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The Oxford College Of Pharmacy No 6\9.1st Cross, Bagur Road, Hongasandra Bangalore - 560 068



The Oxford College of Pharmacy

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COLLEGE OF PHARMACY

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CHILDREN'S EDUCATION SOCIETY® # 40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Pharmacy No.6/9, 1st Cross, Begur Road, Hongasandra, Bangalore - 560 068

BALANCE SHEET as at 31/03/2024

SOURCES OF FUNDS	Note	31/03/2024 Rs.	31/03/2023 Rs,
Capital Account	2	16,78,16,755	18,06,88,544
Current Liabilities & Provisions	3	14,75,527	16,93,874
TOTAL		16,92,92,282	18,23,82,418

APPLICATION OF FUNDS	Note	31/03/2024 Rs.	31/03/2023 Rs.
Fixed Assets	4	35,55,091	29,26,400
Investments	5	13,58,96,570	10,21,94,824
Current Assets, Loans & Advances	6	1,10,72,862	55,89,904
Cash & Bank Balances	7	1,87,67,759	7,16,71,290
TOTAL		16,92,92,282	18,23,82,418

Significant Accounting Policies

For Children's Education Society®

Place : Bangalore Date : 27/09/2024

As per our report of even date for S. VENKATESAN & Co.,

V VENKATANARASIMHAN

Partner M.No. 212985 Firm Reg No.008708S

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The Oxford College of Pharmacy No.6/9, 1st Cross, Begur Road, Hongasandra, Bangalore - 560 068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

INCOME	Note	31/03/2024 RS.	31/03/2023 Rs.	
Fees Collections		7,81,69,878	6,85,56,008	
Interest Income	8	1,09,36,897	55,86,232	
Other Income	9	15,12,391	16,36,743	
TOTAL	(1)	9,06,19,166	7,57,78,983	

EXPENDITURE	Note	31/03/2024 Rs.	31/03/2023 Rs.
University Fees	10	8,43,100	27,99,060
Administration & Other Operating Expenses	11	47,28,271	44,04,952
Employee Benefit Expenses	12	2,21,58,360	2,02,68,448
Depreciation & Amortization Expenses	4	8,52,667	5,54,094
TOTAL	II	2,85,82,398	2,80,26,554

Excess/(Deficit) of Income over Expenditure

Trf to Capital Account

(1-11)

6,20,36,768

4,77,52,429

For Children's Education Society®

As per our report of even date for S. VENKATESAN & Co.,

S.N.v. L. Nasrasinha Fai

Place: Bangalore

Date : 27/09/2024

PRESIDENT

SECRETARY

V VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

UDIN: 24212985BKFHJN3058

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<u>Note - 1</u>

Significant Accounting Policies for the year ended 31/03/2024

- 1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
- 2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
- 3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
- 4. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
- 5. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represents the amount of fees collected, net of fee concession and waivers.
- 6. A sum of Rs.1,18,000/- represents provision towards audit fees.
- 7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

As per our report of even date for S.VENKATESAN & Co., S.

v.v.L. Nasazinha K

SECRETARY SECRETARY

Place: Bangalore Date: 27/09/2024 V. VENKATANARASIMHAN
Partner

Membership.No.212985 Firm Reg. No.008708S

NTIN: 24812985BKFHJN305B

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The Oxford College of Pharmacy

No.6/9, 1st Cross, Begur Road, Hongasandra, Bangalore - 560 068

NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 2 CAPITAL ACCOUNT

PARTICULARS	31/03/2024 (Dr.) / Cr	31/03/2023 (Dr.) / Cr
By Balance B/d	18,06,88,544	13,23,05,644
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	6,20,36,768	4,77,52,429
To Net Credit/(Debit) to Management	(7,49,08,557)	6,30,471
TOTAL - Balance C/d	16,78,16,755	18,06,88,544

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2024	31/03/2023
Amount received pending adjustment to Fees Receivable	es 6,26,720	
Remuneration Payable	3,05,197	1,08.935
Advance Tuition Fees	2,41,000	8,69,820
Scholarship		3,07,200
Amount Refundable To Students		25,000
		25,000
Statutory Payables		
Employer's PF Payable	36,000	27.703
Employee's PF Payable	46,000	37,793
TDS On Salary		47,793
Professional Tax Payable	16,800	27,511
Employer's ESI Payable	6,400	6,400
Employee's ESI Payable	6,961	7,257
	1,618	1,685
Provision for Expenses:		
Audit Fees Payable	1.10.000	
Power Charges Payable	1,18,000	1,18,000
Provision for Project Expenses	285	50,637
	283	-
Sundry Creditors for Expenses:-		
M/s Gen Power System	20,512	
M/S Vasa Scientific Co	20,312	
A/S Sri Balaji Agencies		22,257
A/S Futurenet Telecom Pvt. Ltd	•	15,405
1/s End to End Office Supply		13,322
A/S Sb News Paper Agency		8,329
aper rigerity		4,130
undry Creditors for Purchases:-		1
I/s Diginnovations India Pvt.Ltd		22,400
	and the same of th	22,400
Total	/14,75,527	16,93,874

