 24617206BKCCJD6893



For Gokuldas Kopnar and Associates
Chartered Accountants

Mr. Gokuldas R. Kopnar
Proprietor

SHIKSHAN MAHASHRI DR. D. Y. PATIL SHIKSHAN SANSTHA
MIDC, G BLOCK, CHINCHWAD, PUNE - 411019.

BUD'S INTERNATIONAL SCHOOL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2024.
FOR THE YEAR ENDED 31 ST MARCH 2024.

EXPENSES	AMOUNT	INCOME	AMOUNT
<u>Expenditure</u>		<u>Income</u>	
Salaries & Allowance	2,60,68,958.00	Admission Cancel- Refund	(2,35,123.00)
Fee Concession	37,20,000.00	Fund From Govt -Right to Education	18,03,915.00
		NEET Exam Invigilator Fee Receipt	1,67,180.00
<u>Expenses on Object</u>		Tution Fees- Income	5,60,05,250.00
Canteen Exps	58,202.00		
Fire System Exps	3,87,118.00		
Housekeeping/ Cleaning Exps	2,42,786.00		
Printing & Stationary	13,33,455.48	<u>Other Income</u>	
Repairs & Maint - Building	15,52,628.00	Bank Interest Received	18,934.00
Swipe Machine Charges	35,208.37		
Annual Day Function Exps	6,49,918.00		
Audit Fees	1,50,000.00		
Bank Charges	7,713.66		
Building Rent	4,80,000.00		
CBSE Affiliation Fees Exps	50,000.00		
CBSE Fees Exps	1,36,800.00		
Consultancy Charges	7,500.00		
Depreciation	29,12,150.00		
Donation	31,500.00		
Educational Training Exps	18,02,000.00		
E Learning Expenses	12,47,278.00		
Electricity Expenses	2,56,450.00		
Event / Seminar Expenses	1,60,350.00		
Exam Expenses	1,80,604.72		
Festival Celebration Exps	4,16,183.00		
Gardening Expenses	17,100.00		
Insurance Exps	7,424.00		
Interest Exps- PF Liability	17,092.00		
Internet Charges	1,33,148.00		
Journal, Books & Periodicals Exps	3,499.00		
Lab Expenses	910.00		
Medical Exps	2,795.00		
Misc Exp.	27,447.87		
NEET Exam Invigilator Charges	1,73,100.00		
Picknick Expenses	2,16,837.00		
Repairs and Main- Computer & Printer	6,567.00		
Repairs & Maintanance -Electrical	5,47,100.00		
Repairs & Maintenance- CCTV	14,160.00		
Repairs & Maintenance- School Ground	7,75,307.00		
Repairs & Maint- Furniture	820.00		
Software / License Subscription Charges	8,52,534.00		
Sports Expenses	6,67,835.00		
Staff Welfare	12,25,631.00		
Student Welfare	3,42,200.00		
Telephone Exp.	1,550.00		
Training Expenses	50,000.00		
Transport Expenses	91,12,000.00		
Travelling Expenses	14,700.00		
Water Bill	111.00		
Website Development Exps	21,396.00		
Nett Profit	16,42,088.90		
TOTAL RS.	5,77,60,156.00	TOTAL RS.	5,77,60,156.00



For Gokuldas Kopnar and Associates
Chartered Accountants
[Signature]
Mr. Gokuldas R. Kopnar
Proprietor

SHIKSHAN MAHASHRI DR. D. Y. PATIL SHIKSHAN SANSTHA
MIDC, G BLOCK, CHINCHWAD, PUNE - 411019.

BUD'S INTERNATIONAL SCHOOL

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Payments	11,41,809.00
Bank Accounts	6,11,501.16	Duties & Taxes	2,13,78,158.00
Cash-in-Hand	33,858.70	Staff Salary	2,90,77,182.00
		Sundry Creditors	7,714.00
Receipts		Bank Charges	25,507.00
Tution Fees	5,41,07,829.40	Cleaning Exp	15,760.00
Fund Receivable Right to Eduaction	18,03,915.00	Electricity Expenses	93,360.00
Bank Interest Received	18,934.00	Event / Seminar Expenses	27,448.00
NEET Exam invigilator fees	1,67,180.00	Misc Exp.	1,92,900.00
		NEET Exam Invigilator Charges	29,636.00
		PF Liabilty- Interest Exps	27,01,432.00
		Shikshan Sanstha	78,803.00
		Printing and Stationery	16,252.00
		Repairing & Main.- Building	1,06,600.00
		Repairs & Maintainance -Electrical	820.00
		Repairs & Maintenance- Furniture	21,840.00
		Staff Welfare	9,520.00
		Student Welfare	10,028.00
		Swipe Machine Charges	2,74,900.00
		Fire System Exps	1,93,038.00
		Annual Day Function Exps	7,500.00
		Consultancy Charges	31,500.00
		Donation	1,67,683.00
		Festival Celebration Exps	17,100.00
		Gardening Expenses	17,092.00
		Interest Exps- PF Liability	3,499.00
		Journal, Books & Periodicals Exps	910.00
		Lab Expenses	2,795.00
		Medical Exps	3,267.00
		Repairs and Main- Computer & Printer	235.00
		Sports Expenses	1,550.00
		Telephone Exp.	14,700.00
		Travelling Expenses	111.00
		Water Bill	
		Closing Balance	
		Bank Accounts	10,63,435.23
		Cash-in-Hand	9,134.03
TOTAL RS.	5,67,43,218.26	TOTAL RS.	5,67,43,218.26



SHIKSHAN MAHASHRI DR. D. Y. PATIL SHIKSHAN SANSTHA
MIDC, G BLOCK, CHINCHWAD, PUNE - 411019.

BUD'S INTERNATIONAL SCHOOL

BALANCE SHEET
AS ON 31 ST MARCH, 2024

CAPITAL & LIABILITIES	AMOUNT	ASSETS	AMOUNT
		FIXED ASSETS	
		AS PER SCHEDULE A	1,89,22,302.00
		CURRENT ASSETS	
CURRENT LIABILITIES AND PROVISION		Fees Receivable	82,15,637.96
Duties & Taxes	15,88,507.00	Interest Receivable on BOI FDR	39,471.00
Provisions	1,38,58,438.00	Prepaid Exps	1,29,515.00
Sundry Creditors	45,20,648.80		
TUITION FEES RECEIVABLE-2021	(5,23,256.00)		
Tution Fees- Prepaid Income	84,70,500.00		
		CASH & BANK BALANCE	
		Cash in Hand	9,134.03
		Bank of India - 0100	6,084.90
		Bank of India - 0666	4,998.76
		HDFC Bank - 3845	10,52,351.70
		INVESTMENT	
INTER BRANCH BALANCE		Cbse and Trust Joint FDR (15347)	71,869.00
BBA	(13,000.00)	Fd I	5,32,611.00
BCA Section (Senior College)	5,50,255.00		
B Ed Section	(25,000.00)		
D Y PATIL DIPLOMA IN EDU.(D ED)	(4,53,000.00)		
Junior College	17,57,258.00		
MBA Section	(32,83,882.00)		
Pre Primary Section	(35,10,000.00)		
Primary Section	(6,37,200.00)		
Secondary Section	4,90,000.00		
Shikshan Sanstha	61,93,706.55		
TOTAL RS.	2,89,83,975.35	TOTAL RS.	2,89,83,975.35



For Gokuldas Kopnar and Associates
Chartered Accountants
[Signature]
Mr. Gokuldas R. Kopnar
Proprietor

UDJN :- 24617206 BKCCJD6893