

CHILDREN'S EDUCATION SOCIETY(Regd.)

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

THE OXFORD DENTAL COLLEGE

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

BALANCE SHEET as at 31/03/2024

SOURCES OF FUNDS	Note	31/03/2024 Rs.	31/03/2023 Rs.
Capital Account	2	34,97,98,216	32,58,95,132
Current Liabilities & Provisions	3	7,25,89,779	7,99,24,587
TOTAL		42,23,87,996	40,58,19,719

APPLICATION OF FUNDS	Note	31/03/2024 Rs.	31/03/2023 Rs.
Fixed Assets	4	6,46,96,813	5,05,75,993
Investments	5	25,07,92,912	12,78,85,581
Current Assets, Loans & Advances	6	3,89,64,761	8,08,15,422
Cash and Bank Balance	7	6,79,33,510	14,65,42,723
TOTAL		42,23,87,996	40,58,19,719

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. Tho. S
SECRETARY

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

Place : Bangalore

Date : 27/09/2024

UDIN : 24212985BKFHKF4886

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 31/03/2024

INCOME	Note	31/03/2024 Rs.	31/03/2023 Rs.
Fees Collections		19,28,96,793	21,68,91,647
Interest Incomes	8	1,74,05,553	70,72,461
Other Incomes	9	2,21,15,305	1,42,16,170
TOTAL	(I)	23,24,17,651	23,81,80,278

EXPENDITURE	Note	31/03/2024 Rs.	31/03/2023 Rs.
University Fees	10	40,80,324	30,03,352
Administration and Other Operating Expenses	11	2,69,94,506	2,23,71,501
Employee Benefit Expenses	12	5,83,04,466	4,67,20,760
Depreciation & Amortization Expenses	4	91,13,564	71,91,229
TOTAL	(II)	9,84,92,860	7,92,86,842

Excess/(Deficit) of Income over Expenditure

Trf to Capital Account (I-II)

13,39,24,79115,88,93,436

For Children's Education Society®

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

S.N.V.L. Narasimha Raju / Ai Tho. S
PRESIDENT / SECRETARY

V. Venkate Parasimhan
V. VENKATANARASIMHAN
Partner



Place : Bangalore

Date : 27/09/2024

M.No. 212985

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UDIN: 24212985BKFKF4886

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 31/03/2024

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 Raja
PRESIDENT

As Tha S
SECRETARY

Place : Bangalore
Date : 27/09/2024

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

UDIN: 24212985BKFKF4886

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

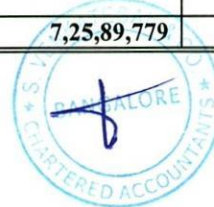
NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	Note	31/03/2024 (Dr.) / Cr	31/03/2023 (Dr.) / Cr
By Balance B/d		32,58,95,132	19,54,58,509
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year		13,39,24,791	15,88,93,436
By Net Credit/(Debit) to Management		(11,00,21,707)	(2,84,56,813)
TOTAL		34,97,98,216	32,58,95,132

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	Note	31/03/2024	31/03/2023
Advance Tuition Fees - BDS		6,76,28,683	6,81,48,683
Amount Rec'd Pending Adjustment to Fees Rec'bles		30,85,619	80,97,136
Stipend - BDS		1,08,000	1,08,000
Amount Refundable to Students		50,000	64,000
Remuneration		12,139	1,09,658
<u>Statutory Payables :</u>			
Employer's PF Payable		78,644	79,072
Employee's PF Payable		78,644	79,072
T.D.S.on Salary		54,882	37,287
Professional Tax payable		17,200	18,600
Employer's ESI Payable		24,483	23,023
Employee's ESI Payable		5,668	5,327
<u>Provision for Expenses:</u>			
Power Charges Payable		1,68,662	1,27,331
Audit Fees Payable		1,18,000	1,18,000
Rent Payable to Jayadva Inst. For Clinic		-	8,272
Sundry Creditors for Expenses	3.1	10,21,511	20,62,609
Sundry Creditors for Purchases	3.2	-	6,94,583
Project Expenses	3.3	1,37,645	1,43,934
TOTAL		7,25,89,779	7,99,24,587



