

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 31/03/2022

SOURCES OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Capital Account	2	19,54,58,509	10,91,20,493
Current Liabilities & Provisions	3	7,48,92,903	7,72,48,208
TOTAL		27,03,51,412	18,63,68,701

APPLICATION OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fixed Assets	4	5,12,28,255	5,63,69,343
Investments	5	4,35,93,940	2,70,39,287
Current Assets, Loans & Advances	6	7,19,74,955	4,03,45,730
Cash and Bank Balance	7	10,35,54,262	6,26,14,341
TOTAL		27,03,51,412	18,63,68,701

Significant Accounting Policies

1

For Children's Education Society®

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

S.N.V.L. Narasimha Raju
PRESIDENT

Dr. Th. S.
SECRETARY

Place : Bangalore
Date : 28.09.2022



V. Venkatanarasimhan
V. VENKATANARASIMHAN
Partner

M.No. 212985

Firm Reg No.008708S

UDIN: 22212985AWSAED3026



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THE OXFORD DENTAL COLLEGE

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

INCOME	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fees Collections		19,20,99,361	21,96,40,748
Other Incomes	8	1,34,08,120	2,17,94,963
TOTAL	(I)	20,55,07,481	24,14,35,711

EXPENDITURE	Note	31/03/2022 Rs.	31/03/2021 Rs.
University Fees	9	14,06,100	11,01,450
Administration and Other Operating Expenses	10	1,84,12,091	1,50,36,871
Employee Benefit Expenses	11	4,77,80,023	5,01,70,657
Depreciation & Amortization Expenses	4	71,20,139	81,21,648
TOTAL	(II)	7,47,18,353	7,44,30,626

Excess/(Deficit) of Income over Expenditure

Trf to Capital Account (I-II)

13,07,89,12816,70,05,085

For Children's Education Society®

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

M.No. 212985

Firm Reg No.008708S

UDIN: 22212985AWSAED3026


PRESIDENT
SECRETARY

Place : Bangalore

Date : 28.09.2022

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 31/03/2022

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 represents 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.

For Children's Education Society®

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

S.N.V.L. Narasimha Raju
PRESIDENT /

Artha.S
SECRETARY

Place : Bangalore
Date : 28.09.2022



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



UDIN : 22212985AWSAED 3026

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

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2022 (Dr.) / Cr	31/03/2021 (Dr.) / Cr
By Balance B/d		10,91,20,493	4,64,27,294
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		13,07,89,128	16,70,05,085
By Net Credit/(Debit) to Management		(4,44,51,112)	(10,43,11,886)
TOTAL		19,54,58,509	10,91,20,493

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2022	31/03/2021
Advance Tuition Fees - BDS		7,33,49,007	7,41,87,058
Advance Tuition Fees - MDS		-	3,24,750
Remuneration		2,66,977	2,53,298
Stipend - BDS		1,26,000	5,58,000
Amount Refundable to Students		54,950	5,46,850
Exam Fee		51,816	-
Scholarship		13,050	1,19,800
Statutory Payables :			
Employer's PF Payable		79,446	80,979
Employee's PF Payable		79,446	80,979
T.D.S.on Salary		89,749	66,316
Employer's ESI Payable		45,300	49,837
Professional Tax payable		20,400	21,200
Employee's ESI Payable		10,485	11,549
Provision for Expenses:			
Power Charges Payable		1,30,166	1,23,531
Audit Fees Payable		1,18,000	1,18,000
Creditors for Supplies	3.1	2,83,063	5,31,078
Project Expenses	3.2	1,75,048	1,74,982
TOTAL		7,48,92,903	7,72,48,208



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NOTES TO BALANCE SHEET as at 31/03/2022

CURRENT LIABILITIES & PROVISIONS

Creditors for Supplies - Note 3.1

PARTICULARS	31/03/2022	31/03/2021
M/s Om Interiors	1,31,736	-
M/S.Diya identiq	1,20,000	-
M/s SK Elixer India Pvt. Ltd	11,828	11,828
M/s Santech Engineers Pvt/Ltd	9,020	-
M/s. Ganapathyraja Enterprises	6,201	-
M/s Jai Shri Krishna Hardware	4,278	-
M/S . Rodricks Industries	-	3,25,250
M/S . Vinayaka Fabricators	-	1,94,000
TOTAL	2,83,063	5,31,078

Project Expenses - Note 3.2

PARTICULARS	31/03/2022	31/03/2021
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	35,996	35,969
Provision for Project Expenses - APS	30,506	29,790
Provision for Project Expenses - EDL	3,745	3,708
Provision for Project Expenses - MQW	3,170	3,154
Provision for Project Expenses - ADS	8	738
Provision for Project Expenses - ETP	2	2
TOTAL	1,75,048	1,74,982



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NOTES TO BALANCE SHEET as at 31/03/2022


