

AUDIT REPORT

CHILDLIFE PRESERVE SHISHUR SEVAY

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

(FOR THE YEAR ENDED 31.03.2025)

CONSOLIDATED REPORT

RADS & CO.

CHARTERED ACCOUNTANTS
SIDDHA SIBSON, 2ND FLOOR SUITE NO. #214
1, GIBSON LANE,
KOLKATA - 700 069

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying consolidated financial statements of **CHILDLIFE PRESERVE SHISHUR SEVAY**, 17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL – 700038, as at March 31, 2025 which comprise of the consolidated Balance Sheet, the consolidated Income & Expenditure Account and the consolidated Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management of **CHILDLIFE PRESERVE SHISHUR SEVAY**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our report proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books.
3. The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and 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 Institution, as at March 31, 2025;
 - b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date;
 - c) in the case of the Receipts and Payments Account, of its cash flow for the year ended on that date.

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

Ashis Agarwal

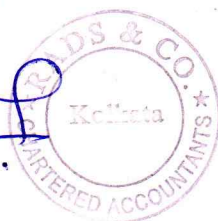
Partner

Membership No. 303622

Place: Kolkata

Date: 28th day of July, 2025

UDIN: 25303622BMIBCM8638



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
A.	SOURCES OF FUNDS			
1.	<u>NPO FUNDS</u>	3		
	Unrestricted Funds		38,66,178.29	41,00,558.16
	Restricted Funds		-	-
			38,66,178.29	41,00,558.16
2.	<u>CURRENT LIABILITIES</u>	4		
	Other Current Liabilities		1,52,710.00	64,057.00
			1,52,710.00	64,057.00
	TOTAL		40,18,888.29	41,64,615.16
B.	APPLICATION OF FUNDS			
1.	<u>NON-CURRENT ASSETS</u>			
	Property, Plant & Equipment	5	20,91,944.00	22,68,803.00
	Other Non-Current Assets	6	1,20,990.00	1,20,990.00
			22,12,934.00	23,89,793.00
2.	<u>CURRENT ASSETS</u>			
	Receivables	7	64,400.00	-
	Cash and Bank Balances	8	17,11,092.29	17,65,041.16
	Short-Term Loans and Advances	9	24,141.00	7,644.00
	Other Current Assets	10	6,321.00	2,137.00
			18,05,954.29	17,74,822.16
	TOTAL		40,18,888.29	41,64,615.16
	Brief about the Entity	1		
	Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements	26		

In terms of our report of even date

For RADS & CO., Chartered Accountants
[FRN: 320298E]


Ashis Agarwal, Partner
Membership No. 303622

Place: Kolkata

Date: 28th day of July, 2025

UDIN: 25303622BMIBCM8638

For CHILDLIFE PRESERVE
SHISHUR SEVAY


President

Mrs. Seema Gupta, President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Dr. Michelle Harrison, Secretary



Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Consolidated Statement of Income and Expenditure for the year ended 31st March, 2025

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
1.	INCOME			
	Donation & Contributions Received	11	85,35,075.00	70,15,279.00
	Other Income	12	79,760.00	1,47,211.00
	Total Income		86,14,835.00	71,62,490.00
2.	EXPENDITURE			
	Charitable Expenses	13	73,36,738.26	58,03,190.00
	Employee Benefit Expenses	14	7,03,378.00	8,85,196.00
	Other Expenses	15	3,09,920.69	3,86,164.40
	Administrative Expenses	16	1,64,712.92	1,79,268.61
	Depreciation on Fixed Assets		3,41,965.00	3,92,459.00
	Total Expenses		88,56,714.87	76,46,278.01
3.	Excess of Income over Expenditure for the year (1-2)		(2,41,879.87)	(4,83,788.01)
	Appropriation transferred to Specific Funds		-	-
	Balance transferred to General Reserve		(2,41,879.87)	(4,83,788.01)
	The accompanying notes are an integral part of financial statements	26		

In terms of our report of even date

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

Ashis Agarwal

Partner

Membership No. 303622

Place: Kolkata

Date: 28th day of July, 2025

UDIN: 25303622BMIBCM8638

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President

Mrs. Seema Gupta, President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Dr. Michelle Harrison, Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038**Consolidated Statement of Receipts and Payments for the year ended 31st March, 2025**

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
1.	OPENING CASH AND BANK BALANCES	8		
	Cash on Hand		1,71,809.00	1,10,068.00
	Balances with Banks		15,41,732.16	16,56,593.17
	Total Opening Balance		17,13,541.16	17,66,661.17
2.	RECEIPTS			
	Donation & Contributions Received	17	84,78,175.00	70,26,279.00
	Other Income	18	75,576.00	1,45,074.00
	Sundry Receipts	19	-	79,775.00
	Statutory Deductions/Refunds	20	50,410.00	26,828.00
	Total Receipts		86,04,161.00	72,77,956.00
3.	PAYMENTS			
	Charitable Expenses	21	73,10,205.26	57,76,773.00
	Employee Benefit Expenses		7,03,378.00	8,85,196.00
	Other Expenses	22	3,06,179.69	3,76,016.40
	Administrative Expenses	23	84,312.92	1,31,368.61
	Investment in Fixed Deposits		-	51,500.00
	Sundry Payments	24	48,798.00	46,800.00
	Statutory Payments	25	40,130.00	30,424.00
	Capital Expenditure		1,65,106.00	32,998.00
	Total Payments		86,58,109.87	73,31,076.01
4.	CLOSING CASH AND BANK BALANCES (1+2-3)		16,59,592.29	17,13,541.16
	Cash on Hand		83,960.00	1,71,809.00
	Balances with Banks		15,75,632.29	15,41,732.16
	Total Closing Balance	8	16,59,592.29	17,13,541.16

