CHILDLIFE PRESERVE SHISHUR SEVAY
17/2/7, SAHAPUR MAIN ROAD, KOLKATA- 700038

ACCOUNTS
FOR THE
YEAR ENDED
31ST MARCH 2019

D MODI & CO
Chartered Accountants
55/1, Dwarik Jungle Lane, P.O. Bhadrala, Dist. Hooghly, Pin 712232, West Bengal,
Mobile 9007005110, Email- modi_ca@yahoo.com
INDEPENDENT AUDITORS’ REPORT

TO THE TRUSTEES
CHILDLINE PRESERVE SHISHUR SEVAY


We have audited the accompanying financial statements of Childline Preserve Shishur Sevay ("the Trust"), which comprises the Balance sheet as at 31st March, 2019, the Income & Expenditure Account and Receipts and payments Account for the year then ended.

Management’s Responsibility for the Financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the according principles generally accepted in India.

(a) In the case of the balance sheet, of the state of affairs of the trust as at March 31, 2019

(b) In the case of the Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date, and

(c) In the case of the receipts and payments account of the receipts and payments of cash in hand / at bank during the year ended on that date.

For D MODI & CO
Chartered Accountants
FRN 328171E

DIPAK KUMAR MODI
Proprietor
Membership No. 075637

Place: Hooghly

Date: 30th May, 2019
## Source of Funds

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Accounts</td>
<td>1</td>
<td>2,674,923</td>
<td>426,003</td>
<td>3,100,926</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>2,674,923</strong></td>
<td><strong>426,003</strong></td>
<td><strong>3,100,926</strong></td>
</tr>
</tbody>
</table>

## Application of Funds

### Fixed Assets:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Block</td>
<td>2</td>
<td>4,521,314</td>
<td>441,603</td>
<td>4,962,917</td>
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<tr>
<td>Less: Accumulated Depreciation</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Net Block</td>
<td></td>
<td>2,505,482</td>
<td>246,303</td>
<td>2,751,785</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>2,015,832</strong></td>
<td><strong>195,300</strong></td>
<td><strong>2,211,132</strong></td>
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### Current Assets, Loans & Advances

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash &amp; Bank Balance</td>
<td>3</td>
<td>432,743</td>
<td>241,498</td>
<td>674,241</td>
</tr>
<tr>
<td>Loans &amp; Advances</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Security Deposit for Electricity</td>
<td></td>
<td></td>
<td>23,990</td>
<td>23,990</td>
</tr>
<tr>
<td>Security Deposit for Cooking Gas</td>
<td></td>
<td>7,000</td>
<td></td>
<td>7,000</td>
</tr>
<tr>
<td>Advance Others</td>
<td></td>
<td>247,000</td>
<td>1,500</td>
<td>248,500</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td></td>
<td></td>
<td>4,395</td>
<td>4,395</td>
</tr>
<tr>
<td><strong>Total Current Assets (A)</strong></td>
<td></td>
<td><strong>686,743</strong></td>
<td><strong>271,383</strong></td>
<td><strong>958,126</strong></td>
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</table>

## Current Liabilities & Provisions

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td>5</td>
<td>27,652</td>
<td>40,680</td>
<td>68,332</td>
</tr>
<tr>
<td><strong>Total Current Liabilities (B)</strong></td>
<td></td>
<td><strong>27,652</strong></td>
<td><strong>40,680</strong></td>
<td><strong>68,332</strong></td>
</tr>
<tr>
<td><strong>Net Current Assets (A-B)</strong></td>
<td></td>
<td><strong>659,091</strong></td>
<td><strong>230,703</strong></td>
<td><strong>889,794</strong></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>2,674,923</strong></td>
<td><strong>426,003</strong></td>
<td><strong>3,100,926</strong></td>
</tr>
</tbody>
</table>

The schedules referred to above form an integral part of balance sheet.

Signed in terms of our report of even date.

For MODI & CO
Chartered Accountants
FRM. 128171E

Dipak Kumar Modi
Proprietor
Mem. N. 79837

For Childlife Presve Shishur Sevay
On behalf of the Board of Trustees

Justice S.S. Ganguly (Retd.)
President

Seema Gupta
Vice President

Purba Rudra
Treasurer

Dr. Michelle Harrison
Founder & Secretary

Place Hooghly
Date: 30th May, 2019
## Income & Expenditure Accounts for the Year Ended 31.03.2019

