

**CHILDLIFE PRESERVE SHISHUR SEVAY**

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

ACCOUNTS  
FOR THE  
YEAR ENDED  
31ST MARCH 2023

**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



**UDIN: 23075637BHAMGI1692**

**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, 2023, 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.





# D Modi & Co

*Chartered Accountants*

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, 2023
- (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 327181E

  
**DIPAK KUMAR MODI**

*Proprietor*

Membership No. 075637

UDIN: 23075637BHAMGI1692

Place : Hooghly

Date:- 08<sup>th</sup> June.2023



# CHILDLIFE PRESERVE SHISHUR SEVAY

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

## BALANCE SHEET AS AT 31.03.2023

| Particulars  | Schedule | Foreign (Rs.)    | Local (Rs.)      | Total (Rs.)      |
|--|----------|------------------|------------------|------------------|
| <b><u>SOURCE OF FUNDS</u></b>                      |          |                  |                  |                  |
| Fund Accounts                                      | 1        | 33,49,025        | 12,24,322        | 45,73,346        |
| <b>TOTAL</b>                                       |          | <b>33,49,025</b> | <b>12,24,322</b> | <b>45,73,346</b> |
| <b><u>APPLICATION OF FUNDS</u></b>                 |          |                  |                  |                  |
| <b><u>FIXED ASSETS:</u></b>                        |          |                  |                  |                  |
| Gross Block  | 2        | 61,07,177        | 8,98,682         | 70,05,859        |
| Less: Accumulated Depreciation                     |          | 38,78,969        | 4,98,626         | 43,77,595        |
| <b>Net Block</b>                                   |          | <b>22,28,208</b> | <b>4,00,056</b>  | <b>26,28,264</b> |
| <b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b> |          |                  |                  |                  |
| <b><u>Current Assets</u></b>                       |          |                  |                  |                  |
| Cash & Bank Balance                                | 3        | 10,18,693        | 7,47,969         | 17,66,661        |
| <b><u>Loans &amp; Advances</u></b>                 |          |                  |                  |                  |
| Security Deposit for School Building               |          | 90,000           | 79,775           | 1,69,775         |
| Security Deposit for Electricity                   |          | -                | 23,990           | 23,990           |
| Security Deposit for Cooking Gas                   |          | 7,000            | -                | 7,000            |
| Advance for Expenses                               |          | 6,000            | -                | 6,000            |
| Tax Deducted at source                             |          | 4,000            | 800              | 4,800            |
| Prepaid Expenses                                   | 4        | -                | 19,282           | 19,282           |
| <b>Total Current Assets (A)</b>                    |          | <b>11,25,693</b> | <b>8,71,816</b>  | <b>19,97,508</b> |
| <b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b> |          |                  |                  |                  |
| Current Liabilities                                | 5        | 4,876            | 47,550           | 52,426           |
| Total Current Liabilities (B)                      |          | 4,876            | 47,550           | 52,426           |
| <b>Net Current Assets (A-B)</b>                    |          | <b>11,20,817</b> | <b>8,24,266</b>  | <b>19,45,082</b> |
| <b>TOTAL</b>                                       |          | <b>33,49,025</b> | <b>12,24,322</b> | <b>45,73,346</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. 327181E

**Dipak Kumar Modi**

Proprietor

Mem. No. 75637

UDIN: 23075637BHAGMI1692

**Place Hooghly**

**Date: 08th June, 2023**

*Seema Gupta*

Seema Gupta

President



**For Childlife Preserve Shishur Sevay**

*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

## INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31.03.2023

| Particulars                       | Schedule | Foreign (Rs.)     | Local (Rs.)       | Total (Rs.)        |
|-----------------------------------|----------|-------------------|-------------------|--------------------|
| <b>INCOME</b>                     |          |                   |                   |                    |
| Donation                          |          | 47,54,492         | 8,60,550          | 56,15,042          |
| Donation in kind                  |          | 23,838            | -                 | 23,838             |
| Interest Income                   |          | 41,919            | 49,710            | 91,629             |
|                                   |          | <b>48,20,249</b>  | <b>9,10,260</b>   | <b>57,30,509</b>   |
| <b>EXPENDITURE</b>                |          |                   |                   |                    |
| Operating Expenses                | 6        | 50,63,952         | 13,61,013         | 64,24,965          |
| Rates & taxes                     |          | 2,500             | 3,524             | 6,024              |
| Audit Fees                        |          | -                 | 26,000            | 26,000             |
| Fixed Assets Discard              |          | -                 | 12                | 12                 |
| Depreciation                      |          | 3,68,022          | 79,896            | 4,47,918           |
|                                   |          | <b>54,34,474</b>  | <b>14,70,445</b>  | <b>69,04,919</b>   |
| Excess of Expenditure over Income |          | (6,14,225)        | (5,60,185)        | (6,14,225)         |
| Carried to Balance Sheet          |          | <b>(6,14,225)</b> | <b>(5,60,185)</b> | <b>(11,74,409)</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. 327181E

