

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 31/03/2023

SOURCES OF FUNDS	Note	31/03/2023 Rs.	31/03/2022 Rs.
Capital Account	2	32,58,95,132	19,54,58,509
Current Liabilities & Provisions	3	7,99,24,587	7,48,92,903
TOTAL		40,58,19,719	27,03,51,412

APPLICATION OF FUNDS	Note	31/03/2023 Rs.	31/03/2022 Rs.
Fixed Assets	4	5,05,75,993	5,12,28,255
Investments	5	12,78,85,581	4,35,93,940
Current Assets, Loans & Advances	6	8,08,15,422	7,19,74,955
Cash and Bank Balance	7	14,65,42,723	10,35,54,262
TOTAL		40,58,19,719	27,03,51,412

Significant Accounting Policies

1

For Children's Education Society®

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

S.N.V.V. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

V. Venkatanarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

Place : Bangalore

Date : 25/10/2023



UDIN! 23212985BGXWWF5230

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

INCOME	Note	31/03/2023 Rs.	31/03/2022 Rs.
Fees Collections		21,68,91,647	19,20,99,361
Other Incomes	8	2,12,88,631	1,34,08,120
TOTAL	(I)	23,81,80,278	20,55,07,481



EXPENDITURE	Note	31/03/2023 Rs.	31/03/2022 Rs.
University Fees	9	30,03,352	14,06,100
Administration and Other Operating Expenses	10	2,23,71,501	1,84,12,091
Employee Benefit Expenses	11	4,67,20,760	4,77,80,023
Depreciation & Amortization Expenses	4	71,91,229	71,20,139
TOTAL	(II)	7,92,86,842	7,47,18,353

Excess/(Deficit) of Income over Expenditure**Trf to Capital Account (I-II)****15,88,93,436 13,07,89,128**

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: 23212985B6XWIF5230


PRESIDENT / 
SECRETARY

Place : Bangalore

Date : 25/10/2023



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 31/03/2023

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 / Ar. Thas
PRESIDENT / SECRETARY

Place : Bangalore
Date : 25/10/2023



V. Venkata Narasimhan
S. VENKATESAN & CO. BANGALORE
REGISTERED ACCOUNTANTS

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

UDIN: 23212985BG7XW/WF5230

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 31/03/2023

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2023 (Dr.) / Cr	31/03/2022 (Dr.) / Cr
By Balance B/d		19,54,58,509	10,91,20,493
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		15,88,93,436	13,07,89,128
By Net Credit/(Debit) to Management		(2,84,56,813)	(4,44,51,112)
TOTAL		32,58,95,132	19,54,58,509

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2023	31/03/2022
Advance Tuition Fees - BDS		7,62,45,819	7,33,49,007
Remuneration		1,09,658	2,66,977
Stipend - BDS		1,08,000	1,26,000
Amount Refundable to Students		64,000	54,950
Exam Fee		-	51,816
Scholarship		-	13,050
Statutory Payables :			
Employer's PF Payable		79,072	79,446
Employee's PF Payable		79,072	79,446
T.D.S.on Salary		37,287	89,749
Employer's ESI Payable		23,023	45,300
Professional Tax payable		18,600	20,400
Employee's ESI Payable		5,327	10,485
Provision for Expenses:			
Power Charges Payable		1,27,331	1,30,166
Audit Fees Payable		1,18,000	1,18,000
Rent Payable to Jayadva Inst. For Clinic		8,272	-
Sundry Creditors for Expenses	3.1	20,62,609	2,83,063
Sundry Creditors for Purchases	3.2	6,94,583	-
Project Expenses	3.3	1,43,934	1,75,048
TOTAL		7,99,24,587	7,48,92,903



THE OXFORD DENTAL COLLEGE
10th Milestone, Bommanahalli, Hosur Road, Bangalore - 560068

