

AUDIT REPORT

OF

IDEX PUBLIC SCHOOL

FOR THE YEAR ENDING 31ST MARCH 2025

INDIA



AUDITOR'S REPORT

We have audited the attached Consolidated Balance sheet of "ILEX PUBLIC SCHOOL" AT ADD :- NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405 , at 31st March 2025, along with Receipt & Payment Account and Income & Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standard 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

1. We have obtained all the information and expiations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion, proper books of account as required by the law have been kept by the society so far as appears from our examination of those books.
3. The receipt & payment account, income & expenditure account and the balance sheet dearth with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the expiations given to us, subject to the accounts give the information in the manner so required and give a true & fair view in conformity with the accounting principles generally accepted in India.

(i) In the case of Balance Sheet of the state of affairs of the above named Trust/Society as at 31st March 2025; and

(ii) In the case of income & expenditure account of the year for the year Excess of Income over Expenditure (Surplus) ended 31st March 2025.

PLACE: RANCHI

DATE: 30/03/2026



FOR UMESH PRASAD & ASSOCIATES

(Chartered Accountants)
Reg No. :015658C

CA UMESH PRASAD
(Partner)
Mem. No.:402156

ILEX PUBLIC SCHOOL
NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405

BALANCE SHEET AS ON 31-03-2025

PARTICULARS	AMOUNTS	AMOUNTS	PARTICULARS	AMOUNTS	AMOUNTS
<u>CAPITAL FUND</u>			<u>Fixed Assets</u>		4,87,447.00
Opening Balance	1,45,401.00		(as per Annexure C Attached)		
Add: Surplus	1,511.00	1,46,912.00			
<u>OTHER LIABILITIES & PROVISIONS</u>			<u>Current Assests</u>		
Salary Payable	5,89,177.00		Cash And Bank Balances		2,97,747.00
Audit Fee Payable	20,000.00				
Creditors for Expenses	29,105.00	6,38,282.00			
		7,85,194.00			7,85,194.00

PLACE: RANCHI
DATE: 30/03/2026



FOR UMESH PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

UMESH PRASAD
PARTNER
M.No.- 402156

ILEX PUBLIC SCHOOL
NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2025

PARTICULARS	AMOUNTS	PARTICULARS	AMOUNTS
To Establishment Expenses (As per Annexure "A")	35,60,632.00	By Tution Fees	37,33,216.00
To Activities Expenses (As Per Annexure "B")	7,14,329.00	By Exam Fees	1,25,800.00
To Depreciation	1,17,470.00	By Membership Contribution	5,000.00
To Surplus (Carried Over to Balance Sheet)	1,511.00	By Annual Fee	1,90,467.00
		By Library Fees	18,993.00
		By Games & Sports Fees	25,738.00
		By Science Lab Fees	44,728.00
		By Transport Fees	2,50,000.00
	43,93,942.00		43,93,942.00

PLACE: RANCHI
DATE: 30/03/2026



FOR UMESH PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

UMESH PRASAD
PARTNER
M.No.- 402156

ILEX PUBLIC SCHOOL
NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2025

PARTICULARS	AMOUNTS	PARTICULARS	AMOUNTS
To Opening Balance			
Cash & Bank Balance	1,78,766.00	By Establihmnt Expenses (As per Annexure "A")	35,60,632.00
By Tution Fees	37,33,216.00	By Activities Expenses (As Per Annexure "B")	7,14,329.00
By Exam Fees	1,25,800.00		-
By Membership Contribution	5,000.00		-
By Annual Fee	1,90,467.00		
By Library Fees	18,993.00		
By Games & Sports Fees	25,738.00		
By Science Lab Fees	44,728.00		
By Transport Fees	2,50,000.00	By Closing Cash And Bank Balance	2,97,747.00
	45,72,708.00		45,72,708.00

PLACE: RANCHI
DATE: 30/03/2026



FOR UMESH PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

UMESH PRASAD
PARTNER
M.No.- 402156

ILEX PUBLIC SCHOOL

NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405

ANNEXURE "A"

ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNTS
Staff Salary	21,96,971.00
Employers Contribution to EPF	1,02,000.00
Travelling & Conveyance	26,781.00
Power & Lighting	67,883.00
School Development	8,78,788.00
Printing & Stationary	32,781.00
Telephone & Internet	10,928.00
Repair & Maintenance	36,684.00
Misc Expenses	7,816.00
Hire Charges for Transport	1,80,000.00
Audit Fees	20,000.00
Total	35,60,632.00

ANNEXTURE "B"

ACTIVITIES EXPENSES

PARTICULARS	AMOUNTS
<u>PROGRAMMING EXPENSES</u>	
Programe & Event Celebration Exps.	3,15,979.00
Education Tour & Picnic Exps	1,07,827.00
Vocational Training Programme	1,54,728.00
Training & Craft Material	47,878.00
Science Lab Material	87,917.00
Total	7,14,329.00



ILEX PUBLIC SCHOOL

NEAR DURGA MANDAP, KARIYATPUR, HAZARIBAG, JHARKHAND- 825405

ANNEXURE C SHOWING Balance of Fixed Assets as on 31ST March, 2025

S.No.	Name of Assets	Rate of Depretiation	Opening Balance (WDV as on 01/04/24)	Addition During the Year	Deletion During the Year	Depretiation Allowed For Current Year	Closing Balance (WDV as on 31/03/25)
1	Furniture	10%	3,45,799.00	-	-	34,580.00	3,11,219.00
2	Computers	40%	1,71,616.00	-	-	68,646.00	1,02,970.00
3	Printers	40%	928.00	-	-	371.00	557.00
4	Battery	30%	2,710.00	-	-	813.00	1,897.00
5	Electronics Equipments	15%	32,848.00	-	-	4,927.00	27,921.00
6	Lab Equipments	15%	16,613.00	-	-	2,492.00	14,121.00
7	Library Books	20%	22,006.00	-	-	4,401.00	17,605.00
8	Sports Materials	10%	12,397.00	-	-	1,240.00	11,157.00
Total			6,04,917.00	-	-	1,17,470.00	4,87,447.00

