

**CHILDLIFE PRESERVE SHISHUR SEVAY**

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

ACCOUNTS  
FOR THE  
YEAR ENDED  
31ST MARCH 2022

**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 MEMBERS OF THE BOARD  
CHILDLIFE PRESERVE SHISHUR SEVAY

### Report on the Financial Statements.

We have audited the accompanying financial statements of Childlife Preserve Shishur Sevay ("the Society"), which comprises the Balance sheet as at 31<sup>st</sup> March, 2022, 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 Society 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 Society'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 Society as at March 31, 2022
- (b) In the case of the Income & Expenditure Account, of the excess of Expenditure over Income 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  
UDIN: 22075637AJVRNP3669

Place : Hooghly  
Date:- 30.05.2022





# CHILDLIFE PRESERVE SHISHUR SEVAY

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

## BALANCE SHEET AS AT 31.03.2022

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b><u>SOURCE OF FUNDS</u></b>				
Fund Accounts	1	39,63,249	17,56,506	57,19,756
<b>TOTAL</b>		<b>39,63,249</b>	<b>17,56,506</b>	<b>57,19,756</b>
<b><u>APPLICATION OF FUNDS</u></b>				
<b>FIXED ASSETS:</b>				
Gross Block	2	60,58,107	8,66,859	69,24,966
Less: Accumulated Depreciation		35,10,947	4,20,819	39,31,766
<b>Net Block</b>		<b>25,47,160</b>	<b>4,46,040</b>	<b>29,93,200</b>
<b>CURRENT ASSETS &amp; ADVANCES</b>				
<b>Current Assets</b>				
Cash & Bank Balance	3	13,20,869	12,22,200	25,43,070
<b>Advances</b>				
Security Deposit for School Building		-	1,00,000	1,00,000
Security Deposit for Electricity		-	23,990	23,990
Security Deposit for Cooking Gas		7,000	-	7,000
Advance for Expenses		88,370	-	88,370
Prepaid Expenses	4	-	8,316	8,316
<b>Total Current Assets (A)</b>		<b>14,16,239</b>	<b>13,54,506</b>	<b>27,70,746</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				
Current Liabilities	5	150	44,040	44,190
<b>Total Current Liabilities (B)</b>		<b>150</b>	<b>44,040</b>	<b>44,190</b>
<b>Net Current Assets (A-B)</b>		<b>14,16,089</b>	<b>13,10,466</b>	<b>27,26,556</b>
<b>TOTAL</b>		<b>39,63,249</b>	<b>17,56,506</b>	<b>57,19,756</b>

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

**For Childlife Preserve Shishur Sevay**

*Seema Gupta*  
Seema Gupta  
President

*Purba Rudra*  
Purba Rudra  
Treasurer

*Dr. Michelle Harrison*  
Dr. Michelle Harrison  
Founder & Secretary

**Dipak Kumar Modi**

Proprietor

Mem. No. 75637

UDIN: 22075637AJVRNP3669

Place Hooghly

Date: 30.05.2022



# CHILDLIFE PRESERVE SHISHUR SEVAY

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

## INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>INCOME</b>				
Donation		43,66,093	12,11,895	55,77,988
Donation in kind		95,700	1,30,970	2,26,670
Interest Income		65,626	47,832	1,13,458
		<b>45,27,419</b>	<b>13,90,697</b>	<b>59,18,116</b>
<b>EXPENDITURE</b>				
Operating Expenses	6	46,10,596	8,21,171	54,31,766
Rates & taxes		2,500	924	3,424
Audit Fees		-	26,000	26,000
Fixed Assets Discard		4,983	1,657	6,640
Depreciation		4,36,316	93,684	5,30,000
		<b>50,54,394</b>	<b>9,43,436</b>	<b>59,97,830</b>
Excess of Income over Expenditure			4,47,261	4,47,261
Excess of Expenditure over Income		(5,26,976)		(5,26,976)
Carried to Balance Sheet		<b>(5,26,976)</b>	<b>4,47,261</b>	<b>(79,715)</b>

