

016

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2023 TO 31-3-2024

JAYAWANT SHIKSHAN PRASARAK MANDAL

BLOSSOM KIDZ

Sr.No. 82/2, Pune-Mumbai By-pass Highway, Tathawade, Pune-411033

Ref.No:

Date:

Auditor's Report

To,
Blossom Kidz,
Tathawade Campus
Pune

We have audited the attached Balance Sheet of **Blossom Kidz** as at **31st March, 2024** and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of **Blossom Kidz** for the year ended **31st March 2024** incorporates apportionable and/or identifiable assets, liabilities and expenditure of the **Jayawant Shikshan Prasarak Mandal's Pune**, relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) 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;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.



Branch Office:

1. At Sangli

Pandurang Bungalow, Samarth Chowk,
Shivajinagar, Sangli - 416416
Maharashtra, India.
Off.: +91-0233-2329290
Mob.: +91-7588588518.

2. At Belgaum

S-1, Herambha Plazz, 2nd Floor,
Civil Hospital Road, Belgaum - 590010
Karnataka, India.
Off.: +91-831-2423235
Mob.: +91-9448230590.

3. At Khanapur

H. No. 1119, Samadevi Galli,
Khanapur - 591302
Karnataka, India.
Off.: +91-8336-222432
Mob.: +91-8147368687.

(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Jayawant Shikshan Prasarak Mandal's Pune.**

Place: Pune

Date: 29/09/2024



For P.C. Patil & Associates
Chartered Accountants
ERN:- 123467W

CA Premchand C Patil
Partner
M.No- 113836
UDIN-24113836BKCNCBW4748

BLOSSOM KIDZ

Sr.No. 82/2, Pune-Mumbai By-pass Highway, Tathawade, Pune-411033

BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		32176540.17
Total		32176540.17
Application of Funds :		
Fixed Assets		24875658.16
Investments		0.00
Working Capital		7300882.01
Current Assets		
Sundry Debtors	12739996.00	
Cash-in-hand	2000.00	
Bank Accounts	212191.01	
Sub total	12954187.01	
Current Liabilities		
Less:		
Student Security Deposit	0.00	
Provision	0.00	
Sundry Creditors	25200.00	
Provision	0.00	
Other Current Liabilities	5628105.00	
Sub total	5653305.00	
Profit & Loss A/c		
Opening Balance	0.00	
Current Period	14055966.90	
Transfer	14055966.90	
Total		32176540.17

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W



Place:Pune

Date: 29/09/2024

Partner

CA Premchand C Patil

M No.113836

UDIN -24113836BKCNCBW4748

BLOSSOM KIDZ

Sr.No. 82/2, Pune-Mumbai By-pass Highway, Tathawade, Pune-411033

Income & Expenditure Statement for the Financial Year 2023-24

Particulars		Amount
Income		
Fees Collected & Other Income		
Fees Income		27870200.00
Interest received		6624.00
		27876824.00
Expenditure		
Bank Interest		1912634.00
Administrative Expenses		11.00
Advertisement Exps.		174867.00
Affiliation \ Registration Fees/Membership		9446.00
Bank Charges		14248.10
Consumable		1832.00
Cleaning Exp		160097.00
Insurance Expenses		88165.00
Internate Expenses		110023.00
Medical Exp		33052.00
Office Expenses		69560.00
Power & Fuel Exp		444803.00
Printing & Stationery		76495.00
Proffessional Fees		51712.00
Repairs & Maintanance		523895.00
Salary		6000014.00
Security Expenses		165848.00
Staff Welfare Exp		58435.00
Student Welfare Expenditure		14884.00
Student Culture Activities		25200.00
Training & Placement Exp		338.00
Telephone Expenses		9482.00
Travelling Expenses		704.00
Water Supply Exp		49369.00
Rate & Taxes		190278.00
Audit Fee		6103.00
Electricity Expenses		705582.00
Penalty Expenses		780.00
Subscription Expenses		4715.00
Deprication Expenses		2918285.00
		13820857.10
Excess Income over of Expenditure :		14055966.90

