

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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 192

BALANCE SHEET as at 31-03-2018

SOURCES OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Capital Account	2	56,97,831	99,62,412
Current Liabilities & Provisions	3	92,69,957	40,32,773
TOTAL		1,49,67,788	1,39,95,185

APPLICATION OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fixed Assets	4	78,10,411	79,75,548
Current Assets, Loans & Advances	5	6,13,810	21,84,792
Cash and Bank Balances	6	65,43,567	38,34,845
TOTAL		1,49,67,788	1,39,95,185

Significant Accounting Policies 1

For Children's Education Society®

As per our report of even date

for B.M. REDDY & Co.,

for S. VENKATESAN & Co.,

L. Narayana Raju
PRESIDENT

Place : Bangalore

Date : 27-09-2018



B.M. Reddy
B.M. REDDY
Proprietor

M. No. 21656

Firm Reg No. 006643S

S. Venkatesan
S VENKATESAN
Partner

M.No. 9676

Firm Reg No. 003708S



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018

INCOME	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fees Collection		3,83,85,900	2,26,80,017
Other Income	7	40,64,298	6,39,449
TOTAL	I	4,24,50,198	2,33,19,466

EXPENDITURE	Note	31-03-2018 Rs.	31-03-2017 Rs.
University Fee	8	20,85,554	16,67,016
Administration & Other Operating Expenses	9	95,75,195	25,80,514
Employee Benefit Expenses	10	2,81,51,118	2,62,30,343
Share of Deficit from T.O.Transport Dept.			279
Depreciation & Amortization Expenses	4	11,86,625	11,81,215
TOTAL	II	4,09,98,492	3,16,59,367

Excess/(Deficit) of Income over Expenditure
Trf to Capital Account

(I - II) 14,51,706 (83,39,901)

For Children's Education Society®

As per our report of even date

for B.M. REDDY & Co.,

for S. VENKATESAN & Co.,

L. Narasimha Raju
PRESIDENT

Place : Bangalore
Date : 27-09-2018



B.M. Reddy
B.M. REDDY
Proprietor

M. No.21656
Firm Reg No.006643S

S. Venkatesan
S. VENKATESAN
Partner

M.No. 9676
Firm Reg No.008708S



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore - 560 102

Note - 1

Notes to Accounts & Significant Policies

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 Collection" amount represents the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.59,000/- 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 B.M.REDDY & Co., for S.VENKATESAN & Co.

U. Narasimha Reddy
PRESIDENT

Place : Bangalore
Date : 27-09-2018



B.M.REDDY
Proprietor

Membership.No.21656
Firm Reg. No.006643S

S.VENKATESAN
Partner

Membership.No.9676
Firm Reg. No.008708S



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31-03-2018 (Dr.) / Cr	31-03-2017 (Dr.) / Cr
By Balance B/d	99,62,412	72,73,901
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	14,51,706	(83,39,901)
To Net Credit/(Debit) to Management	(57,16,287)	1,10,28,412
TOTAL - Balance C/d	56,97,831	99,62,412

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31-03-2018	31-03-2017
Examination Fees	2,63,473	9,95,834
Remuneration	2,58,522	5,000
Scholarship	1,21,950	1,38,982
Advance Tuition Fees	75,000	45,000
Employee's PF Payable	71,770	78,802
Employer's PF Payable	71,770	78,802
Employer's ESI Payable	43,529	46,451
Staff Security Deposit	36,097	
Security's Uniform Deposit	33,250	33,250
Employee's ESI Payable	16,056	17,134
Professional Tax Payable	15,000	15,800
T D S on Salary	14,033	13,885
Provision for Expenses:		
Salary Payable	21,45,344	22,10,913
Audit Fee Payable	59,000	57,500
Power Charges Payable	24,245	24,997
Provision for Project Expenses:		
Project Expenses - U.G.C	27,91,048	29,309
Project Expenses - BTFS	10,07,913	-
Project Expenses - SEC	75,000	75,000
Project Expenses - CISE	59,878	59,878
BALANCE C/D	71,82,878	39,26,537



CHILDREN'S EDUCATION SOCIETY®
40, I PHASE, JP NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31-03-2018	31-03-2017
BALANCE b/d	71,82,878	39,26,537
<u>Creditors for Supplies:</u>		
M/s Vasa Scientific Co.	8,46,185	
M/s Aristogene Bio-sciences PVT Ltd.,	3,20,580	
M/s The Standard Book Company	1,32,592	
M/s Digitrack Scientific Instruments	1,18,266	
M/s Riprographics Technologies	98,652	
M/s Anugraha Enterprises	88,087	
M/s Book Paradise	76,958	
M/s Samudra Mineral Water Pvt Ltd.,	76,523	
M/s Indian Mannequins	54,960	
M/s Bharathi Publications	53,225	53,225
M/s Adept Hospitality	46,610	
M/s Gajamukha Solutions	39,766	
M/s Writemark Display Systems	27,329	
M/s Mahesh Hardware & Pipes	23,366	
M/s ACS India	22,302	
M/s Dinesh Lightings & Electricals	22,164	
M/s ASSU Infotech	21,500	
M/s Jai Sri Krishna Hardware	10,802	
M/s Sunrise Publishers & Distributors	6,938	
M/s Paninia Book Distributors	274	
M/s Thermo Electric Company		36,385
M/s Jai Hind Stationers		9,500
M/s Rishab Enterprises		7,126
TOTAL	92,69,957	40,32,773

[Handwritten Signature]



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31-03-2018

**NOTE - 4
FIXED ASSETS**

Particulars	W.D.V as on 01-04-2017	Additions During the year	Total	Depreciation		W.D.V as on 31-03-2018
				31-03-2018	31-03-2017	
Equipment	1,071	-	1,071	161	189	910
Building	11,361	-	11,361	1,136	1,262	10,225
Computers	7,073	-	7,073	2,829	10,609	4,244
Furniture & Fixtures	24,54,820	-	24,54,820	2,45,482	2,72,758	22,09,338
Lab Equipment	23,73,188	3,18,992	26,92,180	3,96,082	4,18,798	22,96,098
Library Books	28,18,612	4,11,318	32,29,930	4,65,396	4,16,345	27,64,534
Plant & Machinery	11,419	-	11,419	1,713	2,015	9,706
Teaching Kits	67,379	-	67,379	10,107	11,891	57,272
Office Equipment	2,25,601	2,91,178	5,16,779	61,709	39,812	4,55,070
Software	5,024	-	5,024	2,010	7,536	3,014
GRAND TOTAL	79,75,548	10,21,488	89,97,036	11,86,625	11,81,215	78,10,411

For Children's Education Society®

As per our report of even date

for B.M.REDDY & CO.,

for S.VENKATESAN & CO.,

PRESIDENT

SECRETARY

B.M. REDDY

S.VENKATESAN

Proprietor

Partner

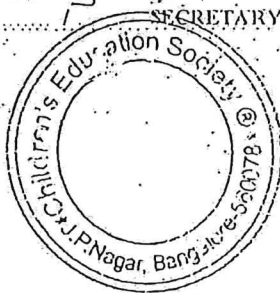
M. No.21656

M.No. 9676

Firm Reg No.006643S

Firm Reg No.008708S

e : Bangalore
d : 27-09-2018



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 5
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31-03-2018	31-03-2017
<u>Advance paid to Suppliers:</u>		
M/s Creative Infotech	2,00,000	2,00,000
M/s Skanda Enterprises	85,975	85,975
M/s Kahan Technologies	62,500	62,500
M/s Godrej Boyce Mfg. Company	29,000	29,000
M/s Aravind Prakashan	-	24,279
M/s Environ Software	-	11,667
<u>Advance paid to university:</u>		
Advance affiliation fees paid to University	55,000	1,59,000
Advance Processing Fees	-	1,00,000
Fees Receivables	95,000	14,35,017
Pre Paid Expenses	46,466	43,514
General Advance	39,869	33,840
TOTAL	6,13,810	21,84,792

NOTE - 6
CASH AND BANK BALANCES

PARTICULARS	31-03-2018	31-03-2017
Cash	3,125	4,160
Vijaya Bank S B A/c No. 140501011005237	29,06,818	1,45,079
Vijaya Bank S B A/c No. 140501011002817	12,55,925	32,07,244
Vijaya Bank S B A/c No. 140501011006873	12,08,544	3,23,000
Vijaya Bank S B A/c No. 140501011003451	10,13,530	5,544
Vijaya Bank S B A/c No. 2766 (Jnanarjana)	89,123	85,744
Vijaya Bank S B A/c No. 140501011003799	66,502	64,074
TOTAL	65,43,567	38,34,845



CHILDREN'S EDUCATION SOCIETY

#40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector 1V, HSR Lay-out, Bangalore - 560 102

**NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31-03-2018**

**NOTE - 7
OTHER INCOME**

PARTICULARS	31-03-2018	31-03-2017
Project Grants Received	39,12,747	1,54,309
SB Interest	1,49,275	1,16,146
Miscellaneous Income	2,276	67,944
Application & Prospectus Fees	-	3,01,050
TOTAL ..	40,64,298	6,39,449

