

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. Bhadrakali, Dist. Hooghly, Pin 712232, West Bengal.
Mobile 9007005110, Email- modi_ca@yahoo.com



INDEPENDENT AUDITORS' REPORT

**TO THE TRUSTEES
CHILDLIFE PRESERVE SHISHUR SEVAY**

Report on the Financial Statements.

We have audited the accompanying financial statements of Childlife 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 according 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 accounting 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



CHILDLIFE PRESERVE SHISHUR SEVAY

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

BALANCE SHEET AS AT 31.03.2019

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
SOURCE OF FUNDS				
Fund Accounts	1	2,674,923	426,003	3,100,926
TOTAL		2,674,923	426,003	3,100,926
APPLICATION OF FUNDS				
FIXED ASSETS:				
Gross Block	2	4,521,314	441,603	4,962,917
Less: Accumulated Depreciation		2,505,482	246,303	2,751,785
Net Block		2,015,832	195,300	2,211,132
CURRENT ASSETS, LOANS & ADVANCES				
Current Assets				
Cash & Bank Balance	3	432,743	241,498	674,241
Loans & Advances				
Security Deposit for Electricity		-	23,990	23,990
Security Deposit for Cooking Gas		7,000	-	7,000
Advance Others		247,000	1,500	248,500
Prepaid Expenses	4	-	4,395	4,395
Total Current Assets (A)		686,743	271,383	958,126
CURRENT LIABILITIES & PROVISIONS				
Current Liabilities	5	27,652	40,680	68,332
Total Current Liabilities (B)		27,652	40,680	68,332
Net Current Assets (A-B)		659,091	230,703	889,794
TOTAL		2,674,923	426,003	3,100,926

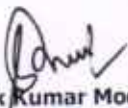
The schedules referred to above form an integral part of balance sheet.

Signed in terms of our report of even date.

For D MODI & CO

Chartered Accountants

FRM. 328171E


Dipak Kumar Modi
 Proprietor

Mem. No. 75637

Place Hooghly

Date: 30th May, 2019

**For Childlife Preserve Shishur Sevay**

On behalf of the Board of Trustees






Justice S.S. Ganguly (Retd.) **Seema Gupta** **Purba Rudra** **Dr. Michelle Harrison**
 President Vice President Treasurer Founder & Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

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

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31.03.2019

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
INCOME				
Donation		5,459,002	589,253	6,048,255
Donation in kind		6	1	7
Interest Income		31,106	3,699	34,805
		5,490,114	592,953	6,083,067
EXPENDITURE				
Operating Expenses	6	4,956,248	467,348	5,423,596
Rates & taxes		4,180	93	4,273
Audit Fees		-	20,000	20,000
Depreciation		283,351	42,634	325,985
		5,243,779	530,075	5,773,854
Excess of Income over expenditure		246,335	62,878	
Carried to Balance Sheet		246,335	62,878	309,213

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

Signed in terms of our report of even date.

For D MODI & CO

Chartered Accountants

FRM, 328171E


Dipak Kumar Modi

Proprietor
Mem. No. 75637

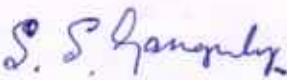
Place Hooghly

Date: 30th May, 2019




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



CHILDLIFE PRESERVE SHISHUR SEVAY

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

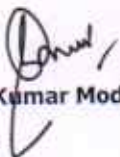
RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31.03.2019

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
OPENING BALANCE				
Cash in hand		25,288	57,873	83,161
Balance with bank		111,587	125,938	237,525
Total A		136,875	183,811	320,686
RECEIPTS				
Donation		5,459,002	589,253	6,048,255
Interest from bank a/c		31,106	3,699	34,805
Prepaid Expenses		-	2,360	2,360
Loans & Advances for Expenses	7	1,107,439	107,800	1,215,239
Total B		6,597,547	703,112	7,300,659
Total A + B		6,734,422	886,923	7,621,345
PAYMENTS				
Operating Expenses	8	4,927,805	436,551	5,364,356
Fixed Assets Purchased		13,100	43,300	56,400
Rates & Taxes		4,180	93	4,273
Loans & Advances	9	1,354,439	109,300	1,463,739
Prepaid Expenses		-	4,395	4,395
Additional Security deposit for Electricity		-	8,990	8,990
Liabilities for Expenses	10	2,155	42,796	44,951
Total C		6,301,679	645,425	6,947,104
CLOSING BALANCE				
Cash in hand		30,480	6,152	36,632
Cash at Bank		402,263	235,346	637,609
Total D		432,743	241,498	674,241
Total C + D		6,734,422	886,923	7,621,345

The schedules referred to above form an integral part of the Receipt & Payment Account.