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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 4 FIXED ASSETS

SI.	Particulars	W.D.V as on	Additions	Total	Deprec	iation	W.D.V as on
10		01/04/2023	During the year	Total	31/03/2024	31/03/2023	31/03/2024
1	Computers	1,71,525	4,54,300	6,25,825	1,59,470	43,157	4,66.355
2	Software	2,11,191	4,79,897	6,91,088	2,75,455	89,673	4,15,633
3	Lab Equipment	9,59,663	- ,	9,59,663	1,43,949	1,69,352	8,15,714
4	Library Books	8,49,151	4,15,276	12,64,427	1,62,831	1,41,543	11,01,596
5	Office Equipment	4,74,720	1,31,885	6,06,605	81,099	83,774	5,25,506
6	Projector	76,960		76,960	11,544	6,240	65,416
7	Furniture & Fixtures	1,83,190		1,83,190	18,319	20,355	1,64,871
	Grand Total	29,26,400	14,81,358	44,07,758	8,52,667	5,54,094	35,55,091

For Children's Education Society®

As per our report of even date for S. VENKATESAN & Co.,

PRESIDENT

Place : Bangalore

Date : 27/09/2024

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 5 INVESTMENTS

	STMENTS	
PARTICULARS	31/03/2024	31/03/2023
FD NO 67590300001943 (Including Interest Accrued)	3,04,05,545	_
FD NO 67590300001947	2,32,97,609	
(Including Interest Accrued)		er .
FD NO 67590300001184	2,20,75,735	77,76,390
(Including Interest Accrued)		, , , , ,
FD NO 67590300001595	2,13,76,647	,
(Including Interest Accrued)		
FD NO 67590300001596	2,13,76,647	
(Including Interest Accrued)		
FD NO 67590300000892	1,73,64,387	1,63,34,459
(Including Interest Accrued)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
FD NO 67590300001164		51,86,286
(Including Interest Accrued)		
FD NO 67590300001171		77,78,417
(Including Interest Accrued)		77,70,417
FD NO 67590300001351		2,04,78,876
(Including Interest Accrued)		2,04,76,870
FD NO 67590300001356		2,28,67,265
(Including Interest Accrued)		2,20,07,203
FD NO 67590300001476		2,17,73,131
Including Interest Accrued)	-	
TOTAL	13,58,96,570	10,21,94,824
		77-77 71027



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NOTES TO BALANCE SHEET as at 31/03/2024

NOTE - 6 CURRENT ASSETS, LOANS AND ADVANCES

PARTICULARS	31/03/2024	31/03/2023
Bescom - Additional Security Deposit Bescom Security Deposit General Advance	2,05,000 63,850 32,614	2,05,000 63,850 7,626
Fees Receivables: Fees Receivables from students Fees Receviable- KEA	91,32,298	46,54,458 64,470
Advance paid to University: Advance Affiliation fees Advance Admin & Servee charges Advance Registration & Renewal Fees Advance Helinet Fees Advance Annual Fees Advance Application fees	10,62,000 2,61,100 1,30,000 1,13,000 70,000 3,000	1,34,000 1,30,000 57,500 70,000 3,000
Advance paid to Suppliers: A/S Diya Enterprises TOTAL		2,00,000
TOTAL	1,10,72,862	55,89,904

NOTE - 7 CASH & BANK BALANCES

PARTICULARS	31/03/2024	31/03/2023
Bank of Baroda SB. A/c. no- 67590100005033	1,31,28,651	6,67,57,565
Bank of Baroda Sb. A/c. no- 67590100005034	23,56,006	22,35,390
Bank of Baroda Sb. A/c. no- 74360100006274	14,06,337	13,22,202
Bank of Baroda Sb. A/c. no- 74360100008018	16,56,923	12,45,883
Bank of Baroda Sb. A/c. no- 74360100007607	2,17,092	1,07,780
Bank of Baroda Sb. A/c. no- 67590100002960	2,750	2,471
TOTAL	1,87,67,759	7,16,71,290



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NOTES TO INCOME & EXPENDITURE A C FOR THE YEAR ENDED 31/03/2024

NOTE - 8 INTEREST INCOME

PARTICULARS	31/03/2024	31/03/2023
Interest On Deposit SB Interest	99,17,901 10,18,996	43,29,324 12,56,908
Total	1,09,36,897	55,86,232

NOTE - 9 OTHER INCOME

PARTICULARS	31/03/2024	31/03/2023
Practical Service Charge Breakge and shortage receipts Sports and Cultural Day receipts from Students Miscellaneous Income Seminor/Workshop/Competition receipts from Students Alumni contribution Reserch Grants Transcript receipts Graduation Day receipts from Students Exam Fee Fine Improvement Fine Amount no Longer Payable Written Back Smart Card	5,31,490 4,43,645 1,81,120 1,47,662 89,050 47,000 45,324 10,500 8,750 5,050 2,800	5,52,400 3,09,762 1,05,579 49,000 523 11,500 2,08,800 - 6,900 3,56,079 36,200
Total	15,12,391	16,36,743