*Seema Gupta*

Seema Gupta

President

**For Childlife Preserve Shishur Sevay**

*Purba Rudra*

Purba Rudra

Treasurer

*Dr. Michelle Harrison*

Dr. Michelle Harrison

Founder & Secretary

*Dipak Kumar Modi*

Proprietor

Mem. No. 75637

UDIN: 23075637BHAMGI1692

Place Hooghly

Date: 08th June, 2023



# CHILDLIFE PRESERVE SHISHUR SEVAY

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

## RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31.03.2023

| Particulars                                   | Schedule | Foreign (Rs.)    | Local (Rs.)      | Total (Rs.)      |
|---|----------|------------------|------------------|------------------|
| <b>OPENING BALANCE</b>                        |          |                  |                  |                  |
| Cash in hand                                  |          | 95,313           | 86,777           | 1,82,090         |
| Balance with bank                             |          | 12,25,556        | 11,35,423        | 23,60,980        |
| Total A                                       |          | <b>13,20,869</b> | <b>12,22,200</b> | <b>25,43,070</b> |
| <b>RECEIPTS</b>                               |          |                  |                  |                  |
| Donation                                      |          | 47,54,492        | 8,60,550         | 56,15,042        |
| Donation Corpus Fund                          |          | -                | 28,000           | 28,000           |
| Security Deposit for School Building Adjusted |          | -                | 20,225           | 20,225           |
| Interest from bank Saving A/c                 |          | 41,919           | 49,710           | 91,629           |
| Professional Tax Payable on Salary            |          | 1,260            | -                | 1,260            |
| TDS Payable on Security Charges               |          | 566              | -                | 566              |
| Prepaid Expenses                              |          | -                | 8,316            | 8,316            |
| Loans & Advances for Expenses                 | 8        | 5,77,043         | 1,61,520         | 7,38,563         |
| Total B                                       |          | <b>53,75,280</b> | <b>11,28,321</b> | <b>65,03,601</b> |
| Total A + B                                   |          | <b>66,96,149</b> | <b>23,50,521</b> | <b>90,46,671</b> |
| <b>PAYMENTS</b>                               |          |                  |                  |                  |
| Operating Expenses                            | 7        | 50,54,537        | 13,39,463        | 63,94,000        |
| Fixed Assets Purchased                        |          | 31,597           | 33,924           | 65,521           |
| Rates & Taxes                                 |          | 2,500            | 3,524            | 6,024            |
| Security Deposit for School Building (New)    |          | 90,000           | -                | 90,000           |
| Loans & Advances                              | 9        | 4,98,673         | 1,62,320         | 6,60,993         |
| Prepaid Expenses                              |          | -                | 19,282           | 19,282           |
| Liabilities for Expenses                      | 10       | 150              | 44,040           | 44,190           |
| Total C                                       |          | <b>56,77,457</b> | <b>16,02,553</b> | <b>72,80,010</b> |
| <b>CLOSING BALANCE</b>                        |          |                  |                  |                  |
| Cash in hand                                  |          | 47,117           | 62,951           | 1,10,068         |
| Cash at Bank                                  |          | 9,71,576         | 6,85,018         | 16,56,593        |
| Total D                                       |          | <b>10,18,693</b> | <b>7,47,969</b>  | <b>17,66,661</b> |
| Total C + D                                   |          | <b>66,96,149</b> | <b>23,50,521</b> | <b>90,46,671</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. 327181E

**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*  
Dipak Kumar Modi  
Proprietor

Mem. No. 75637

UDIN: 23075637BHAMI1692

Place Hooghly

Date: 08th June, 2023



# CHILD LIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Balance Sheet as at 31.03.2023

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        | 23,500           | 34,21,272        |
| Add: Received during the year               |          | -                | 28,000           | 28,000           |
|   |          | 33,97,772        | 51,500           | 34,49,272        |
| B. General Fund                             |          |                  |                  |                  |
| As per last account                         |          | 5,65,477         | 17,33,006        | 22,98,484        |
|   |          | 5,65,477         | 17,33,006        | 22,98,484        |
| Add: Excess of Expenditure over Income      |          | (6,14,225)       | (5,60,185)       | (11,74,409)      |
|   |          | (48,747)         | 11,72,822        | 11,24,074        |
| <b>TOTAL</b>                                |          | <b>33,49,025</b> | <b>12,24,322</b> | <b>45,73,346</b> |

