

Name : FERNS EDUCATION SOCIETY

**Address : 17-3/13, SIDDI PARK, NEAR SAI CHOWK,
NEW SANGVI, PUNE- 411027**

**Statements of Accounts
for the year ended**

31st March, 2023



**SPAK & Co.
CHARTERED ACCOUNTANTS**

Office No. 4 & 5, CTS No. 1301, 2nd Floor, Swaroop Krupa Apartment, Above Sampada Sahakari Bank,
Next to Sanas Plaza, Subhash Nagar, Bajirao Road, Shukrawar Peth, Pune - 411 002.
E-mail : info@spak.co.in • Office No.: +91 20 24465004 / +91 7773972770
Website - www.spak.co.in

Name : FERNS EDUCATION SOCIETY

P. Y. : 2022-2023

Address : A 3/13, SIDDHI PARK,
SAI CHOWK,
NEW SANGVI
PUNE, PUNE - 411 027

P.A.N. : AAATF 3181 B

D.O.F. : 15-Apr-2010

Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			13,200
Total Income				13,200
Tax on total income	2			3,960
Add: Cess				158
Tax with cess				4,118
TDS / TCS	3			33,983
Refund Due				29,870

Schedule 1**Taxable Income u/s 11 to 13**

Return to be furnished u/s	139(4A)
Whether registered u/s 12A / 12AB?	Yes
Whether approved u/s 10(23C) (iv) to (via)?	No

Aggregate income referred to in sections 10, 11 & 12		1,50,86,760
- 11(1): Applied in India during the PY		1,46,16,844
- Revenue expenses	1,46,16,844	
- 11(1): Accumulation to the extent of 15%		4,69,916
<i>Income after application</i>		1,50,86,760
<i>Additions</i>		0
- Disallowance u/s 11(1) r/w section 40(a)(ia) - for TDS defaults		
Tds		13,200
Total additions		13,200
<i>Taxable income</i>		13,200

Schedule 2

	Income	Tax
Income taxable u/s 115BBI @30%	13,200	3,960
<i>Tax on total income</i>		3,960

Schedule 3

TDS as per Form 16A

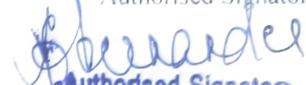
Deductor, TAN

	TDS	TDS claimed	Gross receipt
	deducted	in current year	offered
Bank Of Baroda, TAN- MUMB23844C		0	
Bank Of Baroda, TAN- MUMB23844C	33,983	33,983	
Total	33,983	33,983	

Bank A/c for Refund: SHAMRAO VITHAL COOP 102 IFSC: SVCB0004003

Date 26-Oct-2023
Place PUNE

For FERNs EDUCATION SOCIETY

OR FERNs EDUCATION SOCIETY
 Authorised Signatory

 Authorised Signatory

"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.

Sr. No.	Particulars	Details																					
1.	PAN No. of Trust.	AAATF3181B																					
2.	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	F-26607-Pune dated 02/10/2021																					
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	<table border="1"><thead><tr><th>Sr. No.</th><th>Acknowledgement No.</th><th>FY</th></tr></thead><tbody><tr><td>(i)</td><td>586160571300922</td><td>2021-22</td></tr><tr><td>(ii)</td><td>191411010140222</td><td>2020-21</td></tr><tr><td>(iii)</td><td>202516590120121</td><td>2019-20</td></tr><tr><td>(iv)</td><td>205401510181019</td><td>2018-19</td></tr></tbody></table>	Sr. No.	Acknowledgement No.	FY	(i)	586160571300922	2021-22	(ii)	191411010140222	2020-21	(iii)	202516590120121	2019-20	(iv)	205401510181019	2018-19						
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4	PAN No. of all Trustees.	<table border="1"><thead><tr><th>Sr. No.</th><th>Name of Trustee</th><th>PAN No.</th></tr></thead><tbody><tr><td>(1)</td><td>Christopher Fernandes</td><td>AACPF5735F</td></tr><tr><td>(2)</td><td>Shailesh M. Bansode</td><td>AAXPB1241M</td></tr><tr><td>(3)</td><td>Vijaya Christopher Fernandes</td><td>AACPF5734E</td></tr><tr><td>(4)</td><td>Shahaji Kisan Khilare</td><td>AQGPK3966K</td></tr><tr><td>(5)</td><td>Anita Suhas Sane</td><td>BLSPS5223D</td></tr><tr><td>(6)</td><td>Rohit Christopher Fernandes</td><td>AAYPF4341F</td></tr></tbody></table>	Sr. No.	Name of Trustee	PAN No.	(1)	Christopher Fernandes	AACPF5735F	(2)	Shailesh M. Bansode	AAXPB1241M	(3)	Vijaya Christopher Fernandes	AACPF5734E	(4)	Shahaji Kisan Khilare	AQGPK3966K	(5)	Anita Suhas Sane	BLSPS5223D	(6)	Rohit Christopher Fernandes	AAYPF4341F
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SPAK & Co.