NOTE - 10 UNIVERSITY FEES

PARTICULARS	31/03/2024	31/03/2023
Admission Fees	640,100	
Registration & Renewal Fees	6,40,100	4,12,000
Annual Fees	1,30,000	4,00,000
Application Fees	70,000	64,000
	3,000	3,000
Affiliation Fees	- / -	10,62,000
Helinet Fees		4,20,000
University Fees		2,35,060
Sports Fees		
Additional Exam fees		96,000
SWF		54,000
	-	47,600
Student Welfare Fees	-	5,400
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TOTAL	8,43,100	<i>2</i> 7,99,060



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NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2024

NOTE - 11
ADMINISTRATION & OTHER OPERATING EXPENSES

egal Consultancy	432	20,000
Ostage & Telegram	817 452	5,764
Bank Charges	2,500	2,500
Prof.Tax Renewal Fees & Expenses	11,587	8,649
Fravelling & Conveyance	31,046	1,19,352
Advertisement Expenses	1,18,000	1,18,000
Audit Fees	5,71,736	3,53,059
Power Charges Security Charges	6,36,530	5,77,429
Building Insurance	77,000	80,779
Annual Maintenance Charges	1,32,835	95,838
Repairs & Maintenance Charges	6,87,665	70,285
Infrastructure Renovation & Maintenance		
Gas & Fuel Expenses		20,635
Graduation Day Expenses		2,30,708
Accrediation Fee	29,500	+0,339
Inspection Expenses	43,753	40,559
Research Activity(Project Expenses)	45,324	62,235 5,446
Telephone & Internet Expenses	47,871	46,014
News Paper & Periodicals	49,267	85,752
Office Maintenance	62,055	1,33,309
Printing & Stationery	1,18,550	28,000
Seminar/Workshop/Competition/FDP	1,69,494	85,48
Lab Maintenance	1,71,906	24,88
Annual/Inagural/Felicitation	2,06,127	-
Sports Cultural Activities -Expenses	2,10,793	1,90,96
Examination Expenses	11,94,081	19,98,82
Academic Support Facilities Stipend to students		
PARTICULARS	31/03/2024	31/03/2023

NOTE - 12 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	31/03/2024	31/03/2023
Salary Employers' Contribution to EPF Employers' Contribution to ESI Remuneration to President	2,15,28,238 4,75,294 94,828 60,000	1,97,39,081 3,98,098 71,269 60,000
Total	2,21,58,360	2,02,68,448



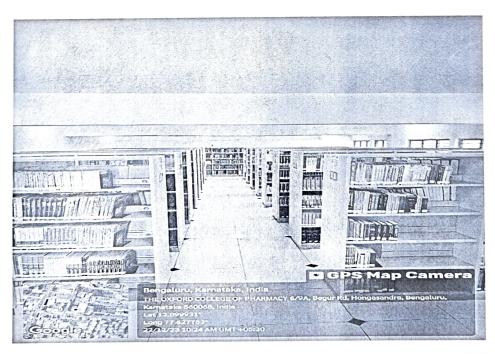


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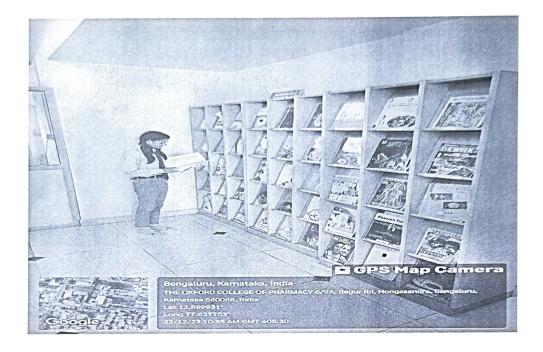




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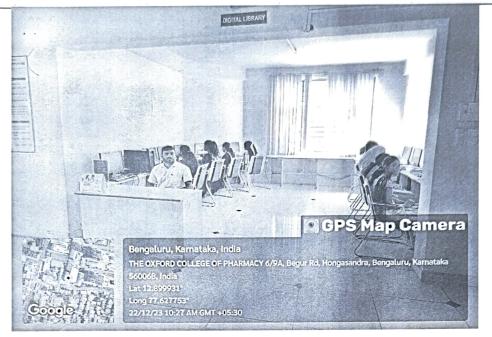