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NOTES TO BALANCE SHEET as at 31/03/2024

CURRENT LIABILITIES & PROVISIONS

Creditors for Expenses - Note 3.1

PARTICULARS	31/03/2024	31/03/2023
M/S. Best Dental & Surgical	4,43,461	5,22,914
M/S. Pharmalines	1,15,945	1,35,567
M/S. D K Patel & Son	73,920	1,59,254
M/S. Mastermind Electronic Securities	63,632	10,701
M/S. Dccan Pneumatics	62,109	-
M/S. The Oxford Enterprises	39,672	17,027
M/S. J J Dental Corporation (BLRE)	38,850	1,57,680
M/S. Maridi Bio Industries Pvt. Ltd.	26,523	37,982
M/S. Adithya surya Industries	23,100	21,420
M/S. Sri Balaji Agencies	20,174	24,774
M/s Jai Shri Krishna Hardware	14,988	4,295
M/S. Qutbi. Electricals	14,188	-
M/s. Gen Power System	14,019	-
M/s SK Elixer India Pvt. Ltd	11,828	11,828
M/s. Sree Balaji Distillery Works & Chemicals	10,620	-
M/S. End to End Office Supply	10,466	11,481
M/S. Jayhida Midicare Pvt. Ltd.	9,968	76,827
M/s Santech Engineers Pvt/Ltd	9,020	9,020
M/s. Ganapathyraja Enterprises	5,625	-
M/s. Sri Manjunatha Prints and Xerox	4,834	-
M/S Pradhan Mantri Bharatiya	4,050	-
M/s. Surgident Corporatio	2,419	-
M/S. Metro Technologies	2,100	1,500
M/s Om Interiors	-	6,736
M/S. Ibis Bengaluru	-	89,218
M/S. Dental Art Lab	-	3,10,614
M/S. Shreyas Healthcare	-	1,28,834
M/S. Mysore Timber Trading Co.	-	1,20,166
M/S. Suraksha Dental Lab	-	70,850
M/S. M M Sankhla Electricals	-	51,755
M/S. Sri Lakshmi Enterprises	-	37,393
M/S. Anup General Agencies	-	14,006
M/S. Futurenet Telecom Pvt. Ltd.	-	13,322
M/S. Knobs Shop	-	9,331
M/S. Mahesh Hardware & Pipes Pvt.Ltd.	-	5,281
M/S. Pawan Electricals & Hardware	-	2,833
TOTAL	10,21,511	20,62,609

Creditors for Purchases - Note 3.2

PARTICULARS	31/03/2024	31/03/2023
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	31/03/2024	31/03/2023
Provision for Project Expenses - SOL	1,01,622	1,01,622
Provision for Project Expenses - CCP	36,023	36,023
Provision for Project Expenses - MQW	-	3,257
Provision for Project Expenses - EDL	-	2,276
Provision for Project Expenses - ADS	-	754
Provision for Project Expenses - ETP	-	2
TOTAL	1,37,645	1,43,934



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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 4
FIXED ASSETS