In terms of our report of even date

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

Ashis Agarwal

Partner

Membership No. 303622

Place: Kolkata

Date: 28th day of July, 2025

UDIN: 25303622BMIBCM8638

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta

Mrs. Seema Gupta, President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Dr. Michelle Harrison, Secretary

Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)
17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038

Notes to Financial Statement for the year ended 31st March, 2025

1. BRIEF ABOUT THE ENTITY

Childlife Preserve Shishur Sevay ("the Society") was incorporated on 14th day of June, 2006 and is registered as Charitable Society under the provisions of the West Bengal Act XXVI of 1961 vide Registration No. SO137263 of 2006-2007 dated 14.06.2006. The main focus area of the Society is to provide food, shelter, primary education, primary health care and vocational training for orphan and destitute children in West Bengal so they may become independent and contributing member of the community. The society also engages itself into various other welfare, charitable and development programmes which are people-oriented from different communities.

The said Society has been also registered under Foreign Contribution Regulation Act vide Registration No. 147120850 dated 14th June, 2022 and have been granted renewal w.e.f 01.07.2022, valid for 5 years. Thus, its eligible to receive foreign contributions under FCRA, 2010.

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basic Preparation of Financial Statements:

The financial statements of the Society have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply in all material respects. The financial statements have been prepared on cash basis except stated otherwise. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except stated otherwise.

2.2 Use of Accounting Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenditure during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results materialise.

2.3 Current/Non Current Classification

All assets and liabilities have been classified as current or non-current as per the Society's normal operating cycle. The Society has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Sooman Gupta
President



For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



2.4 a Property, Plant and Equipment:

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. Interest on borrowed funds, if any, used to finance the acquisition of fixed assets, is capitalized up to the date the assets are ready for its intended use. When significant parts of plant and equipment are required to be replaced at intervals, the Society depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in income or expenditure as incurred.

b) Intangible Fixed Assets:

Intangible assets are carried at cost less accumulated amortization and impairment losses. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

2.5 Depreciation on Property, Plant and Equipment:

The Society has adopted the written down value method as per the rates prescribed in the Income Tax Act, 1961 and Income Tax Rules, 1962. Thus, the Fixed Assets are stated at Written Down Value, year on year after the appropriate depreciation is charged every year.

2.7 Revenue Recognition:

The unrestricted grant and donations received by the Society are recognized as income in the accounts in the year of receipt. However, the restricted grants and donations received and spent are recognized as income in accounts whereas the unutilized portion of such grants is shown as liability in the books. The Institution follows cash system of accounting and unless specifically stated to be otherwise, the Institution recognise revenue & expenditure on cash basis.

2.8 Investments:

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of income and expenditure. The interest thereon however, is also recognized in the statement of income and expenditure as and when received or on accrual, whichever is earlier and sufficient evidence to that effect is available.

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President



CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



2.9 Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, performance incentives, etc.. are recognized in the Income & Expenditure Account in the period in which the employee renders related services and measured accordingly.

2.10 Taxes on Income:

The organization is a charitable society assessed to Income Tax vide PAN - AAATC8522D and has been granted certificate of Registration u/s 12A of the Income Tax Act, 1961 vide Registration No. AAATC8522DE20214 dated 28.05.2021 with effect from AY 2022-2023 (i.e. 01.04.2021) and is valid upto AY 2026-27. Accordingly, the Society is not liable to pay Income Tax under the said Act.

2.11 Provisions:

Since cash basis of accounting is being followed, no provisions are usually recognized by the Society. However, if required, a provision shall be recognised when the Society has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

2.12 Contingent Liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the society or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The Society does not recognise the contingent liability but discloses its existence in the financial statements.

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)
17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038

Notes forming part of Financial Statements

NOTE - 3 : NPO FUNDS

INDIAN CONTRIBUTION

Particulars	As at 01st April, 2024 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2025 (Closing Balance)
<u>A. Unrestricted Funds</u>				
a) General Reserve Fund	7,54,388.07	(2,68,360.53)	-	4,86,027.54
b) Corpus Fund	62,500.00	7,500.00	-	70,000.00
TOTAL	8,16,888.07	(2,60,860.53)	-	5,56,027.54
PREVIOUS YEAR	12,24,321.58	(4,07,433.51)	-	8,16,888.07

FOREIGN CONTRIBUTION

Particulars	As at 01st April, 2024 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2025 (Closing Balance)
<u>Unrestricted Funds</u>				
a) General Reserve Fund	(1,14,101.74)	26,480.66	-	(87,621.08)
b) Corpus Fund	33,97,771.83	-	-	33,97,771.83
TOTAL	32,83,670.09	26,480.66	-	33,10,150.75
PREVIOUS YEAR	33,49,024.59	(65,354.50)	-	32,83,670.09