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

UDIN: 22075637AJVRNP3669

**Place Hooghly**

**Date: 30.05.2022**



  
**Seema Gupta**  
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 31.03.2022

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>OPENING BALANCE</b>				
Cash in hand		2,02,452	99,349	3,01,801
Balance with bank		13,92,329	7,14,843	21,07,173
Total A		<b>15,94,781</b>	<b>8,14,192</b>	<b>24,08,974</b>
<b>RECEIPTS</b>				
Donation		43,66,093	12,11,895	55,77,988
Donation Corpus Fund		-	2,500	2,500
Interest from bank a/c		65,626	47,832	1,13,458
Prepaid Expenses		-	10,251	10,251
Advances for Expenses	7	8,14,709	51,117	8,65,826
Total B		<b>52,46,428</b>	<b>13,23,595</b>	<b>65,70,022</b>
Total A + B		<b>68,41,209</b>	<b>21,37,787</b>	<b>89,78,996</b>
<b>PAYMENTS</b>				
Operating Expenses	8	46,10,446	7,99,331	54,09,776
Fixed Assets Purchased		5,700	26,309	32,009
Rates & Taxes		2,500	924	3,424
Advances for Expenses	9	8,94,079	31,937	9,26,016
Prepaid Expenses		-	8,316	8,316
T D S paid on current year liabilities		-	3,800	3,800
Liabilities for Expenses	10	7,615	44,970	52,585
Total C		<b>55,20,340</b>	<b>9,15,587</b>	<b>64,35,926</b>
<b>CLOSING BALANCE</b>				
Cash in hand		95,313	86,777	1,82,090
Cash at Bank		12,25,556	11,35,423	23,60,980
Total D		<b>13,20,869</b>	<b>12,22,200</b>	<b>25,43,070</b>
Total C + D		<b>68,41,209</b>	<b>21,37,787</b>	<b>89,78,996</b>

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

UDIN: 22075637AJVRNP3669

**Dipak Kumar Modi**

Proprietor

Mem. No. 75637



**Place Hooghly**

**Date: 30.05.2022**

**For Childlife Preserve Shishur Sevay**

*Seema Gupta*  
**Seema Gupta**  
President

*Purba Rudra*  
**Purba Rudra**  
Treasurer

*Dr. Michelle Harrison*  
**Dr. Michelle Harrison**  
Founder & Secretary

**CHILDLIFE PRESERVE SHISHUR SEVAY**

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

Schedule forming part of Balance Sheet as at 31.03.2022

Schedule - 1

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>FUND ACCOUNT</b>				
A. Capital and Special Purpose				
Corpus Fund:				
Opening Balance		33,97,772	21,000	34,18,772
Add: Received during the year			2,500	2,500
		33,97,772	23,500	34,21,272
B. General Fund				
As per last account		10,92,453	12,85,745	23,78,198
		10,92,453	12,85,745	23,78,198
Add: Excess of Income over Expenditure			4,47,261	4,47,261
Add: Excess of Expenditure over Income		(5,26,976)		(5,26,976)
		5,65,477	17,33,006	22,98,484
<b>TOTAL</b>		<b>39,63,249</b>	<b>17,56,506</b>	<b>57,19,756</b>

Schedule - 3

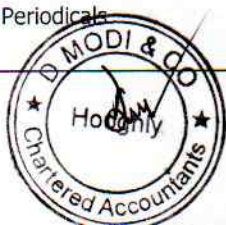
CASH & BANK BALANCE	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>Cash in hand</b>		95,313	86,777	1,82,090
		95,313	86,777	1,82,090
<b>Cash at Bank</b>				
Axis Bank Ltd. (Saving a/c)		26,151	27,948	54,100
RBL Bank Saving A/c		11,91,161	11,07,475	22,98,636
SBI Saving a/c		8,244	-	8,244
		12,25,556	11,35,423	23,60,980
<b>TOTAL</b>		<b>13,20,869</b>	<b>12,22,200</b>	<b>25,43,070</b>

Schedule - 4

PREPAID EXPENSES	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
Prepaid Repairs & Maintenance Expenses		-	3,398	3,398
Prepaid Communication Expenses		-	2,419	2,419
Prepaid Subscription Expenses		-	2,499	2,499
<b>TOTAL</b>		<b>-</b>	<b>8,316</b>	<b>8,316</b>

Schedule - 5

PROVISION FOR EXPENSES	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
D.Modi & Co (Audit & Consultancy Fees)		-	34,200	34,200
Electricity Expenses		-	9,840	9,840
Books & Periodicals		150	-	150
<b>TOTAL</b>		<b>150</b>	<b>44,040</b>	<b>44,190</b>



Seema Gupta

[Signature]





CHILD LIFE PRESERVE SHISHUR SEVAY  
17/2/7 SAHAPUR MAIN ROAD, KOLKATA 700038  
Schedule forming part of Balance Sheet as at 31.03.2022

Schedule - 2  
(in Rs.)