**NOTE - 8
UNIVERSITY FEE**

PARTICULARS	31-03-2018	31-03-2017
Admission Fees	14,86,659	2,21,330
Sports/Scientific Fee	3,04,110	2,20,270
Affiliation Fees	1,59,000	48,400
Processing Fees	1,00,000	2,49,351
Application Fees	35,785	39,085
Eligibility Fees	-	6,65,500
Registration Fees	-	1,41,570
Cultural Fees	-	81,510
Total	20,85,554	16,67,016



The Oxford College of Science

No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2018

NOTE - 9

ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31-03-2018	31-03-2017
Project Expenses	39,12,747	2,43,243
Lab Maintenance & Consumables	17,88,882	5,72,481
Office Maintenance	8,88,823	33,326
Printing & Stationery	5,83,252	4,91,563
Inspection Expenses	5,20,250	6,000
Annual/Inaugural/Felicitation	3,63,252	1,28,132
Examination Expenses	3,36,880	1,02,025
Power Charges	2,38,885	2,59,218
Repairs & Maintenance	2,35,959	48,605
Annual Maintenance Charges	2,15,003	2,08,323
House Keeping Charges	1,24,543	96,328
Audit Fees	60,500	57,500
Advertisement Expenses	55,000	2,400
Seminar/Workshop/competition	54,600	47,958
Guest Lecture Expenses	47,000	16,500
Membership Fees	40,000	
News Paper & Periodicals	34,111	25,810
Bank Charges	28,401	18,612
Travelling & Conveyance	22,025	55,577
Telephone Expenses	17,486	14,620
Sports Expenses	9,124	43,817
Pooja Expenses	400	64,859
Postage & Telegram	72	2,117
Professional Tax Renewal Fees		17,205
Student Welfare Expenses		13,392
Staff Welfare Expenses		7,903
N.S.S Expenditure		3,000
TOTAL	95,75,195	25,80,514

NOTE - 10

EMPLOYEES BENEFIT EXPENSES

PARTICULARS	31-03-2018	31-03-2017
Salary	2,66,94,626	2,48,92,572
Employer's Contribution to EPF	8,83,834	10,35,643
Employer's Contribution to ESF	5,12,658	2,42,128
Remuneration to President	60,000	60,000
TOTAL	2,81,51,118	2,62,30,343



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, JP NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

BALANCE SHEET as at 31-03-2018

SOURCES OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Capital Account	2	15,35,381	21,26,927
Current Liabilities & Provisions	3	11,54,564	12,47,032
TOTAL		26,89,945	33,73,959

APPLICATION OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fixed Assets	4	10,477	11,641
Current Assets, Loans & Advances	5	3,56,666	8,77,539
Cash & Bank Balances	6	23,22,802	24,84,779
TOTAL		26,89,945	33,73,959

Significant Accounting Policies

For Children's Education Society®

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

L. S. Nagiappa Rya
PRESIDENT

K. P. J. J. J.
SECRETARY

Place : Bangalore
Date : 27-09-2018



B.M. REDDY
Proprietor

M. No.21656
Firm Reg No.0066435

S. VENKATESAN
Partner
M.No. 9676
Firm Reg No.0087085



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018

INCOME	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fees Collections		2,47,68,300	1,92,81,539
Other Income	7	1,55,296	2,72,856
TOTAL	(I)	2,49,23,596	1,95,54,395

EXPENDITURE	Note	31-03-2018 Rs.	31-03-2017 Rs.
University Fee	8	26,27,731	16,87,015
Administration & Other Operating Expenses	9	8,34,547	5,69,186
Share of Deficit from T.O. Transport Dept.		-	558
Depreciation & Amortization Expenses	4	1,164	1,293
TOTAL	(II)	34,63,442	22,58,052

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) 2,14,60,154 1,72,96,343

For Children's Education Society®

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

J. L. Narasimha Raju K. P. V. S. S. S. S.
PRESIDENT SECRETARY

Place : Bangalore
Date : 27-09-2018



B.M. REDDY S. VENKATESAN
Proprietor Partner
M. No. 21656 M. No. 9676
Firm Reg No. 006643S Firm Reg No. 008708S



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note – 1

Significant Accounting Policies

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis
6. A sum of Rs.59,000/- 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 B.M.REDDY & Co., for S.VENKATESAN & Co.,

L. Narasimha Raju
PRESIDENT

K.P.
SECRETARY

Place : Bangalore
Date : 27-09-2018



B.M. Reddy
B.M.REDDY
Proprietor

Membership.No.21656
Firm Reg. No.006643S

S.Venkatesan
S.VENKATESAN
Partner

Membership.No.9676
Firm Reg. No.008708S



CHILDREN'S EDUCATION SOCIETY®

#40, I PHASE, JP NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

**NOTE - 2
CAPITAL ACCOUNT**

PARTICULARS	31-03-2018 (Dr.) / Cr	31-03-2017 (Dr.) / Cr
By Balance B/d	21,26,927	2,21,893
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	2,14,60,154	1,72,96,343
To Net Credit/(Debit) to Management	(2,20,51,700)	(1,53,91,309)
TOTAL - Balance C/d	15,35,381	21,26,927

**NOTE - 3
CURRENT LIABILITIES & PROVISIONS**

PARTICULARS	31-03-2018	31-03-2017
Scholarship	4,63,441	26,218
Examination Fees	4,47,878	11,28,317
Educational Loan	80,000	-
Advance Tuition Fees	70,000	-
Audit Fees Payable	59,000	57,500
Power Charges Payable	24,245	24,997
Amount Refundable to Students	10,000	10,000
TOTAL	11,54,564	12,47,032



CHILDREN'S EDUCATION SOCIETY®

40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme

No.32, 19th Main, 17th B Cross, Sector 1V, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

**NOTE - 4
FIXED ASSETS**

Particulars	W.D.V as on 01-04-2017	Additions During the year	Total	Depreciation		W.D.V as on 31-03-2018
				31-03-2018	31-03-2017	
Furniture & Fixtures	11,641	-	11,641	1,164	1,293	10,477
GRAND TOTAL	11,641	-	11,641	1,164	1,293	10,477

For Children's Education Society®

As per our report of even date

for B.M.REDDY & CO.,

for S.VENKATESAN & Co.,

Narasimha Raju
PRESIDENT

K.P. Venkatesh
SECRETARY

B.M. Reddy
B.M. REDDY

Proprietor

M. No.21656

Firm Reg No.006643S

S. Venkatesan
S VENKATESAN & Co.

Partner

M.No. 9876

Firm Reg No.008708S

Place : Bangalore.

Date : 27-09-2018



CHILDREN'S EDUCATION SOCIETY®

40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme

No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 5

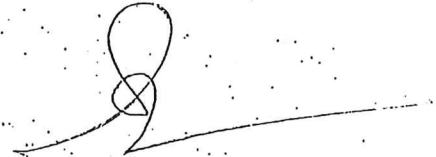
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31-03-2018	31-03-2017
Fees Receivables	2,21,000	3,27,539
Advance renewal of Affiliation Fees	1,35,666	5,50,000
TOTAL	3,56,666	8,77,539

NOTE - 6

CASH & BANK BALANCES

PARTICULARS	31-03-2018	31-03-2017
Vijaya Bank A/c No.6875	12,34,332	40,407
Vijaya Bank A/c No.3104	10,87,173	24,44,075
Cash	1,297	297
TOTAL	23,22,802	24,84,779



8-1-102



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, JP NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31-03-2018

NOTE - 7
OTHER INCOME

Particular	31-03-2018	31-03-2017
S.B.Interest	1,52,496	1,66,155
Miscellaneous Income	2,800	1
Application & Prospectus Fees	-	1,06,700
Total	1,55,296	2,72,856

NOTE - 8
UNIVERSITY FEE

Particular	31-03-2018	31-03-2017
Admission Fee	16,11,951	4,86,600
Affiliation Fees	8,38,000	41,535
Sports & Development Fees	1,54,780	1,53,340
Application Fees	23,000	12,240
Registration & Renewal Fees	-	7,04,000
Eligibility Fees	-	1,57,300
Processing Fee	-	88,000
Cultural & Activity Fees	-	44,000
Total	26,27,731	16,87,015

NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES

Particular	31-03-2018	31-03-2017
Power Charges	2,38,885	2,59,218
Repair & Maintenance Charges	2,03,911	26,657
Printing & Stationery	1,25,800	96,205
Housekeeping Charges	1,24,542	96,330
Audit Fees	60,500	57,500
Student Welfare Expenses	45,030	1,798
Bank Charges	31,195	4,360
Inspection Expenses	4,684	-
Examination Expenses	-	21,688
Annual / Inaugural / Felicitation Charges	-	4,200
Office Maintenance	-	1,230
Total	8,34,547	5,69,186



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

BALANCE SHEET as at 31-03-2018

SOURCES OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Capital Account	2	1,38,56,660	85,68,628
Current Liabilities & Provisions	3	48,45,420	20,99,520
TOTAL		1,87,02,080	1,06,68,148

APPLICATION OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fixed Assets	4	34,37,404	27,33,062
Current Assets/Loans & Advances	5	78,11,566	65,53,386
Cash & Bank Balances	6	74,53,110	13,81,700
TOTAL		1,87,02,080	1,06,68,148

Significant Accounting Policies

1.