SL. No.	Particulars	W.D.V as on 01/04/2023	Additions During the year	Total	Depreciation		W.D.V as on 31-03-2024
					31/03/2024	31/03/2023	
1	DENTAL BUILDING BOMMANAHALLI	2,58,31,308	92,50,734	3,50,82,042	30,45,668	28,70,145	3,20,36,374
2	FURNITURE & FITTINGS	28,60,060	-	28,60,060	2,86,006	3,01,784	25,74,054
3	AIR CONDITIONER	1,05,870	-	1,05,870	15,881	9,123	89,989
4	AV EQUIPMENT	1,96,993	-	1,96,993	29,549	20,267	1,67,444
5	BOREWELL	2,183	-	2,183	327	385	1,856
6	DENTAL CHAIRS	29,91,003	8,54,085	38,45,088	5,72,958	5,27,824	32,72,130
7	LAB EQUIPMENT	1,19,77,118	53,43,000	1,73,20,118	25,98,018	20,27,636	1,47,22,100
8	LIBRARY BOOKS	40,56,683	20,17,101	60,73,784	7,69,535	4,95,827	53,04,249
9	LIFTS	1,29,003	-	1,29,003	19,350	22,765	1,09,653
10	OT EQUIPMENT	3,81,697	-	3,81,697	57,255	67,358	3,24,442
11	OFFICE EQUIPMENT	3,65,542	10,70,415	14,35,957	1,99,344	64,507	12,36,613
12	PLANT & MACHINERY	2,44,350	-	2,44,350	36,653	43,121	2,07,697
13	TELEPHONE HANDSET	13,178	-	13,178	1,977	2,325	11,201
14	PUMP SETS & MOTORS	4,737	-	4,737	711	836	4,026
15	PRINTER / SCANNER	22,468	-	22,468	3,370	3,965	19,098
16	GENERATOR SET	44,109	-	44,109	6,616	7,784	37,493
17	UPS & BATTERY	85,683	31,548	1,17,231	17,585	6,947	99,646
18	VEH-MOBILE VAN KA-05 AD 9459	970	-	970	291	416	679
19	VEHICLE - WATER TANK KA 05 D 9045	367	-	367	110	157	257
20	VEHICLE - WATER TANK KA 05 D 4590	1,842	-	1,842	553	789	1,289
21	VEHICLE - WATER TANK KA 51 9045	3,299	-	3,299	990	1,414	2,309
22	VEHICLE - MOBILE VAN KA 51 D 4959	5,14,498	-	5,14,498	1,54,349	2,20,499	3,60,149
23	Vehicle - ASHOK LEYLAND BUS KA51 AK1390	-	34,04,901	34,04,901	5,10,735	-	28,94,166
24	COMPUTERS	33,375	82,600	1,15,975	29,870	22,250	86,105
25	SOFTWARES	7,09,657	11,80,000	18,89,657	7,55,863	4,73,105	11,33,794
	GRAND TOTAL	5,05,75,993	2,32,34,384	7,38,10,377	91,13,564	71,91,229	6,46,96,813

For Children's Education Society®

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

S.N.V.L. Narasimha Raju / *Dr. Th. S.*

PRESIDENT / SECRETARY

V. Venkatarasimhan

V. VENKATANARASIMHAN

Partner

M.No. 212985

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Place : Bangalore

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

NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 5
INVESTMENTS

Particulars	Note	31/03/2024	31/03/2023
Bank of Baroda FD A/c 67590300001907		3,05,21,520	-
Bank of Baroda FD A/c 67590300001941		3,04,05,544	-
Bank of Baroda FD A/c 67590300001993		3,02,21,698	-
Bank of Baroda FD A/c - 67590300001402		2,72,89,821	2,54,79,657
Bank of Baroda FD A/c 67590300001603		2,67,10,983	-
Bank of Baroda FD A/c 67590300001604		2,67,10,983	-
Bank of Baroda FD A/c 67590300001605		2,13,68,787	-
Bank of Baroda FD A/c - 67590300000890		1,73,67,331	1,63,36,426
Bank of Baroda FD A/c 67590300001692		82,68,812	-
Bank of Baroda FD A/c - 67590300001191		82,68,811	77,75,376
Bank of Baroda FD A/c 67590300001706		82,67,354	-
Bank of Baroda FD A/c 67590300001705		82,67,352	-
Bank of Baroda FD A/c - 25280300005501		51,86,974	46,77,850
Bank of Baroda FD A/c - 67590300001348		-	2,56,03,153
Bank of Baroda FD A/c - 67590300001357		-	2,28,67,267
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 (Including Interest Accrued)		-	77,76,390
<u>Lien noted for Bank Gaurantee</u>			
Bank of Baroda FD A/c - 25800300005498		14,53,832	13,57,621
Bank of Baroda FD A/c - 25800300005497 (Including Interest Accrued)		4,83,110	4,53,994
TOTAL		25,07,92,912	12,78,85,581