Signed in terms of our report of even date.

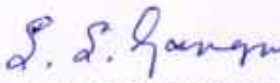
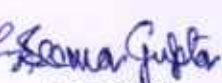


For D MODI & CO
Chartered Accountants
FRM. 328171E


Dipak Kumar Modi
Proprietor
Mem. No. 75637

Place Hooghly
Date: 30th May, 2019



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

Justice S.S. Ganguly (Retd.) **Seema Gupta** **Purba Rudra** **Dr. Michelle Harrison**
 President Vice President Treasurer Founder & Secretary



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

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
FUND ACCOUNT				
A. Capital and Special Purpose Corpus Account (For Property)				
Opening Balance		2,875,960	-	2,875,960
		2,875,960	-	2,875,960
B. General Fund As per last account		(447,372)	363,125	(84,247)
		(447,372)	363,125	
Add: Excess of Income over Expenditure		246,335	62,878	
		-	-	
		(201,037)	426,003	224,966
TOTAL		2,674,923	426,003	3,100,926

Schedule - 3

CASH & BANK BALANCE	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
Cash in hand		30,480	6,152	36,632
		30,480	6,152	36,632
Cash at Bank Axis Bank Ltd.		402,263	235,346	637,609
		402,263	235,346	637,609
TOTAL		432,743	241,498	674,241

Schedule - 4

PREPAID EXPENSES	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
Prepaid Repairs & Maintenance Expenses			1,740	1,740
Prepaid Cleaning Expenses			2,360	2,360
Prepaid Advertising Expenses			295	295
TOTAL		-	4,395	4,395

Schedule - 5

PROVISION FOR EXPENSES	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
D. Modi & Co (Audit & Consultancy Fees)		-	27,000	27,000
TDS Payable (On Audit & Consultancy Fees)		-	3,000	3,000
Electricity Expenses		-	9,560	9,560
Books & Periodicals		150	-	150
Car Expenses		2,422	-	2,422
Communication Expenses		535	1,120	1,655
Food Expenses		945	-	945
Security Expenses (Group One)		23,364	-	23,364
TDS Payable (On Security Expenses)		236	-	236
TOTAL		27,652.00	40,680.00	68,332.00



For CHILDLIFE PRESERVE SHISHUR SEVAY

P. S. Ganguly

President

Soma Gupta
Vice President

Treasurer

Secretary

CHILDLIFE PRESERVE SHISHUR SEVAY
 17/17, SAHAJUR MAIN ROAD, KOLKATA 700038
 Schedule forming part of Balance Sheet as at 31.03.2019

FIXED ASSETS

Particulars	Rate	Original Cost	ADDITION		Sold/ Discard during the year	Total Original Cost	DEPRECIATION			NET BLOCK		
			Above 6 months	Less than 6 months			Up to 31.03.2018	For the year	Dep on sale/discard	Total up to 31.03.2019	As on 31.03.2018	As on 31.03.2019
A. From Foreign Funds												
Buildings	10%	2,929,169				2,929,169	1,527,968	140,120	-	1,668,088	1,401,201	1,261,081
CCTV	15%	159,913				159,913	96,030	9,582	-	105,612	63,883	54,301
Communication Device	15%	28,874				28,874	24,554	648	-	25,202	4,320	3,672
Computers	40%	309,764	13,101		4,935	317,930	268,256	21,528	4,145	285,639	41,508	32,291
Disability Aid & Appliances	15%	898,955				898,958	240,930	98,704	-	339,634	658,025	559,324
Musical Instrument	15%	2,753		3		2,753	1,316	216	-	1,532	1,437	1,221
Fan	10%	21,800		1		21,801	6,387	1,541	-	7,928	15,413	13,873
Furniture & Fixture	10%	79,738		1		79,738	39,802	3,994	-	43,796	39,936	35,942
Household Appliances	10%	62,978		1	1	62,978	11,854	5,112	-	16,966	51,124	46,012
Sound System	15%	8,300				8,300	2,303	900	-	3,203	5,997	5,097
Software	25%	10,900				10,900	6,876	1,006	-	7,882	4,024	3,018
Total of A		4,513,144	13,101	5	4,936	4,521,314	2,226,276	283,351	4,145	2,505,482	2,286,868	2,015,832
B. From Local Funds												
Generator	15%	70,855				70,855	30,605	6,038	-	36,643	40,250	34,212
Computer	40%	108,405	43,300			151,705	102,613	19,637	-	122,250	5,792	29,455
Furniture & Fixture	10%	49,811				49,811	15,128	3,468	-	18,596	34,683	31,215
Fire Extinguisher	10%	15,000				15,000	5,159	984	-	6,143	9,841	8,857
Disability Aid & Appliances	15%	47,652				47,652	19,390	4,239	-	23,629	28,262	24,073
Sound System	15%	5,600				5,600	1,197	660	-	1,857	4,403	3,743
Musical Instrument	15%	5,500				5,500	1,176	649	-	1,825	4,324	3,675
DVD Machine	15%	4,290				4,290	1,853	366	-	2,219	2,437	2,071
WiFi Device	15%	3,269				3,269	699	386	-	1,085	2,570	2,184
Household Appliances	10%	97,760			12,490	85,271	25,572	6,207	-	29,406	72,188	55,865
Mobile Phone	100%	2,650	1			2,650	2,650	-	-	2,650	-	-
Total of B		410,792	43,301	-	12,490	441,603	206,042	42,634	2,373	246,303	204,750	195,300
Grand Total A+B		4,923,936	56,402	5	17,426	4,962,917	2,432,318	325,985	6,518	2,751,785	2,491,618	2,211,132