For Children's Education Society®

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

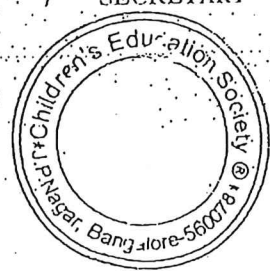
[Signature]
PRESIDENT

[Signature]
SECRETARY

[Signature]
B.M.REDDY
Proprietor

[Signature]
S.VENKATESAN
Partner

Place: Bangalore
Date : 27-09-2018



M. No.2, 1 656
Firm Reg No. - 006643S

M.No. 9676
Firm Reg No.008708S



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018

INCOME	Sch	31-03-2018 Rs.	31-03-2017 Rs.
Fees Collection		2,15,41,270	1,94,88,745
Other Income	7	1,93,621	3,22,599
TOTAL	(I)	2,17,34,891	1,98,11,344

EXPENDITURE	Sch	31-03-2018 Rs.	31-03-2017 Rs.
University Fees	8	23,33,735	31,55,095
Administration & Other Operating Expenses	9	28,40,894	15,31,296
Depreciation & Amortization Expenses	4	4,99,119	4,60,019
TOTAL	(II)	56,73,748	51,46,410

Excess/(Deficit) of Income over Expenditure

Trf to Capital A/c

(I-II) 1,60,61,143 1,46,64,934

For Children's Education Society ®

As per our report of even date

for B.M.REDDY & Co.,

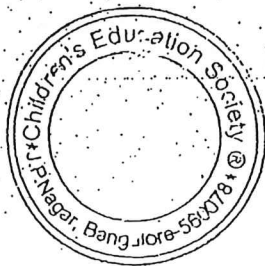
for S. VENKATESAN & Co.,

PRESIDENT

SECRETARY

Place: Bangalore

Date : 27-09-2018



B.M.REDDY

Proprietor

M. No.21656

Firm Reg No.006643S

S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – M.Sc Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies

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 represent the amount of fees collected, net of fee concession and waives.
6. A sum of Rs.59,000/- 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 B.M.REDDY & Co., for S.VENKATESAN & Co.,

L. Narasimha Raju
PRESIDENT

K.P. Ramiah
SECRETARY

B.M. Reddy
B.M.REDDY

S. Venkatesan
S.VENKATESAN

Proprietor

Partner

Place : Bangalore

Date : 27-09-2018

Membership.No.21656

Firm Reg. No.006643S

Membership.No.9676

Firm Reg. No.008708S



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31-03-2018 (Dr.) / Cr	31-03-2017 (Dr.) / Cr
By Balance B/d	85,68,628	53,14,281
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	1,60,61,143	1,46,64,934
To Net Credit/(Debit) to Management	(1,07,73,111)	(1,14,10,588)
TOTAL - Balance C/d	1,38,56,660	85,68,628

NOTE - 3
CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31-03-2018	31-03-2017
Scholarship	37,95,070	14,05,181
Amount refundable to Students	2,86,900	
Advance Tution Fees	24,000	
Provision for Expenses:		
Audit Fee Payable	59,000	57,500
Power Charges Payable	24,244	24,997
Creditors for Supplies:		
M/s Bharathi Publications	5,53,806	5,53,806
M/s Kahan Technologies	1,02,400	
M/s Digitrack Scientific Instruments		58,036
TOTAL	48,45,420	20,99,520



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 5
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31-03-2018	31-03-2017
Fees Receivable	69,10,566	57,17,386
Adv. Renewal of Affiliation Fees	9,01,000	8,36,000
TOTAL	78,11,566	65,53,386

NOTE - 6
CASH & BANK BALANCES

PARTICULARS	31-03-2018	31-03-2017
Vijaya Bank S B A/c.No. 2816	62,39,996	12,73,298
Vijaya Bank S B A/c.No. 6876	12,06,602	1,05,000
Cash	6,512	3,402
TOTAL	74,53,110	13,81,700

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31-03-2018

NOTE - 7
OTHER INCOME

PARTICULARS	31-03-2018	31-03-2017
SB Interest	1,93,571	88,593
Miscellaneous Income	50	86,106
Application & Prospectus Fees		1,47,900
TOTAL	1,93,621	3,22,599



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31-03-2018**

**NOTE - 8
UNIVERSITY FEE**

PARTICULARS	31-03-2018	31-03-2017
Admission Fees	14,85,210	14,76,760
Affiliation Fees	8,36,000	8,88,000
Application Fees	12,525	26,645
University Fees	-	6,61,610
Eligibility Fees	-	58,080
Renewal of Recognition fee	-	44,000
TOTAL	23,33,735	31,55,095

**NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES**

PARTICULARS	31-03-2018	31-03-2017
Lab Maintenance & Consumables	14,00,738	6,51,646
Office Maintenance	4,38,169	71,190
Student Welfare Expenses	3,02,400	11,000
Power Charges RR S8HT 342	2,38,884	2,59,218
Housekeeping Charges	1,24,542	96,330
Printing & Stationery	91,929	34,946
Telephone Expenses	69,998	67,494
Audit Fees	60,500	57,500
Repairs & Maintenance	46,354	-
Travelling & Conveyance	35,202	50,200
Bank Charges	20,678	18,450
Annual/Inaugural/Felicitation	11,500	40,161
Examination Expenses	-	1,66,011
Advertisement Expenses	-	3,150
Guest Lecture Fees	-	2,000
Sports Expenses	-	2,000
TOTAL	28,40,894	15,31,296



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

BALANCE SHEET as at 31-03-2018

SOURCES OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Capital Account	2	24,08,165	6,50,771
Current Liabilities & Provisions	3	6,13,972	13,10,118
TOTAL		30,22,137	19,60,889

APPLICATION OF FUNDS	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fixed Assets	4	6,26,516	7,08,001
Current Assets, Loans & Advances	5	5,68,730	5,49,180
Cash & Bank Balances	6	18,26,891	7,03,708
TOTAL		30,22,137	19,60,889

Significant Accounting Policies

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

J. L. Narasimha Raju
PRESIDENT

K. P. Venkatesh
SECRETARY

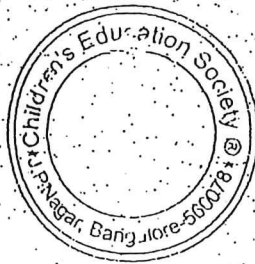
B.M. Reddy
B.M. REDDY
Proprietor
M. No. 21656

S. Venkatesan
S VENKATESAN
Partner
M.No. 9676

Place : Bangalore
Date : 27-09-2018

Firm Reg No. 006643S

Firm Reg No. 008708S



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018

INCOME	Note	31-03-2018 Rs.	31-03-2017 Rs.
Fees Collections		46,07,940	52,92,110
Other Income	7	47,440	1,29,779
TOTAL	(I)	46,55,380	54,21,889

EXPENDITURE	Note	31-03-2018 Rs.	31-03-2017 Rs.
University Fees	8	4,36,420	7,43,326
Administration & Other Operating Expenses	9	8,05,910	4,34,305
Employee Benefit Expenses	10	51,31,243	42,56,015
Depreciation & Amortization Expenses	4	1,05,165	1,32,125
TOTAL	(II)	64,78,738	55,65,771

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

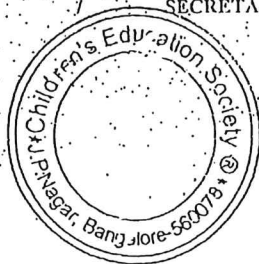
(I-II) (18,23,358) (1,43,882)

For Children's Education Society®

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

M.L. Narasimha Reddy
PRESIDENT / *K.P. Reddy*
SECRETARY

Place : Bangalore
Date : 27-09-2018



B.M. Reddy
B.M. REDDY
Proprietor
M.No. 21656
Firm Reg No. 006643S

S. Venkatesan
S. VENKATESAN
Partner
M.No. 9676
Firm Reg No. 008708S



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

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

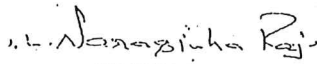
Note – 1

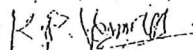
Significant Accounting Policies

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.23,600/- 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 B.M.REDDY & Co., for S.VENKATESAN & Co.,

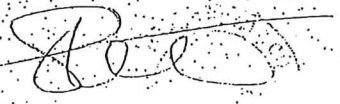

PRESIDENT


SECRETARY

Place : Bangalore
Date : 27-09-2018




B.M. REDDY
Proprietor
Membership.No.21656
Firm Reg. No.006643S


S.VENKATESAN
Partner
Membership.No.9676
Firm Reg. No.008708S



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31-03-2018 (Dr.) / Cr	31-03-2017 (Dr.) / Cr
By Balance B/d	6,50,771	16,67,414
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	(18,23,358)	(1,43,882)
By Net Credit/(Debit) to Management	35,80,752	(8,72,761)
TOTAL - Balance C/d	24,08,165	6,50,771