Schedule - 3

| CASH & BANK BALANCE                           | Schedule | Foreign (Rs.)    | Local (Rs.)     | Total (Rs.)      |
|---|----------|------------------|-----------------|------------------|
| <b>Cash in hand</b>                           |          | 47,117           | 62,951          | 1,10,068         |
|   |          | 47,117           | 62,951          | 1,10,068         |
| <b>Cash at Bank</b>                           |          |                  |                 |                  |
| Axis Bank Ltd. Kolkata (Saving a/c)           |          | -                | 28,796          | 28,796           |
| RBL Bank, Kolkata ( Saving a/c)               |          | 9,35,535         | 6,56,221        | 15,91,756        |
| State Bank of India, New Delhi (Current a/c ) |          | 36,041           | -               | 36,041           |
|   |          | 9,71,576         | 6,85,018        | 16,56,593        |
| <b>TOTAL</b>                                  |          | <b>10,18,693</b> | <b>7,47,969</b> | <b>17,66,661</b> |

Schedule - 4

| PREPAID EXPENSES                       | Schedule | Foreign (Rs.) | Local (Rs.)   | Total (Rs.)   |
|--|----------|---------------|---------------|---------------|
| Prepaid Repairs & Maintenance Expenses |          | -             | 7,364         | 7,364         |
| Prepaid Communication Expenses         |          | -             | 2,419         | 2,419         |
| Prepaid Subscription Expenses          |          | -             | 2,499         | 2,499         |
| Prepaid Cleaning Expenses              |          | -             | 7,000         | 7,000         |
| <b>TOTAL</b>                           |          | <b>-</b>      | <b>19,282</b> | <b>19,282</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                   |          | -             | 9,150         | 9,150         |
| T.D.S.Payable                          |          | 566           | 3,800         | 4,366         |
| P Tax Payable                          |          | 1,260         | -             | 1,260         |
| Communication Expenses                 |          | 2,900         | 400           | 3,300         |
| Books & Periodicals                    |          | 150           | -             | 150           |
| <b>TOTAL</b>                           |          | <b>4,876</b>  | <b>47,550</b> | <b>52,426</b> |



Soema Gupta

per M.

per M.



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

**Schedule forming part of Balance Sheet as at 31.03.2023**

(in Rs.)