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
 Proprietor
 Mem No. 75637

Place Hooghly
 Date: 30th May, 2019



S.P. Ganguly
 Justice S.S. Ganguly (Retd.)
 President

Seema Gupta
 Seema Gupta
 Vice President

Purba Rudra
 Purba Rudra
 Treasurer

Dr. Michelle Harrison
 Dr. Michelle Harrison
 Founder & Secretary

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



Schedule - 2

(in Rs.)

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

Schedule - 6

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
OPERATING EXPENSES				
Advertisement Expenses		-	16,397	16,397
Art & Craft Expenses		-	8,755	8,755
Bank Charges		4,810	71	4,881
Books & Periodicals		1,775	-	1,775
Cable TV Expenses		12,000	-	12,000
Car Expenses		136,954	15,845	152,799
Certification Fees		20,000	-	20,000
Children Educational & Recreational Outing		102,870	-	102,870
Cleaning Expenses		104,614	28,320	132,934
Clothing Expenses		30,009	22,229	52,238
Computer Repairs & Maintenance		21,527	16,085	37,612
Communication Expenses		58,608	35,286	93,894
Consultancy Fees		-	42,500	42,500
Conveyance Expenses		38,627	25,992	64,619
Cooking Gas Expenses		30,077	-	30,077
Dance Expenses		22,800	3,220	26,020
Disability Aids & Appliances Expenses		26,262	310	26,572
Educational Expenses		217,419	-	217,419
Electricity Expenses		-	135,240	135,240
Fixed Assets Discard		791	10,117	10,908
Food Expenses		606,317	-	606,317
General Expenses		22,586	26,809	49,395
Medical Expenses		177,702	-	177,702
Membership Fees		-	1,500	1,500
Postage & Courier Charges		6,216	-	6,216
Printing & Stationery		6,437	930	7,367
Repairs & Maintenance		405,406	41,068	446,474
Salaries & Bonus of Associate Director		25,454	-	25,454
Salaries & Bonus of Childcare Workers		796,264	-	796,264
Salaries & Bonus of Office Staffs		408,626	-	408,626
Salaries & Bonus of Operational Manager		214,602	-	214,602
Salary & Bonus of Teachers		883,757	-	883,757
Salary & Bonus of Physiotherapist		103,700	-	103,700
Salary & Bonus of Security Guard		151,046	-	151,046
Salary & Bonus of Communication Officer		93,136	-	93,136
Salary & Bonus of CSR & PR Officer		84,324	-	84,324
Salary of Gardner		4,500	-	4,500
Security Guard Expenses		95,580	-	95,580
Seminar & Workshop Expenses		2,400	32,780	35,180
Service Charges		4,232	3,894	8,126
Teachers Training Expenses		33,391	-	33,391
Xerox Charges		1,429	-	1,429
		4,956,248	467,348	5,423,596



