

CHILDREN'S EDUCATION

SOCIETY(Regd.)

# 40, 1 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	31/03/2021 Rs.
Capital Account	2	19,54,58,509	11,20,493
Current Liabilities & Provisions	3	7,48,92,903	7,72,48,208
<b>TOTAL</b>		<b>27,03,51,412</b>	<b>18,63,68,701</b>
APPLICATION OF FUNDS	Note	31/03/2022	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
<b>TOTAL</b>		<b>27,03,51,412</b>	

Significant Accounting Policies 1

Place Bangalore

Date : 28.09.2022

UDIN: 22212985AWSAED3026

# CHILDREN'S EDUCATION

For Children's Education Society@

*N.V.L. Narasimha Raju*  
PRESIDENT

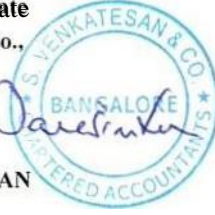
*Ar. Tha. S*  
SECRETARY

Place : Bangalore  
Date : 28.09.2022



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

*V. Venkatanarasimhan*  
V. VENKATANARASIMHAN



Partner  
M.No. 212985  
Firm Reg No.008708S

# 40, I Phase, J P Nagar,

THE OXFORD  
10th Milestone, Bommanahalli,

560068

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

INCOME	Note	31/03/2022	31/03/2021
Fees			21,96,40,748
Collections		19,20,99,361	2,17,94,963
Other Incomes	8	120	
TOTAL	( 1 ) )	20 55 07 481	24 14 5711

Place Bangalore  
Date : 28.09.2022

**CHILDREN'S EDUCATION**

EXPENDITURE	Note	31/03/2022 Rs.	31/03/2021
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
<b>TOTAL</b>	<b>( 11</b>	<b>7 47 18 353</b>	<b>7 44 0 626</b>

Excess/(Deficit) of Income over Expenditure  
Trfto Capital Account (1-11)

13 07 89,128      16 70 05,085

For Children's Education  
Society@

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

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

*A. Thas*  
SECRETARY

*V. Venkatanarasimhan*  
V. VENKATANARASIMHAN

Place : Bangalore  
Date : 28.09.2022



Partner

M.No. 212985

Firm Reg No.008708S

UDIN: 22212985AWSAED30

SOCIETY@

# 40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford Dental College & Hospital  
10<sup>th</sup> Milestone, Bommanahalli, Hosur Road, Bangalore — 560 068

Note— I

Place Bangalore  
Date : 28.09.2022

## CHILDREN'S EDUCATION

### 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@

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

*Artha.S*  
SECRETARY

Place : Bangalore  
Date : 28.09.2022



CHILDREN'S  
EDUCATION

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

V. Venkatesan Narasimhan



V.VENKATANARASIMHAN  
for S.VENKATESAN & co.,

Partner

Membership.No.212985

Firm Reg. No.008708S

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Place Bangalore

Date : 28.09.2022

EDUCATION SOCIETY(Regd.)  
Nagar, Bangalore

DENTAL  
10th Hosur 560068  
SHEET

CHILDREN'S  
# 40, I Phase, J P Nagar,

THE OXFORD  
10th Milestone, Bommanahalli,

NOTES TO BALANCE 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

NOTE - 3

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

CURRENT

LIABILITIES & PROVISIONS



**EDUCATION SOCIETY(Regd.)**

Nagar, Bangalore

**DENTAL**

10th

Hosur

560068

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**CHILDREN'S**

# 40, I Phase, J P

- 560 078

**THE OXFORD**

**COLLEGE**

Milestone, Bommanahalli,

Road, Bangalore -

NOTES TO BALANCE

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		11,828
M/S.Diya identiq		-
M/S SK Elixer India Pvt. Ltd	1,828	-
M/S Santech Engineers Pvt/Ltd	9,020	3,25,250
M/S. Ganapathyraja Enterprises	6,201	1,94,000
M/S Jai Shri Krishna Hardware	4,278	
M/S . Rodricks Industries		
M/S . Vinayaka Fabricators		
<b>TOTAL</b>		

