

CHILDREN'S EDUCATION SOCIETY(Regd.)

40, I Phase, J P Nagar, Bangalore - 560 078

THE OXFORD DENTAL COLLEGE

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	10,91,20,493	4,64,27,294
Current Liabilities & Provisions	3	7,72,48,208	9,21,35,989
TOTAL		18,63,68,701	13,85,63,283

APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	5,63,69,343	5,59,19,887
Investments	5	2,70,39,287	2,59,90,114
Current Assets, Loans & Advances	6	4,03,45,730	1,58,46,154
Cash and Bank Balance	7	6,26,14,341	4,08,07,128
TOTAL		18,63,68,701	13,85,63,283

Significant Accounting Policies

1

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For Children's Education Society®

As per our report of even date
for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju / As. Tha. S.

PRESIDENT

SECRETARY

V. VENKATANARASIMHAN

Partner

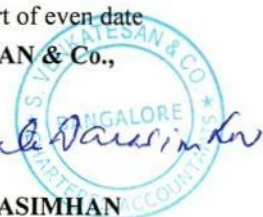
M.No. 212985

Firm Reg No.008708S

UOIN: 22212985AAVIIC2443

Place : Bangalore

Date : 07.02.2022



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40, I Phase, J P Nagar, Bangalore - 560 078

THE OXFORD DENTAL COLLEGE

10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

INCOME	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collections		21,96,40,748	18,47,52,486
Other Incomes	8	2,17,94,963	1,66,30,334
TOTAL	(I)	24,14,35,711	20,13,82,820

EXPENDITURE	Note	31/03/2021 Rs.	31/03/2020 Rs.
University Fees	9	11,01,450	26,25,900
Administration and Other Operating Expenses	10	1,50,36,871	1,47,73,604
Employee Benefit Expenses	11	5,01,70,657	5,13,29,404
Depreciation & Amortization Expenses	4	81,21,648	79,50,336
TOTAL	(II)	7,44,30,626	7,66,79,244

Excess/(Deficit) of Income over Expenditure**Trf to Capital Account (I-II)****16,70,05,085 12,47,03,576**

For Children's Education Society®

As per our report of even date
for S. VENKATESAN & Co.,

S.N.V.L. Nanagi-ha Raju A. Thas
PRESIDENT / SECRETARY

V. Venkatanarasimhan
V. VENKATANARASIMHAN
Partner

Place : Bangalore

Date : 07.02.2022

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CHILDREN'S EDUCATION SOCIETY®
40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford Dental College & Hospital
10th Milestone, Bommanahalli, Hosur Road, Bangalore – 560 068

Note – 1

Significant Accounting Policies for the year ended 31/03/2021

1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.1,18,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

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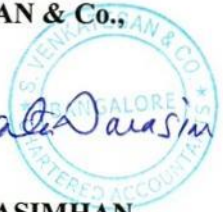
As per our report of even date
for S.VENKATESAN & Co.,

S.N.V.L. Narasimha Raju / Ar. Tha. S.
PRESIDENT / SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatanarasimhan
V.VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S



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10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2021**NOTE - 2
CAPITAL ACCOUNT**

PARTICULARS	Note	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d		4,64,27,294	54,95,559
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		16,70,05,085	12,47,03,576
By Net Credit/(Debit) to Management		(10,43,11,886)	(8,37,71,841)
TOTAL		10,91,20,493	4,64,27,294

**NOTE - 3
CURRENT LIABILITIES & PROVISIONS**

PARTICULARS	Note	31/03/2021	31/03/2020
Advance Tuition Fees - BDS		7,41,87,058	8,68,56,801
Advance Tuition Fees - MDS		3,24,750	5,31,350
Caution Deposit - BDS		5,58,000	6,84,000
Amount Refundable to Students		5,46,850	17,49,345
Remuneration		2,53,298	4,35,659
Scholarship		1,19,800	1,57,870
Exam Fee		-	6,60,060
<u>Statutory Payables :</u>			
Employer's PF Payable		80,979	85,000
Employee's PF Payable		80,979	85,000
T.D.S.on Salary		66,316	42,678
Employer's ESI Payable		49,837	62,562
Professional Tax payable		21,200	23,200
Employee's ESI Payable		11,549	14,500
<u>Provision for Expenses:</u>			
Power Charges Payable		1,23,531	93,446
Audit Fees Payable		1,18,000	1,18,000
Creditors for Supplies	3.1	5,31,078	3,64,830
Project Expenses	3.2	1,74,982	1,71,688
TOTAL		7,72,48,208	9,21,35,989