GRAND TOTAL (FC+IC)	41,00,558.16	(2,34,379.87)	-	38,66,178.29
PREVIOUS YEAR	45,73,346.17	(4,72,788.01)	-	41,00,558.16

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

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

Notes forming part of Financial Statements

NOTE - 4 : OTHER CURRENT LIABILITIES

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
<u>Payable to Government Authorities</u>				
- Professional Tax	-	-	-	1,550.00
- TDS	5,000.00	-	480.00	480.00
<u>Other Payables</u>				
- Communication/Internet Expenses	-	-	4,290.00	2,105.00
- Medicine & Hygiene	-	-	325.00	172.00
- Printing & Stationery	-	-	150.00	150.00
- Electricity Expenses	7,470.00	11,700.00	590.00	-
- Food & Cooking Gas Expenses	-	-	3,885.00	-
- Medical Test & Doctor Fees	-	-	5,550.00	-
- Travel & Conveyance	-	-	170.00	-
- Consultancy Fees	45,000.00	12,500.00	-	-
- Audit Fees	70,800.00	35,400.00	-	-
- Maintenance Expenses	5,000.00	-	-	-
- TDS Refundable to FC Account	4,000.00	-	-	-
TOTAL	1,37,270.00	59,600.00	15,440.00	4,457.00

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Soema Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

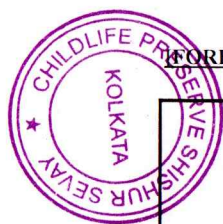
SAH
Secretary



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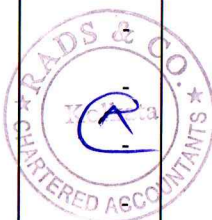


FOREIGN CONTRIBUTION ACCOUNT

Particulars	Rate Of Dep.	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2024	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Total as on 31.03.2025	As on 01.04.2024	For the year	On Sales	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
Buildings	10%	8,27,395.00	-	-	-	8,27,395.00	82,740.00	74,466.00	-	1,57,206.00	6,70,189.00	7,44,655.00
CCTV	15%	5,114.00	-	31,850.00	-	36,964.00	767.00	3,041.00	-	3,808.00	33,156.00	4,347.00
Communication Device	15%	3,711.00	-	-	-	3,711.00	557.00	473.00	-	1,030.00	2,681.00	3,154.00
Computers	40%	80,006.00	-	-	-	80,006.00	32,002.00	19,202.00	-	51,204.00	28,802.00	48,004.00
Disability Aids & Appliances	15%	6,18,508.00	-	-	-	6,18,508.00	92,776.00	78,860.00	-	1,71,636.00	4,46,872.00	5,25,732.00
Fans	15%	15,251.00	-	-	-	15,251.00	2,288.00	1,944.00	-	4,232.00	11,019.00	12,963.00
Furniture and Fixtures	10%	35,192.00	-	7,488.00	-	42,680.00	3,519.00	3,541.00	-	7,060.00	35,620.00	31,673.00
Household Appliances	15%	30,728.00	-	-	-	30,728.00	4,609.00	3,918.00	-	8,527.00	22,201.00	26,119.00
Mobile phone	15%	27,897.00	-	-	-	27,897.00	11,159.00	2,511.00	-	13,670.00	14,227.00	16,738.00
Musical instruments	15%	637.00	-	-	-	637.00	96.00	81.00	-	177.00	460.00	541.00
Printers	40%	16,500.00	-	-	-	16,500.00	3,300.00	5,280.00	-	8,580.00	7,920.00	13,200.00
Software	40%	955.00	-	-	-	955.00	382.00	229.00	-	611.00	344.00	573.00
Sound system	15%	9,659.00	-	-	-	9,659.00	1,449.00	1,232.00	-	2,681.00	6,978.00	8,210.00
Vehicle	15%	5,89,653.00	-	-	-	5,89,653.00	88,448.00	75,181.00	-	1,63,629.00	4,26,024.00	5,01,205.00
Air Conditionar (CSC)	15%	-	85,500.00	-	-	85,500.00	-	12,825.00	-	12,825.00	72,675.00	-
Furniture (DOSS)	10%	-	-	7,370.00	-	7,370.00	-	369.00	-	369.00	7,001.00	-
CURRENT YEAR		22,61,206.00	85,500.00	46,708.00	-	23,93,414.00	3,24,092.00	2,83,153.00	-	6,07,245.00	17,86,169.00	19,37,114.00
PREVIOUS YEAR			-	-	-	22,61,206.00		3,24,092.00	-	3,24,092.00	19,37,114.00	

For ChildLife Preserve
SHISHUR SEVAY
Soma Gupta
President

For ChildLife Preserve
SHISHUR SEVAY
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

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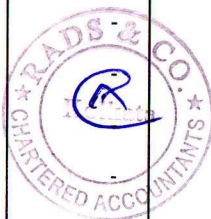
NOTE - 5 : PROPERTY, PLANT & EQUIPMENT

[INDIAN CONTRIBUTION ACCOUNT]