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W



[Signature]
 Partner
 CA Premchand C Patil

M No.113836

UDIN -24113836BKCNCBW4748

Place:Pune

Date: 29/09/2024

BLOSSOM KIDZ

Fixed Assets schedule for the year 2023-24

Sr. No.	Fixed Assets	Dep Rate	Op. Balance as on 01.04.2023	Addition before 180 days	Addition after 180 days	Total Addition	Total	Total Depreciation	Cl. Balance as on 31.03.2024
1	Furniture & Fixture	10%	8,78,247	-	-	-	8,78,247	87,825	7,90,422
2	Building	10%	74,09,763	1,82,69,950	-	1,82,69,950	2,56,79,713	25,67,971	2,31,11,742
3	Liabrary Books	40%	1,96,403	-	-	-	1,96,403	78,561	1,17,842
4	Computer	40%	2,66,567	-	-	-	2,66,567	1,06,627	1,59,940
5	Equipment	10%	7,73,013	-	-	-	7,73,013	77,301	6,95,712
	Grand Total		95,23,993	1,82,69,950	-	1,82,69,950	2,77,93,943	29,18,285	2,48,75,658



BLOSSOM KIDZ		
Cash In hand		
Sr. No.	Particular	Total Amount
1	Cash In Hand	2000.00
	Grand Total	2000.00
Bank Balance		
Sr. No.	Particular	Total Amount
1	Axis Bank Ltd	45267.97
2	IDBI Bank ltd	56266.30
3	JMCCS	82497.00
4	The TJSB Bank Ltd	1224.54
5	HDFC	25935.20
6	Union Bank Of India	1000.00
	Grand Total	212191.01

JAYAWANT SHIKSHAN PRASARAK MANDAL

BLOSSOM KIDZ

Sr.No. 82/2, Pune-Mumbai By-pass Highway, Tathawade, Pune-411033

RECEIPTS & PAYMENT STATEMENT

FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening Balance		345221.01	By Bank Interest		1912634.00
Cash in Hand	2000.00		By Administrative Expenses		11.00
Cash at Bank	343221.01		By Advertisement Exps.		174867.00
To Fees & Other receipts		27679152.00	By Affiliation \Registration Fees/Membership		9446.00
To JSPM Trust		1364840.10	By Bank Charges		14248.10
			By Consumable		4332.00
			By Cleaning Exp		160097.00
			By Insurance Expenses		88165.00
			By Internate Expenses		110023.00
			By Medical Exp		33052.00
			By Office Expenses		69560.00
			By Power & Fuel Exp		444803.00
			By Printing & Stationery		76495.00
			By Proffessional Fees		51712.00
			By Repairs & Maintanance		523895.00
			By Salary		6000014.00
			By Security Expenses		165848.00
			By Staff Welfare Exp		58435.00
			By Student Welfare Expenditure		14884.00
			By Student Culture Activities		25200.00
			By Training & Placement Exp		338.00
			By Telephone Expenses		9482.00
			By Travelling Expenses		704.00
			By Water Supply Exp		49369.00
			By Rate & Taxes		190278.00
			By Audit Fee		6103.00
			By Electricity Expenses		705582.00
			By Penalty Expenses		780.00
			By Subscription Expenses		4715.00
			By Addition in Fixed Assets		18269950.00
			By Closing Balance		214191.01
			Cash In Hand	2000.00	
			Cash At Bank	212191.01	
		29389213.11			29389213.11

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W



(Signature)
 Partner
 CA Pranchand C Patil
 M No.113836

Place:Pune
 Date: 29/09/2024

UDIN -24113836BKCNCBW4748

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION:

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION:

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.



OK

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2023 TO 31-3-2024

OF

JAYAWANT SHIKSHAN PRASARAK MANDAL

BLOSSOM PUBLIC SCHOOL PRIMARY

Sr.No.82/2, Pune-Mumbai By-Pass Highway, Tathawade, Near Hinjewadi Infotech Park, Pune-411033.