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31-03-2018	31-03-2017
Scholarship	77,175	8,29,885
Staff Security Deposit	33,230	-
Employer's ESI Payable	11,571	10,157
Employee's PF Payable	11,010	11,004
Employer's PF Payable	11,010	11,004
Employee's ESI Payable	4,267	3,748
Professional Tax Payable	3,400	2,800
<u>Provision for Expenses:</u>		
Salary Payable	4,14,465	3,93,523
Power Charges Payable	24,244	24,997
Audit Fees Payable	23,600	23,000
TOTAL	6,13,972	13,10,118



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTE TO BALANCE SHEET as at 31-03-2018

NOTE -4 FIXED ASSETS

Sl. No.	Particulars	W.D.V as on 01-04-2017	Additions During the year	Total	Depreciation		W.D.V as 31-03-2018
					31-03-2018	31-03-2017	
1	Computers	5,106		5,106	2,042	7,658	3,064
2	Furniture & Fixtures	1,10,687		1,10,687	11,069	12,299	99,618
3	Lab Equipment	70,655		70,655	10,598	12,468	60,057
4	Library Books	5,09,914		5,09,914	76,487	89,985	4,33,427
5	Office Equipment	5,851	23,680	29,531	2,654	1,033	26,877
6	Software	5,788		5,788	2,315	8,682	3,473
GRAND TOTAL		7,08,001	23,680	7,31,681	1,05,165	1,32,125	6,26,516

For Children's Education Society®

As per our report of even date
for B.M.REDDY & CO., for S.VENKATESAN & Co.,

U.L. Narasimha Reddy
PRESIDENT

K.P. Venkatesh
SECRETARY

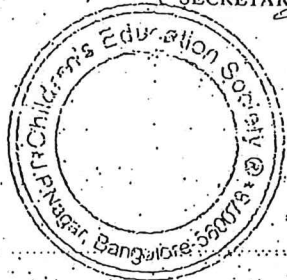
B.M.REDDY
Proprietor

S.VENKATESAN
Partner

Place : Bangalore
Date : 27-09-2018

M. No.21656
Firm Reg No.006643S

M.No. 9676
Firm Reg No.008708S



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

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

NOTES TO BALANCE SHEET as at 31-03-2018

NOTE - 5
CURRENT ASSETS & LOANS AND ADVANCES

PARTICULARS	31-03-2018	31-03-2017
Advance paid to University		
Advance Renewal of Affiliation Fees	2,09,000	1,90,000
Advance AICTE Approval fees	75,000	-
Fee Receivable from CET	2,84,730	3,59,180
TOTAL	5,68,730	5,49,180

NOTE - 6
CASH AND BANK BALANCES

PARTICULARS	31-03-2018	31-03-2017
Vijaya Bank SB A/c No. 2815	11,15,506	6,97,756
Vijaya Bank SB A/c No. 6874	7,10,433	5,000
Cash	952	952
TOTAL	18,26,891	7,03,708

NOTES TO THE INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31-03-2018

NOTE - 7
OTHER INCOME

PARTICULARS	31-03-2018	31-03-2017
SB Interest	47,440	33,229
Miscellaneous Income	-	88,750
Application & Prospectus Fees	-	7,800
TOTAL	47,440	1,29,779



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560 102

**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31-03-2018**

**NOTE - 8
UNIVERSITY FEE**

PARTICULARS	31-03-2018	31-03-2017
Admission Fees	2,46,420	1,36,596
Affiliation Fee	1,90,000	5,40,000
Sports / Scientific Fees	-	64,750
Application Fees	-	1,980
TOTAL	4,36,420	7,43,326

**NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES**

PARTICULARS	31-03-2018	31-03-2017
Power Charges - RR-SB-HT 342	2,38,884	2,59,218
Inspection Expenses	2,30,000	-
Housekeeping Charges	1,24,542	96,330
Repairs & Maintenance	92,228	-
Student Welfare Expenses	46,684	-
Travelling & Conveyance	30,943	11,100
Audit Fees	24,200	23,000
Membership Fees	11,500	-
Bank Charges	4,429	7,602
Professional Tax Renewal Fees	2,500	17,205
Examination Expenses	-	10,236
Printing & Stationery	-	9,614
TOTAL	8,05,910	4,34,305

**NOTE - 10
EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	31-03-2018	31-03-2017
Salary	48,51,261	40,31,077
Employer's contribution to ESI	1,30,540	44,210
Employer's contribution to EPF	1,25,442	1,56,728
Remuneration to President	24,000	24,000
TOTAL	51,31,243	42,56,015



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2019

SOURCES OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Capital Account	2	2,60,03,289	56,97,831
Current Liabilities & Provisions	3	35,92,386	92,69,957
TOTAL		2,95,95,675	1,49,67,788

APPLICATION OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fixed Assets	4	77,70,538	78,10,411
Investments	5	1,56,24,853	-
Current Assets, Loans & Advances	6	9,56,000	6,13,810
Cash and Bank Balances	7	52,44,284	65,43,567
TOTAL		2,95,95,675	1,49,67,788

Significant Accounting Policies 1

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

An. Tha. S
SECRETARY

Place : Bangalore
Date : 20/10/2019



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


S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S

UDIN : 19 009676 AAAA BW 4176



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2017

INCOME	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fees Collection		4,40,23,000	3,83,85,900
Other Income	8	18,74,419	40,64,298
TOTAL	I	4,58,97,419	4,24,50,198

EXPENDITURE	Note	31/03/2019 Rs.	31/03/2018 Rs.
University Fee	9	17,51,167	20,85,554
Administration & Other Operating Expenses	10	71,48,338	95,75,195
Employee Benefit Expenses	11	2,85,50,380	2,81,51,118
Depreciation & Amortization Expenses	4	12,15,353	11,86,625
TOTAL	II	3,86,65,238	4,09,98,492

Excess/(Deficit) of Income over Expenditure
Trf to Capital Account

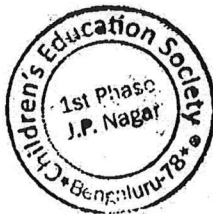
(I - II) 72,32,181 14,51,706

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thais
SECRETARY

Place : Bangalore
Date : 20/10/2019



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


S. VENKATESAN

Partner
M.No. 9676
Firm Reg No.008708S

24.10.2019



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note – 1

Notes to Accounts & Significant Policies

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 Collection" amount represents the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.59,000/- 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.N.V.L. Narasimha Raju
PRESIDENT

Ar. Thas
SECRETARY

Place : Bangalore
Date : 20-10-2019





S.VENKATESAN
Partner
Membership.No.9676
Firm Reg. No.008708S

24.10.2019



The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2019 (Dr.) / Cr	31/03/2018 (Dr.) / Cr
By Balance B/d	56,97,831	99,62,412
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	72,32,181	14,51,706
To Net Credit/(Debit) to Management	1,30,73,277	(57,16,287)
TOTAL - Balance C/d	2,60,03,289	56,97,831

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2019	31/03/2018
Remuneration	3,63,121	2,58,522
Scholarship	1,18,069	1,21,950
Amount Refundable to Students	1,01,000	-
Staff Security Deposit	36,097	36,097
Security's Uniform Deposit	33,250	33,250
T D S on Salary	23,739	14,033
Educational Loan	20,000	-
Examination Fees	-	2,63,473
Advance Tution Fees	-	75,000
Employee's PF Payable	69,363	71,770
Employer's PF Payable	69,363	71,770
Empolyer's ESI Payable	48,182	43,529
Empolyee's ESI Payable	17,774	16,056
Professional Tax Payable	16,400	15,000
<u>Provision for Expenses:</u>		
Salary Payable	22,66,176	21,45,344
Audit Fee Payable	59,000	59,000
Power Charges Payable	27,922	24,245
Project Expenses - BTFS	1,19,832	10,07,913
Project Expenses - SEC	75,000	75,000
Project Expenses - CISE	59,878	59,878
Project Expenses - U.G.C	-	27,91,048
BALANCE C/D	35,24,166	71,82,878