## Schedule - 2

| FIXED ASSETS          |                             |               |                | DEPRECIATION       |                          |                     |            | NET BLOCK    |             |            |            |
|-----------------------|-----------------------------|---------------|----------------|--------------------|--------------------------|---------------------|------------|--------------|-------------|------------|------------|
| Particulars           | Rate                        | Original Cost | ADDITION       |                    | Sold/ Discard during the | Total Original Cost | Up to      | Dep on       | Total up to | As on      | As on      |
|                       |                             |               | Above 6 months | Less than 6 months |                          |                     | 31.03.2022 | For the year |             | 31.03.2023 | 31.03.2022 |
| A. From Foreign Funds | Buildings                   | 29,29,169     |                |                    |                          | 29,29,169           | 20,09,841  | 91,933       | 21,01,774   | 9,19,328   | 8,27,395   |
|                       | CCTV                        | 33,438        |                |                    |                          | 33,438              | 27,422     | 902          | 28,324      | 6,016      | 5,114      |
|                       | Communication Device        | 31,558        |                |                    |                          | 31,558              | 27,192     | 655          | 27,847      | 4,366      | 3,711      |
|                       | Computers                   | 4,05,705      |                | 17,473             |                          | 4,23,178            | 2,95,659   | 47,513       | 3,43,172    | 1,10,046   | 80,006     |
|                       | Disability Aid & Appliances | 14,11,229     |                | 8,000              |                          | 14,19,229           | 6,92,278   | 1,08,443     | 8,00,721    | 7,18,951   | 6,18,508   |
|                       | Musical Instrument          | 2,753         |                |                    |                          | 2,753               | 2,003      | 113          | 2,116       | 750        | 637        |
|                       | Fan                         | 29,251        |                |                    |                          | 29,251              | 12,305     | 1,695        | 14,000      | 16,946     | 15,251     |
|                       | Furniture & Fixture         | 94,826        |                |                    |                          | 94,826              | 55,774     | 3,910        | 59,634      | 39,102     | 35,192     |
|                       | Household Appliances        | 62,978        |                |                    |                          | 63,577              | 29,435     | 3,414        | 32,849      | 33,543     | 30,728     |
|                       | Mobile Phone                | -             |                |                    |                          | 22,998              | -          | 4,600        | 4,600       | -          | 18,398     |
| B. From Local Funds   | Sound System                | 8,300         |                |                    |                          | 8,300               | 5,170      | 470          | 5,640       | 3,130      | 2,660      |
|                       | Vehicle - Mahindra Bolero   | 10,38,000     |                |                    |                          | 10,38,000           | 3,44,291   | 1,04,056     | 4,48,347    | 6,93,709   | 5,89,653   |
|                       | Software                    | 10,900        |                |                    |                          | 10,900              | 9,627      | 318          | 9,945       | 1,273      | 955        |
|                       | Total of A                  | 60,58,107     | 599            | 48,471             | -                        | 61,07,177           | 35,10,947  | 3,68,022     | 38,78,969   | 25,47,160  | 22,28,208  |
| B. From Local Funds   | Generator                   | 70,855        |                |                    |                          | 70,855              | 49,845     | 3,152        | 52,997      | 21,010     | 17,858     |
|                       | CCTV                        | 51,389        |                |                    |                          | 51,389              | 15,802     | 5,338        | 21,140      | 35,587     | 30,249     |
|                       | Computer                    | 2,09,185      |                |                    | 2,100                    | 2,07,085            | 1,48,029   | 24,458       | 1,70,398    | 61,156     | 36,687     |
|                       | Computer (SSCSC)            | 32,920        | 15,700         |                    |                          | 48,620              | 23,439     | 10,072       | 33,511      | 9,481      | 15,109     |
|                       | Fan (SSCSC)                 | -             | 2,850          |                    |                          | 2,850               | -          | 285          | 285         | -          | 2,565      |
|                       | Furniture & Fixture         | 96,261        | 4,500          |                    |                          | 1,00,761            | 39,644     | 6,112        | 45,756      | 56,617     | 55,005     |
|                       | Furniture & Fixture (SSCSC) | 57,608        | 4,500          |                    |                          | 62,108              | 11,455     | 5,065        | 16,520      | 46,153     | 45,588     |
|                       | Fire Extinguisher           | 61,517        |                | 2,584              |                          | 64,101              | 17,669     | 4,514        | 22,183      | 43,848     | 41,918     |
|                       | Fire Extinguisher (SSCSC)   | 28,088        |                |                    |                          | 28,088              | 4,072      | 2,402        | 6,474       | 24,016     | 21,614     |
|                       | Disability Aid & Appliances | 47,652        |                |                    |                          | 47,652              | 32,899     | 2,213        | 35,112      | 14,753     | 12,540     |
|                       | Sound System                | 5,600         |                |                    |                          | 5,600               | 3,301      | 345          | 3,646       | 1,954      | 2,299      |
|                       | Sound System (SSCSC)        | -             | 3,790          |                    |                          | 3,790               | -          | 569          | 569         | -          | 3,221      |
|                       | Musical Instrument          | 5,500         |                |                    |                          | 5,500               | 3,243      | 339          | 3,582       | 2,257      | 1,918      |
|                       | DVD Machine                 | 4,290         |                |                    |                          | 4,290               | 3,018      | 191          | 3,209       | 1,272      | 1,081      |
|                       | Refrigerator (SSCSC)        | 12,500        |                |                    |                          | 12,500              | 4,146      | 1,253        | 5,399       | 8,354      | 7,101      |
|                       | Television Set (SSCSC)      | 31,000        |                |                    |                          | 31,000              | 10,282     | 3,108        | 13,390      | 20,718     | 17,610     |
|                       | Wifi Device                 | 3,269         |                |                    |                          | 3,269               | 1,928      | 201          | 2,129       | 1,341      | 1,140      |
|                       | Household Appliances        | 1,42,726      |                |                    | 1                        | 1,42,725            | 47,419     | 9,531        | 56,950      | 95,307     | 85,775     |
| Mobile Phone          | 6,499                       |               |                |                    | 6,499                    | 4,628               | 748        | 5,376        | 1,871       | 1,123      |            |
| Total of B            | 8,66,859                    | 31,340        | 2,584          | 2,101              | 8,98,682                 | 4,20,819            | 79,896     | 4,98,626     | 4,46,040    | 4,00,056   |            |
| Grand Total A+B       | 69,24,966                   | 31,939        | 51,055         | 2,101              | 70,05,859                | 39,31,766           | 4,47,918   | 2,089        | 43,77,595   | 29,93,200  | 26,28,264  |

|                 |           |        |
|-----------------|-----------|--------|
| Grand total AYB | 0,52,7500 | 0,2,33 |
|-----------------|-----------|--------|

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

The schedules referred to above form an integral part of our report of even date.