NOTES TO BALANCE SHEET as at 31/03/2023

CURRENT LIABILITIES & PROVISIONS

Creditors for Expenses - Note 3.1

PARTICULARS	31/03/2023	31/03/2022
M/S. Best Dental & Surgical	5,22,914	-
M/S. Dental Art Lab	3,10,614	-
M/S. D K Patel & Son	1,59,254	-
M/S. J J Dental Corporation (BLRE)	1,57,680	-
M/S. Pharmalines	1,35,567	-
M/S. Shreyas Healthcare	1,28,834	-
M/S. Mysore Timber Trading Co.	1,20,166	-
M/S. Ibis Bengaluru	89,218	-
M/S. Jayhida Midicare Pvt. Ltd.	76,827	-
M/S. Suraksha Dental Lab	70,850	-
M/S. M M Sankhla Electricals	51,755	-
M/S. Maridi Bio Industries Pvt. Ltd.	37,982	-
M/S. Sri Lakshmi Enterprises	37,393	-
M/S. Sri Balaji Agencies	24,774	-
M/S. Adithya surya Industries	21,420	-
M/S. The Oxford Enterprises	17,027	-
M/S. Anup General Agencies	14,006	-
M/S. Futurenet Telecom Pvt. Ltd.	13,322	-
M/s SK Elixer India Pvt. Ltd	11,828	11,828
M/S. End to End Office Supply	11,481	-
M/S. Mastermind Electronic Securities	10,701	-
M/S. Knobs Shop	9,331	-
M/s Santech Engineers Pvt/Ltd	9,020	9,020
M/s Om Interiors	6,736	1,31,736
M/S. Mahesh Hardware & Pipes Pvt.Ltd.	5,281	-
M/s Jai Shri Krishna Hardware	4,295	4,278
M/S. Pawan Electricals & Hardware	2,833	-
M/S. Metro Technologies	1,500	-
M/S . Diya identiq	-	1,20,000
M/s. Ganapathyraja Enterprises	-	6,201
TOTAL	20,62,609	2,83,063

Creditors for Purchases - Note 3.2

PARTICULARS	31/03/2023	31/03/2022
M/s. Adroit Medisys Solutions	6,01,953	-
M/S. Cognovit Power Solutions Pvt. Ltd.	92,630	-
TOTAL	6,94,583	-

Project Expenses - Note 3.3

PARTICULARS	31/03/2023	31/03/2022
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	36,023	35,996
Provision for Project Expenses - MQW	3,257	3,170
Provision for Project Expenses - EDL	2,276	3,745
Provision for Project Expenses - ADS	754	8
Provision for Project Expenses - ETP	2	2
Provision for Project Expenses - APS	-	30,506
TOTAL	1,43,934	1,75,048



THE OXFORD DENTAL COLLEGE
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NOTES TO BALANCE SHEET as at 31/03/2023

NOTE - 4
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2022	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2023
					31/03/2023	31/03/2022	
1	DENTAL BUILDING BOMMANAHALLI	2,87,01,453	-	2,87,01,453	28,70,145	30,79,104	2,58,31,308
2	FURNITURE & FITTINGS	19,02,704	12,59,140	31,61,844	3,01,784	2,11,412	28,60,060
3	AIR CONDITIONER	6,638	1,08,355	1,14,993	9,123	1,172	1,05,870
4	AV EQUIPMENT	52,960	1,64,300	2,17,260	20,267	9,346	1,96,993
5	BOREWELL	2,568	-	2,568	385	453	2,183
6	DENTAL CHAIRS	35,18,827	-	35,18,827	5,27,824	6,20,970	29,91,003
7	LAB EQUIPMENT	1,28,17,601	11,87,153	1,40,04,754	20,27,636	22,61,930	1,19,77,118
8	LIBRARY BOOKS	20,58,516	24,93,994	45,52,510	4,95,827	3,63,268	40,56,683
9	LIFTS	1,51,768	-	1,51,768	22,765	26,783	1,29,003
10	OT EQUIPMENT	4,49,055	-	4,49,055	67,358	79,245	3,81,697
11	OFFICE EQUIPMENT	4,30,049	-	4,30,049	64,507	75,891	3,65,542
12	PLANT & MACHINERY	2,87,471	-	2,87,471	43,121	50,730	2,44,350
13	TELEPHONE HANDSET	15,503	-	15,503	2,325	2,736	13,178
14	PUMP SETS & MOTORS	5,573	-	5,573	836	984	4,737
15	PRINTER / SCANNER	26,433	-	26,433	3,965	4,665	22,468
16	GENERATOR SET	51,893	-	51,893	7,784	9,158	44,109
17	UPS & BATTERY	-	92,630	92,630	6,947	-	85,683
18	VEH-MOBILE VAN KA-05 AD 9459	1,386	-	1,386	416	594	970
19	VEHICLE - WATER TANK KA 05 D 9045	524	-	524	157	225	367
20	VEHICLE - WATER TANK KA 05 D 4590	2,631	-	2,631	789	1,127	1,842
21	VEHICLE - WATER TANK KA 51 9045	4,713	-	4,713	1,414	2,020	3,299
22	VEHICLE - MOBILE VAN KA 51 D 4959	7,34,997	-	7,34,997	2,20,499	3,14,999	5,14,498
23	COMPUTERS	2,230	53,395	55,625	22,250	1,486	33,375
24	SOFTWARES	2,762	11,80,000	11,82,762	4,73,105	1,841	7,09,657
	GRAND TOTAL	5,12,28,255	65,38,967	5,77,67,222	71,91,229	71,20,139	5,05,75,993