The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 3

CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2019	31/03/2018
BALANCE b/d	35,24,166	71,82,878
<u>Creditors for Supplies:</u>		
M/s Syed Younus	68,220	
M/s Vasa Scientific Co.	-	8,46,185
M/s Aristogene Bio-sciences PVT Ltd.,	-	3,20,580
M/s The Standard Book Company	-	1,32,592
M/s Digitrack Scientific Instruments	-	1,18,266
M/s Riprographics Technologies	-	98,652
M/s Anugraha Enterprises	-	88,087
M/s Book Paradaise	-	76,958
M/s Samudra Mineral Water Pvt Ltd.,	-	76,523
M/s Indian Mannequins	-	54,960
M/s Bharathi Publications	-	53,225
M/s Adept Hospitality	-	46,610
M/s Gajamukha Solutions	-	39,766
M/s Writemark Display Systems	-	27,329
M/s Mahesh Hardware & Pipes	-	23,366
M/s ACS India	-	22,302
M/s Dinesh Lightings & Electricals	-	22,164
M/s ASSU Infotech	-	21,500
M/s Jai Sri Krishna Hardware	-	10,802
M/s Sunrise Publishers & Distributors	-	6,938
M/s Panima Book Distributors	-	274
TOTAL	35,92,386	92,69,957



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2018	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2019
					31/03/2019	31/03/2018	
1	AV Equipment	910	-	910	137	161	773
2	Building	10,225	-	10,225	1,023	1,136	9,202
3	Computers	4,244	-	4,244	1,698	2,829	2,546
4	Furniture & Fixtures	22,09,338	-	22,09,338	2,20,934	2,45,482	19,88,404
5	Lab Equipment	22,96,098	2,03,977	25,00,075	3,72,312	3,96,082	21,27,763
6	Library Books	27,64,534	2,75,597	30,40,131	4,35,350	4,65,396	26,04,781
7	Plant & Machinery	9,706	-	9,706	1,456	1,713	8,250
8	Teaching Kits	57,272	-	57,272	8,591	10,107	48,681
9	Office Equipment	4,55,070	6,95,906	11,50,976	1,72,646	61,709	9,78,330
10	Software	3,014	-	3,014	1,206	2,010	1,808
	GRAND TOTAL	78,10,411	11,75,480	89,85,891	12,15,353	11,86,625	77,70,538

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Tha. S.
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

[Signature]
S VENKATESAN
Partner

M.No. 9676
Firm Reg No.008708S

24.10.2019



The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 5
INVESTMENTS

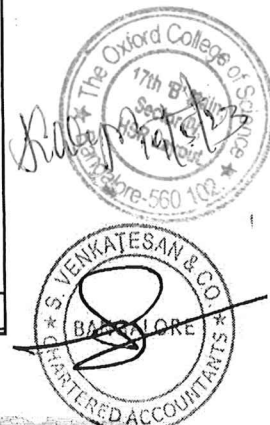
PARTICULARS	31/03/2019	31/03/2018
VB - FD.No.140504331000035 (Incl. interest accrued)	52,09,164	-
VB - FD.No.140504331000039 (Incl. interest accrued)	52,08,285	-
VB - FD.No.140504331000046 (Incl. interest accrued)	52,07,404	-
TOTAL	1,56,24,853	-

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2019	31/03/2018
<u>Advance paid to Suppliers:</u>		
M/s Creative Infotech	-	2,00,000
M/s Skanda Enterprises	-	85,975
M/s Kahan Technologies	-	62,500
M/s Godrej Boyce Mfg. Company	-	29,000
<u>Advance paid to university:</u>		
Advance affiliation fees paid to University	43,000	55,000
Fees Receivables	8,63,000	95,000
General Advance	50,000	39,869
Pre Paid Expenses	-	46,466
TOTAL	9,56,000	6,13,810

NOTE - 7
CASH AND BANK BALANCES

PARTICULARS	31/03/2019	31/03/2018
Vijaya Bank S B A/c No .140501011002817	29,32,190	12,55,925
Vijaya Bank S B A/c No .140501011006873	18,75,563	12,08,544
Vijaya Bank S B A/c No .140501011005237	1,98,512	29,06,818
Vijaya Bank S B A/c No .140501011003451	1,55,004	10,13,530
Vijaya Bank S B A/c No .140501011003799	68,760	66,502
Vijaya Bank S B A/c No .2766 (Jnanarjana)	11,131	89,123
Cash	3,125	3,125
TOTAL	52,44,284	65,43,567



The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

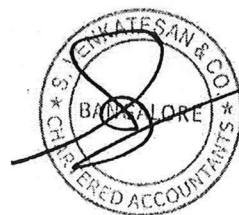
NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2019

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2019	31/03/2018
Interest on Deposits	6,94,280	-
Project Grants Received	4,83,965	39,12,747
Amount no longer payable written back	3,35,163	-
SB Interest	3,45,008	1,49,275
Miscellaneous Income	11,003	2,276
Fine Amount Collected	5,000	-
TOTAL	18,74,419	40,64,298

NOTE - 9
UNIVERSITY FEE

PARTICULARS	31/03/2019	31/03/2018
Admission Fees	16,74,955	14,86,659
Affiliation Fees	55,000	1,59,000
Eligibility Fees	17,580	-
Application Fees	3,632	35,785
Sports/Scientific Fee	-	3,04,110
Processing Fees	-	1,00,000
Total	17,51,167	20,85,554



The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2019

NOTE - 10

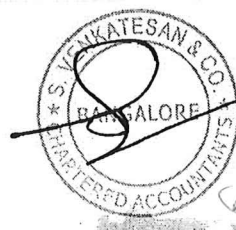
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2019	31/03/2018
Project Expenses	7,03,492	39,12,747
Lab Maintainance & Consumables	29,64,039	17,88,882
Printing & Stationery	6,07,089	5,83,252
Examination Expenses	5,76,500	3,36,880
Amount no longer receivable - Written off	3,48,475	-
Office Maintainance	2,94,035	8,88,823
Power Charges	2,74,940	2,38,885
Annual Maintainance Charges	2,69,464	2,13,003
Advertisement Expenses	2,39,046	55,000
Student Welfare Expenses	1,43,600	-
House keeing Charges	1,32,809	1,24,543
Seminar/Workshop/competition	1,18,500	54,600
Repairs & Maintenance	83,310	2,35,959
N.S.S Expenditure	75,000	-
Telephone Expenses	73,035	17,486
Annual/Inaugural/Felicitation	60,000	3,63,252
Audit Fees	59,000	60,500
Bank Charges	46,693	28,401
Sports Expenses	35,000	9,124
Inspection Expenses	28,000	5,20,250
News Paper & Periodicals	13,811	34,111
Profesional Tax Renewal Fees	2,500	-
Guest Lecture Expenses	-	47,000
Membership Fees	-	40,000
Travelling & Conveyance	-	22,025
Pooja Expenses	-	400
Postage & Telegram	-	72
TOTAL	71,48,338	95,75,195

NOTE - 11

EMPLOYEES BENEFIT EXPENSES

PARTICULARS	31/03/2019	31/03/2018
Salary	2,71,99,307	2,66,94,626
Employer's Contribution to EPF	7,78,156	8,83,834
Employer's Contribution to ESI	5,12,917	5,12,658
Remuneration to President	60,000	60,000
TOTAL	2,85,50,380	2,81,51,118



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2019

SOURCES OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Capital Account	2	2,17,48,043	15,35,381
Current Liabilities & Provisions	3	13,64,706	11,54,564
TOTAL		2,31,12,749	26,89,945

APPLICATION OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fixed Assets	4	9,429	10,477
Investments	5	1,04,17,447	-
Current Assets, Loans & Advances	6	3,23,100	3,56,666
Cash & Bank Balances	7	1,23,62,773	23,22,802
TOTAL		2,31,12,749	26,89,945

Significant Accounting Policies

1

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Ar. Tho. S
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

[Signature]
S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S

24-10-2019

UDIN: 1900 96 76AAA BX2815



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019

INCOME	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fees Collections		3,05,56,477	2,47,68,300
Other Income	8	7,22,350	1,55,296
TOTAL	(I)	3,12,78,827	2,49,23,596

EXPENDITURE	Note	31/03/2019 Rs.	31/03/2018 Rs.
University Fee	9	25,69,461	26,27,731
Administration & Other Operating Expenses	10	5,58,121	8,34,547
Depreciation & Amortization Expenses	4	1,048	1,164
TOTAL	(II)	31,28,630	34,63,442

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) 2,81,50,197 2,14,60,154

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

As The S
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S

24.10.2019



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – BCA Programme

No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note – 1

Significant Accounting Policies

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waives.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis
6. A sum of Rs.59,000/- 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.N.U.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 20-10-2019



S.VENKATESAN
Partner
Membership.No.9676
Firm Reg. No.008708S

24.10.2019



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2019 (Dr.) / Cr	31/03/2018 (Dr.) / Cr
By Balance B/d	15,35,381	21,26,927
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	2,81,50,197	2,14,60,154
To Net Credit/(Debit) to Management	(79,37,535)	(2,20,51,700)
TOTAL - Balance C/d	2,17,48,043	15,35,381

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2019	31/03/2018
Scholarship	11,72,784	4,63,441
Educational Loan	1,00,000	80,000
Audit Fees Payable	59,000	59,000
Power Charges Payable	27,922	24,245
Amount Refundable to Students	5,000	10,000
Examination Fees	-	4,47,878
Advance Tution Fees	-	70,000
TOTAL	13,64,706	11,54,564