Ref.No:

Date:

Auditor's Report

To,
Blossom Public School Primary,
Tathawade Campus
Pune

We have audited the attached Balance Sheet of **Blossom Public School Primary** as at **31st March, 2024** and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of **Blossom Public School Primary** for the year ended **31st March 2024** incorporates apportionable and/or identifiable assets, liabilities and expenditure of the **Jayawant Shikshan Prasarak Mandal's Pune**, relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) 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;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.



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H. No. 1119, Samadevi Galli,
Khanapur - 591302
Karnataka, India.
Off.: +91-8336-222432
Mob.: +91-8147368687.

(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

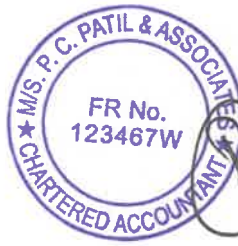
(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Jayawant Shikshan Prasarak Mandal's Pune.**

Place: Pune

Date: 29/09/2024



For P.C. Patil & Associates
Chartered Accountants
ERN:- 123467W

CA Premchand C Patil
Partner

M.No- 113836

UDIN-24113836BKCNCBW4748

JAYAWANT SHIKSHAN PRASARAK MANDAL
BLOSSOM PUBLIC SCHOOL PRIMARY

Sr.No.82/2, Pune-Mumbai By-Pass Highway, Tathawade, Near Hinjewadi Infotech Park, Pune-411033.

BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.	66034113.96	66034113.96
Total	66034113.96	66034113.96
Application of Funds :		
Fixed Assets	66556832.25	66556832.25
Investments	590005.00	590005.00
Working Capital		-1112723.29
Current Assets		
Loans & Advances	1300.00	
Sundry Debtors	633338.00	
Cash-in-hand	0.00	
Bank Accounts	628113.71	
TDS	5910.00	
Sub total	1268661.71	
Current Liabilities		
Less:		
Student Security Deposit	2229650.00	
Sundry Creditors	72768.00	
Other Current Liabilities	78967.00	
Sub total	2381385.00	
Profit & Loss A/c		
Opening Balance	0.00	
Current Period	33444521.90	
Transfer	33444521.90	
	0.00	
Total	66034113.96	66034113.96

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W



Partner
CA Premchand C Patil
M No.113836

Date :29-09-2024

Palce:Pune

UDIN -24113836BKCNCBW4748

BLOSSOM PUBLIC SCHOOL PRIMARY

Sr.No.82/2, Pune-Mumbai By-Pass Highway, Tathawade, Near Hinjewadi Infotech Park, Pune-411033.

Income & Expenditure Statement for the Financial Year 2023-24

Particulars	Amount
Income	
Fees Collected & Other Income	
Fees Income	80675720.00
Interest received	12142.00
	80687862.00
Expenditure	
Bank Interest	8656171.00
Administrative Expenses	43.00
Advertisement Exps.	688617.00
Affiliation \ Registration Fees/Membership	37198.00
Bank Charges	55949.10
Consumable	7214.00
Cleaning Exp	630451.00
Insurance Expenses	347188.00
Internate Expenses	433263.00
Medical Exp	130156.00
Office Expenses	273915.00
Power & Fuel Exp	1751609.00
Printing & Stationery	301233.00
Professional Fees	203639.00
Repairs & Maintanance	2063069.00
Salary	18994921.00
Security Expenses	653099.00
Staff Welfare Exp	230114.00
Student Welfare Expenditure	17262.00
Training & Placement Exp	1328.00
Telephone Expenses	37338.00
Travelling Expenses	2770.00
Water Supply Exp	194412.00
Rate & Taxes	49304.00
Rent	700000.00
Audit Fee	24033.00
Electricity Expenses	2778542.00
Penalty Expenses	3070.00
Subscription Expenses	18566.00
Deprication Expenses	7958866.00
	47243340.10
Excess Income over of Expenditure :	33444521.90