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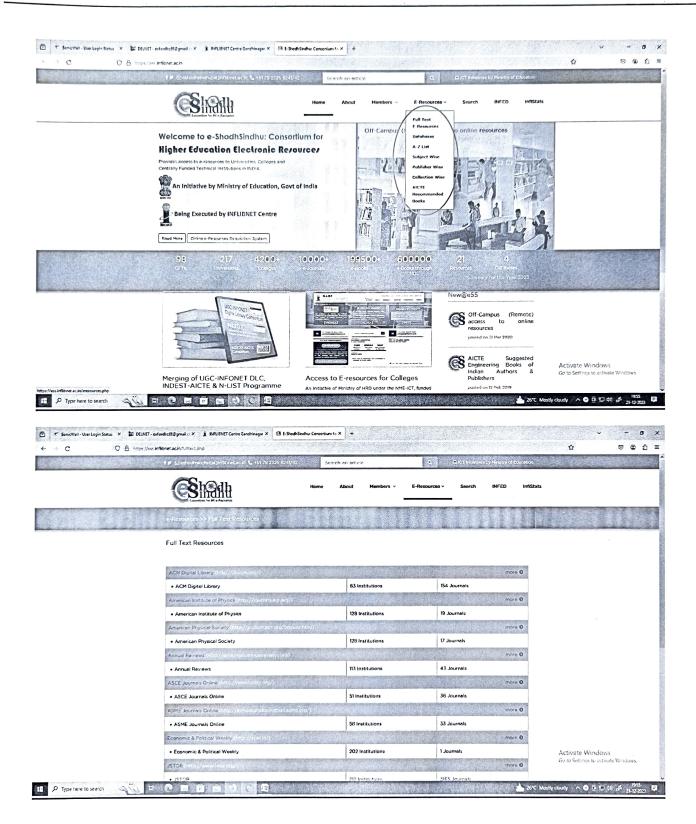
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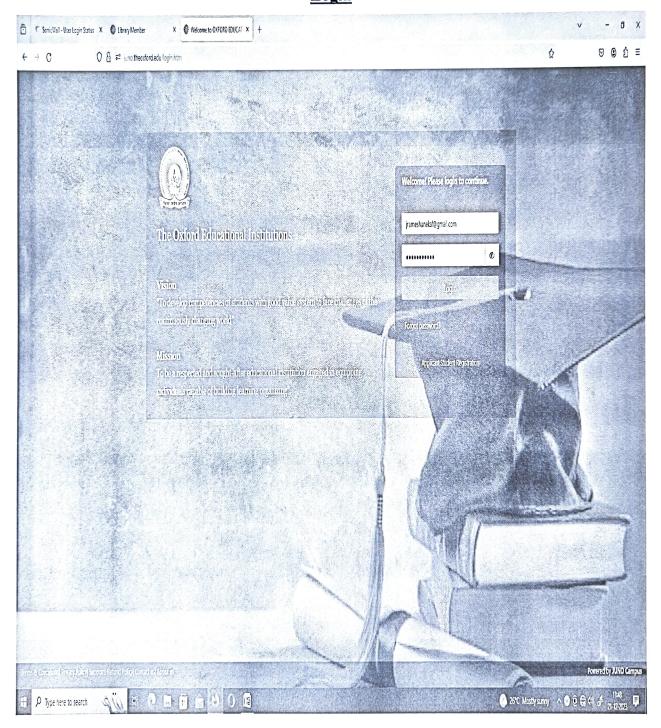
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Faculty Transaction

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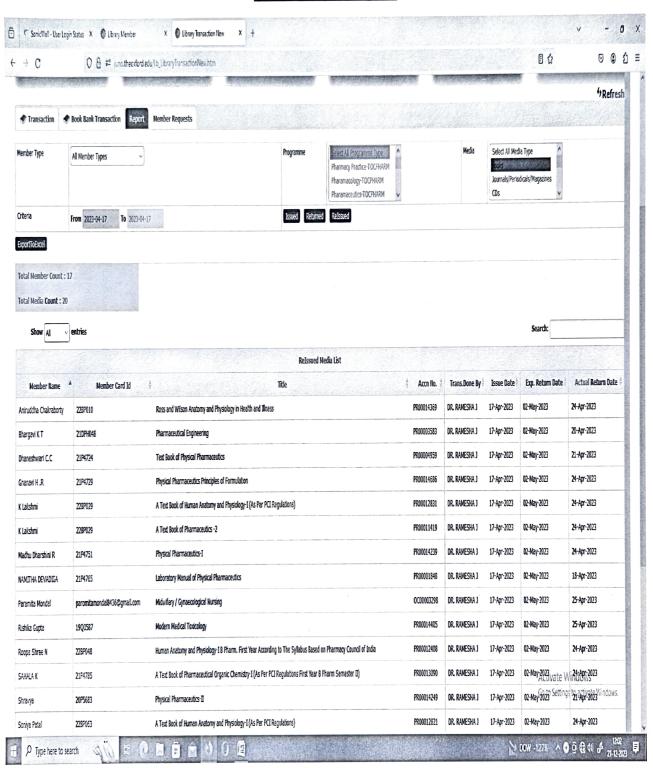