Particulars	Rate Of Dep.	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2024	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Total as on 31.03.2025	As on 01.04.2024	For the year	On Sales	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
CCTV	15%	30,249.00	-	-	-	30,249.00	4,537.00	3,857.00	-	8,394.00	21,855.00	25,712.00
Computer	40%	37,827.00	-	-	-	37,827.00	15,131.00	9,078.00	-	24,209.00	13,618.00	22,696.00
Disablity Aids & Appliance	15%	12,540.00	-	-	-	12,540.00	1,881.00	1,599.00	-	3,480.00	9,060.00	10,659.00
Fire Extinguisher	15%	41,918.00	-	-	-	41,918.00	6,288.00	5,345.00	-	11,633.00	30,285.00	35,630.00
Furniture and Fixture	10%	55,005.00	-	-	-	55,005.00	5,501.00	4,950.00	-	10,451.00	44,554.00	49,504.00
Generator	15%	17,858.00	-	-	-	17,858.00	2,679.00	2,277.00	-	4,956.00	12,902.00	15,179.00
Household Appliances	15%	85,775.00	-	-	-	85,775.00	12,866.00	10,936.00	-	23,802.00	61,973.00	72,909.00
Mobile Phone	15%	1,123.00	-	-	-	1,123.00	449.00	101.00	-	550.00	573.00	674.00
Music Instrument	15%	1,918.00	-	-	-	1,918.00	288.00	245.00	-	533.00	1,385.00	1,630.00
Sound System	15%	3,035.00	-	-	-	3,035.00	455.00	387.00	-	842.00	2,193.00	2,580.00
Printer	40%	-	-	14,200.00	-	14,200.00	-	2,840.00	-	2,840.00	11,360.00	-
Childrens' Smart Centre												
Computer	40%	15,109.00	-	-	-	15,109.00	6,044.00	3,626.00	-	9,670.00	5,439.00	9,065.00
Fan	15%	2,565.00	-	-	-	2,565.00	257.00	346.00	-	603.00	1,962.00	2,308.00
Fire Extinguisher	15%	21,614.00	-	-	-	21,614.00	3,242.00	2,756.00	-	5,998.00	15,616.00	18,372.00
Furnitue and Fixture	10%	45,588.00	-	-	-	45,588.00	4,559.00	4,103.00	-	8,662.00	36,926.00	41,029.00
Refrigerator	15%	7,101.00	-	-	-	7,101.00	1,065.00	905.00	-	1,970.00	5,131.00	6,036.00
Sound System	15%	3,221.00	-	-	-	3,221.00	483.00	411.00	-	894.00	2,327.00	2,738.00
Television	15%	17,610.00	-	-	-	17,610.00	2,642.00	2,245.00	-	4,887.00	12,723.00	14,968.00
Air Cooler	15%	-	18,698.00	-	-	18,698.00	-	2,805.00	-	2,805.00	15,893.00	-
CURRENT YEAR		4,00,056.00	18,698.00	14,200.00	-	4,32,954.00	68,367.00	58,812.00	-	1,27,179.00	3,05,775.00	3,31,689.00
PREVIOUS YEAR			-	-	-	4,00,056.00		68,367.00	-	68,367.00	3,31,689.00	

For CHILDLIFE PRESERVE SHISHUR SEVAY
Zaamir Gupla
President

For CHILDLIFE PRESERVE SHISHUR SEVAY
KOLKATA
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Notes forming part of Financial Statements**NOTE - 6 : OTHER NON-CURRENT ASSETS**

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Security Deposits				
Security Deposit for Cooking Gas	-	-	7,000.00	7,000.00
Security Deposit for School Building	-	-	90,000.00	90,000.00
Security Deposits with Electricity (CESC)	23,990.00	23,990.00	-	-
TOTAL	23,990.00	23,990.00	97,000.00	97,000.00

NOTE - 7 : RECEIVABLES

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Donations Receivable				
Danamojo Online Solution Pvt Ltd	64,400.00	-	-	-
TOTAL	64,400.00	-	-	-

NOTE - 8 : CASH AND BANK BALANCE

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Cash and Cash Equivalents				
Balances with Bank				
State Bank of India, NDMB [SB A/c No. : 40108969339]	-	-	31,049.01	46,232.09
RBL Bank, New Alipore Br. [SB A/c : 309013803359]	-	-	13,30,598.74	10,95,501.00
RBL Bank, New Alipore Br. [SB A/c : 309013832148]	1,26,204.54	3,99,999.07	-	-
Standard Chartered Bank, New Alipore Br. [SB A/c : 33010446798]	87,780.00	-	-	-
Cash on Hand (as certified by the management)	27,327.00	63,529.00	56,633.00	1,08,280.00
Other Bank Balances				
Deposits with Banks (maturity less than 1 year)				
- Fixed Deposit with Federal Bank [Ref Note No. 8(a)]	51,500.00	51,500.00	-	-
TOTAL	2,92,811.54	5,15,028.07	14,18,280.75	12,50,013.09

For CHILDLIFE PRESERVE
SHISHUR SEVAYSeema Gupta
PresidentFor CHILDLIFE PRESERVE
SHISHUR SEVAY

Secretary

KOLKATA

CHILDLIFE PRESERVE SHISHUR SEVAY

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

INDIAN CONTRIBUTION ACCOUNT

NOTE - 8(a) : DETAILS OF FIXED DEPOSIT

SL. NO	DATE	NAME OF THE BANK	FD CERTIFICATE NO./ A/C NO.	OPENING BALANCE		TRANSACTIONS DURING THE YEAR							DATE OF MATURITY	CLOSING BALANCE	
				OPENING PRINCIPAL	OPENING ACCRUED INTEREST	INVESTMENT DURING THE YEAR	INTEREST RECEIVED	INTEREST ACCRUED	TDS ON INTEREST RECEIVED	TDS ON INTEREST ACCRUED	MATURED AMOUNT	TOTAL AMOUNT RE-INVESTED		PRINCIPAL AMOUNT	NET ACCRUED INTEREST
1	22-09-2023	RBL Bank	709019795591	51,500.00	2,137.00	-	-	4,184.00	-	-	-	-	22-08-2025	51,500.00	6,321.00
	TOTAL			51,500.00	2,137.00	-	-	4,184.00	-	-	-	-		51,500.00	6,321.00
PREVIOUS YEAR				-	-	51,500.00	-	2,137.00	-	-	-	-		51,500.00	2,137.00