**For Childlife Preserve Shishur Sevay**

**For D MODI & CO**

Chartered Accountants

FRM 327181F

Figure 10.10



Dinakar Kumar Modi

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Proprietor:  Date: 

Mem. No. 75637

UDIN: 230/563

**Place Hooghly**

Date: 08th June, 2023

**Seema Gupta**

President

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Purba Rudra

**Treasurer**

**Dr. Michelle Harrison**

### Founder & Secretary

# CHILD LIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Income & Expenditure Accounts for the year ending 31.03.2023

Schedule - 6

| Particulars                                | Schedule | Foreign (Rs.)    | Local (Rs.)      | Total (Rs.)      |
|--|----------|------------------|------------------|------------------|
| <b>OPERATING EXPENSES</b>                  |          |                  |                  |                  |
| Bank Charges                               |          | 7,434            | -                | 7,434            |
| Books & Periodicals                        |          | 1,780            | -                | 1,780            |
| Cable Expenses                             |          | 8,000            | -                | 8,000            |
| Car Repairing Expenses                     |          | 1,23,496         | -                | 1,23,496         |
| Celebration Expenses                       |          | 11,520           | 30,089           | 41,609           |
| Certification Fees                         |          | -                | 47,700           | 47,700           |
| Children Educational & recreational Outing |          | 1,04,414         | -                | 1,04,414         |
| Cleaning Expenses                          |          | 94,233           | 51,470           | 1,45,703         |
| Clothing Expenses                          |          | 30,733           | 4,287            | 35,020           |
| Communication Expenses                     |          | 55,916           | 20,276           | 76,192           |
| Computer Repairs & Maintenance             |          | 47,196           | -                | 47,196           |
| Consultancy Fees                           |          | 29,500           | 53,000           | 82,500           |
| Conveyance Allowance                       |          | 1,500            | -                | 1,500            |
| Conveyance Expenses                        |          | 63,998           | 5,816            | 69,814           |
| Cooking Gas Expenses                       |          | 39,833           | -                | 39,833           |
| Disability Aids & Appliances Expenses      |          | 5,693            | 2,100            | 7,793            |
| Educational Expenses                       |          | 2,20,052         | 52,459           | 2,72,511         |
| Electricity Expenses                       |          | -                | 1,32,110         | 1,32,110         |
| Expenses for Interns                       |          | -                | 2,700            | 2,700            |
| Food Expenses                              |          | 8,38,583         | 18,377           | 8,56,960         |
| Gardening Expenses                         |          | 46,150           | -                | 46,150           |
| General Expenses                           |          | 16,883           | 26,700           | 43,583           |
| Medical Expenses                           |          | 3,27,496         | -                | 3,27,496         |
| Office Expenses                            |          | 50               | -                | 50               |
| Postage & Courier Expenses                 |          | 446              | -                | 446              |
| Printing & Stationery Expenses             |          | 28,011           | 6,730            | 34,741           |
| Rent for (SS Children's Smart Centre)      |          | 22,472           | 2,47,192         | 2,69,664         |
| Repairs & Maintenance Expenses             |          | 19,350           | 73,371           | 92,721           |
| Salaries & Bonus of Childcare Workers      |          | 8,70,007         | 49,698           | 9,19,705         |
| Salaries & Bonus of Office Staffs          |          | 3,11,366         | 1,37,176         | 4,48,542         |
| Salaries & Bonus of Operational Manager    |          | 2,33,480         | -                | 2,33,480         |
| Salaries & Bonus of School Massi           |          | -                | 59,853           | 59,853           |
| Salary & Bonus of Communication Officer    |          | 71,500           | 55,000           | 1,26,500         |
| Salary & Bonus of Physiotherapist          |          | 1,25,160         | -                | 1,25,160         |
| Salary & Bonus of Teachers                 |          | 8,20,806         | 1,91,808         | 10,12,614        |
| Salary & Bonus of Special Educator         |          | 85,333           | 25,833           | 1,11,166         |
| Salary of Programme Manager                |          | 20,460           | -                | 20,460           |
| Salary of Nightcare Giver                  |          | 1,000            | -                | 1,000            |
| School Uniforms                            |          | -                | 48,790           | 48,790           |
| Security Charges                           |          | 3,55,840         | -                | 3,55,840         |
| Service Charges                            |          | 696              | 5,976            | 6,672            |
| Subscription Expenses                      |          | -                | 12,502           | 12,502           |
| Staff Training Expenses                    |          | 5,900            | -                | 5,900            |
| Transporting Expenses                      |          | 300              | -                | 300              |
| Website Development Expenses               |          | 17,365           | -                | 17,365           |
| <b>TOTAL</b>                               |          | <b>50,63,952</b> | <b>13,61,013</b> | <b>64,24,965</b> |