FIXED ASSETS				ADDITION		Total Original Cost	DEPRECIATION			NET BLOCK		
Particulars	Rate	Original Cost	Above 6 months	Less than 6 months	Sold/ Discard during the year		Up to 31.03.2021	For the year	Dep on sale/discard	Total up to 31.03.2022	As on 31.03.2021	As on 31.03.2022
<b>A. From Foreign Funds</b>												
Buildings	10%	29,29,169				29,29,169	19,07,693	1,02,148	-	20,09,841	10,21,476	9,19,328
CCTV	15%	37,438			4,000	33,438	29,269	1,062	2,909	27,422	8,169	6,016
Communication Device	15%	31,558				31,558	26,422	770	-	27,192	5,136	4,366
Computers	40%	4,33,025	83,600		1,10,920	4,05,705	3,29,324	73,364	1,07,029	2,95,659	1,03,701	1,10,046
Disability Aid & Appliances	15%	13,99,129		12,100		14,11,229	5,66,471	1,25,807	-	6,92,278	8,32,658	7,18,951
Musical Instrument	15%	2,753				2,753	1,871	132	-	2,003	882	750
Fan	10%	23,551		5,700		29,251	10,739	1,566	-	12,305	12,812	16,946
Furniture & Fixture	10%	94,827			1	94,826	51,379	4,345	-	55,724	43,448	39,102
Household Appliances	10%	62,978				62,978	25,708	3,727	-	29,435	37,270	33,543
Sound System	15%	8,300				8,300	4,618	552	-	5,170	3,682	3,130
Vehicle - Mahindra Bolero	15%	10,38,000				10,38,000	2,21,872	1,22,419	-	3,44,291	8,16,128	6,93,709
Software	25%	10,900				10,900	9,203	424	-	9,627	1,697	1,273
<b>Total of A</b>		<b>60,71,628</b>	<b>83,600</b>	<b>17,800</b>	<b>1,14,921</b>	<b>60,58,107</b>	<b>31,84,569</b>	<b>4,36,316</b>	<b>1,09,938</b>	<b>35,10,947</b>	<b>28,87,059</b>	<b>25,47,160</b>
<b>B. From Local Funds</b>												
Generator	15%	70,855				70,855	46,137	3,708	-	49,845	24,718	21,010
CCTV	15%	44,545	6,844			51,389	9,522	6,280	-	15,802	35,023	35,587
Computer	40%	1,51,705	92,980		35,500	2,09,185	1,41,101	40,771	33,843	1,48,029	10,604	61,156
Computer (SSCSC)	40%	32,920				32,920	17,118	6,321	-	23,439	15,802	9,481
Furniture & Fixture	10%	96,261				96,261	33,353	6,291	-	39,644	62,908	56,617
Furniture & Fixture (SSCSC)	10%	57,608				57,608	6,327	5,128	-	11,455	51,281	46,153
Fire Extinguisher	10%	61,517				61,517	12,797	4,872	-	17,669	48,720	43,848
Fire Extinguisher (SSCSC)	10%	28,088				28,088	1,404	2,668	-	4,072	26,684	24,016
Disability Aid & Appliances	15%	47,652				47,652	30,295	2,604	-	32,899	17,357	14,753
Sound System	15%	5,600				5,600	2,895	406	-	3,301	2,705	2,299
Musical Instrument	15%	5,500				5,500	2,845	398	-	3,243	2,655	2,257
DVD Machine	15%	4,290				4,290	2,794	224	-	3,018	1,496	1,272
Refrigerator (SSCSC)	15%	12,500				12,500	2,672	1,474	-	4,146	9,828	8,354
Television Set (SSCSC)	15%	31,000				31,000	6,626	3,656	-	10,282	24,374	20,718
Wifi Device	15%	3,269				3,269	1,691	237	-	1,928	1,578	1,341
Household Appliances	10%	85,271		57,455		1,42,726	40,021	7,398	-	47,419	45,250	95,307
Mobile Phone	40%	6,499				6,499	3,380	1,248	-	4,628	3,119	1,871
<b>Total of B</b>		<b>7,45,080</b>	<b>99,824</b>	<b>57,455</b>	<b>35,500</b>	<b>8,66,859</b>	<b>3,60,978</b>	<b>93,684</b>	<b>33,843</b>	<b>4,20,819</b>	<b>3,84,102</b>	<b>4,46,040</b>
<b>Grand Total A+B</b>		<b>68,16,708</b>	<b>1,83,424</b>	<b>75,255</b>	<b>1,50,421</b>	<b>69,24,966</b>	<b>35,45,547</b>	<b>5,30,000</b>	<b>1,43,781</b>	<b>39,31,766</b>	<b>32,71,161</b>	<b>29,93,200</b>