Project Expenses -Note 3.2

PARTICULARS	31/03/2022	31/03/2021
Provision for Project Expenses - SOL	11,622	1,01
Provision for Project Expenses - CCP	35,996	,622
Provision for Project Expenses - APS	30,506	35,969
Provision for Project Expenses - EDL	3,745	29,790
Provision for Project Expenses- MQW	3,170	3,708
Provision for Project Expenses- ADS	8	3,154
Provision for Project Expenses - ETP	2	738
<b>TOTAL</b>		2



**CHILDREN'S**

# 40, I Phase, J P Nagar,

**THE OXFORD**

10th Milestone, Bommanahalli,

NOTES TO BALANCE

as at 31/03/2022

NOTE - 4

**FIXED ASSETS**

No.	Particulars	W.D.V as on 01/04/2021	Additions Durin the ear	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	

EDUCATION SOCIETY(Regd.)  
Nagar, Bangalore

DENTAL  
10th Hosur 560068

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2	DENTAL BUILDING BOMMANAHALLI	2,98,01,506	19,79,051	3,17,80,557	30,79,104	33,11,279	2,87,01,453
3	FURNITURE & FITTINGS	21,14,116		21,14,116		2,24,624	19,02,704
4	AIR CONDITIONER	7,810		7,810	1,172	1,378	6,638
5	AV EQUIPMENT	62,306		62,306	9,346	10,995	52,960
6	BOREWELL	3,021		3,021	453	533	2,568
7	DENTAL CHAIRS LAB	41,39,797		41,39,797	22,61,930		35,18,827
8	EQUIPMENT	1,50,79,531		1,50,79,531		26,61	1,28,17,601
9	LIBRARY BOOKS	24,21,784		24,21,784	26,783		20,58,516
10	LIFTS	1,78,551		1,78,551	79,245	31,509	1,51,768
11	OT EQUIPMENT	5,28,300			75,891	93,230	4,49,055
11	OFFICE EQUIPMENT	5,05,940		5,05,940	50,730	89,283	4,30,049
12	PLANT & MACHINERY	3,38,201			2,736	59,682	15,503
13	MOBILE HAND SET	18,239		18,239	984	3,219	5,573
14	PUMP syrs & MOTORS	6,557		6,557	4,665	1,157	26,433
15	PRINTER	31,098		31,098	9,158	3,755	51,893
16	GENERATOR SET	61,051		61,051	594	10,774	1,386
17	VEH-MOBILE VAN KA-05 AD 9459	1,980		1,980	225	849	524
18	VEHICLE • WATER TANK KA 05 D 9045	749		749	1,127	321	2,63
19	VEHICLE - WATER TANK KA 05 D 4590	3,758		3,758	2,020	1,610	1
20	VEHICLE • WATER TANK KA 51 9045	6,733		6,733	3,14,999	2,885	4,713
21	VEHICLE • MOBILE VAN KA 51 D 4959	10,49,996		10,49,996			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
	<b>GRAND TOTAL</b>	<b>63 9 43</b>	<b>19 79 051</b>	<b>58348 94</b>	<b>71 0 139</b>	<b>81 21 648</b>	<b>5 12 28 255</b>



EDUCATION SOCIETY(Regd.)  
Nagar, Bangalore


10th DENTAL Hosur 560068

SHEET  
For Children's Education Society@ As per our report of even date

*Narasimha Raju*

PRESIDENT

Place : Bangalore  
Date : 28.09.2022

*Ai.Thas*  
SECRETARY  


s.N.O.u.

for S.VENKATESAN & Co.,

*V. Venkatanarasimhan*  
V. VENKATANARASIMHAN  
Partner  


Partner  
M.No. 212985  
Firm Reg No.008708S

CHILDREN'S EDUCATION  
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# 40, 1Phase, J P Nagar, Bangalore - 560 078