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President



For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Notes forming part of Financial Statements**NOTE - 9 : SHORT TERM LOANS AND ADVANCES**

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
<u>Prepaid Expenses</u>				
Prepaid Repair & Maintenance	-	2,844.00	-	-
<u>Other loans and advances (unsecured)</u>				
Advance to Staff	-	-	20,141.00	-
<u>Balance with Government Authorities</u>				
TDS Receivable on Cash Withdrawal	-	800.00	-	4,000.00
TDS Receivable from IC Account	-	-	4,000.00	-
TOTAL	-	3,644.00	24,141.00	4,000.00

NOTE - 10 : OTHER CURRENT ASSETS

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Accrued Interest on FD	6,321.00	2,137.00	-	-
TOTAL	6,321.00	2,137.00	-	-

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY
(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)
17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038

Notes forming part of Financial Statements

NOTE - 11 : DONATIONS AND CONTRIBUTIONS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>Donations & Contribution from:</u>				
- Local Donation	5,29,366.00	2,78,921.00	-	-
- Vesivius India Ltd	-	5,00,000.00	-	-
- Daughters of Sishur Sevaay	1,55,418.00	-	-	-
- Asha for Education, USA	-	-	12,25,000.00	13,67,000.00
- Michelle Harrison, USA	-	-	10,000.00	1,06,465.00
- Childrens Hope India, USA	-	-	18,70,616.00	16,01,660.00
- Friends of Shisur Sevay, USA	-	-	39,65,675.00	31,61,233.00
<u>Donations towards Children Smart Centre</u>				
- Asha for Education, USA	-	-	7,79,000.00	-
TOTAL	6,84,784.00	7,78,921.00	78,50,291.00	62,36,358.00

NOTE - 12 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>Interest Income</u>				
Bank Interest (including FD Interest)	10,962.00	34,107.00	64,274.00	1,10,967.00
Accrued Interest on FD (including TDS)	4,184.00	2,137.00	-	-
Interest on IT Refund	340.00	-	-	-
TOTAL	15,486.00	36,244.00	64,274.00	1,10,967.00

For CHILDLIFE PRESERVE
SHISHUR SEVAY

Soma Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



NOTE - 13 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>PROJECT EXPENSES</u>				
<u>CHILDRENS' SMART CENTRE</u>				
<u>Capacity Building / Training</u>				
Expenses for Interns & Volunteers	1,995.00	3,600.00	5,000.00	-
Training for Teachers & Coordinator	-	-	2,444.00	-
<u>Classroom Supplies</u>				
Teaching/Educational Materials	10,796.00	21,695.00	11,167.00	-
<u>Office Operations</u>				
Postage, Printing & Stationery, Etc	-	4,681.00	9,697.00	-
<u>Maintenance Facilities</u>				
Electricity & Water	3,132.00	8,620.00	7,690.00	-
General Supplies	5,200.00	8,051.00	1,097.00	-
Pest Control	17,000.00	20,500.00	-	-
Repair and Maintenance	5,668.00	43,003.00	4,270.00	-
Rent	-	-	2,16,000.00	-
<u>Personnel Costs (Salary & Bonus)</u>				
Salary & Bonus for Academic Director	21,000.00	12,594.00	-	-
Salary & Bonus for Accountant	6,000.00	26,000.00	-	-
Salary & Bonus for Childcare Workers	13,398.00	54,315.00	-	-
Salary & Bonus for School Administration	15,000.00	59,494.00	-	-
Salary & Bonus for School Massis	17,490.00	70,200.00	-	-
Salary & Bonus for Special Educator	26,250.00	39,500.00	-	-
Salary & Bonus for Teachers	50,450.00	1,76,115.00	-	-
Salary & Bonus for Communication	13,396.00	-	-	-
Salary & Bonus for Programs & Operation Manager	26,406.00	-	-	-
Salary and Bonus	-	-	7,11,343.00	-
<u>Student Costs</u>				
Celebration	7,120.00	18,618.00	17,728.00	-
Hygiene Sanitation Materials	1,606.00	5,474.00	5,827.00	-
Midmorning Snacks	5,085.00	15,503.00	16,299.00	-
School Bags & Uniforms	-	42,755.00	32,500.00	-
Educational Trip	-	-	17,770.00	-
SUB-TOTAL (A)	2,46,992.00	6,30,718.00	10,58,832.00	-
<u>DAUGHTERS OF SISHUR SEVAAY</u>				
<u>Vocational Training Expenses</u>				
Postage & Courier Charges	1,800.00	-	-	-
Printing & Stationery	12,870.00	-	-	-
Purchase of T-shirts and Bags (including printing)	2,34,905.00	-	-	-
SUB - TOTAL (B)	2,49,575.00	-	-	-