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2018	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2019
					31/03/2019	31/03/2018	
1	Furniture & Fixtures	10,477	-	10,477	1,048	1,164	9,429
	GRAND TOTAL	10,477	-	10,477	1,048	1,164	9,429

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

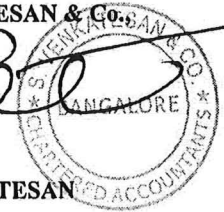
A. Thas
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

S. Venkatesan
S VENKATESAN
Partner
M.No. 9676
Firm Reg No.008708S



24.10.2019



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2019	31/03/2018
V B FD A/c - 140504331000034 (Including Interest Accrued)	52,09,162	-
V B FD A/c - 140504331000041 (Including Interest Accrued)	52,08,285	-
TOTAL	1,04,17,447	-

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2019	31/03/2018
Fees Receivables	2,21,000	2,21,000
Advance renewal of Affiliation Fees	1,02,100	1,35,666
TOTAL	3,23,100	3,56,666

NOTE - 7
CASH & BANK BALANCES

PARTICULARS	31/03/2019	31/03/2018
Vijaya Bank A/c No.6875	1,09,77,873	12,34,332
Vijaya Bank A/c No.3104	13,83,603	10,87,173
Cash	1,297	1,297
TOTAL	1,23,62,773	23,22,802



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore -

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2019

NOTE - 8
OTHER INCOME

Particular	31/03/2019	31/03/2018
F.D.Interest	4,63,831	-
S.B.Interest	2,58,519	1,52,496
Misc Income	-	2,800
Total	7,22,350	1,55,296

NOTE - 9
UNIVERSITY FEE

Particular	31/03/2019	31/03/2018
Admission Fee	24,33,795	16,11,951
Affiliation Fees	1,35,666	8,38,000
Sports & Development Fees	-	1,54,780
Applicaton Fees	-	23,000
Total	25,69,461	26,27,731

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

Particular	31/03/2019	31/03/2018
Power Charges	2,74,940	2,38,885
Housekeeping Charges	1,32,809	1,24,542
Audit Fees	59,000	60,500
Seminor / Workshop / Cmpetation	34,500	-
Bank Charges	32,720	31,195
Repair & Maintainance Charges	18,750	2,03,911
Examination Expenses	5,402	-
Printing & Stationery	-	1,25,800
Student Welfare Expenses	-	45,030
Inspection Expenses	-	4,684
Total	5,58,121	8,34,547



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

The Oxford College of Science - M Sc., Programme.
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2019

SOURCES OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Capital Account	2	2,29,23,023	1,38,56,660
Current Liabilities & Provisions	3	38,96,405	48,45,420
TOTAL		2,68,19,428	1,87,02,080

APPLICATION OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fixed Assets	4	33,32,513	34,37,404
Current Assets/Loans & Advances	5	59,33,866	78,11,566
Cash & Bank Balances	6	1,75,53,049	74,53,110
TOTAL		2,68,19,428	1,87,02,080

Significant Accounting Policies

1

For Children's Education Society®

S.N.V.L. Nanagihalli Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 20/10/2019



As per our report of even date

for S. VENKATESAN & Co.,

[Signature]
S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S

UDIN : 19009676AAAACE7309 24.10.2019



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019

INCOME	Sch	31/03/2019 Rs.	31/03/2018 Rs.
Fees Collection		2,34,15,810	2,15,41,270
Other Income	7	13,69,519	1,93,621
TOTAL	(I)	2,47,85,329	2,17,34,891

EXPENDITURE	Sch	31/03/2019 Rs.	31/03/2018 Rs.
University Fees	8	36,37,940	23,33,735
Administration & Other Operating Expenses	9	29,03,487	28,40,894
Depreciation & Amortization Expenses	4	5,74,187	4,99,119
TOTAL	(II)	71,15,614	56,73,748

Excess/(Deficit) of Income over Expenditure

Trf to Capital A/c

(I - II)

1,76,69,715

1,60,61,143

For Children's Education Society®

As per our report of even date

for S. VENKATESAN & Co

S. N. V. L. Narasimha Raju
PRESIDENT

A. Th. S.
SECRETARY

S VENKATESAN

Partner

M.No. 9676

Firm Reg No.008708S

24.10.2015

Place : Bangalore

Date : 20/10/2019



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

The Oxford College of Science – M.Sc Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies

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 represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.59,000/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

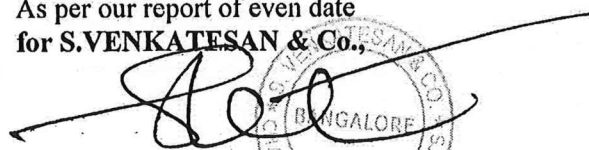
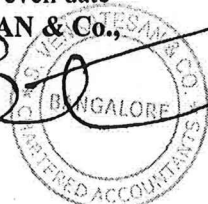
S.N.V.L. Nanagihalli Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 20-10-2019



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

S.VENKATESAN
Partner

Membership.No.9676
Firm Reg. No.008708S

24-10-2019



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2019 (Dr.) / Cr	31/03/2018 (Dr.) / Cr
By Balance B/d	1,38,56,660	85,68,628
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	1,76,69,715	1,60,61,143
To Net Credit/(Debit) to Management	(86,03,352)	(1,07,73,111)
TOTAL - Balance C/d	2,29,23,023	1,38,56,660

NOTE - 3
CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31/03/2019	31/03/2018
Scholarship	25,46,703	37,95,070
Amount refundable to Students	12,62,780	2,86,900
Advance Tution Fees	-	24,000
<u>Provision for Expenses:</u>		
Audit Fee Payable	59,000	59,000
Power Charges Payable	27,922	24,244
<u>Creditors for Supplies:</u>		
M/s Bharathi Publicatons	-	5,53,806
M/s Kahan Techmnologies	-	1,02,400
TOTAL	38,96,405	48,45,420



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2018	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2019
					31/03/2019	31/03/2018	
1	Furniture & Fixtures	2,36,367	-	2,36,367	23,637	26,263	2,12,730
2	Lab Equipment	17,90,210	8,496	17,98,706	2,69,806	3,11,562	15,28,900
3	Library Books	14,08,640	-	14,08,640	2,11,296	1,60,908	11,97,344
4	Office Equipment	2,187	4,60,800	4,62,987	69,448	386	3,93,539
	GRAND TOTAL	34,37,404	4,69,296	39,06,700	5,74,187	4,99,119	33,32,513

For Children's Education Society®

S.N.V.L. Nanaginkha Raju
PRESIDENT

Ak. Thas
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

S. Venkatesan
S VENKATESAN
Partner

M.No. 9676
Firm Reg No.008708S

24.10.2019



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 5

CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2019	31/03/2018
Fees Receivable	49,47,366	69,10,566
Adv.Renewal of Affiliation Fees	9,86,500	9,01,000
TOTAL	59,33,866	78,11,566

NOTE - 6

CASH & BANK BALANCES

PARTICULARS	31/03/2019	31/03/2018
Vijaya Bank S B A/c.No. 6876	1,14,31,985	12,06,602
Vijaya Bank S B A/c.No. 2816	61,14,212	62,39,996
Cash	6,852	6,512
TOTAL	1,75,53,049	74,53,110

**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2018**

NOTE - 7

OTHER INCOME

PARTICULARS	31/03/2019	31/03/2018
Amount No Longer Payable - Written Back	9,21,156	-
SB Interest	4,48,363	1,93,571
Miscellaneous Income	-	50
TOTAL	13,69,519	1,93,621



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2019**

**NOTE - 8
UNIVERSITY FEES**

PARTICULARS	31/03/2019	31/03/2018
Admission Fees	17,22,710	14,85,210
Affiliation Fees	9,18,580	8,36,000
University Administrative Expenses	8,75,520	-
Registration Fee	75,000	-
Application Fees	46,130	12,525
TOTAL	36,37,940	23,33,735

**NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES**

PARTICULARS	31/03/2019	31/03/2018
News Paper & Periodicals	11,15,967	-
Lab Maintenance & Consumables	4,42,152	14,00,738
Power Charges RR S8HT 342	2,74,940	2,38,884
Examination Expenses	2,17,350	-
Amount No Longer Receivable - Written off	1,97,600	-
Advertisement Expenses	1,96,199	-
Housekeeping Charges	1,32,809	1,24,542
Annual/Inuagural/Felicitation	85,000	11,500
Audit Fees	59,000	60,500
Telephone Expenses	57,252	69,998
Seminor / Workshop / Competation	51,600	-
Bank Charges	30,018	20,678
Repairs & Maintainance	28,600	46,354
Office Maintainance	15,000	4,38,169
Student Welfarer Expenses	-	3,02,400
Printing & Stationery	-	91,929
Travelling & Conveyance	-	35,202
TOTAL	29,03,487	28,40,894



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2019

SOURCES OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Capital Account	2	48,45,139	24,08,165
Current Liabilities & Provisions	3	7,21,887	6,13,972
TOTAL		55,67,026	30,22,137

APPLICATION OF FUNDS	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fixed Assets	4	5,35,884	6,26,516
Current Assets, Loans & Advances	5	3,42,418	5,68,730
Cash & Bank Balances	6	46,88,724	18,26,891
TOTAL		55,67,026	30,22,137

Significant Accounting Policies

1

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Tha. S.
SECRETARY

Place : Bangalore
Date : 20/10/2019



As per our report of even date

for S. VENKATESAN & Co.