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donation</td>
<td>5,459,002</td>
<td>589,253</td>
<td></td>
<td>6,048,255</td>
</tr>
<tr>
<td>Donation in kind</td>
<td>6</td>
<td>1</td>
<td></td>
<td>7</td>
</tr>
<tr>
<td>Interest Income</td>
<td>31,106</td>
<td>3,699</td>
<td></td>
<td>34,805</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td></td>
<td></td>
<td>5,490,114</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td>5,773,854</td>
<td>530,075</td>
<td></td>
<td>6,083,927</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td></td>
<td>4,956,248</td>
<td>467,348</td>
<td>5,423,596</td>
</tr>
<tr>
<td>Rates &amp; taxes</td>
<td>4,180</td>
<td>93</td>
<td></td>
<td>4,273</td>
</tr>
<tr>
<td>Audit Fees</td>
<td></td>
<td>20,000</td>
<td></td>
<td>20,000</td>
</tr>
<tr>
<td>Depreciation</td>
<td>283,351</td>
<td>42,634</td>
<td></td>
<td>325,985</td>
</tr>
<tr>
<td>Excess of Income over expenditure</td>
<td>246,335</td>
<td>62,878</td>
<td></td>
<td>309,213</td>
</tr>
</tbody>
</table>

The schedules referred to above form an integral part of the Income & Expenditure Account.

Signed in terms of our report of even date.

For Childlife Preserve Shishur Sevay
On behalf of the Board of Trustees

For D Modi & Co
Chartered Accountants
FRN. 328171/E

Dipak Kumar Modi
Proprietor
Mom. No. 75637

Place Hooghly
Date: 30th May, 2019
<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPENING BALANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in hand</td>
<td></td>
<td>25,288</td>
<td>57,873</td>
<td>83,161</td>
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<tr>
<td>Balance with bank</td>
<td></td>
<td>111,587</td>
<td>125,938</td>
<td>237,525</td>
</tr>
<tr>
<td><strong>Total A</strong></td>
<td></td>
<td><strong>136,875</strong></td>
<td><strong>183,811</strong></td>
<td><strong>320,686</strong></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donation</td>
<td></td>
<td>5,459,002</td>
<td>589,253</td>
<td>6,048,255</td>
</tr>
<tr>
<td>Interest from bank a/c</td>
<td></td>
<td>31,106</td>
<td>3,699</td>
<td>34,805</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td></td>
<td></td>
<td>2,360</td>
<td>2,360</td>
</tr>
<tr>
<td>Loans &amp; Advances for Expenses</td>
<td>7</td>
<td>1,107,439</td>
<td>107,800</td>
<td>1,215,239</td>
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<tr>
<td><strong>Total B</strong></td>
<td></td>
<td><strong>6,597,547</strong></td>
<td><strong>703,112</strong></td>
<td><strong>7,300,659</strong></td>
</tr>
<tr>
<td><strong>Total A + B</strong></td>
<td></td>
<td><strong>6,734,422</strong></td>
<td><strong>886,923</strong></td>
<td><strong>7,621,345</strong></td>
</tr>
<tr>
<td>PAYMENTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>8</td>
<td>4,927,905</td>
<td>436,551</td>
<td>5,364,456</td>
</tr>
<tr>
<td>Fixed Assets Purchased</td>
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<td>13,100</td>
<td>43,300</td>
<td>56,400</td>
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<tr>
<td>Rates &amp; Taxes</td>
<td></td>
<td>4,180</td>
<td>93</td>
<td>4,273</td>
</tr>
<tr>
<td>Loans &amp; Advances</td>
<td>9</td>
<td>1,354,439</td>
<td>109,300</td>
<td>1,463,739</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td></td>
<td></td>
<td>4,395</td>
<td>4,395</td>
</tr>
<tr>
<td>Additional Security deposit for Electricity</td>
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<td></td>
<td>8,990</td>
<td>8,990</td>
</tr>
<tr>
<td>Liabilities for Expenses</td>
<td>10</td>
<td>2,155</td>
<td>42,796</td>
<td>44,951</td>
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<tr>
<td><strong>Total C</strong></td>
<td></td>
<td><strong>6,301,679</strong></td>
<td><strong>645,425</strong></td>
<td><strong>6,947,104</strong></td>
</tr>
<tr>
<td>CLOSING BALANCE</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in hand</td>
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<td>30,480</td>
<td>6,152</td>
<td>36,632</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td></td>
<td>402,263</td>
<td>235,346</td>
<td>637,609</td>
</tr>
<tr>
<td><strong>Total D</strong></td>
<td></td>
<td><strong>432,743</strong></td>
<td><strong>241,498</strong></td>
<td><strong>674,241</strong></td>
</tr>
<tr>
<td><strong>Total C + D</strong></td>
<td></td>
<td><strong>6,734,422</strong></td>
<td><strong>886,923</strong></td>
<td><strong>7,621,345</strong></td>
</tr>
</tbody>
</table>

The schedules referred to above form an integral part of the Receipt & Payment Account.
Signed in terms of our report of even date.