For Children's Education Society®

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

S.N.V.L. Narasimha Raju

PRESIDENT

A. Thar S

SECRETARY

V. Venkata Narasimhan

V. VENKATANARASIMHAN

Partner

M.No. 212985

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Place : Bangalore

Date : 25/10/2023



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NOTES TO BALANCE SHEET as at 31/03/2023

NOTE - 5
INVESTMENTS

Particulars	Note	31/03/2023	31/03/2022
Bank of Baroda FD A/c - 67590300001348		2,56,03,153	-
Bank of Baroda FD A/c - 67590300001402		2,54,79,657	-
Bank of Baroda FD A/c - 67590300001357		2,28,67,267	2,18,43,872
Bank of Baroda FD A/c - 67590300000890		1,63,36,426	1,56,21,148
Bank of Baroda FD A/c - 67590300001156		77,79,430	-
Bank of Baroda FD A/c - 67590300001172		77,78,417	-
Bank of Baroda FD A/c - 67590300001181		77,76,390	-
Bank of Baroda FD A/c - 67590300001191		77,75,376	-
Bank of Baroda FD A/c - 25280300005501 (Including Interest Accrued)		46,77,850	44,11,186
<u>Lien noted for Bank Gaurantee</u>			
Bank of Baroda FD A/c - 25800300005498		13,57,621	12,87,022
Bank of Baroda FD A/c - 25800300005497 (Including Interest Accrued)		4,53,994	4,30,712
TOTAL		12,78,85,581	4,35,93,940

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2023	31/03/2022
Fees Receivable		7,77,32,792	6,96,03,081
Advance Paid to Suppliers	6.1	22,95,000	9,20,000
Advance Paid To MCI/RGUHS/University		6,02,000	6,02,000
KPTCL Deposits		4,14,214	4,14,214
Endowment Fund - Scholarship	6.2	(2,28,584)	4,15,198
General Advance		-	20,462
TOTAL		8,08,15,422	7,19,74,955



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NOTES TO BALANCE SHEET as at 31/03/2023

CURRENT ASSETS, LOANS & ADVANCES

Note - 6.1

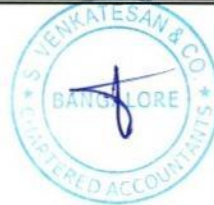
ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2023	31/03/2022
M/S. Carestream Dental India Pvt.Ltd.	12,75,000	-
M/s Pavan Engineering Fabri	7,00,000	7,00,000
M/s A.S.Advertising Co	2,20,000	2,20,000
M/S. Zeal Constraction	1,00,000	-
Total	22,95,000	9,20,000

Note - 6.2

ENDOWMENT FUND

Particulars	31/03/2023	31/03/2022
Scholarship F D BOB A/C No. 74360300001013	5,00,000	5,00,000
Bank of Baroda S B A/c No. 74360100000584	5,906	6,16,391
Int. Accrued On F D	-	-
	5,05,906	11,16,391
Less: Scholarship Due [INT 83/98]	7,34,490	7,01,193
TOTAL	(2,28,584)	4,15,198



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NOTES TO BALANCE SHEET as at 31/03/2023

NOTE - 7

CASH AND BANK BALANCES

Particulars	31/03/2023	31/03/2022
Bank of Baroda S B A/c No. 67590100005021	11,72,36,466	7,92,76,464
Bank of Baroda S B A/c No. 67590100002528	51,53,584	71,87,505
Bank of Baroda S B A/c No. 67590100002783	70,04,223	66,62,406
Bank of Baroda S B A/c No. 67590100003059	54,33,371	45,60,283
Bank of Baroda S B A/c No. 67590100003060	15,32,152	14,90,768
Bank of Baroda S B A/c No. 67590100000905	82,23,706	19,90,392
Bank of Baroda S B A/c No. 67590100003290	10,87,058	10,25,905
Bank of Baroda S B A/c No. 67590100005040	6,17,665	9,35,913
Bank of Baroda S B A/c No. 67590100001487	2,13,698	3,96,782
Bank of Baroda S B A/c No. 67590100000815	19,871	19,463
<u>Project Bank Accounts</u>		
Bank of Baroda S B A/c No. 67590100004387	-	106
Bank of Baroda S B A/c No. 67590100004386	16,428	3,897
Bank of Baroda S B A/c No. 67590100004392	3,257	3,170
Bank of Baroda S B A/c No. 67590100004391	993	966
Bank of Baroda S B A/c No. 67590100004389	251	243
TOTAL	14,65,42,723	10,35,54,262