S. Venkatesan
S VENKATESAN
Partner

M.No. 9676

Firm Reg No.008708S

UDIN: 19009676 AAAA CD 2004



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019

INCOME	Note	31/03/2019 Rs.	31/03/2018 Rs.
Fees Collections		38,70,000	46,07,940
Other Income	7	87,610	47,440
TOTAL	(I)	39,57,610	46,55,380

EXPENDITURE	Note	31/03/2019 Rs.	31/03/2018 Rs.
University Fees	8	5,75,131	4,36,420
Administration & Other Operating Expenses	9	4,38,332	8,05,910
Employee Benefit Expenses	10	54,97,682	51,31,243
Depreciation & Amortization Expenses	4	90,632	1,05,165
TOTAL	(II)	66,01,777	64,78,738

Excess/(Deficit) of Income over Expenditure

Trf to Capital A/c

(I-II) (26,44,167) (18,23,358)

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thos
SECRETARY

Place : Bangalore
Date : 20/10/2019



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

S VENKATESAN

Partner

M.No. 9676
Firm Reg No.008708S

24.10.2019



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

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.23,600/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

S.N.U.L. Narasimha Raju
PRESIDENT

Place : Bangalore
Date : 29-10-2019

A. Tho's
SECRETARY



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



S.VENKATESAN
Partner
Membership.No.9676
Firm Reg. No.008708S

24.10.2019



NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2019 (Dr.) / Cr	31/03/2018 (Dr.) / Cr
By Balance B/d	24,08,165	6,50,771
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	(26,44,167)	(18,23,358)
By Net Credit/(Debit) to Management	50,81,141	35,80,752
TOTAL - Balance C/d	48,45,139	24,08,165

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2019	31/03/2018
Scholarship	77,175	77,175
Advance Tution Fees	70,000	-
Staff Security Deposit	33,230	33,230
T D S on Salary	1,184	-
Employee's PF Payable	16,759	11,010
Employer's PF Payable	16,759	11,010
Employer's ESI Payable	11,593	11,571
Employee's ESI Payable	4,276	4,267
Professional Tax Payable	3,600	3,400
Provision for Expenses:		
Salary Payable	4,35,789	4,14,465
Powe Charges Payable	27,922	24,244
Audit Fees Payable	23,600	23,600
TOTAL	7,21,887	6,13,972



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2019

NOTE - 5

CURRENT ASSETS & LOANS AND ADVANCES

PARTICULARS	31/03/2019	31/03/2018
<u>Advance paid to University</u>		
Advance A I C T E Approval fees	75,000	75,000
Advance Renewal of Affiliation Fees	-	2,09,000
Fee Receivable from CET	2,67,418	2,84,730
TOTAL	3,42,418	5,68,730

NOTE - 6

CASH AND BANK BALANCES

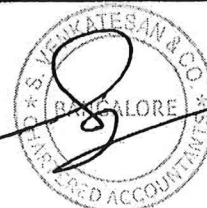
PARTICULARS	31/03/2019	31/03/2018
Vijaya Bank SB A/c No .6874	35,35,458	7,10,433
Vijaya Bank SB A/c No .2815	11,52,294	11,15,506
Cash	972	952
TOTAL	46,88,724	18,26,891

NOTES TO THE INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2019

NOTE - 7

OTHER INCOME

PARTICULARS	31/03/2019	31/03/2018
SB Interest	79,635	47,440
Miscellaneous Income	7,975	-
TOTAL	87,610	47,440



**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2019**

**NOTE - 8
UNIVERSITY FEE**

PARTICULARS	31/03/2019	31/03/2018
Admission Fees	2,87,960	2,46,420
Affiliation Fee	2,09,000	1,90,000
Approval fees	75,000	-
Apprilication Fees	3,171	-
TOTAL	5,75,131	4,36,420

**NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES**

PARTICULARS	31/03/2019	31/03/2018
Power Charges -RR-SB HT 342	2,74,940	2,38,884
Housekeeping Charges	1,32,809	1,24,542
Audit Fees	23,600	24,200
Bank Charges	4,483	4,429
Professional Tax Renewal Fees	2,500	2,500
Inspection Expenses	-	2,30,000
Repairs & Mainteinance	-	92,228
Student Welfare Expenses	-	46,684
Travelling & Conveyance	-	30,943
Membership Fees	-	11,500
TOTAL	4,38,332	8,05,910

**NOTE - 10
EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	31/03/2019	31/03/2018
Salary	51,82,683	48,51,261
Employer's contribution to ESI	1,30,791	1,30,540
Employer's contribution to EPF	1,60,208	1,25,442
Remuneration to President	24,000	24,000
TOTAL	54,97,682	51,31,243



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2020

SOURCES OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Capital Account	2	4,93,09,337	2,60,03,289
Current Liabilities & Provisions	3	9,93,747	35,92,386
TOTAL		5,03,03,084	2,95,95,675

APPLICATION OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fixed Assets	4	1,00,28,978	77,70,538
Investments	5	1,65,93,791	1,56,24,853
Current Assets, Loans & Advances	6	31,99,312	9,56,000
Cash and Bank Balances	7	2,04,81,003	52,44,284
TOTAL		5,03,03,084	2,95,95,675

Significant Accounting Policies 1

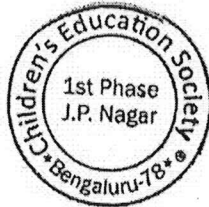
For Children's Education Society®

S.N.V.L. Narasimha Raja
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020

10 NOV 2020



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

V. Venkatarasimhan
V. VENKATANARSIMHAN
Partner
M.No. 212985
Firm Reg No.00870SS
10 NOV 2020



UDIN: 20212985AAAA BN5319



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

INCOME	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fees Collection		4,69,09,569	4,40,23,000
Other Income	8	31,84,896	18,74,419
TOTAL	I	5,00,94,465	4,58,97,419

EXPENDITURE	Note	31/03/2020 Rs.	31/03/2019 Rs.
University Fee	9	35,20,167	17,51,167
Administration & Other Operating Expenses	10	1,02,59,015	71,48,338
Employee Benefit Expenses	11	3,03,95,719	2,85,50,380
Depreciation & Amortization Expenses	4	14,36,258	12,15,353
TOTAL	II	4,56,11,159	3,86,65,238

Excess/(Deficit) of Income over Expenditure
Trf to Capital Account

(I - II) 44,83,306 72,32,181

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Arthas
SECRETARY

Place : Bangalore
Date : 29/10/2020

10 NOV 2020



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

V. Venkatarasimhan
V. VENKATANARSIMHAN

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



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note -- 1

Significant Accounting Policies for the year ended 31/03/2020

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 Collection" 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®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkata Narasimhan
S. VENKATESAN & CO.
CHARTERED ACCOUNTANTS
BANGALORE

V. VENKATANARASIMHAN
Partner
Membership No. 212985
Firm Reg. No. 608708S
NOV 2020



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2020 (Dr.) / Cr	31/03/2019 (Dr.) / Cr
By Balance B/d	2,60,03,289	56,97,831
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	44,83,306	72,32,181
To Net Credit/(Debit) to Management	1,88,22,741	1,30,73,277
TOTAL - Balance C/d	4,93,09,337	2,60,03,289

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2020	31/03/2019
Scholarship	1,38,469	1,18,069
Remuneration	1,33,581	3,63,121
Amount Refundable to Students	96,000	1,21,000
Staff Security Deposit	36,097	36,097
Security's Uniform Deposit	2,000	33,250
<u>Statutory Payable</u>		
Employee's PF Payable	60,392	69,363
Employer's PF Payable	60,392	69,363
Empolyer's ESI Payable	26,892	48,182
Professional Tax Payable	17,000	16,400
T D S on Salary	7,011	23,739
Empolyee's ESI Payable	6,224	17,774
<u>Provision for Expenses:</u>		
Audit Fee Payable	1,18,000	59,000
Power Charges Payable	34,566	27,922
Salary Payable	-	22,66,176
Project Expenses - SEC	75,000	75,000
Project Expenses - Jnanarjana	45,596	-
Project Expenses - BTFS	-	1,19,832
Project Expenses - CISE	-	59,878
<u>Creditors for Supplies:</u>		
M/s Ideal Communication	1,09,887	-
M/s Syed Younus	26,640	68,220
Total	9,93,747	35,92,386