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

UDIN: 22075637AJVRNP3669

Dipak Kumar Modi

Proprietor

Ment No. 75637

Place Hooghly

Date: 30.05.2022



For Childlife Preserve Shishur Sevay

*[Signature]*

*[Signature]*

*[Signature]*

Dr. Michelle Harrison  
Founder & Secretary

Purba Rudra  
Treasurer

Seema Gupta  
President



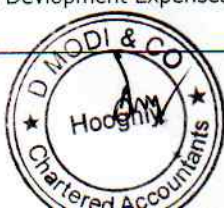
# CHILD LIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Income & Expenditure Accounts for the year ending 31.03.2022

Schedule - 6

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>OPERATING EXPENSES</b>				
Bank Charges		8,681	94	8,775
Books & Periodicals		3,180	-	3,180
Cable Expenses		8,000	-	8,000
Car Repairing Expenses		15,690	-	15,690
Celebration Expenses		8,470	21,041	29,511
Certification Fees		-	7,000	7,000
Children Educational & recreational Outing		39,383	-	39,383
Cleaning Expenses		1,09,396	23,428	1,32,824
Clothing Expenses		350	8,449	8,799
Communication Expenses		48,891	21,040	69,931
Computer Repairs & Maintenance		33,037	4,671	37,708
Consultancy Fees		5,250	98,187	1,03,437
Conveyance Expenses		32,146	10,961	43,107
Cooking Gas Expenses		34,717	-	34,717
Disability Aids & Appliances Expenses		4,290	-	4,290
Educational Expenses		1,42,825	24,819	1,67,644
Electricity Expenses		-	1,41,810	1,41,810
FCRA Renewal Fees		5,000	-	5,000
Food Expenses		8,24,617	-	8,24,617
Fuel Expenses		78,538	-	78,538
Gardening Expenses		32,500	-	32,500
General Expenses		12,611	2,736	15,347
Honorarium		14,040	-	14,040
Medical Expenses		2,46,660	560	2,47,220
Office Expenses		5,140	-	5,140
Passport Fees		9,500	-	9,500
Postage & Courier Expenses		2,001	-	2,001
Printing & Stationery Expenses		14,085	7,200	21,285
Rent for (SS Children's Smart Centre)		-	2,56,944	2,56,944
Repairs & Maintenance Expenses		32,288	72,994	1,05,282
Salaries & Bonus of Childcare Workers		7,29,240	61,300	7,90,540
Salaries & Bonus of Office Staffs		4,22,680	-	4,22,680
Salaries & Bonus of Operational Manager		2,12,290	-	2,12,290
Salary & Bonus of Communication Officer		1,95,000	-	1,95,000
Salary & Bonus of Physiotherapist		1,14,400	-	1,14,400
Salary & Bonus of Teachers		8,20,710	-	8,20,710
Security Charges		3,39,840	16,000	3,55,840
Service Charges		-	5,437	5,437
Subscription Expenses		-	7,500	7,500
Teachers Training Expenses		2,950	-	2,950
Transporting Expenses		2,200	3,000	5,200
Website Development Expenses		-	26,000	26,000
<b>TOTAL</b>		<b>46,10,596</b>	<b>8,21,171</b>	<b>54,31,766</b>



*Signature of D. Modi & Co.*

*Signature of D. Modi & Co.*

*Signature of D. Modi & Co.*



**CHILDLIFE PRESERVE SHISHUR SEVAY**

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

Schedule forming part of Receipt &amp; Payment Accounts for the year ending 31.03.2022

**Schedule - 7**

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>RECEIPT AGAINST ADVANCES</b>			
Advance against Consyltancy Fees (Niraj Trivedi)	5,000	-	5,000
Advance against Rent ( Tapan Kr. Chowdhury)	-	19,180	19,180
Advances against Expenses	7,51,339	31,937	7,83,276
<b>TOTAL</b>	<b>7,56,339</b>	<b>51,117</b>	<b>8,07,456</b>