*Seema 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 31.03.2023

Schedule - 7

| Particulars                                | Schedule | Foreign (Rs.)    | Local (Rs.)      | Total (Rs.)      |
|--|----------|------------------|------------------|------------------|
| <b>OPERATING EXPENSES</b>                  |          |                  |                  |                  |
| Bank Charges                               |          | 7,434            | -                | 7,434            |
| Books & Periodicals                        |          | 1,630            | -                | 1,630            |
| Cable Expenses                             |          | 8,000            | -                | 8,000            |
| Car Repairing Expenses                     |          | 1,23,496         | -                | 1,23,496         |
| Celebration Expenses                       |          | 11,520           | 30,089           | 41,609           |
| Certification Fees                         |          | -                | 47,700           | 47,700           |
| Children Educational & recreational Outing |          | 1,04,414         | -                | 1,04,414         |
| Cleaning Expenses                          |          | 94,233           | 51,470           | 1,45,703         |
| Clothing Expenses                          |          | 30,733           | 4,287            | 35,020           |
| Communication Expenses                     |          | 53,016           | 19,876           | 72,892           |
| Computer Repairs & Maintenance             |          | 47,196           | -                | 47,196           |
| Consultancy Fees                           |          | 29,500           | 41,000           | 70,500           |
| Conveyance Allowance                       |          | 1,500            | -                | 1,500            |
| Conveyance Expenses                        |          | 63,998           | 5,816            | 69,814           |
| Cooking Gas Expenses                       |          | 39,833           | -                | 39,833           |
| Disability Aids & Appliances Expenses      |          | 5,693            | 2,100            | 7,793            |
| Educational Expenses                       |          | 2,20,052         | 52,459           | 2,72,511         |
| Electricity Expenses                       |          | -                | 1,22,960         | 1,22,960         |
| Expenses for Interns                       |          | -                | 2,700            | 2,700            |
| Food Expenses                              |          | 8,38,583         | 18,377           | 8,56,960         |
| Gardening Expenses                         |          | 46,150           | -                | 46,150           |
| General Expenses                           |          | 16,883           | 26,700           | 43,583           |
| Medical Expenses                           |          | 3,27,496         | -                | 3,27,496         |
| Office Expenses                            |          | 50               | -                | 50               |
| Postage & Courier Expenses                 |          | 446              | -                | 446              |
| Printing & Stationery Expenses             |          | 28,011           | 6,730            | 34,741           |
| Rent for (SS Children's Smart Centre)      |          | 22,472           | 2,47,192         | 2,69,664         |
| Repairs & Maintenance Expenses             |          | 19,350           | 73,371           | 92,721           |
| Salaries & Bonus of Childcare Workers      |          | 8,70,007         | 49,698           | 9,19,705         |
| Salaries & Bonus of Office Staffs          |          | 3,11,366         | 1,37,176         | 4,48,542         |
| Salaries & Bonus of Operational Manager    |          | 2,33,480         | -                | 2,33,480         |
| Salaries & Bonus of School Massi           |          | -                | 59,853           | 59,853           |
| Salary & Bonus of Communication Officer    |          | 71,500           | 55,000           | 1,26,500         |
| Salary & Bonus of Physiotherapist          |          | 1,25,160         | -                | 1,25,160         |
| Salary & Bonus of Teachers                 |          | 8,20,806         | 1,91,808         | 10,12,614        |
| Salary & Bonus of Special Educator         |          | 85,333           | 25,833           | 1,11,166         |
| Salary of Programme Manager                |          | 20,460           | -                | 20,460           |
| Salary of Nightcare Giver                  |          | 1,000            | -                | 1,000            |
| School Uniforms                            |          | -                | 48,790           | 48,790           |
| Security Charges                           |          | 3,55,840         | -                | 3,55,840         |
| Service Charges                            |          | 696              | 5,976            | 6,672            |
| Subscription Expenses                      |          | -                | 12,502           | 12,502           |
| Staff Training Expenses                    |          | 5,900            | -                | 5,900            |
| Transporting Expenses                      |          | 300              | -                | 300              |
| Website Development Expenses               |          | 11,000           | -                | 11,000           |
| <b>TOTAL</b>                               |          | <b>50,54,537</b> | <b>13,39,463</b> | <b>63,94,000</b> |



*Seema Gupta*

*[Signature]*



# CHILDLIFE PRESERVE SHISHUR SEVAY

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

Schedule forming part of Receipt & Payment Accounts for the year ending 31.03.2023