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NOTES TO BALANCE SHEET as at 31/03/2021

CURRENT LIABILITIES & PROVISIONS

Creditors for Supplies - Note 3.1

PARTICULARS	31/03/2021	31/03/2020
M/s Rodricks Industries	3,25,250	3,25,250
M/s Sri Vinayaka Fabricators	1,94,000	-
M/s SKF Elixer India Pvt Ltd.	11,828	-
M/s Balaji Printers	-	39,580
TOTAL	5,31,078	3,64,830

Project Expenses - Note 3.2

PARTICULARS	31/03/2021	31/03/2020
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	35,969	35,942
Provision for Project Expenses - APS	29,790	28,919
Provision for Project Expenses - EDL	3,708	-
Provision for Project Expenses - MQW	3,154	3,061
Provision for Project Expenses - ADS	738	730
Provision for Project Expenses - ETP	2	-
Provision for Project Expenses - EAE	-	1,414
TOTAL	1,74,982	1,71,688



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NOTES TO BALANCE SHEET as at 31/03/2021

**NOTE - 4
FIXED ASSETS**

SL. No.	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	DENTAL BUILDING BOMMANAHALLI	3,31,12,785	-	3,31,12,785	33,11,279	36,79,198	2,98,01,506
2	FURNITURE & FITTINGS	21,53,740	1,85,000	23,38,740	2,24,624	2,39,304	21,14,116
3	AIR CONDITIONER	9,188	-	9,188	1,378	1,621	7,810
4	AV EQUIPMENT	73,301	-	73,301	10,995	11,133	62,306
5	BOREWELL	3,554	-	3,554	533	627	3,021
6	DENTAL CHAIRS	48,70,349	-	48,70,349	7,30,552	8,59,473	41,39,797
7	LAB EQUIPMENT	96,10,718	81,29,907	1,77,40,625	26,61,094	16,96,009	1,50,79,531
8	LIBRARY BOOKS	28,49,158	-	28,49,158	4,27,374	5,02,793	24,21,784
9	LIFTS	2,10,060	-	2,10,060	31,509	37,069	1,78,551
10	OT EQUIPMENT	6,21,530	-	6,21,530	93,230	1,09,682	5,28,300
11	OFFICE EQUIPMENT	3,58,673	2,36,550	5,95,223	89,283	62,515	5,05,940
12	PLANT & MACHINERY	3,97,883	-	3,97,883	59,682	70,215	3,38,201
13	MOBILE HAND SET	21,458	-	21,458	3,219	3,787	18,239
14	PUMP SETS & MOTORS	7,714	-	7,714	1,157	1,361	6,557
15	PRINTER	15,206	19,647	34,853	3,755	2,683	31,098
16	GENERATOR SET	71,825	-	71,825	10,774	12,675	61,051
17	VEH-MOBILE VAN KA-05 AD 9459	2,829	-	2,829	849	1,213	1,980
18	VEHICLE - WATER TANK KA 05 D 9045	1,070	-	1,070	321	458	749
19	VEHICLE - WATER TANK KA 05 D 4590	5,368	-	5,368	1,610	2,300	3,758
20	VEHICLE - WATER TANK KA 51 9045	9,618	-	9,618	2,885	4,122	6,733
21	VEHICLE - MOBILE VAN KA 51 D 4959	14,99,995	-	14,99,995	4,49,999	6,42,855	10,49,996
22	COMPUTERS	6,193	-	6,193	2,477	4,129	3,716
23	SOFTWARES	7,672	-	7,672	3,069	5,114	4,603
	GRAND TOTAL	5,59,19,887	85,71,104	6,44,90,991	81,21,648	79,50,336	5,63,69,343

For Children's Education Society®

As per our report of even date
for S.VENKATESAN & Co.,

S.N.V.L. Narasimha Raju *Ar. Th. S.*

PRESIDENT

SECRETARY

V. Venkatanarasimhan

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

Place : Bangalore
Date : 07.02.2022



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NOTES TO BALANCE SHEET as at 31/03/2021**NOTE - 5
INVESTMENTS**