**Schedule - 8**

Particulars	Schedule	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>OPERATING EXPENSES</b>				
Bank Charges		8,681	94	8,775
Books & Periodicals		3,030	-	3,030
Cable Expenses		8,000	-	8,000
Car Repairing Expenses		15,690	-	15,690
Celebration Expenses		8,470	21,041	29,511
Certification Fees		-	7,000	7,000
Children Educational & recreational Outing		39,383	-	39,383
Cleaning Expenses		1,09,396	23,428	1,32,824
Clothing Expenses		350	8,449	8,799
Communication Expenses		48,891	21,040	69,931
Computer Repairs & Maintenance		33,037	4,671	37,708
Consultancy Fees		5,250	86,187	91,437
Conveyance Expenses		32,146	10,961	43,107
Cooking Gas Expenses		34,717	-	34,717
Disability Aids & Appliances Expenses		4,290	-	4,290
Educational Expenses		1,42,825	24,819	1,67,644
Electricity Expenses		-	1,31,970	1,31,970
FCRA Renewal Fees		5,000	-	5,000
Food Expenses		8,24,617	-	8,24,617
Fuel Expenses		78,538	-	78,538
Gardening Expenses		32,500	-	32,500
General Expenses		12,611	2,736	15,347
Honorarium		14,040	-	14,040
Medical Expenses		2,46,660	560	2,47,220
Office Expenses		5,140	-	5,140
Passport Fees		9,500	-	9,500
Postage & Courier Expenses		2,001	-	2,001
Printing & Stationery Expenses		14,085	7,200	21,285
Rent for (SS Children's Smart Centre)		-	2,56,944	2,56,944
Repairs & Maintenance Expenses		32,288	72,994	1,05,282
Salaries & Bonus of Childcare Workers		7,29,240	61,300	7,90,540
Salaries & Bonus of Office Staffs		4,22,680	-	4,22,680
Salaries & Bonus of Operational Manager		2,12,290	-	2,12,290
Salary & Bonus of Communication Officer		1,95,000	-	1,95,000
Salary & Bonus of Physiotherapist		1,14,400	-	1,14,400
Salary & Bonus of Teachers		8,20,710	-	8,20,710
Security Charges		3,39,840	16,000	3,55,840
Service Charges		-	5,437	5,437
Subscription Charges		-	7,500	7,500
Teachers Training Expenses		2,950	-	2,950
Transporting Expenses		2,200	3,000	5,200
Website Development Expenses		-	26,000	26,000
<b>TOTAL</b>		<b>46,10,446</b>	<b>7,99,331</b>	<b>54,09,776</b>



*Sanjay Gupta*

*[Signature]*

*[Signature]*





# CHILDLIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Receipt & Payment Accounts for the year ending 31.03.2022

## Schedule - 9

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>ADVANCES PAYMENT</b>			
Advance against Hotel Booking (Hotel Sonali)	36,370	-	36,370
Advance against Consyltancy Fees (Niraj Trivedi)	20,000	-	20,000
Advance against Travelling ( Patra Tour & Travels)	22,000	-	22,000
Advances against Expenses	7,57,339	31,937	7,89,276
<b>TOTAL</b>	<b>8,35,709</b>	<b>31,937</b>	<b>8,67,646</b>

## Schedule - 10

Particulars	Foreign (Rs.)	Local (Rs.)	Total (Rs.)
<b>LIBILITIES FOR EXPENSES</b>			
Mithun Nandy (Audit & Consultancy Fees)	-	32,375	32,375
Electricity Expenses	-	12,530	12,530
Books & Periodicals	150	-	150
Communication Expenses	625	65	690
Conveyance Expenses (Car Hiring)	6,840	-	6,840
<b>TOTAL</b>	<b>7,615</b>	<b>44,970</b>	<b>52,585</b>

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

UDIN:

  
**Dipak Kumar Modi**

Proprietor

Mem. No. 75637

UDIN: 22075637AJVRNP3669

Place Hooghly

Date: 30.05.2022



### For Childlife Preserve Shishur Sevay

  
**Purba Rudra**

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 31.03.2022

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

### 4. Advances Against Expenses

Advances for expenses are not taken, given or used for any microfinance or profitable activity. The advances are purely used for social welfare purpose.