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	Note	31/03/2024	31/03/2023
Fees Receivable		3,71,54,671	7,77,32,792
Advance Paid to Suppliers	6.1	7,59,787	22,95,000
Advance Paid To MCI/RGUHS/University		6,02,000	6,02,000
KPTCL Deposits		4,14,214	4,14,214
General Advance		1,40,055	-
Jayadeva Hospital		1,22,618	-
Endowment Fund - Scholarship	6.2	(2,28,584)	(2,28,584)
TOTAL		3,89,64,761	8,08,15,422



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

NOTES TO BALANCE SHEET as at 31/03/2024

CURRENT ASSETS, LOANS & ADVANCES

Note - 6.1

ADVANCE PAID TO SUPPLIERS

Particulars	31/03/2024	31/03/2023
M/s Pavan Engineering Fabri	7,00,000	7,00,000
M/s. Ganesh Industries	59,787	-
M/S. Carestream Dental India Pvt.Ltd.	-	12,75,000
M/s A.S.Advertising Co	-	2,20,000
M/S. Zeal Constraction	-	1,00,000
Total	7,59,787	22,95,000

Note - 6.2

ENDOWMENT FUND

Particulars	31/03/2024	31/03/2023
Scholarship F D BOB A/C No. 74360300001013	5,00,000	5,00,000
Bank of Baroda S B A/c No. 74360100000584	32,017	5,906
Int. Accrued On F D	-	-
	5,32,017	5,05,906
Less: Scholarship Due [INT 83/98]	7,60,601	7,34,490
TOTAL	(2,28,584)	(2,28,584)



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THE OXFORD DENTAL COLLEGE

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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 7
CASH AND BANK BALANCES

Particulars	31/03/2024	31/03/2023
Bank of Baroda S B A/c No. 67590100005021	3,04,14,380	11,72,36,466
Bank of Baroda S B A/c No. 67590100000905	1,73,44,486	82,23,706
Bank of Baroda S B A/c No. 67590100002783	70,59,570	70,04,223
Bank of Baroda S B A/c No. 67590100003059	59,75,730	54,33,371
Bank of Baroda S B A/c No. 67590100002528	36,16,520	51,53,584
Bank of Baroda S B A/c No. 67590100003060	15,74,712	15,32,152
Bank of Baroda S B A/c No. 67590100003290	11,92,744	10,87,058
Bank of Baroda S B A/c No. 67590100005040	4,75,966	6,17,665
Bank of Baroda S B A/c No. 67590100001487	2,57,699	2,13,698
Bank of Baroda S B A/c No. 67590100000815	20,423	19,871
Project Bank Accounts		
Bank of Baroda S B A/c No. 67590100004391	1,021	993
Bank of Baroda S B A/c No. 67590100004389	259	251
Bank of Baroda S B A/c No. 67590100004386	-	16,428
Bank of Baroda S B A/c No. 67590100004392	-	3,257
TOTAL	6,79,33,510	14,65,42,723



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

NOTES TO INCOME & EXPENDITURE as at 31/03/2024

NOTE - 8
INTEREST INCOME

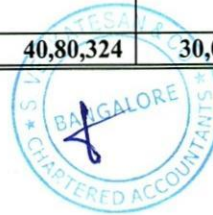
Particulars	31/03/2024	31/03/2023
Interest on Deposits	1,48,95,850	47,68,094
SB Interest	25,09,703	23,04,367
TOTAL	1,74,05,553	70,72,461