For CHILDLIFE PRESERVE
SHISHUR SEVAY



Soema Gupta
President

For CHILDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



NOTE - 13 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>Educational Expenses</u>				
Books, School Supplies and Allied Expenses	-	-	71,313.00	47,245.00
Communication & Internet Expenses	-	-	1,05,549.26	76,390.00
Computer Maintenance	-	-	20,184.00	70,574.00
Educational Courses	-	-	5,35,431.00	3,44,392.00
Educational Trips	-	-	93,939.00	66,158.00
Rent Paid for CSC	-	-	-	1,98,000.00
Salary and Bonus	-	-	10,27,420.00	8,65,274.00
Teachers' Training Expenses	-	-	78,000.00	71,000.00
Travelling and Conveyance	-	-	1,34,507.00	1,60,999.00
<u>Home Based Care Expenses</u>				
Celebrations and Entertainment	-	-	24,973.00	24,104.00
Cleaning Supplies, Disinfectant, Pest Control	-	-	98,701.00	88,035.00
Food & Cooking Gas	-	-	11,42,441.00	9,32,533.00
Household Goods & Appliances	-	6,140.00	30,791.00	26,699.00
House Uniforms, Clothing	-	3,123.00	18,963.00	5,630.00
Security Expenses	-	28,320.00	3,39,840.00	3,11,520.00
Salary and Bonus (Safety & Secure Supervisor)	-	-	2,72,350.00	2,52,200.00
Maintenance Expenses	28,999.00	32,500.00	5,589.00	-
Electricity Expenses	1,53,000.00	1,39,437.00	-	-
<u>Medical Care Expenses</u>				
Disability Aids & Appliances Expenses	-	-	6,276.00	22,480.00
Hospitalization, Tests and Doctor Fees	-	-	1,95,008.00	91,099.00
Medicines and Hygienic Expenses	-	-	2,70,282.00	2,79,530.00
Salary and Bonus (Specialized Childcare Workers)	-	-	10,99,783.00	9,87,490.00
Salary for Physiotherapy and Rehab	-	-	28,000.00	41,600.00
SUB - TOTAL (C)	1,81,999.00	2,09,520.00	55,99,340.26	49,62,952.00
GRAND TOTAL (A+B+C)	6,78,566.00	8,40,238.00	66,58,172.26	49,62,952.00

For CHIDLIFE PRESERVE
SHISHUR SEVAY

Seema Gupta
President

For CHIDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



NOTE - 14 : EMPLOYEE BENEFIT EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Salary to Employees				
Salary and Bonus	-	-	7,03,378.00	8,85,196.00
TOTAL	-	-	7,03,378.00	8,85,196.00

NOTE - 15 : OTHER EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Repair and Maintenance Expenses	17,654.00	31,529.00	1,04,238.00	89,914.00
Functions and Festival Expenses	14,182.00	28,907.00	-	-
Educational Expenses				
Rent Paid for CSC	-	22,775.00	-	-
Travelling and Conveyance	-	540.00	-	-
Certification Fees	-	51,000.00	-	-
Communication & Internet Expenses	5,970.00	11,619.00	6,342.00	10,460.00
Seminars & Workshop	-	4,711.00	-	4,720.00
Membership and Subscription	40,465.00	2,499.00	-	-
Website and IT Expenses	31,019.69	22,261.40	12,000.00	12,000.00
Electricity Expenses	17,000.00	15,493.00	-	-
Printing & Stationery	5,450.00	17,211.00	37,600.00	39,255.00
Honorarium	-	-	18,000.00	21,270.00
TOTAL	1,31,740.69	2,08,545.40	1,78,180.00	1,77,619.00

NOTE - 16 : ADMINISTRATIVE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Rates & Taxes	-	6,291.00	2,073.00	-
Audit Fees	35,400.00	35,400.00	-	-
Travelling & Conveyance	-	8,807.00	5,354.00	15,170.00
Professional Fees	-	-	39,800.00	29,500.00
Consultancy Fees	50,000.00	52,017.00	7,500.00	7,500.00
Bank Charges	-	-	9,659.88	10,072.30
Service Charges	14,111.84	13,933.11	814.20	578.20
	99,511.84	1,16,448.11	65,201.08	62,820.50

For CHIDLIFE PRESERVE
SHISHUR SEVAY

Samar Gupta
President

For CHIDLIFE PRESERVE
SHISHUR SEVAY

[Signature]
Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Notes forming part of Financial Statements**NOTE - 17 : DONATIONS AND CONTRIBUTIONS**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Donations & Contribution from:				
- Local Donation	4,64,966.00	2,78,921.00	-	-
- Vesuvius India Ltd	-	5,00,000.00	-	-
- Daughters of Shishur Sevaay	1,55,418.00	-	-	-
- Asha for Education, USA	-	-	12,25,000.00	13,67,000.00
- Michelle Harrison, USA	-	-	10,000.00	1,06,465.00
- Childrens Hope India, USA	-	-	18,70,616.00	16,01,660.00
- Friends of Shishur Seva, USA	-	-	39,65,675.00	31,61,233.00
Donations towards Children Smart Centre				
- Asha for Education, USA	-	-	7,79,000.00	-
Corpus Donation	7,500.00	11,000.00	-	-
TOTAL	6,27,884.00	7,89,921.00	78,50,291.00	62,36,358.00

NOTE - 18 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest Income				
Bank Interest (including FD Interest)	10,962.00	34,107.00	64,274.00	1,10,967.00
Interest on IT Refund	340.00	-	-	-
Accrued Interest for Previous Year	-	-	-	-
TOTAL	11,302.00	34,107.00	64,274.00	1,10,967.00