CHARTERED ACCOUNTANTS

CORPUS FUND CERTIFICATE

Based on information, explanation, Audited Balance Sheet and other documents provided before us by Ferns Education Society, Pune having registration no. F-0026607 (PUNE) and registered office at 17-3/13, Siddi Park, Near Sai Chowk, New Sangvi, Pune- 411027, we hereby certify that trust has Specified reserve corpus fund amounting to Rs. 39,000/- (Trust fund – Rs. 39,000/- and other earmark funds Rs.0/-) as on 31/03/2023.

This certificate is issued at the request of the trust.

For SPAK & Co.
Chartered Accountants
F.R.N. 139877W

Patil



Shivraj U Patil
Partner
M. No. 138320
Place: Pune
Date: 16/10/2023
UDIN: 23138320BGULZA8009

Office : 4 & 5, CTC 1301, Shukrawar Peth, Swaroop Krupa Apartment, Second Floor,
Above Sampada Sahakari Bank, Subhash Nagar, Bajirao Road, Pune - 411002

[✉: info@spak.co.in](mailto:info@spak.co.in) [☎: +917773972770](tel:+917773972770) [☎: +020-2446 5004](tel:+020-2446 5004)

[Website : www.spak.co.in](http://www.spak.co.in)



SPAK & Co.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Name of the Trust :- FERNS EDUCATION SOCIETY

Reg. No :- F-26607 (Pune)

We have audited the attached Balance Sheet of **FERNS EDUCATION SOCIETY** as at 31st March 2023 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trusts 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 from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

Further to our comments referred to above, we report that:

- I. a. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
- b. The receipts and disbursement are properly and correctly shown in the accounts
- c. The cash balance and vouchers in the custody of the Trustee on the date of the audit were in agreement with the accounts.
- d. All books, deeds, account, vouchers or other documents or records required to be produced before us were produced before us.
- e. The register of the movable and immovable properties is properly maintained, the changes there in are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report had been duly complied with.
- f. No property or funds of the Trust were applied for any other object or purpose other than the object or purpose of the Trust.
- g. The Trustees or any other person required by us appeared before us and furnished the necessary information required by us.
- h. No amount is outstanding for more than one year. No amount was written up during the year.
- i. Tenders were not invited for expenditure exceeding Rs. 5000/-.
- j. No money of the Trust has been invested contrary to the provision of section 35 of the Act.



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Website : www.spak.co.in

- k. There has been no alienation of the immovable property contrary to the provisions of section 36.
- l. We have no special matters to be brought to the notice of Assistant Charity Commissioner or the Charity Commissioner.
- m. No case of irregular, illegal transactions, etc. by the Trust has come to our notice during the course of our audit.
- n. No Budget for year 2022-23 has been filed in form provided by rule 16A

II. a. The maximum and the minimum number of Trustees have been maintained.

b. Meeting of the Trust are held regularly according to the provisions of the Trust Deed.

c. The minutes of the meetings are maintained.

d. No Trustees have any interest in the investment of the Trust.

e. No Trustee is a debtor or creditor of the Trust.

f. No any irregularities pointed out in the accounts of previous years have been duly complied with by the trustees during the period of audit.