As per our report of even date

For P C Patil & Associates

Chartered Accountants

ERN No. 123467W



(Signature)
 Partner
 CA Premchand C Patil
 M No.113836

Place: Pune

Date :29-09-2024

UDIN -24113836BKCNCBW4748

BLOSSOM PUBLIC SCHOOL PRIMARY

Sr. No.	Fixed Assets	Dep Rate	Op. Balance as on 01.04.2023	Addition before 180 days	Addition after 180 days	Total Addition	Total	Depreciation	Cl. Balance as on 31.03.2024
1	Liabrary Books	40%	547298.00	0.00	0.00	0.00	547298.00	218919.00	328379.00
2	Equipment	15%	1979971.00	0.00	0.00	0.00	1979971.00	296996.00	1682975.00
3	Building	10%	3859100.00	64422565.00	0.00	64422565.00	68281665.00	6828167.00	61453497.60
4	Computer	40%	813689.00	0.00	0.00	0.00	813689.00	325476.00	488213.00
5	Furniture & Fixture	10%	2893076.00	0.00	0.00	0.00	2893076.00	289308.00	2603767.65
	Grand Total		10093134.00	64422565.00	0.00	64422565.00	74515699.00	7958866.00	66556832.25



BLOSSOM PUBLIC SCHOOL PRIMARY

Cash In hand

Sr. No.	Particular	Total Amount
1	Cash In Hand	0.00
	Grand Total	0.00

Bank Balance

Sr. No.	Particular	Total Amount
1	Axis Bank Ltd	6614.21
2	IDBI Bank ltd	6149.30
3	JMCCS	343901.00
4	The TJSB Bank Ltd	2038.50
5	HDFC	11808.70
6	Union Bank of india	257602.00
	Grand Total	628113.71

BLOSSOM PUBLIC SCHOOL PRIMARY

Sr.No.82/2, Pune-Mumbai By-Pass Highway, Tathawade, Near Hinjewadi Infotech Park, Pune-411033.

RECEIPTS & PAYMENT STATEMENT

FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	712,721	By Bank Interest	8,656,171
Cash in Hand	-	By Administrative Expenses	43
Cash at Bank	712,721	By Advertisement Exps.	688,617
To Fees & Other receipts	65,316,615	By Affiliation \ Registration Fees/Membership	37,198
To JSPM Trust	38,305,817	By Bank Charges	55,949
		By Consumable	7,214
		By Cleaning Exp	630,451
		By Insurance Expenses	347,188
		By Internate Expenses	433,263
		By Medical Exp	130,156
		By Office Expenses	273,915
		By Power & Fuel Exp	1,751,609
		By Printing & Stationery	301,233
		By Proffessional Fees	203,639
		By Repairs & Maintanance	2,063,069
		By Salary	18,994,921
		By Security Expenses	653,099
		By Staff Welfare Exp	230,114
		By Student Welfare Expenditure	17,262
		By Training & Placement Exp	1,328
		By Telephone Expenses	37,338
		By Travelling Expenses	2,770
		By Water Supply Exp	194,412
		By Rate & Taxes	49,304
		By Rent	700,000
		By Audit Fee	24,033
		By Electricity Expenses	2,778,542
		By Penalty Expenses	3,070
		By Subscription Expenses	18,566
		By Additional In Fixed Assets	64,422,565
		By Closing Balance	628,114
		Cash In Hand	-
		Cash At Bank	628,114
	104,335,153		104,335,153

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W



Partner

Premchand C Patil

M No.113836

UDIN -24113836BKCNCBW4748

Date :29-09-2024

Place :-Pune

JAYAWANT SHIKSHAN PRASARAK MANDAL

BLOSSOM PUBLIC SCHOOL PRIMARY

Sr.No.82/2, Pune-Mumbai By-Pass Highway, Tathawade, Near Hinjewadi Infotech Park, Pune-411033.