THE OXFORD DENTAL COLLEGE

10th Bommanahalli, Hosur Road, Bangalore - 560068

SHEET

Milestone,

NOTES TO BALANCE 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)			

TOTAL

NOTE - 6  
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2022	31/03/2021
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**CHILDREN'S EDUCATION  
SOCIETY(Regd.)**

# 40, 1 Phase, J P Nagar, Bangalore -

**THE OXFORD DENTAL COLLEGE**

0th Bommanahalli, Hosur Road, 560068

Fees Receivable	6.1		3,64,34,201
Advance Paid to Suppliers	6.2	6,96,03,081	24,45,000
Advance Paid To MCI/RGUHS/University		9,20,000	6,02,000
Endowment Fund - Scholarship		6,02,000	4,15,198
KPTCL Deposits General		4, 15,198	4,
Advance			14,214
		20,462	35,117

**TOTAL  
CHILDREN'S**

# 40, I Phase, J P

**THE OXFORD**  
Milestone, Bommanahalli,

NOTES TO BALANCE SHEET as at 31/03/2022

**CURRENT ASSETS, LOANS & ADVANCES**

Note - 6. I  
**ADVANCE PAID TO SUPPLIERS**

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

Total

CHILDREN'S EDUCATION  
SOCIETY(Regd.)

# 40, 1 Phase, J P Nagar, Bangalore -

THE OXFORD DENTAL COLLEGE

0th Bommanahalli, Hosur Road, 560068  
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
<b>TOTAL</b>	<b>4,15,198</b>	<b>4,15,198</b>



560 078

1 Milestone, Bangalore -  
NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 7 CASH AND BANK  
BALANCES

Particulars	31/03/2022	31/03/2021
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CHILDREN'S EDUCATION  
SOCIETY(Regd.)

# 40, 1 Phase, J P Nagar, Bangalore -

THE OXFORD DENTAL COLLEGE

0th Bommanahalli, Hosur Road, 560068

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

CHILDREN'S EDUCATION SOCIETY(Regd.)

# 40, 1Phase, J P Nagar, Bangalore -

THE OXFORD DENTAL COLLEGE

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

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	
SB Interest	17,61,897	
Interest on Deposits	17,26,996	53,39,700
Amount no Longer Payable	6,92,000	19,01,355
Internship	79,250	1,31,14,942
Govt. Grant received	73,297	1,00,000
Miscellaneous Income	6,200	-
Smart Card Fee	963	1,19,087
Project Grants Received		-
Dental skill training		20,166
Bhagya]	1 120	66,000

TOTAL

NOTE - 9

UNIVERSITY FEES

Particulars	31/03/2022	31/03/2021
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CHILDREN'S EDUCATION SOCIETY(Regd.)

# 40, 1Phase, J P Nagar, Bangalore -

THE OXFORD DENTAL COLLEGE

10th Bommanahalli,

<u>University Fees - MDS</u>		
University Fees		
Affiliation Fee		
Inspection Fee Application Fee		
Annual Fees		63 ,000
Helinet Fees	1,000	-
	1,000	-
		-
<u>University Fees - BDS</u>		2,65,500
Annual Fees		42,000
Affiliation Fee		
Helinet Fees		
Application Fee		
Convocation Fees	2,90,000	
Admission Fees	1,000	1 \$6,000
	600	
<u>University Fees - Paramedical</u>		
Affiliation fees		
Admission fees		
Registration & Renewal Fees	2,000	
	1,000	3,500

TOTAL

560 078

Milestone,

Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 10

ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2022	31/03/2021
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CHILDREN'S EDUCATION SOCIETY(Regd.)

# 40, Phase, J P Nagar, Bangalore -

THE OXFORD DENTAL COLLEGE

10th Bommanahalli,

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

NOTE- 1 1

EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2022	31/03/2021
Salary		4,82,03,974
Employer's contribution to EPF		8,26,979
Remuneration to President	4,57,68,589	5,88,000
Employer's contribution to ESI	8,92,212	5,51,704
<b>TOTAL</b>	<b>5,19,222</b>	