For S P A K & Co.

Chartered Accountants

F.R.N. 139877W

Shivraj U Patil

Shivraj U Patil

Partner

M. No. 138320

Place :- Pune

Date : 16/10/2023

UDIN: 23138320BGULYY6521



Notes to Accounts & Accounting Policies Financial Year 2022-23

1. Nature of Operations

Ferns Education Society was incorporated on 15th April 2010. The trust is primarily engaged in the providing education.

2. Statement of Significant Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c) Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

d) Depreciation

Depreciation is provided using the Written Down Value Method ("WDV"), at the rates prescribed as per Income Tax Act 1961.

e) Revenue Recognition.

Fees received are credited to Income & Expenditure Account as & when it is accrued.

f) Interest

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

g) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.



FERNS EDUCATION SOCIETY

Notes to Accounts & Accounting Policies Financial Year 2022-23

4. During the financial year 2022-23, the trust has incurred surplus of Rs. 4,56,716/-.
5. Previous Year figures: Previous year's figures have been regrouped/rearranged wherever necessary to confirm to this year's classification.

As per our report of even date

As per our recd.
For SPAK & Co.
Chartered Accountants
F R N 139877W

Salil

Shivraj U Patil
Partner
Membership No.: 138320
Place: Pune
Date: 16/10/2023
UDIN: 23138320BGULYY6521



For and on behalf of the Trustees of
Ferns Education Society

FOR FERNS EDUCATION SOCIETY

S. Searah
Authorised Signatory

Authorised Signatory

Christopher Fernandes
Trustee
Place: Pune
Date: Vijaya Fernandes
Trustee
Place: Pune
Date:

The Bombay Public Trust Act,1950
 Schedule IX (Vide Rule 17(1))
 Registration No. F-0026607 PUNE

FERRIS EDUCATION SOCIETY

17-3/13, SIDDI PARK, NEAR SAI CHOWK, NEW SANGVI, PUNE- 411027

(All amount in Rupee unless otherwise stated)

SCHEDULE 3 : FIXED ASSETS

Particulars	Depreciation Rate	WDV as on 01-04-2022	Additions before 180 days	Additions after 180 days	Asset not put to use	Total Assets	Depreciation on asset before 180 days	Depreciation on asset after 180 days	Depreciation for the year	WDV as on 31-03-2023
Office Equipments	15%	44,158	19,556	16,000	-	79,714	9,557	1,200	10,757	68,957
Computer	40%	473	6,999	9,500	-	16,972	2,989	1,900	4,889	12,083
Furniture & Fixtures	10%	4,08,642	24,600	5,200	-	43,842	43,324	260	43,584	3,94,858
Vehicle-Activa	15%	-	96,700	-	-	96,700	14,505	-	14,505	82,195
C C Camera	15%	-	40,560	-	-	40,560	6,084	-	6,084	34,476
Total :		4,53,273	1,88,415	30,700		6,72,388	76,459	3,360	79,319	5,92,569



The Bombay Public Trust Act,1950
Schedule VIII (Vide Rule 17(1))
Registration No.: F-0026607
FERNS EDUCATION SOCIETY
17-3/13, SIDDI PARK, NEAR SAI CHOWK, NEW SANGVI, PUNE- 411027
Balance Sheet as on date 31st March,2023