For CHILDLIFE PRESERVE SHISHUR SEVAY

S. S. Banerjee
PresidentSoumitra Ghosh
Vice PresidentRudra Kumar
Treasurer[Signature]
Secretary

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

Schedule - 7

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
RECEIPT AGAINST LOANS & ADVANCES			
Advances against Expenses	1,107,439	107,800	1,215,239
TOTAL	1,107,439	107,800	1,215,239

Schedule - 8

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
OPERATING EXPENSES				
Advertisement Expenses		-	16,397	16,397
Art & Craft Expenses		-	8,755	8,755
Bank Charges		4,810	71	4,881
Books & Periodicals		1,625	-	1,625
Cable TV Expenses		12,000	-	12,000
Car Expenses		134,532	15,845	150,377
Certification Fees		20,000	-	20,000
Children Educational & Recreational Outing		102,870	-	102,870
Cleaning Expenses		104,614	28,320	132,934
Clothing Expenses		30,009	22,229	52,238
Computer Repairs & Maintenance		21,527	16,085	37,612
Communication Expenses		58,073	34,166	92,239
Consultancy Fees		-	32,500	32,500
Conveyance Expenses		38,627	25,992	64,619
Cooking Gas Expenses		30,077	-	30,077
Dance Expenses		22,800	3,220	26,020
Disability Aids & Appliances Expenses		26,262	310	26,572
Educational Expenses		217,419	-	217,419
Electricity Expenses		-	125,680	125,680
Food Expenses		605,372	-	605,372
General Expenses		22,586	26,809	49,395
Medical Expenses		177,702	-	177,702
Membership Fees		-	1,500	1,500
Postage & Courier Charges		6,216	-	6,216
Printing & Stationery		6,437	930	7,367
Repairs & Maintenance		405,406	41,068	446,474
Salaries & Bonus of Associate Director		25,454	-	25,454
Salaries & Bonus of Childcare Workers		796,264	-	796,264
Salaries & Bonus of Office Staffs		408,626	-	408,626
Salaries & Bonus of Operational Manager		214,602	-	214,602
Salary & Bonus of Teachers		883,757	-	883,757
Salary & Bonus of Physiotherapist		103,700	-	103,700
Salary & Bonus of Security Guard		151,046	-	151,046
Salary & Bonus of Communication Officer		93,136	-	93,136
Salary & Bonus of CSR & PR Officer		84,324	-	84,324
Salary of Gardner		4,500	-	4,500
Security Guard Expenses		71,980	-	71,980
Seminar & Workshop Expenses		2,400	32,780	35,180
Service Charges		4,232	3,894	8,126
Teachers Training Expenses		33,391	-	33,391
Xerox Charges		1,429	-	1,429
TOTAL		4,927,805	436,551	5,364,356



For CHILDLIFE PRESERVE SHISHUR SEVAY

S. S. Ghoshal
President

Soma Gupta
Vice President

P. S. Ghoshal
Treasurer

[Signature]
Secretary

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

Schedule - 9

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
LOANS & ADVANCES PAYMENT			
Advance to Pradeep Chakraborty	-	1,500	1,500
Advance to Martial Art India	36,000	-	36,000
Advances for Capital Goods (Disability Aids & Appliances)	211,000	-	211,000
Advances against Expenses	1,107,439	107,800	1,215,239
TOTAL	1,354,439	109,300	1,463,739

Schedule - 10

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
LIBILITIES FOR EXPENSES			
D Modi & Co (Audit Fees)	-	18,000	18,000
TDS Payable on Audit Fees	-	2,000	2,000
Communication Expenses	2,005	1,175	3,180
Electricity Expenses	-	10,020	10,020
Books & Periodicals	150	-	150
Expro Lab Infotech Pvt. Ltd	-	11,601	11,601
TOTAL	2,155	42,796	44,951

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

Proprietor

Mem. No. 75637

Place Hooghly

Date: 30th May, 2019



For Childlife Preserve Shishur Sevay

On behalf of the Board of Trustees

S.S. Ganguly
Justice S.S.Ganguly(Retd.)

President

Seema Gupta *Purba Rudra*
Seema Gupta Purba Rudra

Vice President

Treasurer

Dr. Michelle Harrison

Founder & Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Financial Statements for the year ending 31.03.2019

Schedule 11

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 D MODI & CO

Chartered Accountants

FRM. 328171E


Dipak Kumar Modi

Proprietor

Mem. No. 75637

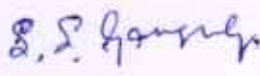
Place Hooghly


Date: 30th May, 2019




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