For D MODI & CO
Chartered Accountants
FRM. 128171E

For Childlife Preserve Shishur Sevay
On behalf of the Board of Trustees

Justice S.S. Ganguly (Retd.)
President

Seema Gupta
Vice President

Purba Rudra
Treasurer

Dr. Michelle Harrison
Founder & Secretary

Dipak Kumar Modi
Proprietor
Mem. No. 75637

Place Hooghly
Date: 30th May, 2019
# Schedule of Financial Statements

**CHILDLIFE PRESERVE SHISHUR SEVAY**

**17/2/7, SAHAPUR MAIN ROAD, KOLKATA 700038**

Schedule forming part of Balance Sheet as at 31.03.2019

## Schedule - 1

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FUND ACCOUNT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Capital and Special Purpose</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corpus Account (For Property)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td></td>
<td>2,875,960</td>
<td></td>
<td>2,875,960</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,875,960</td>
<td></td>
<td>2,875,960</td>
</tr>
<tr>
<td>B. General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As per last account</td>
<td>(447,372)</td>
<td>363,125</td>
<td></td>
<td>(84,247)</td>
</tr>
<tr>
<td></td>
<td>(447,372)</td>
<td>363,125</td>
<td></td>
<td>(84,247)</td>
</tr>
<tr>
<td></td>
<td>246,335</td>
<td>62,679</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Excess of Income over Expenditure</td>
<td></td>
<td>(201,037)</td>
<td>426,003</td>
<td>224,966</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>2,674,923</td>
<td>426,003</td>
<td>3,100,926</td>
</tr>
</tbody>
</table>

## Schedule - 3

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH &amp; BANK BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in hand</td>
<td></td>
<td>30,489</td>
<td>6,152</td>
<td>36,632</td>
</tr>
<tr>
<td></td>
<td></td>
<td>30,489</td>
<td>6,152</td>
<td>36,632</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td></td>
<td>402,263</td>
<td>235,346</td>
<td>637,609</td>
</tr>
<tr>
<td>Axis Bank Ltd.</td>
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<td>235,346</td>
<td>637,609</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>432,743</td>
<td>241,498</td>
<td>674,241</td>
</tr>
</tbody>
</table>

## Schedule - 4

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PREPAID EXPENSES</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid Repairs &amp; Maintenance Expenses</td>
<td></td>
<td>1,740</td>
<td></td>
<td>1,740</td>
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<tr>
<td>Prepaid Cleaning Expenses</td>
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<td>2,360</td>
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<td>2,360</td>
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<tr>
<td>Prepaid Advertising Expenses</td>
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<td>495</td>
<td></td>
<td>495</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

## Schedule - 5

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROVISION FOR EXPENSES</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>D. Modi &amp; Co (Audit &amp; Consultancy Fees)</td>
<td></td>
<td>27,000</td>
<td></td>
<td>27,000</td>
</tr>
<tr>
<td>TDS Payable (On Audit &amp; Consultancy Fees)</td>
<td></td>
<td>3,000</td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td>Electricity Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Books &amp; Periodicals</td>
<td></td>
<td>1,120</td>
<td></td>
<td>1,120</td>
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<tr>
<td>Car Expenses</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Communication Expenses</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Food Expenses</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Security Expenses (Group One)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TDS Payable (On Security Expenses)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>23,364</td>
<td></td>
<td>23,364</td>
</tr>
<tr>
<td></td>
<td></td>
<td>236</td>
<td></td>
<td>236</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>27,652.00</td>
<td>40,680.00</td>
<td>68,332.00</td>
</tr>
</tbody>
</table>

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For CHILDLIFE PRESERVE SHISHUR SEVAY

D. Modi & Co (Auditors)

President: [Signature]
Vice President: [Signature]
Treasurer: [Signature]
Secretary: [Signature]
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Quantity</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Material A</td>
<td>100</td>
<td>$50</td>
<td>$5000</td>
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<td>Material C</td>
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*Note: Total cost is calculated as the product of the quantity and rate for each material.*
# Schedule - 6

**CHILDLIFE PRESERVE SHISHUR SEVAY**  
17/2/7, SAHAPUR MAIN ROAD, KOLKATA 700038  
Schedule forming part of Income & Expenditure Accounts for the year ending 31.03.2019