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

UDIN: 22075637AJVRNP3669

Place Hooghly

Date: 30.05.2022



### For Childlife Preserve Shishur Sevay

  
**Purba Rudra**  
Treasurer

  
**Dr. Michelle Harrison**  
Founder & Secretary

  
**Seema Gupta**  
President



# CHILDLIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Income & Expenditure Accounts for the year ending 31.03.2022

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
<b>OPERATING EXPENSES</b>			
Audit Fees (Domestic)	26,000	Bank Interest (Foreign)	65,626
Bank Charges (Foreign)	8,681	Bank Interest (Domestic)	47,832
Bank Charges (Domestic)	94	Donation (Foreign)	43,66,093
Books & Periodicals (Foreign)	3,180	Donation ( Domestic)	12,11,895
Cable Charges (Foreign)	8,000	Donation (In Kind Foreign)	95,700
Car Repairing Expenses (Foreign)	15,690	Donation ( In Kind Domestic)	1,30,970
Celebration Expenses (Foreign)	8,470	Excess of Expenditure over Income	79,715
Celebration Expenses (Domestic)	21,041		
Certification Fees (Domestic)	7,000		
Children Edu. & Rec. Outing (Foreign)	39,383		
Cleaning Expenses (Foreign)	1,09,396		
Cleaning Expenses (Domestic)	23,428		
Clothing Expenses (Foreign)	350		
Clothing Expenses (Domestic)	8,449		
Communication Expenses (Foreign)	48,891		
Communication Expenses (Domestic)	21,040		
Computer Repairs & Maintenance (Foreign)	33,037		
Computer Repairs & Maintenance (Domestic)	4,671		
Consultancy Fees (Foreign)	5,250		
Consultancy Fees (Domestic)	98,187		
Conveyance Expenses (Foreign)	32,146		
Conveyance Expenses (Domestic)	10,961		
Cooking Gas Expenses (Foreign)	34,717		
Depreciation (Foreign)	4,36,316		
Depreciation (Domestic)	93,684		
Disability Aids & Appliances Expenses (Foreign)	4,290		
Educational Expenses (Foreign)	1,42,825		
Educational Expenses (Domestic)	24,819		
FCRA Renewal Fees (Foreign)	5,000		
Fixed Assets discard (Foreign)	4,983		
Fixed Assets discard (Domestic)	1,657		
Food Expenses (Foreign)	8,24,617		
Fuel Expenses (Foreign)	78,538		
Gardening Expenses (Foreign)	32,500		
General Expenses (Foreign)	12,611		
General Expenses (Domestic)	2,736		
Honorarium (Foreign)	14,040		
Medical Expenses (Foreign)	2,46,660		
Medical Expenses (Domestic)	560		
Postage & Courier Expenses (Foreign)	2,001		
Printing & Stationery (Foreign)	14,085		
Printing & Stationery (Domestic)	7,200		
Professional Tax (Foreign)	2,500		
Rates & Taxes (Domestic)	924		
Rent (SSCSC) (Domestic)	2,56,944		
Repairs & Maintenance (Foreign)	32,288		
Repairs & Maintenance (Domestic)	72,994		
Salaries & Bonus of Childcare Workers (Foreign)	7,29,240		
Salaries & Bonus of Communication Officer (Foreign)	1,95,000		
Salaries & Bonus of Office Staffs (Foreign)	4,22,680		
Salaries & Bonus of Operational Manager (Foreign)	2,12,290		
Salaries of Childcare Workers (Domestic)	61,300		
Salary & Bonus of Physiotherapist (Foreign)	1,14,400		
Salary & Bonus of Teachers (Foreign)	8,20,710		
Security Charges (Foreign)	3,39,840		
Security Charges (Domestic)	16,000		
Service Charges (Domestic)	5,437		
Subscription Expenses (Foreign)	7,500		
Teachers Training Expenses (Foreign)	2,950		
Transporting Expenses (Foreign)	2,200		
Transporting Expenses ( Domestic )	3,000		
Website Development Expenses (Foreign)	26,000		
	<b>59,97,830</b>		<b>59,97,830</b>

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

For D MODI & CO

Chartered Accountants

FRM. 328171E

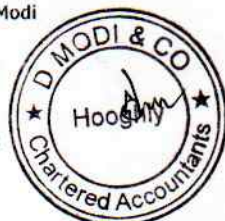
UDIN: 22075637AJVRNP3669


  
Dipak Kumar Modi


Proprietor  
Mem. No. 5637

Place Hooghly

Date: 30.05.2022



  
Seema Gupta  
President

  
Purba Rudra  
Treasurer

  
Dr. Michelle Harrison  
Founder & Secretary