

ST. PAUL'S SCHOOL

Jhijhari, Katni - 483 501 (M.S.)

247

31st March, 2021

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001,
Phone : 0712-6612655

Branch Office : 3rd Floor, Peace Center, Above South Indian bank, Ambari
Kamrup (M), Guwahati - 781 001 (Assam)
Phone : 0361-2730417



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **ST. PAUL'S SCHOOL, JHINJIARI, KATNI, M.P.** as at 31st March, 2021 and also the Income and Expenditure Account and Receipts and Payments Account of the School for the year ended on that date annexed

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. 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.

Auditor's Responsibility

3. 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.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk 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 entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.



7.

Opinion

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2021.
- (ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2021.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Bijesh
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAAHT5342

JABALPUR :

DATED : 17th July, 2021

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and depreciation has been provided on written
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For St. Paul's School, Jhinhari, Katni

Principal

JABALPUR :

DATED : 17th July, 2021



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAAHT5342

19, 2014 to the amount, 2014-2015

Balance Sheet as at 31st March 2015

FUNDS AND LIABILITIES	Rivers	Rural	PROPERTY AND ASSETS	Rivers	Rural
LOANS AND ADVANCE			BUILDINGS :		
From... (Director Education Society)		47,72,355.00	Balance as per last Balance Sheet	1,22,53,004.00	
			Add : Construction Expenses during the year	75,47,557.00	
				2,18,00,561.00	
INCOME AND EXPENDITURE ACCOUNT :			Less : Depreciation written off @ 10%	(27,21,773.00)	1,90,78,788.00
Balance as per last Balance Sheet	1,27,19,393.20		FURNITURE AND FIXTURES :		
Add : Surplus during the year	74,02,144.38	2,01,21,537.58	Balance as per last Balance Sheet	7,74,359.00	
			Add : Additions during the year	7,51,825.00	
				15,26,184.00	
			Less : Depreciation written off @ 10%	(1,52,618.00)	13,73,566.00
			EQUIPMENTS :		
			Balance as per last Balance Sheet	8,48,570.00	
			Add : Additions during the year	2,55,875.00	
				11,04,445.00	
			Less : Depreciation written off @ 15%	(1,45,327.00)	9,59,118.00
			LIBRARY BOOKS :		
			Balance as per last Balance Sheet	70,259.00	
			Less : Depreciation written off @ 15%	(10,540.00)	59,719.00
			COMPUTERS AND ACCESSORIES :		
			Balance as per last Balance Sheet	77,258.00	
			Less : Depreciation written off @ 40%	(30,902.00)	46,356.00
Carried forward ...		<u>2,48,53,553.48</u>	Carried forward ...		<u>2,14,11,318.80</u>



STATE BANK OF INDIA BALANCE SHEET

With Bank of Baroda

On Fixed Deposits

₹ 10,000.00

On Current Accounts

₹ 30,000.00

Account No. 043002001000412

With Axis Bank Ltd

On Current Account

₹ 92,470.00

Account No. 300020082488107

Cash in Hand

₹ 25.00

₹ 1,22,495.00

TOTAL RUPEES ...

₹ 1,22,495.00

TOTAL RUPEES ...

₹ 1,22,495.00

As per our report of even date.

For St. Paul's School, Jhinhari, Katal

Principal



JABALPUR :