NOTE - 9
OTHER INCOME

Particulars	31/03/2024	31/03/2023
Receipts from Patients	2,08,69,012	1,35,45,871
Receipts from Patients (JAYADEVA)	6,63,129	2,03,000
Miscellaneous Income	3,24,129	2,51,426
Internship	2,00,000	2,00,000
Exam fine	41,271	-
Amount no Longer Payable - Written back	15,764	14,560
Other deduction from Staff	2,000	-
Project Grants Received	-	1,313
TOTAL	2,21,15,305	1,42,16,170

NOTE - 10
UNIVERSITY FEES

Particulars	31-03-2024	31/03/2023
University Fees - MDS		
University Fees	15,28,500	6,20,002
Affiliation Fee	1,80,000	1,80,000
Application Fee	1,000	1,000
Admission Fees	-	30,000
Annual Fees	-	2,65,500
University Fees - BDS		
University Fees - BDS(KEA)	19,96,174	3,26,200
Affiliation Fee	2,90,000	2,90,000
Admission Fees	83,650	10,39,650
Application Fee	1,000	3,000
Helinet Fees	-	1,30,000
Annual Fees	-	1,18,000
TOTAL	40,80,324	30,03,352



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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 11

ADMINISTRATION AND OTHER OPERATING EXPENSES

Particulars	31/03/2024	31/03/2023
Lab Maintenance & Consumables	1,09,24,745	79,42,612
Repairs & Maintenance	48,53,008	36,46,259
Power Charges	19,20,349	15,66,956
Stipend - BDS Paid	16,53,000	21,78,000
Annual/Inagural / Feliciation Charges	14,69,150	1,26,000
Security Charges	12,42,643	7,25,755
Examination Expenses	7,24,546	5,78,855
Property Tax	7,20,427	7,20,427
Printing & Stationery	6,26,799	5,15,771
Clinic Rent/Water/Power Charges [Jayadeva]	5,40,511	2,11,272
Clinical Expenses(Training)	3,00,000	5,00,000
Office Maintenance	2,96,567	51,352
Seminar/Workshop/Competition	2,54,626	17,493
Annual Maintenance Charges -Lift	2,08,878	1,04,439
Vehicle Insurance Premium	1,99,043	1,20,770
Internet Charges	1,90,751	75,919
Pooja Expenses	1,28,556	8,726
Sports & Cultural Expenses	1,21,810	45,489
Audit Fees	1,18,000	1,18,000
Building Insurance	89,230	92,230
Bank Charges	63,433	62,674
Staff Welfare Expenses	63,234	1,24,649
Annual Maintenance Charges -Equipment	62,700	-
Travelling & Conveyance	48,637	38,326
Advertisement Expenses	43,160	25,000
Annual Maintenance Charges - Software	31,500	31,500
Inspection Expenses	28,351	9,74,502
Salary Visiting Faculty	22,500	-
News paper & Periodicals	20,046	17,816
Professional Fees	9,875	3,85,270
Vehicle Maintenance	8,326	67,065
Postage & Telegram	7,309	4,460
Professional Tax Renewal fees	2,500	2,500
Project Grants Paid	297	1,313
Consent Fee [Karnataka Polution Board]	-	10,20,000
Student Welfare Expenses	-	1,68,650
Petrol & Diesel Expenses	-	52,754
Genarator Expenses	-	23,104
Telephone Expenses	-	22,493
Spot Admission Expenses	-	3,100
TOTAL	2,69,94,506	2,23,71,501

NOTE - 12

EMPLOYEE BENEFIT EXPENSES

Particulars	31/03/2024	31/03/2023
Salary	5,64,86,870	4,47,63,191
Employer's contribution to EPF	9,48,038	9,36,753
Remuneration to President	6,00,000	6,00,000
Employer's contribution to ESI	2,69,558	4,20,816
TOTAL	5,83,04,466	4,67,20,760