Funds and Liabilities	Sch No.	Amount Rs. 31.03.2023	Amount Rs. 31.03.2022	Property and Assets	Sch No.	Amount Rs. 31.03.2023	Amount Rs. 31.03.2022
Trust Fund Special reserve fund		39,000	39,000	Fixed Assets	3	5,92,569	4,53,273
Loans (Secured or Unsecured)		-	-	Investments Fixed Deposit in BOB		-	-
Current Liabilities Salary Payable Audit Fees Payable TDS PAYABLE ON RENT Professional Fees Payable Rent Payable to Garve Electricity Exp Payable PT payable		4,53,150 18,880 60,000 25,000 - - 34,200	3,37,864 11,800 12,000 - 1,20,000 4,960 -	Current Assets Tax Deducted at Source Cash In Bank Cash In Hand Other Current Assets : Rent Deposits Loans & Advances		5,12,993 48,007 7,47,665 1,04,601 11,60,000 2,11,000	14,024 9,34,483 1,94,733 8,90,000 3,29,000
Income and Expenditure Account Balance as per last Balance Sheet Add: Surplus/(Deficit) as per Income & Expenditure Account Closing Balance		22,89,889 4,56,716 27,46,605	21,23,537 1,66,353 22,89,889				
TOTAL Rs.		33,76,835	28,15,513	TOTAL Rs.		33,76,835	28,15,513

See accompanying notes forming part of the financial statements (1-5)

For SPAK & Co.
Chartered Accountants

FRN - 139877W

Patil

Shivraj U. Patil
Partner
M. No. 138320
Place: Pune
Date: 16/10/2023
UDIN: 23138320BGULYY6521



FOR FERNS EDUCATION SOCIETY

Christopher Fernandes
Christopher Fernandes
Authorised Signatory
Trustee
Place: Pune
Date: 16/10/2023

Vijaya Fernandes
Trustee
Place: Pune
Date: 16/10/2023

The Bombay Public Trust Act,1950
Schedule IX (Vide Rule 17(1))
Registration No. : . F-0026607
FERNS EDUCATION SOCIETY
17-3/13, SIDDI PARK, NEAR SAI CHOWK, NEW SANGVI, PUNE- 411027
Income and Expenditure for the year ended 31st March,2023
(All amount in Rupee unless otherwise stated)

Expenditure	2022-23	2021-22	Income	2022-23	2021-22
To Rents,Taxes,Cesses	28,88,500	16,56,787	By Fees Received	1,50,73,767	88,69,436
To Wall Painting Expenses	1,33,035	98,250	By interest on FD	12,993	1,060
To Repairs & Maintenances	-	72,221			
To Labour charges	2,36,030	66,550			
To Salaries	76,64,697	45,43,751			
To Internet Expenses	40,100	-			
To Staff Welfare	1,76,958	1,03,243			
To Books & Periodicals	1,67,601	3,76,187			
To Audit Fees	18,880	11,800			
To Legal & Professional Fees	1,23,000	61,744			
To Bank Charges	21,364	12,153			
To Electricity Expenses	1,02,800	40,888			
To Telephone Expenses	20,999	70,903			
To Uniform Expenses	1,01,469	-			
To Functions & Events	2,66,792	87,930			
To Electric Expenses	22,260	5,915			
To Conveyance Expense	1,43,841	35,496			
To Printing and Stationery	3,54,234	2,34,950			
To Gardening expense	3,730	-			
To Advertisement Expenses	99,300	67,000			
To Student Welfare	59,538	-			
To School Registration Fees	-	1,14,700			
To Office Expenses	97,448	34,825			
To Depreciation	79,819	52,066			
To Postage & Telegraphs	-	352			
To Hardware Expenses	1,47,328	70,708			
To Housekeeping Expenses	10,147	24,103			
To School Shifting Charges	-	1,87,900			
To Software Expenses	-	64,900			
To Subscription to Church	-	30,000			
To Vehicle Repairs	4,580	13,845			
To Medical Expenses	1,72,246	-			
To Science lab Expenses	-	1,06,687			
To School Toys Expenses	-	-			
To School Sports Item	59,306	-			
To Building Repairs	69,725	-			
To Rates and Taxes	3,90,525	1,51,589			
To Society Maintenance	4,37,000	-			
To Interest on TDS	64,848	1,44,000			
To Security Charges	1,170	540			
To Miscellaneous Expenses	2,78,972	1,62,161			
To Fabrication Work-School Building	86,560	-			
To Surplus/(Deficit) for the year	85,242	-			
	4,56,716	1,66,353			
TOTAL Rs.	1,50,86,760	88,70,496	TOTAL Rs.	1,50,86,760	88,70,496