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THE OXFORD DENTAL COLLEGE

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NOTES TO INCOME & EXPENDITURE as at 31/03/2023

NOTE - 8
OTHER INCOME

Particulars	31/03/2023	31/03/2022
Receipts from Patients	1,35,45,871	89,17,517
Interest on Deposits	47,68,094	17,26,996
SB Interest	23,04,367	17,61,897
Receipts from Patients(JAYADEVA)	2,03,000	-
Internship	2,00,000	1,50,000
Miscellaneous Income	2,51,426	73,297
Amount no Longer Payable	14,560	6,92,000
Project Grants Received	1,313	963
Govt. Grant received [Dantya Bhagya]	-	79,250
Smart Card Fee	-	6,200
TOTAL	2,12,88,631	1,34,08,120

NOTE - 9
UNIVERSITY FEES

Particulars	31/03/2023	31/03/2022
<u>University Fees - MDS</u>		
University Fees	6,20,002	2,40,000
Annual Fees	2,65,500	-
Application Fee	1,81,000	1,000
Admission Fees	30,000	-
Affiliation Fee	-	1,80,000
Inspection Fee	-	1,77,000
<u>University Fees - BDS</u>		
Admission Fees	10,39,650	-
University Fees - BDS(kea)	3,26,200	-
Affiliation Fee	2,90,000	2,90,000
Helinet Fees	1,30,000	1,30,000
Annual Fees	1,18,000	3,83,500
Application Fee	3,000	1,000
Convocation Fees	-	600
<u>University Fees - Paramedical</u>		
Admission fees	-	1,000
Affiliation fees	-	2,000
TOTAL	30,03,352	14,06,100



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NOTES TO BALANCE SHEET as at 31/03/2023

NOTE - 10

ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2023	31/03/2022
Lab Maintenance & Consumables	79,42,612	77,46,172
Repairs & Maintenance	36,46,259	38,58,810
Stipend - BDS Paid	21,78,000	-
Power Charges	15,66,956	13,04,206
Consent Fee[Karnataka Polution Board]	10,20,000	1,25,000
Inspection Expenses	9,74,502	-
Security Charges	7,25,755	-
Property Tax	7,20,427	7,20,427
Examination Expenses	5,78,855	5,39,106
Printing & Stationery	5,15,771	2,35,302
Clinical Expenses(Training)	5,00,000	16,78,800
Professional Fees	3,85,270	-
Clinic Rent [Jayadeva]	2,11,272	48,489
Student Welfare Expenses	1,68,650	-
Annual/Inagural / Feliciation Charges	1,26,000	-
Staff Welfare Expenses	1,24,649	55,624
Vehicle Insurance Premium	1,20,770	3,23,640
Audit Fees	1,18,000	1,18,000
Annual Maintenance Charges -Lift	1,04,439	1,21,846
Building Insurance	92,230	1,00,295
Internet Charges	75,919	2,00,001
Vehicle Maintenance	67,065	2,30,732
Bank Charges	62,674	37,423
Petrol & Diesel Expenses	52,754	1,71,203
Office Maintenance	51,352	58,168
Sports & Cultural Expenses	45,489	-
Travelling & Conveyance	38,326	1,78,410
Annual Maintenance Charges - Software	31,500	31,500
Advertisement Expenses	25,000	1,79,688
Genarator Expenses	23,104	-
Telephone Expenses	22,493	26,653
News paper & Periodicals	17,816	2,049
Seminar/Workshop/Competition	17,493	40,450
Pooja Expenses	8,726	34,262
Postage & Telegram	4,460	3,090
Spot Admission Exspenses	3,100	-
Professional Tax Renewal fees	2,500	2,500
Project Grants Paid	1,313	30,625
Legal & Consultancy Charges	-	35,000
Annual Maintenance Charges -Equipment	-	1,06,958
Water Charges[Jayadeva]	-	67,662
TOTAL	2,23,71,501	1,84,12,091

NOTE - 11

EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2023	31/03/2022
Salary	4,47,63,191	4,57,68,589
Employer's contribution to EPF	9,36,753	8,92,212
Remuneration to President	6,00,000	6,00,000
Employer's contribution to ESI	4,20,816	5,19,222
TOTAL	4,67,20,760	4,77,80,023