NOTE - 4
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	
1	DENTAL BUILDING BOMMANAHALLI	2,98,01,506	19,79,051	3,17,80,557	30,79,104	33,11,279	2,87,01,453
2	FURNITURE & FITTINGS	21,14,116	-	21,14,116	2,11,412	2,24,624	19,02,704
3	AIR CONDITIONER	7,810	-	7,810	1,172	1,378	6,638
4	AV EQUIPMENT	62,306	-	62,306	9,346	10,995	52,960
5	BOREWELL	3,021	-	3,021	453	533	2,568
6	DENTAL CHAIRS	41,39,797	-	41,39,797	6,20,970	7,30,552	35,18,827
7	LAB EQUIPMENT	1,50,79,531	-	1,50,79,531	22,61,930	26,61,094	1,28,17,601
8	LIBRARY BOOKS	24,21,784	-	24,21,784	3,63,268	4,27,374	20,58,516
9	LIFTS	1,78,551	-	1,78,551	26,783	31,509	1,51,768
10	OT EQUIPMENT	5,28,300	-	5,28,300	79,245	93,230	4,49,055
11	OFFICE EQUIPMENT	5,05,940	-	5,05,940	75,891	89,283	4,30,049
12	PLANT & MACHINERY	3,38,201	-	3,38,201	50,730	59,682	2,87,471
13	MOBILE HAND SET	18,239	-	18,239	2,736	3,219	15,503
14	PUMP SETS & MOTORS	6,557	-	6,557	984	1,157	5,573
15	PRINTER	31,098	-	31,098	4,665	3,755	26,433
16	GENERATOR SET	61,051	-	61,051	9,158	10,774	51,893
17	VEH-MOBILE VAN KA-05 AD 9459	1,980	-	1,980	594	849	1,386
18	VEHICLE - WATER TANK KA 05 D 9045	749	-	749	225	321	524
19	VEHICLE - WATER TANK KA 05 D 4590	3,758	-	3,758	1,127	1,610	2,631
20	VEHICLE - WATER TANK KA 51 9045	6,733	-	6,733	2,020	2,885	4,713
21	VEHICLE - MOBILE VAN KA 51 D 4959	10,49,996	-	10,49,996	3,14,999	4,49,999	7,34,997
22	COMPUTERS	3,716	-	3,716	1,486	2,477	2,230
23	SOFTWARES	4,603	-	4,603	1,841	3,069	2,762
	GRAND TOTAL	5,63,69,343	19,79,051	5,83,48,394	71,20,139	81,21,648	5,12,28,255

For Children's Education Society®

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

S.N.V.L. Narasimha Raju
PRESIDENT

Ai Tha S
SECRETARY


V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner


Place : Bangalore
Date : 28.09.2022

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NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 5
INVESTMENTS

Particulars	Note	31/03/2022	31/03/2021
(a) Bank of Baroda FD A/c - 67590300000278 (Including Interest Accrued)		2,18,43,872	2,12,53,753
(b) Bank of Baroda FD A/c - 67590300000890 (Including Interest Accrued)		1,56,21,148	-
(c) Bank of Baroda FD A/c - 25280300005501 (Including Interest Accrued)		44,11,186	41,59,018
(d) Bank of Baroda FD A/c - 25800300005498 (Including Interest Accrued)		12,87,022	12,20,275
(e) Bank of Baroda FD A/c - 25800300005497 (Including Interest Accrued)		4,30,712	4,06,241
TOTAL		4,35,93,940	2,70,39,287

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2022	31/03/2021
Fees Receivable		6,96,03,081	3,64,34,201
Advance Paid to Suppliers	6.1	9,20,000	24,45,000
Advance Paid To MCI/RGUHS/University		6,02,000	6,02,000
Endowment Fund - Scholarship	6.2	4,15,198	4,15,198
KPTCL Deposits		4,14,214	4,14,214
General Advance		20,462	35,117
TOTAL		7,19,74,955	4,03,45,730



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NOTES TO BALANCE SHEET as at 31/03/2022

CURRENT ASSETS, LOANS & ADVANCES

Note - 6.1

ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2022	31/03/2021
M/s A.S.Advertising Co	2,20,000	-
M/s Pavan Engineering Fabri	7,00,000	-
M/s.Diya Interiors	-	24,45,000
Total	9,20,000	24,45,000

Note - 6.2

ENDOWMENT FUND

Particulars	31/03/2022	31/03/2021
Scholarship F D BOB A/C No. 74360300001013	5,00,000	5,00,000
Bank of Baroda S B A/c No. 74360100000584	6,16,391	5,66,922
Int. Accrued On F D	-	-
	11,16,391	10,66,922
Less: Scholarship Due [INT 83/98]	7,01,193	6,51,724
TOTAL	4,15,198	4,15,198



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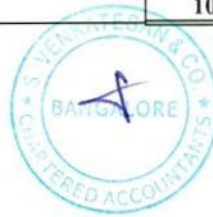
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 7