Schedule - 8

| Particulars  | Foreign (Rs.)   | Local (Rs.)     | Total (Rs.)     |
|--|-----------------|-----------------|-----------------|
| <b>RECEIPT AGAINST LOANS &amp; ADVANCES</b>        |                 |                 |                 |
| Advance against Hotel Booking (Hotel Sonali)       | 36,370          | -               | 36,370          |
| Advance against Consyltancy Fees (Niraj Trivedi)   | 29,500          | -               | 29,500          |
| Advance against Travelling ( Patra Tour & Travels) | 22,000          | -               | 22,000          |
| Advances against Expenses                          | 4,89,173        | 1,61,520        | 6,50,693        |
| <b>TOTAL</b>                                       | <b>5,77,043</b> | <b>1,61,520</b> | <b>7,38,563</b> |

Schedule - 9

| Particulars                         | Foreign (Rs.)   | Local (Rs.)     | Total (Rs.)     |
|-------------------------------------|-----------------|-----------------|-----------------|
| <b>LOANS &amp; ADVANCES PAYMENT</b> |                 |                 |                 |
| TDS deducted on cash withdrawal     | 4,000           | 800             | 4,800           |
| Advances against expenses           | 4,94,673        | 1,61,520        | 6,56,193        |
| <b>TOTAL</b>                        | <b>4,98,673</b> | <b>1,62,320</b> | <b>6,60,993</b> |

Schedule - 10

| Particulars                            | Foreign (Rs.) | Local (Rs.)   | Total (Rs.)   |
|--|---------------|---------------|---------------|
| <b>LIBILITIES FOR EXPENSES</b>         |               |               |               |
| 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> |