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Schedule</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
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<tbody>
<tr>
<td><strong>OPERATING EXPENSES</strong></td>
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</tr>
<tr>
<td>Advertisement Expenses</td>
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<td>16,397</td>
</tr>
<tr>
<td>Art &amp; Craft Expenses</td>
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<td>8,755</td>
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<td>Bank Charges</td>
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<td>Books &amp; Periodicals</td>
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<td>Car Expenses</td>
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<td></td>
<td>20,000</td>
</tr>
<tr>
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<td>102,870</td>
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<td>104,614</td>
<td>28,320</td>
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<tr>
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<td>22,229</td>
<td>52,238</td>
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<td>Postage &amp; Courier Charges</td>
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<td>Salaries &amp; Bonus of Associate Director</td>
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</tr>
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<td>Salaries &amp; Bonus of Childcare Workers</td>
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<td>Salaries &amp; Bonus of Office Staffs</td>
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<td>214,602</td>
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<td>883,757</td>
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<td>Salary &amp; Bonus of Physiotherapist</td>
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<td>84,324</td>
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<tr>
<td>Salary of Gardener</td>
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## Schedule 7

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<th>Local (Rs.)</th>
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## Schedule 8

<table>
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<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
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<td><strong>OPERATING EXPENSES</strong></td>
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<td>52,238</td>
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<td>Dance Expenses</td>
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<tr>
<td>Medical Expenses</td>
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<td>177,702</td>
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<tr>
<td>Membership Fees</td>
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<tr>
<td>Postage &amp; Courier Charges</td>
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<tr>
<td>Printing &amp; Stationery</td>
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<td>930</td>
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<tr>
<td>Repairs &amp; Maintenance</td>
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<td>405,406</td>
<td>41,068</td>
<td>446,474</td>
</tr>
<tr>
<td>Salaries &amp; Bonus of Associate Director</td>
<td></td>
<td>25,454</td>
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<td>25,454</td>
</tr>
<tr>
<td>Salaries &amp; Bonus of Childcare Workers</td>
<td></td>
<td>796,264</td>
<td></td>
<td>796,264</td>
</tr>
<tr>
<td>Salaries &amp; Bonus of Office Staffs</td>
<td></td>
<td>408,626</td>
<td></td>
<td>408,626</td>
</tr>
<tr>
<td>Salaries &amp; Bonus of Operational Manager</td>
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<td>214,602</td>
<td></td>
<td>214,602</td>
</tr>
<tr>
<td>Salary &amp; Bonus of Teachers</td>
<td></td>
<td>883,757</td>
<td></td>
<td>883,757</td>
</tr>
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<td>Salary &amp; Bonus of Physiotherapist</td>
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<td>Salary &amp; Bonus of Security Guard</td>
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<td>151,046</td>
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<tr>
<td>Salary &amp; Bonus of Communication Officer</td>
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<td>93,136</td>
<td></td>
<td>93,136</td>
</tr>
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<td>Salary &amp; Bonus of CSR &amp; PR Officer</td>
<td></td>
<td>84,324</td>
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<td>84,324</td>
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<tr>
<td>Salary of Gardener</td>
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<td>Xerox Charges</td>
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# CHILDLIFE PRESERVE SHISHUR SEVAY

**17/2/7, SAHAPUR MAIN ROAD, KOLKATA 700038**

Schedule forming part of Receipt & Payment Accounts for the year ending 31.03.2019

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Foreign (Rs.)</th>
<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
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<td><strong>LOANS &amp; ADVANCES PAYMENT</strong></td>
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<th>Local (Rs.)</th>
<th>Total (Rs.)</th>
</tr>
</thead>
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<tr>
<td><strong>LIABILITIES FOR EXPENSES</strong></td>
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<tr>
<td>D Modi &amp; Co (Audit Fees)</td>
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<tr>
<td>TDS Payable on Audit Fees</td>
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</tr>
</tbody>
</table>

The schedules referred to above form an integral part of balance sheet.

Signed in terms of our report of even date.

**For D MODI & CO**

Chartered Accountants

FRM. 328171E

Dipak Kumar Modi

[Stamp]

**Place Hooghly**

Date: 30th May, 2019

---

**For Childlife Preserve Shishur Sevay**

On behalf of the Board of Trustees

Seema Gupta (Vice President)

Purba Rudra (Treasurer)

Dr. Michelle Harrison (Founder & Secretary)
A. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Basis of preparation of financial statement
The Accounts have been prepared based on historical cost convention. Income and Expenditure have been recognised on accrual basis.

2. Fixed Assets:
The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets.

3. Depreciation
Depreciation are charged on fixed assets under Written Down Value Method as per the rates prescribed under the Income Tax Act, 1961

The schedules referred to above form an integral part of balance sheet.
Signed in terms of our report of even date.

For Childlife Preserve Shishur Sevay
On behalf of the Board of Trustees

For D MODI & CO
Chartered Accountants
FRN. 328171E

Justice S.S.Ganguly(Rtd.)
President

Seema Guha
Vice President

Purba Rudra
Treasurer

Dr. Michelle Harrison
Founder & Secretary

Dipak Kumar Modi
Proprietor
Mem. No. 75637

Place Hooghly
Date: 30th May, 2019