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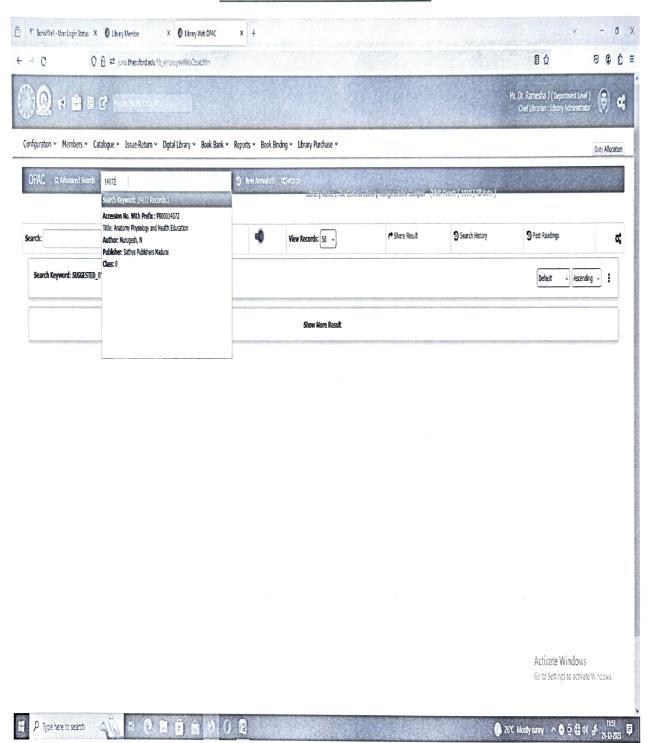


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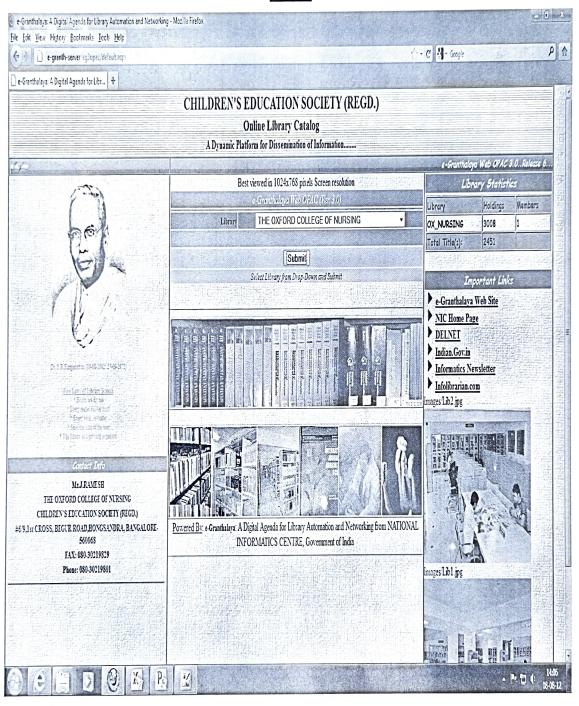
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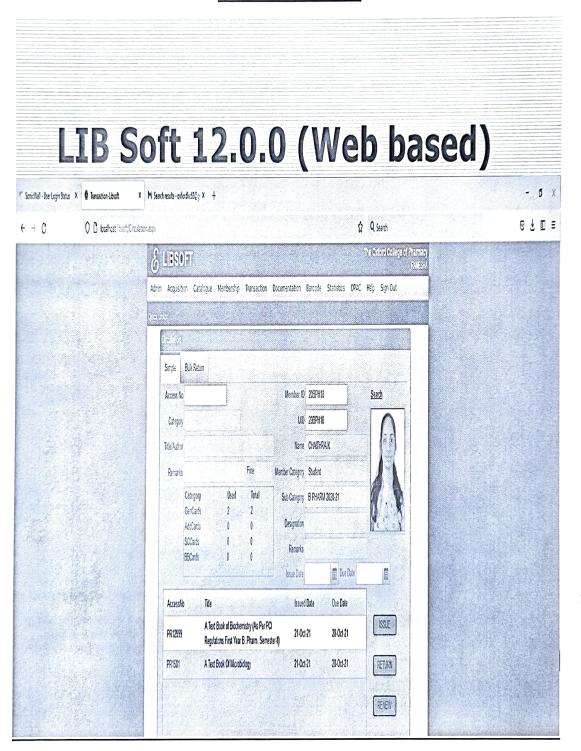