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. 327181E

  
**Dipak Kumar Modi**

Proprietor  
Mem. No. 75637

UDIN: 23075637BHAMGI1692

Place Hooghly

Date: 08th June, 2023





Seema Gupta  
President

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 31.03.2023

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. 327181E

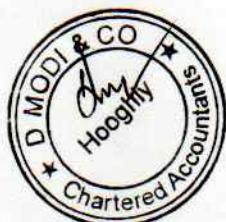
  
**Dipak Kumar Modi**  
Proprietor

Mem. No. 75637


UDIN: 23075637BHAMGI1692

Place Hooghly

Date: 08th June, 2023



#### 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 Income & Expenditure Accounts for the year ending 31.03.2023

| Particulars                                       | Amount           | Particulars                       | Amount           |
|---|------------------|-----------------------------------|------------------|
| <b>OPERATING EXPENSES</b>                         | <b>Rs.</b>       |                                   | <b>Rs.</b>       |
| Audit Fees (Domestic)                             | 26,000           | Bank Interest (Foreign)           | 41,919           |
| Bank Charges (Foreign)                            | 7,434            | Bank Interest (Domestic)          | 49,710           |
| Books & Periodicals (Foreign)                     | 1,780            | Donation (Foreign)                | 47,54,492        |
| Cable Charges (Foreign)                           | 8,000            | Donation (Domestic)               | 8,60,550         |
| Car Repairing Expenses (Foreign)                  | 1,23,496         | Donation-In Kind (Foreign)        | 23,838           |
| Celebration Expenses (Foreign)                    | 11,520           | Excess of Expenditure over Income | 11,74,409        |
| Celebration Expenses (Domestic)                   | 30,089           |                                   |                  |
| Certification Fees (Domestic)                     | 47,700           |                                   |                  |
| Children Edu. & Rec. Outing (Foreign)             | 1,04,414         |                                   |                  |
| Cleaning Expenses (Foreign)                       | 94,233           |                                   |                  |
| Cleaning Expenses (Domestic)                      | 51,470           |                                   |                  |
| Clothing Expenses (Foreign)                       | 30,733           |                                   |                  |
| Clothing Expenses (Domestic)                      | 4,287            |                                   |                  |
| Communication Expenses (Foreign)                  | 55,916           |                                   |                  |
| Communication Expenses (Domestic)                 | 20,276           |                                   |                  |
| Computer Repairs & Maintenance (Foreign)          | 47,196           |                                   |                  |
| Consultancy Fees (Foreign)                        | 29,500           |                                   |                  |
| Consultancy Fees (Domestic)                       | 53,000           |                                   |                  |
| Conveyance Allowance (Foreign)                    | 1,500            |                                   |                  |
| Conveyance Expenses (Foreign)                     | 63,998           |                                   |                  |
| Conveyance Expenses (Domestic)                    | 5,816            |                                   |                  |
| Cooking Gas Expenses (Foreign)                    | 39,833           |                                   |                  |
| Depreciation (Foreign)                            | 3,68,022         |                                   |                  |
| Depreciation (Domestic)                           | 79,896           |                                   |                  |
| Disability Aids & Appliances Expenses (Foreign)   | 5,693            |                                   |                  |
| Disability Aids & Appliances Expenses (Domestic)  | 2,100            |                                   |                  |
| Educational Expenses (Foreign)                    | 2,20,052         |                                   |                  |
| Educational Expenses (Domestic)                   | 52,459           |                                   |                  |
| Electricity Expenses (Domestic)                   | 1,32,110         |                                   |                  |
| Expenses for Interns (Domestic)                   | 2,700            |                                   |                  |
| Fixed Assets discard (Domestic)                   | 12               |                                   |                  |
| Food Expenses (Foreign)                           | 8,38,583         |                                   |                  |
| Food Expenses (Domestic)                          | 18,377           |                                   |                  |
| Gardening Expenses (Foreign)                      | 46,150           |                                   |                  |
| General Expenses (Foreign)                        | 16,883           |                                   |                  |
| General Expenses (Domestic)                       | 26,700           |                                   |                  |
| Medical Expenses (Foreign)                        | 3,27,496         |                                   |                  |
| Office Expenses (Foreign)                         | 50               |                                   |                  |
| Postage & Courier Expenses                        | 446              |                                   |                  |
| Printing & Stationery (Foreign)                   | 28,011           |                                   |                  |
| Printing & Stationery (Domestic)                  | 6,730            |                                   |                  |
| Professional Tax (Foreign)                        | 2,500            |                                   |                  |
| Rates & Taxes (Domestic)                          | 3,524            |                                   |                  |
| Rent (SSCSC) (Foreign)                            | 22,472           |                                   |                  |
| Rent (SSCSC) (Domestic)                           | 2,47,192         |                                   |                  |
| Repairs & Maintenance (Foreign)                   | 19,350           |                                   |                  |
| Repairs & Maintenance (Domestic)                  | 73,371           |                                   |                  |
| Salaries & Bonus of Childcare Workers (Foreign)   | 8,70,007         |                                   |                  |
| Salaries & Bonus of Childcare Workers (Domestic)  | 49,698           |                                   |                  |
| Salaries & Bonus of Comm. Officer (Foreign)       | 71,500           |                                   |                  |
| Salaries & Bonus of Comm. Officer (Domestic)      | 55,000           |                                   |                  |
| Salaries & Bonus of Office Staffs (Foreign)       | 3,11,366         |                                   |                  |
| Salaries & Bonus of Office Staffs (Domestic)      | 1,37,176         |                                   |                  |
| Salaries & Bonus of Operational Manager (Foreign) | 2,33,480         |                                   |                  |
| Salaries & Bonus of School Massi (Domestic)       | 59,853           |                                   |                  |
| Salary & Bonus of Physiotherapist (Foreign)       | 1,25,160         |                                   |                  |
| Salary & Bonus of Teachers (Foreign)              | 8,20,806         |                                   |                  |
| Salary & Bonus of Teachers (Domestic)             | 1,91,808         |                                   |                  |
| Salary & Bonus of Special Educator (Foreign)      | 85,333           |                                   |                  |
| Salary & Bonus of Special Educator (Domestic)     | 25,833           |                                   |                  |
| Salary of Programme Manager (Foreign)             | 20,460           |                                   |                  |
| Salary of Nightcare Giver (Foreign)               | 1,000            |                                   |                  |
| School Uniform (Domestic)                         | 48,790           |                                   |                  |
| Security Charges (Foreign)                        | 3,55,840         |                                   |                  |
| Service Charges (Foreign)                         | 696              |                                   |                  |
| Service Charges (Domestic)                        | 5,976            |                                   |                  |
| Subscription Expenses (Domestic)                  | 12,502           |                                   |                  |
| Staff Training Expenses (Foreign)                 | 5,900            |                                   |                  |
| Transporting Expenses (Foreign)                   | 300              |                                   |                  |
| Website Development Expenses (Foreign)            | 17,365           |                                   |                  |
|   | <b>69,04,919</b> |                                   | <b>69,04,919</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

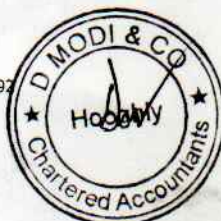
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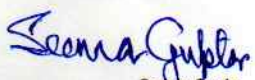
Chartered Accountants


FRM. 327181E

  
**Dipak Kumar Modi**  
Proprietor

Mem. No. 75637  
UDIN: 23075637BHAMGI1693  
Place Hooghly  
Date: 08th June, 2023



  
**Seema Gupta**  
President

  
**Purba Rudra**  
Treasurer

  
**Dr. Michelle Harrison**  
Founder & Secretary