BUDGET

From 01-04-2024 To 31-03-2025

Income	AMOUNT	Expenditure	AMOUNT
To Fees & Other Receipts	83,915,376	By Bank Interest	9,348,665
		By Administrative Expenses	46
		By Advertisement Exps.	743,706
		By Affiliation \ Registration	40,174
		By Bank Charges	60,425
		By Consumable	7,791
		By Cleaning Exp	680,887
		By Insurance Expenses	374,963
		By Internate Expenses	467,924
		By Medical Exp	140,568
		By Office Expenses	295,828
		By Power & Fuel Exp	1,891,738
		By Printing & Stationery	325,332
		By Proffessional Fees	219,930
		By Repairs & Maintanance	2,228,115
		By Salary	20,514,515
		By Security Expenses	705,347
		By Staff Welfare Exp	248,523
		By Student Welfare	18,643
		By Training & Placement Exp	1,434
		By Telephone Expenses	40,325
		By Travelling Expenses	2,992
		By Water Supply Exp	209,965
		By Rate & Taxes	53,248
		By Rent	756,000
		By Audit Fee	25,956
		By Electricity Expenses	3,000,825
		By Penalty Expenses	3,316
		By Subscription Expenses	20,051
		By Addition Fixed Assets	250,000
		By Trust	41,238,144
Total	83,915,376	Total	83,915,376

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION:

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION:

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.



AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2023 TO 31-3-2024

OF

JAYAWANT SHIKSHAN PRASARK MANDAL

BLOSSOM PUBLIC SCHOOL SECONDARY

S.NO.82/2 Pune-Mumbai By-Pass Highway, near Hinjewadi Infotech Park, Tathawade, Pune, Maharashtra 411033

Ref.No:

Date:

Auditor's Report

To,
Blossom Public School Secondary,
Tathawade Campus
Pune

We have audited the attached Balance Sheet of **Blossom Public School Secondary** as at **31st March, 2024** and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of **Blossom Public School Secondary** for the year ended **31st March 2024** incorporates apportionable and/or identifiable assets, liabilities and expenditure of the **Jayawant Shikshan Prasarak Mandal's Pune**, relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) 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;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.

Branch Office:

1. At Sangli

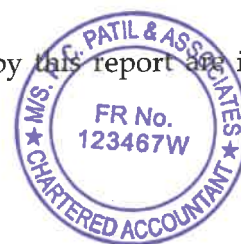
Pandurang Bunglow, Samarth Chowk,
Shivajinagar, Sangli - 416416
Maharashtra, India.
Off.: +91-0233-2329290
Mob.: +91-7588588518.

2. At Belgaum

S-1, Herambha Plazz, 2nd Floor,
Civil Hospital Road, Belgaum - 590010
Karnataka, India.
Off.: +91-831-2423235
Mob.: +91-9448230590.

3. At Khanapur

H. No. 1119, Samadevi Galli,
Khanapur - 591302
Karnataka, India.
Off.: +91-8336-222432
Mob.: +91-8147368687.



(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Jayawant Shikshan Prasarak Mandal's Pune.**

Place: Pune

Date: 29/09/2024



For P.C. Patil & Associates
Chartered Accountants

FRN:- 123467W

A handwritten signature in black ink, appearing to be "Premchand C Patil", written over a circular stamp.

CA Premchand C Patil
Partner

M.No- 113836

UDIN-24113836BKCNCBW4748

JAYAWANT SHIKSHAN PRASARK MANDAL
BLOSSOM PUBLIC SCHOOL SECONDARY

S.NO.82/2 Pune-Mumbai By-Pass Highway, near Hinjewadi Infotech Park, Tathawade, Pune, Maharashtra 411033

BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		87190964.72
Total		87190964.72
Application of Funds :		
Fixed Assets		87920054.00
Investments		1141122.00
Working Capital		-1870211.28
Current Assets		
Deposit	155000.00	
Loans & Advances	430216.00	
Sundry Debtors	1823393.00	
Cash-in-hand	3973.00	
Bank Accounts	636599.08	
Other Current Assets	3214.00	
Sub total	3052395.08	
Current Liabilities		
Less: Sundry Creditors	2924288.78	
Other Current Liabilities	1998317.58	
Sub total	4922606.36	
Profit & Loss A/c		
Opening Balance	0.00	
Current Period	21485749.08	
Transfer	21485749.08	
	0.00	
Total		87190964.72