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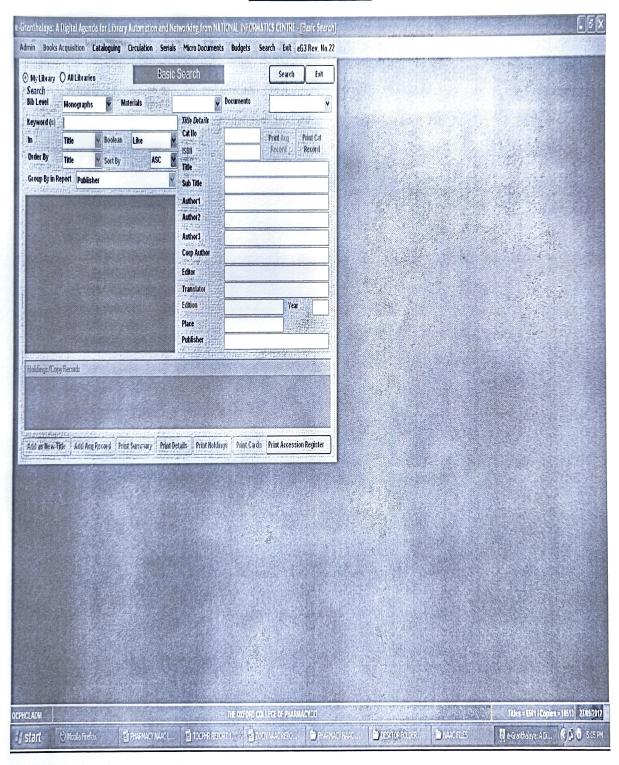


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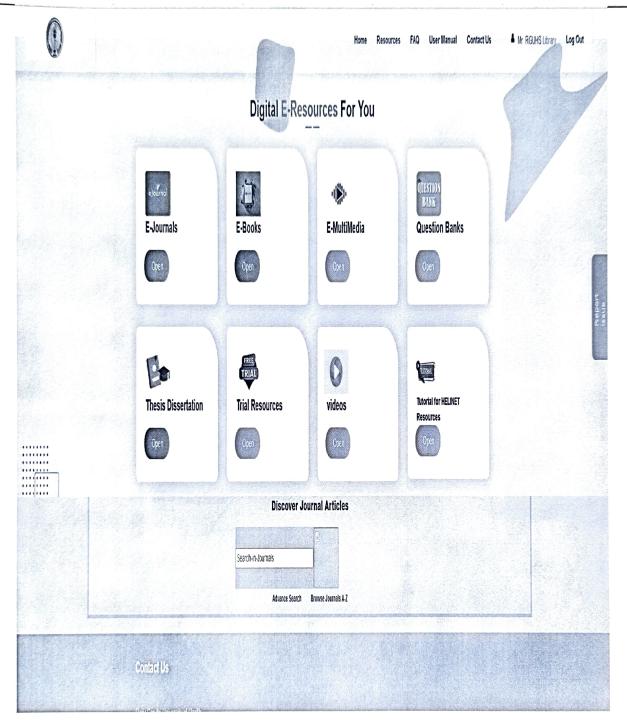
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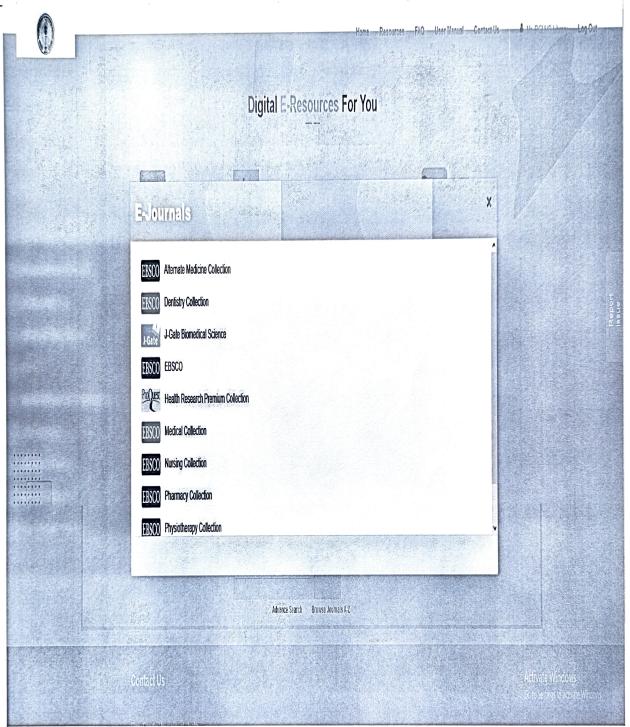
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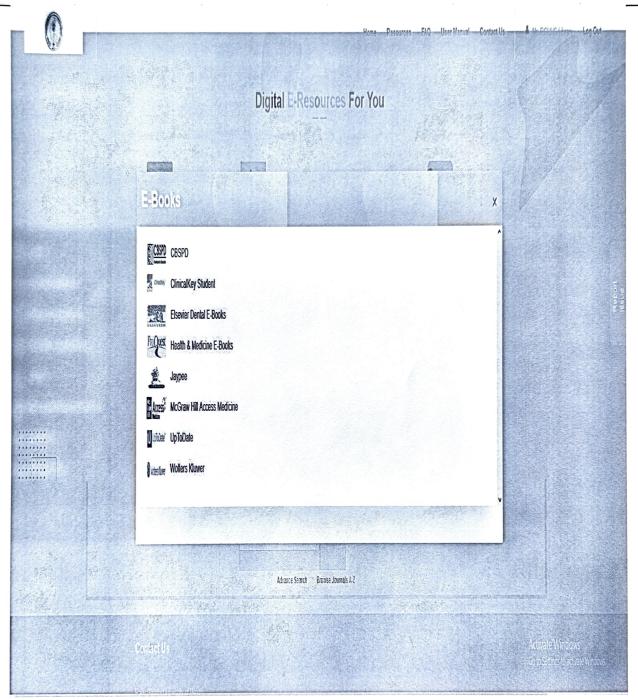
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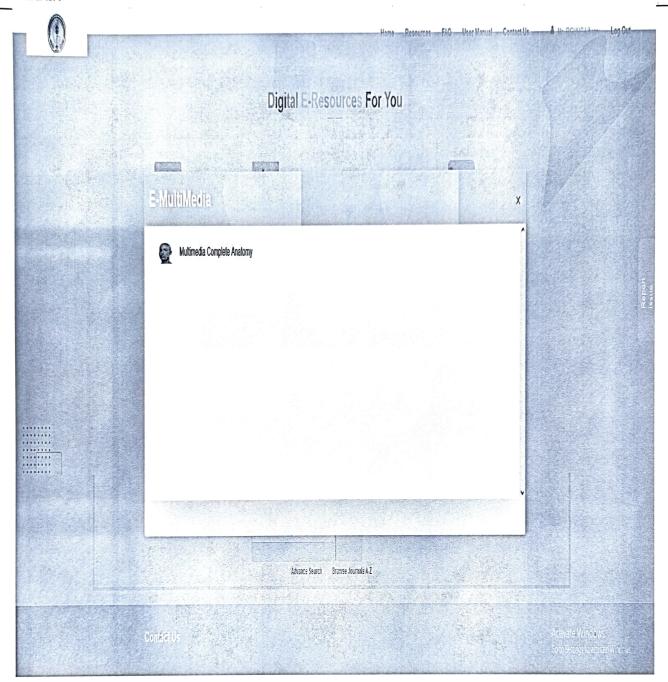