Particulars	Note	31/03/2021	31/03/2020
<u>Vijaya Cash Certificate</u>			
(a) Bank of Baroda FD A/c - 67590300000278 [Earlier Known as V B FD - 181801644000008] (Including Interest Accrued)		2,12,53,753	2,05,38,157
(b) Bank of Baroda FD A/c - 25280300005501 [Earlier Known as V B FD - 141002751000005] (Including Interest Accrued)		41,59,018	39,14,161
(c) Bank of Baroda FD A/c - 25800300005498 [Earlier Known as V C C 102003291000800] (Including Interest Accrued)		12,20,275	3,82,529
(d) Bank of Baroda FD A/c - 25800300005497 [Earlier Known as V C C 102003291001097] (Including Interest Accrued)		4,06,241	11,55,267
TOTAL		2,70,39,287	2,59,90,114

**NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES**

PARTICULARS	Note	31/03/2021	31/03/2020
Fees Receivable		3,64,34,201	1,18,46,162
Advance Paid to Suppliers	6.1	24,45,000	30,48,358
Advance Paid To MCI/RGUHS/University		6,02,000	-
Endowment Fund - Scholarship	6.2	4,15,198	4,20,543
KPTCL Deposits		4,14,214	4,14,214
General Advance		35,117	71,185
Receipts from Patients[Jayadeva] Receivable			45,692
TOTAL		4,03,45,730	1,58,46,154



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NOTES TO BALANCE SHEET as at 31/03/2021

CURRENT ASSETS, LOANS & ADVANCES

Note - 6.1

ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2021	31/03/2020
M/s.Diya Interiors	24,45,000	
M/s Confident Dental Equipment	-	20,00,000
M/s Arvind Prakashan	-	8,50,000
M/s SKF Elixer India Pvt Ltd	-	1,18,000
M/s.Transasia Bio-Medicals Ltd.	-	80,358
Total	24,45,000	30,48,358

Note - 6.2

ENDOWMENT FUND

Particulars	31/03/2021	31/03/2020
Scholarship F D BOB A/C No. 74360300001013 [Earlier Known as Scholarship F D A/c No.83/98 [1410021000044]	5,00,000	5,00,000
Bank of Baroda S B A/c No. 67590100001487 [Earlier Known as V B S B A/c No.8560]	5,66,922	5,20,618
Int. Accrued On F D A/c No.83/98 T D S On F D No.83/98[141002050000019] [1410021000044]	-	2,841
	10,66,922	-
	10,66,922	10,23,459
Less: Scholarship Due [INT 83/98]	6,51,724	6,02,916
TOTAL	4,15,198	4,20,543



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NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 7

CASH AND BANK BALANCES

Particulars	31/03/2021	31/03/2020
Bank of Baroda S B A/c No. 67590100005021 [Earlier Known as V B SB A/c No .181801011005064]	4,14,66,171	1,83,47,507
Bank of Baroda S B A/c No. 67590100002528 [Earlier Known as V B SB A/c No .181801011005271]	72,76,252	62,76,348
Bank of Baroda S B A/c No. 67590100002783 [Earlier Known as V B SB A/c No .181801011001530]	63,29,710	57,16,325
Bank of Baroda S B A/c No. 67590100003059 [Earlier Known as V B SB A/c No. 181801011005522]	35,57,900	29,88,146
Bank of Baroda S B A/c No. 67590100003060 [Earlier Known as V B SB A/c No. 181801011005521]	14,50,535	13,78,424
Bank of Baroda S B A/c No. 67590100000905 [Earlier Known as V B SB A/c No .181801011000702]	9,26,407	12,70,315
Bank of Baroda S B A/c No. 67590100003290 [Earlier Known as V B SB A/c No. 181801011000167]	8,87,271	8,58,668
Bank of Baroda S B A/c No. 67590100005040 [Earlier Known as V B SB A/c No .181801011000033]	3,43,452	31,92,190
Bank of Baroda S B A/c No. 67590100001487 [Earlier Known as V B SB A/c No .141001011006209]	3,19,855	6,46,853
Bank of Baroda S B A/c No. 67590100000815 [Earlier Known as V B SB A/c No .1436 [Ozone2007]	18,811	18,261
Vijaya Bank SB A/c No .141001010005753	-	79,348
Project Bank Accounts		
Bank of Baroda S B A/c No. 67590100004387 [Earlier Known as V B SB A/c No.181801011004606]	29,790	28,919
Bank of Baroda S B A/c No. 67590100004386 [Earlier Known as V B SB A/c No.181801011004605]	3,860	152
Bank of Baroda S B A/c No. 67590100004392 [Earlier Known as V B SB A/c No.181801011004610]	3,154	3,061
Bank of Baroda S B A/c No. 67590100004391 [Earlier Known as V B SB A/c No.181801011004609]	939	912
Bank of Baroda S B A/c No. 67590100004389 [Earlier Known as V B SB A/c No.181801011004600]	235	227
Bank of Baroda S B A/c No. 67590100004388 [Earlier Known as V B SB A/c No.181801011004607]	-	1,414
Bank of Baroda S B A/c No. 67590100004390 [Earlier Known as V B SB A/c No.181801011004601]	-	58
TOTAL	6,26,14,341	4,08,07,128