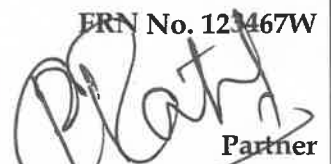
As per our report of even date

For P C Patil & Associates

Chartered Accountants

ERN No. 123467W




 Partner
 CA Premchand C Patil
 M No.113836

Date : 29-09-2024

Place-Pune

UDIN : 24113836BKCNCBW4748

BLOSSOM PUBLIC SCHOOL SECONDARY

S.NO.82/2 Pune-Mumbai By-Pass Highway, near Hinjewadi Infotech Park, Tathawade, Pune, Maharashtra 411033

Income & Expenditure Statement for the Financial Year 2023-24

Particulars		Amount
Income		
	Fees Collected & Other Income	
	Fees Income	84439900.00
	Interest received	25279.00
		84465179.00
Expenditure		
	Bank Interest	8804924.00
	Administrative Expenses	47.00
	Advertisement Exps.	765825.00
	Affiliation \ Registration Fees/Membership	98368.00
	Bank Charges	66415.12
	Consumable	114703.00
	Cleaning Exp	701138.00
	Insurance Expenses	386115.00
	Internate Expenses	481840.00
	Medical Exp	144749.00
	Office Expenses	1027625.00
	Power & Fuel Exp	1948001.00
	Printing & Stationery	496772.00
	Proffessional Fees	226471.00
	Repairs & Maintanance	3476883.80
	Salary	26513346.00
	Security Expenses	726325.00
	Staff Welfare Exp	265515.00
	Student Welfare Expenditure	550358.00
	Student Culture Activities	689296.00
	Training & Placement Exp	1477.00
	Telephone Expenses	41525.00
	Travelling Expenses	3080.00
	Water Supply Exp	216209.00
	Fee Concession	53200.00
	Refreshmnet Expenses	74800.00
	Rent	833317.00
	Audit Fee	26724.00
	Electricity Expenses	3100421.00
	Penalty Expenses	3414.00
	Subscription Expenses	20651.00
	Deprication Expenses	11119895.00
		62979429.92
Excess Income over of Expenditure :		21485749.08

Date : 29-09-2024
Place-Pune



As per our report of even date
For P C Patil & Associates
Chartered Accountants
FRN No. 123467W

(Signature)
Partner
CA Premchand C Patil
M No.113836

UDIN : 24113836BKCNCBW4748

BLOSSOM PUBLIC SCHOOL SECONDARY

BPS S

Sr. No.	Fixed Assets	Dep Rate	Op. Balance as on 01.04.2023	Addition before 180 days	Addition after 180 days	Total Addition	Total	Depreciation	Cl. Balance as on 31.03.2024
1	Liabrary Books	40%	617203.00	150000.00	150000.00	300000.00	917203.00	336881.00	580322.00
2	Equipment	15%	3174002.00	774229.00	233406.00	1007635.00	4181637.00	609740.00	3571897.00
3	Building	10%	4067499.00	80012787.00	0.00	80012787.00	84080286.00	8408029.00	75672257.00
4	Computer	40%	2571838.00	35300.00	0.00	35300.00	2607138.00	1042855.00	1564283.00
5	Furniture & Fixture	10%	3233367.00	2486102.00	796889.00	3282991.00	6516358.00	611791.00	5904567.00
6	Smart Class Rooms	15%	737327.00	0.00	0.00	0.00	737327.00	110599.00	626728.00
			14401236.00	83458418.00	1180295.00	84638713.00	99039949.00	11119895.00	87920054.00



BLOSSOM PUBLIC SCHOOL SECONDARY
Cash In hand

Sr. No.	Particular	Total Amount
1	Cash In Hand	3973.00
	Grand Total	3973.00
Bank Balance		
Sr. No.	Particular	Total Amount
1	Axis Bank Ltd	101949.20
2	IDBI Bank Ltd	2253.30
3	JMCCS	371148.00
4	The TJSB Bank Ltd	2891.08
5	HDFC	50891.44
6	Bank of Baroda	2232.00
7	Union Bank of india	103200.00
8	Central Bank Of india	2034.06
	Grand Total	636599.08