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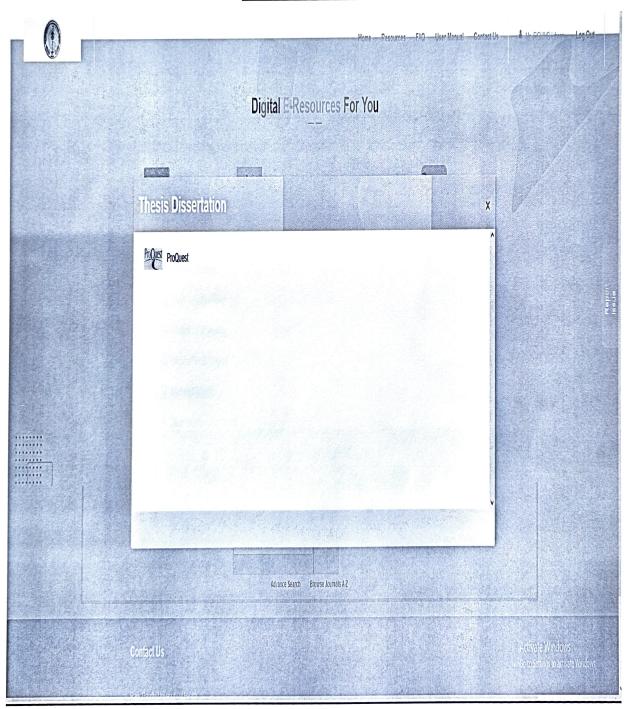




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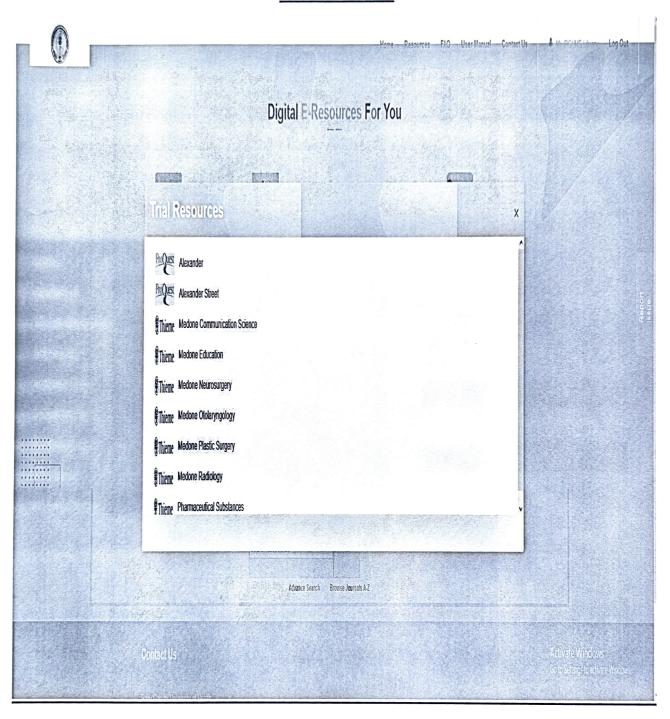