CASH AND BANK BALANCES

Particulars	31/03/2022	31/03/2021
Bank of Baroda S B A/c No. 67590100005021	7,92,76,464	4,14,66,171
Bank of Baroda S B A/c No. 67590100002528	71,87,505	72,76,252
Bank of Baroda S B A/c No. 67590100002783	66,62,406	63,29,710
Bank of Baroda S B A/c No. 67590100003059	45,60,283	35,57,900
Bank of Baroda S B A/c No. 67590100003060	14,90,768	14,50,535
Bank of Baroda S B A/c No. 67590100000905	19,90,392	9,26,407
Bank of Baroda S B A/c No. 67590100003290	10,25,905	8,87,271
Bank of Baroda S B A/c No. 67590100005040	9,35,913	3,43,452
Bank of Baroda S B A/c No. 67590100001487	3,96,782	3,19,855
Bank of Baroda S B A/c No. 67590100000815	19,463	18,811
Project Bank Accounts		
Bank of Baroda S B A/c No. 67590100004387	106	29,790
Bank of Baroda S B A/c No. 67590100004386	3,897	3,860
Bank of Baroda S B A/c No. 67590100004392	3,170	3,154
Bank of Baroda S B A/c No. 67590100004391	966	939
Bank of Baroda S B A/c No. 67590100004389	243	235
TOTAL	10,35,54,262	6,26,14,341



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NOTES TO INCOME & EXPENDITURE as at 31/03/2022

NOTE - 8
OTHER INCOME

Particulars	31/03/2022	31/03/2021
Receipts from Patients	89,17,517	53,39,700
SB Interest	17,61,897	19,01,355
Interest on Deposits	17,26,996	11,33,713
Amount no Longer Payable	6,92,000	1,31,14,942
Internship	1,50,000	1,00,000
Govt. Grant received [Dantya Bhagya]	79,250	-
Miscellaneous Income	73,297	1,19,087
Smart Card Fee	6,200	-
Project Grants Received	963	20,166
Dental skill training	-	66,000
TOTAL	1,34,08,120	2,17,94,963

NOTE - 9
UNIVERSITY FEES

Particulars	31/03/2022	31/03/2021
<u>University Fees - MDS</u>		
University Fees	2,40,000	63,000
Affiliation Fee	1,80,000	-
Inspection Fee	1,77,000	-
Application Fee	1,000	-
Annual Fees	-	2,65,500
Helinet Fees	-	42,000
<u>University Fees - BDS</u>		
Annual Fees	3,83,500	1,18,000
Affiliation Fee	2,90,000	-
Helinet Fees	1,30,000	1,86,000
Application Fee	1,000	-
Convocation Fees	600	-
Admission Fees	-	4,23,450
<u>University Fees - Paramedical</u>		
Affiliation fees	2,000	-
Admission fees	1,000	-
Registration & Renewal Fees	-	3,500
TOTAL	14,06,100	11,01,450



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NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 10

ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2022	31/03/2021
Lab Maintenance & Consumables	77,46,172	42,13,318
Repairs & Maintenance	38,58,810	36,60,136
Clinical Expenses(Training)	16,78,800	-
Power Charges	13,04,206	8,41,958
Property Tax	7,20,427	7,09,030
Examination Expenses	5,39,106	3,21,776
Vehicle Insurance Premium	3,23,640	-
Printing & Stationery	2,35,302	3,39,952
Vehicle Maintenance	2,30,732	3,57,816
Internet Charges	2,00,001	4,350
Advertisement Expenses	1,79,688	6,000
Travelling & Conveyance	1,78,410	2,57,726
Petrol & Diesel Expenses	1,71,203	1,09,470
Consent Fee[Karnataka Pollution Board]	1,25,000	-
Annual Maintenance Charges -Lift	1,21,846	1,49,439
Audit Fees	1,18,000	1,18,000
Annual Maintenance Charges -Equipmen	1,06,958	1,42,316
Building Insurance	1,00,295	1,00,212
Water Charges[Jayadeva]	67,662	-
Office Maintenance	58,168	3,37,986
Staff Welfare Expenses	55,624	-
Clinic Rent [Jayadeva]	48,489	-
Seminar/Workshop/Competition	40,450	53,437
Bank Charges	37,423	55,326
Legal & Consultancy Charges	35,000	5,12,000
Pooja Expenses	34,262	12,239
Annual Maintenance Charges - Software	31,500	31,500
Project Grants Paid	30,625	20,166
Telephone Expenses	26,653	22,710
Postage & Telegram	3,090	4,972
Professional Tax Renewal fees	2,500	2,500
News paper & Periodicals	2,049	17,02,196
Inspection Expenses	-	8,91,700
Annual/Inagural/Felicitation	-	58,640
TOTAL	1,84,12,091	1,50,36,871

NOTE - 11

EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2022	31/03/2021
Salary	4,57,68,589	4,82,03,974
Employer's contribution to EPF	8,92,212	8,26,979
Remuneration to President	6,00,000	5,88,000
Employer's contribution to ESI	5,19,222	5,51,704
TOTAL	4,77,80,023	5,01,70,657