BLOSSOM PUBLIC SCHOOL SECONDARY

S.NO.82/2 Pune-Mumbai By-Pass Highway, near Hinjewadi Infotech Park, Tathawade, Pune, Maharashtra 411033

RECEIPTS & PAYMENT STATEMENT

FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening Balance		1162618.10	By Bank Interest		8804924.00
Cash in Hand	3973.00		By Administrative Expenses		47.00
Cash at Bank	1158645.10		By Advertisement Exps.		765825.00
To Fees & Other receipts		86145629.00	By Affiliation \ Registration Fees/Membership		98368.00
To JSPM Trust		48630340.10	By Bank Charges		66415.12
			By Consumable		114703.00
			By Cleaning Exp		701138.00
			By Insurance Expenses		386115.00
			By Internate Expenses		481840.00
			By Office Expenses		1027625.00
			By Power & Fuel Exp		892517.20
			By Printing & Stationery		496772.00
			By Proffessional Fees		226471.00
			By Repairs & Maintanance		3476883.80
			By Salary		26513346.00
			By Security Expenses		726325.00
			By Staff Welfare Exp		265515.00
			By Student Welfare Expenditure		550358.00
			By Student Culture Activities		689296.00
			By Training & Placement Exp		1477.00
			By Telephone Expenses		41525.00
			By Travelling Expenses		3080.00
			By Water Supply Exp		216209.00
			By Fee Concession		53200.00
			By Refreshmnet Expenses		74800.00
			By Rent		833317.00
			By Audit Fee		26724.00
			By Electricity Expenses		3100421.00
			By Penalty Expenses		3414.00
			By Subscription Expenses		20651.00
			By Addition in Fixed Assets		84638713.00
			By Closing Balance		640572.08
			Cash In Hand	3973.00	
			Cash At Bank	636599.08	
		135938587.20			135938587.20

Date : 29-09-2024
Place-Pune



As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No. 123467W

Partner

CA. Panchand C Patil

M No. 113836

UDIN : 24113836BKCNBW4748

JAYAWANT SHIKSHAN PRASARK MANDAL

BLOSSOM PUBLIC SCHOOL SECONDARY

S.NO.82/2 Pune-Mumbai By-Pass Highway, near Hinjewadi Infotech Park, Tathawade, Pune, Maharashtra 411033

BUDGET

From 01-04-2024 To 31-03-2025

Income	AMOUNT	Expenditure	AMOUNT
To Fees & Other Receipts	8,78,43,786	By Bank Interest	95,09,318
		By Administrative Expenses	51
		By Advertisement Exps.	8,27,091
		By Insurance / Registration	1,06,237
		By Fees / Membership	1,23,879
		By Consumable	7,57,229
		By Cleaning Exp	4,17,004
		By Insurance Expenses	5,20,387
		By Internate Expenses	11,09,835
		By Office Expenses	21,03,841
		By Power & Fuel Exp	5,36,514
		By Printing & Stationery	2,44,589
		By Proffessional Fees	37,55,035
		By Repairs & Maintanance	2,86,34,414
		By Salary	7,84,431
		By Security Expenses	2,86,756
		By Staff Welfare Exp	5,94,387
		By Student Welfare Expenditure	7,44,440
		By Student Culture Activities	1,595
		By Training & Placement Exp	44,847
		By Telephone Expenses	3,326
		By Travelling Expenses	2,33,506
		By Water Supply Exp	57,456
		By Fee Concession	80,784
		By Refreshmnet Expenses	8,99,982
		By Rent	28,862
		By Audit Fee	33,48,455
		By Electricity Expenses	3,687
		By Penalty Expenses	22,303
		By Subscription Expenses	35,00,000
		By Addition Fixed Assets	2,84,91,817
		By Trust	
Total	8,78,43,786	Total	8,78,43,786

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION:

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION:

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.