NOTE - 19 : SUNDRY RECEIPTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Security Deposit Refunded - School Building	-	79,775.00	-	-
TOTAL	-	79,775.00	-	-

For CHILDLIFE PRESERVE
SHISHUR SEVAYSeema Gupta
PresidentFor CHILDLIFE PRESERVE
SHISHUR SEVAY

Secretary


CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Notes forming part of Financial Statements**NOTE - 20 : STATUTORY DEDUCTIONS/REFUNDS**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
TDS Deducted	6,250.00	3,066.00	13,970.00	5,452.00
P.Tax Deducted	660.00	-	24,730.00	18,310.00
Income Tax Refund for the Year:				
Own	800.00	-	-	-
On behalf of FC	4,000.00	-		
TOTAL	11,710.00	3,066.00	38,700.00	23,762.00

NOTE - 21 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>PROJECT EXPENSES</u>				
CHILDRENS' SMART CENTRE				
<u>Capacity Building / Training</u>				
Expenses for Interns & Volunteers	1,995.00	3,600.00	5,000.00	-
Training for Teachers & Coordinator	-	-	2,444.00	-
<u>Classroom Supplies</u>				
Teaching/Educational Materials	10,796.00	21,695.00	11,167.00	-
<u>Office Operations</u>				
Postage, Printing & Stationery, Etc	-	4,681.00	9,697.00	-
<u>Maintenance Facilities</u>				
Electricity & Water	3,132.00	8,620.00	7,100.00	-
General Supplies	5,200.00	8,051.00	1,097.00	-
Pest Control	17,000.00	20,500.00	-	-
Repair and Maintenance	5,668.00	43,003.00	4,270.00	-
Rent	-	-	2,16,000.00	-

For CHILDLIFE PRESERVE
SHISHUR SEVAYSoma Gupta
ResidentFor CHILDLIFE PRESERVE
SHISHUR SEVAY

Secretary



CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

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

Notes forming part of Financial Statements**NOTE - 21 : CHARITABLE EXPENSES (Contd.....)**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>Personnel Costs (Salary & Bonus)</u>				
Salary & Bonus for Academic Director	21,000.00	12,594.00	-	-
Salary & Bonus for Accountant	6,000.00	26,000.00	-	-
Salary & Bonus for Childcare Workers	13,398.00	54,315.00	-	-
Salary & Bonus for School Administration	15,000.00	59,494.00	-	-
Salary & Bonus for School Massis	17,490.00	70,200.00	-	-
Salary & Bonus for Special Educator	26,250.00	39,500.00	-	-
Salary & Bonus for Teachers	50,450.00	1,76,115.00	-	-
Salary & Bonus for Communication	13,396.00	-	-	-
Salary & Bonus for Programs & Operation Manager	26,406.00	-	-	-
Salary and Bonus	-	-	7,11,343.00	-
<u>Student Costs</u>				
Celebration	7,120.00	18,618.00	17,728.00	-
Hygiene Sanitation Materials	1,606.00	5,474.00	5,827.00	-
Midmorning Snacks	5,085.00	15,503.00	16,299.00	-
School Bags & Uniforms	-	42,755.00	32,500.00	-
Educational Trip	-	-	17,770.00	-
SUB-TOTAL (A)	2,46,992.00	6,30,718.00	10,58,242.00	-
DAUGHTERS OF SISHUR SEVAAY				
<u>Vocational Training Expenses</u>				
Postage & Courier Charges	1,800.00	-	-	-
Printing & Stationery	12,870.00	-	-	-
Purchase of T-shirts and Bags (including printing)	2,34,905.00	-	-	-
SUB - TOTAL (B)	2,49,575.00	-	-	-
<u>Educational Expenses</u>				
Books, School Supplies and Allied Expenses	-	-	71,313.00	47,245.00
Communication & Internet Expenses	-	-	1,01,259.26	74,285.00
Computer Maintenance	-	-	20,184.00	70,574.00
Educational Courses	-	-	5,35,431.00	3,44,392.00
Educational Trips	-	-	93,939.00	60,158.00
Rent Paid for CSC	-	-	-	1,98,000.00
Salary and Bonus	-	-	10,27,420.00	8,65,274.00
Teachers' Training Expenses	-	-	78,000.00	71,000.00
Travelling and Conveyance	-	-	1,34,337.00	1,60,999.00

For CHILDLIFE PRESERVE
SHISHUR SEVAY

President
For CHILDLIFE PRESERVE
SHISHUR SEVAY

Secretary


CHILDLIFE PRESERVE SHISHUR SEVAY

(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)

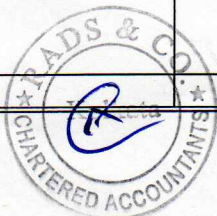
17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038