See accompanying notes forming part of the financial statements (1-5)

For SPAK & Co.
Chartered Accountants
FRN139877W

Patil

Shivraj U. Patil
Partner
M. No. 138320
Place: Pune
Date: 16/10/2023
UIN: 23138320BGULYY6521



-OR FERNS EDUCATION SOCIETY

Christopher Fernandes
Christopher Fernandes
Trustee
Place: Pune
Date: 16/10/2023

Vijaya Fernandes
Trustee
Place: Pune
Date: 16/10/2023



SPAK & Co.

CHARTERED ACCOUNTANTS

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULES 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

Registration No.: F-26607 (Pune)

Name of the Public Trust: FERNS EDUCATION SOCIETY

(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and rules.	Yes
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts.	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts.	Yes
(d)	Whether all books, deeds, accounts vouchers or other documents or records required by the auditor were produced by before him.	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with.	Yes.
(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 objects or purpose other than the objects or purpose of the Trust.	No
(h)	The amount of outstanding for more than one year and amounts written off, if any.	Nil.
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	N.A.
(j)	Whether any money of the public trust has been invested contrary to the provisions of Section 35,	No
(k)	Attention, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor,	N.A.
(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 expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of trustees or any other person while in management of the trust	Nil
(m)	Whether the budget has been filed in the form provided by rule 16A,	No
(n)	Whether the maximum and minimum number of the trustees is maintained	Yes
(o)	Whether the meetings are held regularly as provided such instrument	Yes
(p)	Whether the minutes books of the proceedings of the meetings are maintained	Yes
(q)	Whether any of the trustees has any interest in the investment of the trust	Yes
(r)	Whether any of the 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	No
(t)	Any special matter which the auditor may think fit or necessary to bring to the choice of the Deputy or Assistant Charity commissioner,	No

For SPAK & Co.
Chartered Accountants
FRN - 139877W

Patil

Shivraj U. Patil
Partner
M. No. 138320
Place: Pune
Date: 16/10/2023
UDIN: 23138320BGULYY6521



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Website : www.spak.co.in



SPAK & Co.

CHARTERED ACCOUNTANTS

The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March 2023

Name of the Public Trust : FERNS EDUCATION SOCIETY

Registered No. : F-0026607 PUNE

To the best of our knowledge and information and explanations provided to us, and examination of the books of accounts, we confirm that while claiming deductions admissible under the statement of Income liable to contribution for the year ended 31st March 2023, the trust has not claimed any deduction twice either wholly or partly, against any of the items mentioned in the Schedule which have an effect of double deduction.

Particulars	(Amount in Rs.)	(Amount in Rs.)
I. Income as shown in the Income and Expenditure Account (Schedule IX)		1,50,73,767
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		
(i) Donations received from other Public Trusts and Dharmadas		
(ii) Grants received from Government & Local authorities		
(iii) Interest on Sinking or Depreciation Fund		
(iv) Amount spent for the purpose of secular education		1,50,73,767
(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 of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(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 per cent of gross rent of building		
(e) Cost of collection at 4 per cent of gross rent of building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution Rs.		

Trust Address : 17-3/13, Siddi Park Near Sai Chowk New Sangvi pune- 411027.

FERNS EDUCATION SOCIETY

For SPAK & Co.

Chartered Accountants

FRN : 139877W

Sabu

Shivraj U. Patil

Partner

M. No. 138320

Place: Pune

Date: 16/10/2023

UDIN:23138320BGULYY6521



Authorised Signatory

Christopher Fernandes Vijaya Fernandes

Tustee

Tustee

Place : Pune

Place : Pune

Date: 16/10/2023

Date: 16/10/2023

**Office : 4 & 5, CTC 1301, Shukrawar Peth, Swaroop Krupa Apartment, Second Floor,
Above Sampada Sahakari Bank, Subhash Nagar, Bajirao Road, Pune - 411002**

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