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NOTES TO INCOME & EXPENDITURE as at 31/03/2021**NOTE - 8
OTHER INCOME**

Particulars	31/03/2021	31/03/2020
Amount no Longer Payable - Written Back	1,31,14,942	-
Receipts from Patients	53,39,700	1,25,35,962
SB Interest	19,01,355	17,33,763
Interest on Deposits	11,33,713	9,43,472
Miscellaneous Income	1,19,087	2,16,171
Internship	1,00,000	50,000
Dental skill tranining	66,000	3,17,303
Project Grants Received	20,166	1,83,457
Receipts from Patients[Jayadeva]	-	6,50,206
TOTAL	2,17,94,963	1,66,30,334

**NOTE - 9
UNIVERSITY FEES**

Particulars	31/03/2021	31/03/2020
<u>University Fees - MDS</u>		
Annual Fees	2,65,500	-
University Fees	63,000	2,90,000
Helinet Fees	42,000	1,30,000
KEA Processing Fees	-	7,51,500
Affiliation fees	-	1,80,000
<u>University Fees - BDS</u>		
Admission Fees	4,23,450	4,69,350
Helinet Fees	1,86,000	2,83,500
Annual Fees	1,18,000	-
KEA Processing Fees	-	4,48,200
University Fees - BDS	-	59,750
<u>University Fees - Paramedical</u>		
University Fees	3,500	-
Registration & Renewal Fees	-	13,600
TOTAL	11,01,450	26,25,900



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NOTES TO BALANCE SHEET as at 31/03/2021**NOTE - 10****ADMINISTRATION AND OTHER OPERATING EXPENSES**

Particulars	31/03/2021	31/03/2020
Lab Maintenance & Consumables	42,13,318	77,36,393
Repairs & Maintenance	36,60,136	3,75,912
News paper & Periodicals	17,02,196	11,390
Inspection Expenses	8,91,700	43,945
Power Charges	8,41,958	17,06,745
Property Tax	7,09,030	7,46,221
Legal & Consultancy Charges	5,12,000	50,000
Vehicle Maintenance	3,57,816	7,07,135
Printing & Stationery	3,39,952	3,36,817
Office Maintenance	3,37,986	2,36,112
Annual Maintenance Charges	3,23,255	2,05,565
Examination Expenses	3,21,776	3,75,451
Travelling & Conveyance	2,57,726	1,51,884
Audit Fees	1,18,000	1,18,000
Petrol & Diesel Expenses	1,09,470	5,05,301
Building Insurance	1,00,212	60,663
Annual/Inagural/Felicitation	58,640	2,92,105
Bank Charges	55,326	41,072
Seminar/Workshop/Competition	53,437	58,110
Telephone Expenses	22,710	37,455
Project Grants Paid	20,166	2,62,664
Pooja Expenses	12,239	4,324
Advertisement Expenses	6,000	3,07,671
Postage & Telegram	4,972	2,536
Internet Charges	4,350	-
Professional Tax Renewal fees	2,500	2,500
Clinic Rent [Jayadeva]	-	1,59,288
Membership & Subscription	-	1,00,000
Staff Welfare Expenses	-	50,468
Water Expenses	-	37,194
Sport Expenses	-	31,132
Generator Maintenance	-	19,551
TOTAL	1,50,36,871	1,47,73,604

NOTE - 11**EMPLOYEE BENEFIT EXPENSES**

Particulars	31/03/2021	31/03/2020
Salary	4,82,03,974	4,89,24,433
Employer's contribution to EPF	8,26,979	8,57,500
Remuneration to President	5,88,000	6,00,000
Employer's contribution to ESI	5,51,704	7,47,471
Honorarium paid	-	2,00,000
TOTAL	5,01,70,657	5,13,29,404