Notes forming part of Financial Statements**NOTE - 21 : CHARITABLE EXPENSES (Contd.....)**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Home Based Care Expenses				
Celebrations and Entertainment	-	-	24,973.00	24,104.00
Cleaning Supplies, Disinfectant, Pest Control	-	-	98,701.00	88,035.00
Food & Cooking Gas	-	-	11,38,556.00	9,32,533.00
Household Goods & Appliances	-	6,140.00	30,791.00	26,699.00
House Uniforms, Clothing	-	3,123.00	18,963.00	5,630.00
Salary and Bonus (Safety & Secure Supervisor)	-	-	2,72,350.00	2,52,200.00
Security Expenses	-	28,320.00	3,39,840.00	3,11,520.00
Maintenance Expenses	23,999.00	25,500.00	5,589.00	-
Electricity Expenses	1,46,277.00	1,28,297.00	-	-
Medical Care Expenses				
Disability Aids & Appliances Expenses	-	-	6,276.00	22,480.00
Hospitalization, Tests and Doctor Fees	-	-	1,89,458.00	91,099.00
Medicines and Hygienic Expenses	-	-	2,69,957.00	2,79,358.00
Salary and Bonus (Specialized Childcare Workers)	-	-	10,99,783.00	9,87,490.00
Salary for Physiotherapy and Rehab	-	-	28,000.00	41,600.00
SUB - TOTAL (C)	1,70,276.00	1,91,380.00	55,85,120.26	49,54,675.00
GRAND TOTAL (A+B+C)	6,66,843.00	8,22,098.00	66,43,362.26	49,54,675.00

NOTE - 22 : OTHER EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Repair and Maintenance Expenses	14,810.00	27,009.00	1,04,238.00	89,914.00
Functions and Festival Expenses	14,182.00	28,907.00	-	-
Educational Expenses				
Rent Paid for CSC	-	22,775.00	-	-
Travelling and Conveyance	-	540.00	-	-
Certification Fees	-	51,000.00		
Communication & Internet Expenses	5,970.00	9,200.00	6,342.00	10,460.00
Membership and Subscription	40,465.00	-	-	-
Seminars & Workshop	-	4,711.00	-	4,720.00
Website and IT Expenses	31,019.69	22,261.40	12,000.00	12,000.00
Electricity Expenses	16,253.00	14,933.00	-	-
Printing & Stationery	5,450.00	17,211.00	37,450.00	39,105.00
Honorarium	-	-	18,000.00	21,270.00
TOTAL	1,28,149.69	1,98,547.40	1,78,030.00	1,77,469.00



SHISHUR SEVAY
Suman Gupta
President

SHISHUR SEVAY
Secretary

CHILDLIFE PRESERVE SHISHUR SEVAY

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17/2/7, SAHAPUR MAIN ROAD, KOLKATA, WEST BENGAL - 700038**Notes forming part of Financial Statements****NOTE - 23 : ADMINISTRATION EXPENSES**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Rates & Taxes	-	6,291.00	2,073.00	-
Travelling & Conveyance	-	8,807.00	5,354.00	15,170.00
Professional Fees	-	6,767.00	39,800.00	29,500.00
Consultancy Fees	5,000.00	32,750.00	7,500.00	7,500.00
Service Charges	14,111.84	13,933.11	814.20	578.20
Bank Charges			9,659.88	10,072.30
TOTAL	19,111.84	68,548.11	65,201.08	62,820.50

NOTE - 24 : SUNDRY PAYMENTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Outstanding Liabilities Paid	24,200.00	43,750.00	4,457.00	3,050.00
Advance to Staff for Expenses	-	-	20,141.00	-
TOTAL	24,200.00	43,750.00	24,598.00	3,050.00

NOTE - 25 : STATUTORY PAYMENTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
TDS Deposited	1,250.00	6,866.00	13,490.00	5,538.00
P.Tax Deposited	660.00	-	24,730.00	18,020.00
TOTAL	1,910.00	6,866.00	38,220.00	23,558.00

For CHILDLIFE PRESERVE
SHISHUR SEVAYSeema Gupta
PresidentFor CHILDLIFE PRESERVE
SHISHUR SEVAY

Secretary



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

Notes to financial statement for the year ended 31st March, 2025

26 DISCLOSURES UNDER ACCOUNTING STANDARDS AND NOTES TO ACCOUNTS:

26.1 COMPLIANCES U/S 11 AND 12 OF THE INCOME TAX ACT, 1961

During the reporting year, the Society has applied more than 85% of the total receipts for the year as computed according to the provisions laid down in Section 11 and 12 of the Income Tax Act, 1961. Accordingly, its eligible for tax exemption during the financial year 2024-25.

26.2 EMPLOYEE BENEFIT PLANS

a) Defined Contribution Plan:

Since the number of employees fall below the minimum statutory limit for the purposes of Employee Provident Fund and Employee State Insurance, the provisions of EPF Act or ESI Act is not applicable.

b) Defined benefit plans:

Gratuity is not provided for in the Books of Accounts and it is accounted for as and when paid. However, the impact thereof on surplus or deficit of the Society is not significant.

26.3 FIXED ASSETS AND DEPRECIATION

The guidance note on financial statements for non-corporate entities has been implemented from FY 24-25, as per which assets need to be disclosed at cost less accumulated depreciation. However, since it was not practically feasible for the organization to derive the cost of each asset, we have considered the Groos WDV of FY 23-24 to be the cost and depreciation of previous year to be the accumulated depreciation till 01.04.24.

26.4 LOANS AND ADVANCES

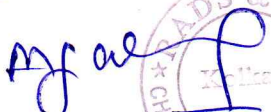

The amounts reflected under the head Loans and Advances actually relates to Prepaid Expenses and TDS amount refundable from the Income Tax Department. The loan has not been utilized or given for financing any micro-credit activity and has been utilized only for charitable purposes.

26.5 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification disclosure.

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

Ashis Agarwal

Partner

Membership No : 303622

Place: Kolkata

Date: 28th day of July, 2025