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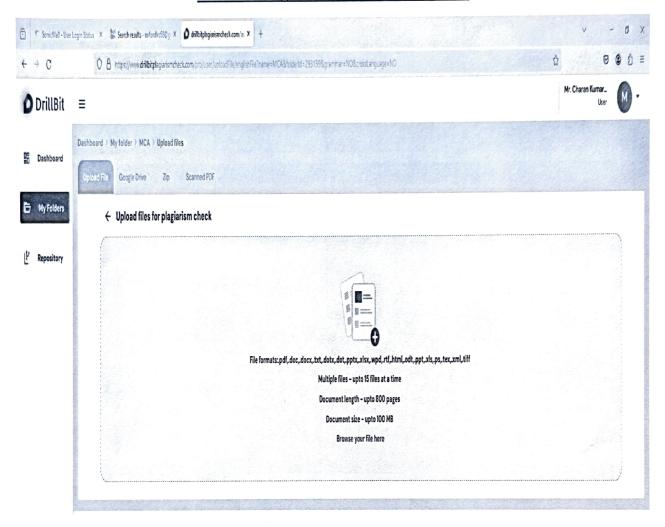




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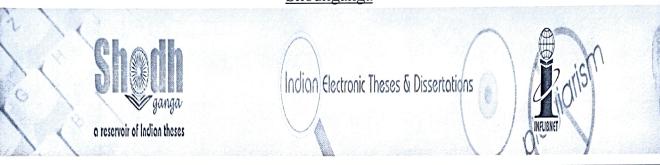




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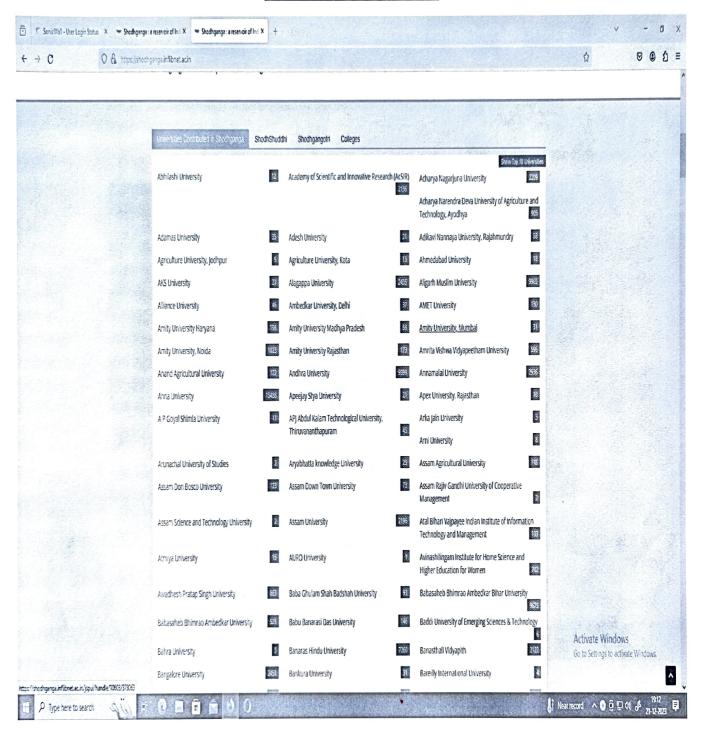




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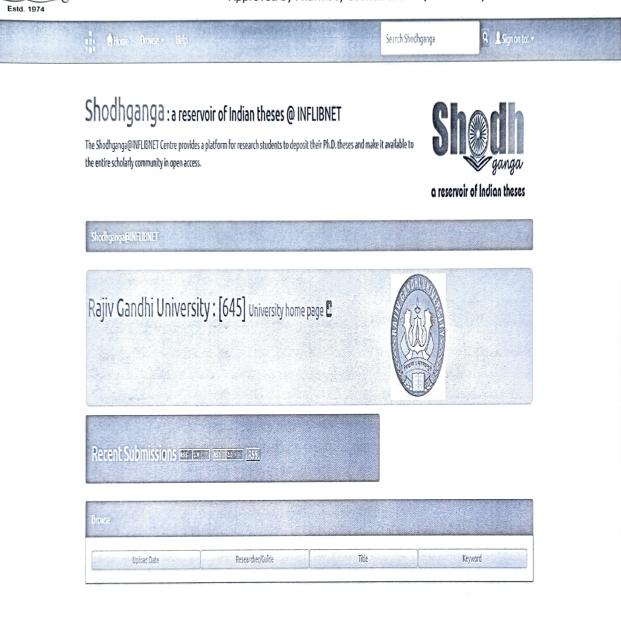
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Year Completed

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