DATE : 17th July, 2021



FERN L. D. SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101914W

Balraj
DEJESH BALAKRISHNAN
PARTNER

Membership No. 153648
UIN : 11150645AAAHT5342

ST. PAUL'S HIGHER SECONDARY SCHOOL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS		PAYMENTS	
RUPEES	RUPEES	RUPEES	RUPEES
By		By	
BALANCE ON 01.04.2020		SALARIES AND ALLOWANCES TO:	
With Bank of Baroda		Salaries to Staff	33,42,207.00
Or Current Account		Management Contribution to Provident Fund	1,41,282.00
Account No. 34364200000412	38,12,251.20		
Cash in Hand	4,072.00	CONTINGENCES:	
		Bank Charges and Commission	4,543.33
FEES AND FINES:		Stationery and Printing	78,415.00
Tuition Fees	1,21,84,538.30	Provident Fund Administration Charges	12,007.00
Admission Fees	75,38,060.00	First Aid and Medicines	7,725.00
Registration Fees	41,580.00	Audit Fees	28,470.00
Annual Fees	3,500.00	Fees Concessions to Students	1,43,840.00
Computer Fees	1,440.00	Books and Periodicals	3,570.00
Scholar Development Fund	2,000.00	Electricity Charges	1,28,520.00
Smart Class Fees	1,200.00	Staff Welfare Expenses	2,877.00
	1,47,70,488.30	CBSE Affiliation Expenses	1,30,008.90
OTHER RECEIPTS:		Newspapers and Periodicals	500.00
Employees Provident Fund	1,30,594.00	Office Expenses	2,895.00
Tax Deducted at Source	28,880.00	School Functions	63,345.00
Certificates	830.00	Security Charges	29,943.00
Miscellaneous Income	5,823.00	Laboratory Expenses	2,62,563.00
	1,65,217.00	Smart Class Expenses	80,421.00
ADVANCES FROM:		Telephone Charges	7,324.00
Jeppiaur Diocesan Education Society	38,19,085.90	Traveling and Conveyance	85,818.00
		Miscellaneous Expenses	335.00
carried forward ...	2,45,63,963.48	carried forward ...	10,73,042.23
			45,98,531.23



Brought Forward		2,45,69,063.48	Brought Forward		29,70,091.48
REPAIRS AND MAINTENANCE :-					
School Maintenance	10,911.90				
Building Repairs and Maintenance	43,820.00				
Electrical Repairs and Maintenance	38,500.00				
Computer Maintenance	13,050.00				
Equipment Repairs and Maintenance	1,100.00				
Furniture Repairs and Maintenance	15,048.00				
Garden Maintenance	52,581.00				
					1,07,084.90
CAPITAL EXPENDITURE :-					
Buildings	79,53,881.00				
Equipments	2,30,274.00				
Furniture and Fixtures	7,53,923.00				
					89,88,078.00
OTHER HEADS :-					
Employees Provident Fund	1,42,943.00				
Tax Deducted at Source	28,880.00				
					1,71,823.00
TRANSFER TO :-					
Jabalpur Diocesan Education Society					70,00,000.00
BALANCE ON 31.03.2021 :-					
With Bank of Baroda					
On Fixed Deposits	1,00,000.00				
On Current Account					
Account No. 64560200000412	6,33,052.55				
With Axis Bank Ltd.					
On Current Account					
Account No. 620020063489187	28,63,470.93				
Cash in Hand	8,051.00				
					34,82,574.48
Carried Forward ...		2,45,69,063.48	Carried Forward ...		2,45,69,063.48



Particulars

2,45,00,000.00

Particulars

2,45,00,000.00

TOTAL RUPEES

2,45,00,000.00

TOTAL RUPEES

2,45,00,000.00

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account mentioned. We have obtained all the information and explanations which to the best of our knowledge were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and correct view of receipts and disbursements of the St. Paul's School, Jhunjhari, Katni.

For St. Paul's School, Jhunjhari, Katni

Principal

JABALPUR :

DATED : 17th July, 2021



L. D. SOUZA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 101710
Balraj
BHEEMBALAKRISHNAN
PARTNER
Membership No. 15044
UDIN : 21151645AAAAMT514

ST. PAUL'S SCHOOL, JHINJHARI, KATRI

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2011

EXPENDITURE	2010-11	2011-12	INCOME	2010-11	2011-12
To SALARIES AND ALLOWANCES TO:					
Salaries of Staff		23,42,207.00	By Fees and Fines		1,47,79,486.00
Management Contribution to Provident Fund		1,41,282.00	OTHER RECEIPTS:		
Contingencies		10,73,042.33	Certificates	630.00	
Repairs and Upkeep		3,87,084.75	Miscellaneous Income	5,522.00	5,152.00
DEPRECIATION WRITTEN OFF:					
On Buildings @ 10%	21,35,778.00				
On Furniture and Fixtures @ 10%	1,52,602.00				
On Equipments @ 15%	1,40,827.00				
On Library Books @ 15%	10,540.00				
On Computers and Accessories @ 40%	30,602.00	24,60,548.00			
Surplus carried over to Balance Sheet		74,02,144.38			
TOTAL EXPENSES ...		<u>1,47,78,608.38</u>	TOTAL INCOMES ...		<u>1,47,78,608.38</u>

As per our report of even date

For St. Paul's School, Jhinhari, Katri

Principal



JABALPUR:

DATED : 17th July, 2011



FURL D SOUZA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 181774W

Balraj
BLIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21183645AAAAAHT5342