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2019	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2020
					31/03/2020	31/03/2019	
1	AV Equipment	773	-	773	116	137	657
2	Building	9,202	-	9,202	920	1,023	8,282
3	Computers	2,546	-	2,546	1,018	1,698	1,528
4	Furniture & Fixtures	19,88,404	36,94,698	56,83,102	5,68,310	2,20,934	51,14,792
5	Lab Equipment	21,27,763	-	21,27,763	3,19,164	3,72,312	18,08,599
6	Library Books	26,04,781	-	26,04,781	3,90,717	4,35,350	22,14,064
7	Plant & Machinery	8,250	-	8,250	1,238	1,456	7,012
8	Teaching Kits	48,681	-	48,681	7,302	8,591	41,379
9	Office Equipment	9,78,330	-	9,78,330	1,46,750	1,72,646	8,31,580
10	Software	1,808	-	1,808	723	1,206	1,085
	GRAND TOTAL	77,70,538	36,94,698	1,14,65,236	14,36,258	12,15,353	1,00,28,978

For Children's Education Society®

S.N.V.L. Narasimha B.
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkata Narasimhan
V. VENKATANARASIMHAN

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

10 NOV 2020



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2020	31/03/2019
VB - FD.No.140504331000035 (Incl. interest accrued)	55,32,126	52,09,164
VB - FD.No.140504331000039 (Incl. interest accrued)	55,31,264	52,08,285
VB - FD.No.140504331000046 (Incl. interest accrued)	55,30,401	52,07,404
TOTAL	1,65,93,791	1,56,24,853

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2020	31/03/2019
<u>Advance paid to university:</u> Advance affiliation fees paid to University	-	43,000
Fees Receivables	30,28,000	8,63,000
General Advance	1,71,312	50,000
TOTAL	31,99,312	9,56,000

NOTE - 7
CASH AND BANK BALANCES

PARTICULARS	31/03/2020	31/03/2019
Vijaya Bank S B A/c No .140501011006873	1,96,22,593	18,75,563
Vijaya Bank S B A/c No .140501011002817	6,29,562	29,32,190
Vijaya Bank S B A/c No .140501011005237	1,25,322	1,98,512
Vijaya Bank S B A/c No .2766 (Jnanarjana)	56,716	11,131
Vijaya Bank S B A/c No .140501011003451	46,810	1,55,004
Vijaya Bank S B A/c No .140501011003799	-	68,760
Cash	-	3,125
TOTAL	2,04,81,003	52,44,284



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

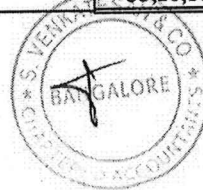
NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2020

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2020	31/03/2019
Project Grants Received	11,56,377	4,83,965
Interest on Deposits	10,76,594	6,94,280
SB Interest	6,97,838	3,45,008
Fine Amount Collected	1,97,000	5,000
Amount no longer payable written back	44,250	3,35,163
Miscellaneous Income	12,337	11,003
Application & Prospectus Collection	500	-
TOTAL	31,84,896	18,74,419

NOTE - 9
UNIVERSITY FEE

PARTICULARS	31/03/2020	31/03/2019
Admission Fees	18,09,766	16,74,955
Affiliation Fees	17,10,401	55,000
Eligibility Fees	-	17,580
Application Fees	-	3,632
Total	35,20,167	17,51,167



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2020

NOTE - 10

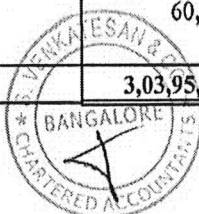
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2020	31/03/2019
Project Expenses	18,23,808	7,03,492
News Paper & Periodicals	10,77,111	13,811
Examination Expenses	6,09,619	5,76,500
Advertisement Expenses	6,04,400	2,39,046
Printing & Stationery	4,75,408	6,07,089
Amount no longer receivable - Written off	4,55,000	3,48,475
Office Maintainance	2,95,776	2,94,035
Power Charges	2,93,252	2,74,940
Annual/Inaugural/Felicitation	2,40,670	60,000
House keeing Charges	1,45,975	1,32,809
Travelling & Conveyance	1,43,341	-
Audit Fees	1,18,000	59,000
Staff Welfare Expenses	93,516	-
Guest Lecture Expenses	30,500	-
Seminar/Workshop/competition	23,000	1,18,500
Inspection Expenses	9,313	28,000
Pooja Expenses	4,200	-
Profesional Tax Renewal Fees	2,500	2,500
Postage & Telegram	1,235	-
Bank Charges	756	46,693
Student Welfare Expenses	-	1,43,600
N.S.S Expenditure	-	75,000
Telephone Expenses	-	73,035
Sports Expenses	-	35,000
Annual Infrastructure Maintainance		
Lab Maintainance & Consumables	30,79,948	29,64,039
Repairs & Maintenance	3,30,102	83,310
Annual Maintainance Charges (Lift)	1,49,402	2,69,464
Infrastructure Augmentation		
Lab Equipments Purchased	2,52,182	-
TOTAL	1,02,59,015	71,48,338

NOTE - 11

EMPLOYEES BENEFIT EXPENSES

PARTICULARS	31/03/2020	31/03/2019
Salary	2,92,03,379	2,71,99,307
Employer's Contribution to EPF	7,53,271	7,78,156
Employer's Contribution to ESI	3,79,069	5,12,917
Remuneration to President	60,000	60,000
TOTAL	3,03,95,719	2,85,50,380



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

The Oxford College of Science – BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note – 1

Significant Accounting Policies for the year ended 31/03/2020

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis
6. A sum of Rs.88,500/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020

10 NOV 2020



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

V. Venkatarasimhan
BANGALORE
REGISTERED ACCOUNTANTS

V. VENKATANARASIMHAN : NOV 2020
Partner
Membership.No.212985
Firm Reg. No.008708S



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	1,07,41,122	79,60,374
Current Liabilities & Provisions	3	3,50,119	2,74,507
TOTAL		1,10,91,241	82,34,881

APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	3,93,598	4,59,003
Current Assets, Loans & Advances	5	11,29,660	3,37,160
Cash & Bank Balances	6	95,67,983	74,38,718
TOTAL		1,10,91,241	82,34,881

Significant Accounting Policies

1

For Children's Education Society®

As per our report of even date

for S. VENKATESAN & Co.,

S.N.V.L. Nagesh Rao

PRESIDENT

Ar. Tho. S.

SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatarasimhan

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.0087085

UDIN: 22212985AAYK005127



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

INCOME	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collections		30,45,000	35,70,000
Other Income	7	3,26,051	1,99,622
TOTAL	(1)	33,71,051	37,69,622

EXPENDITURE	Note	31/03/2021 Rs.	31/03/2020 Rs.
University Fees	8	2,00,230	3,22,230
Administration & Other Operating Expenses	9	3,46,256	4,81,293
Employee Benefit Expenses	10	44,48,728	58,11,613
Depreciation & Amortization Expenses	4	65,405	76,881
TOTAL	(II)	50,60,619	66,92,017

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) (16,89,568) (29,22,395)

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Artha S
SECRETARY

Place : Bangalore
Date : 07.02.2022



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

V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner
M.No. 212985
Firm Reg No.008708S



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

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2021

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.14,750/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

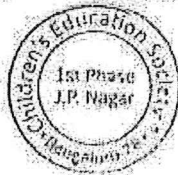
For Children's Education Society®

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

S.N.V.L. Anaghi-ha Raju
PRESIDENT

Antha S
SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatanarasimhan

V. VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S



CHILDREN'S EDUCATION SOCIETY®

40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme

No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTE TO BALANCE SHEET as at 31/3/2021

**NOTE - 4
FIXED ASSETS**

Sl. No.	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	Computers	1,103	-	1,103	441	735	662
2	Furniture & Fixtures	80,690	-	80,690	8,069	8,966	72,621
3	Lab Equipment	43,391	-	43,391	6,509	7,657	36,882
4	Library Books	3,13,151	-	3,13,151	46,973	55,262	2,66,178
5	Office Equipment	19,418	-	19,418	2,913	3,427	16,505
6	Software	1,250	-	1,250	500	834	750
GRAND TOTAL		4,59,003	-	4,59,003	65,405	76,881	3,93,598

As per our report of even date

for S. VENKATESAN & Co.,

For Children's Education Society®

S.N.V.L. Narayana Raju
PRESIDENT

A. Thas
SECRETARY

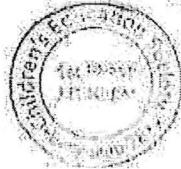
V. Venkatanarasimhan
V. VENKATANARASIMHAN

Partner:

M.No. 212985

Firm Reg No.0087085

Place : Bangalore
Date : 07.02.2022



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5

CURRENT ASSETS & LOANS AND ADVANCES

PARTICULARS	31/03/2021	31/03/2020
Advance paid to University		
Fee Receivable (Students)	11,02,000	2,70,000
Fee Receivable from CET	27,660	67,160
TOTAL	11,29,660	3,37,160

NOTE - 6

CASH AND BANK BALANCES

PARTICULARS	31/03/2021	31/03/2020
B O B SB A/c No.89600100004162	78,11,323	12,65,812
[Earlier known as VB S B A/c No.2815]		
B O B SB A/c No.89600100009217	17,56,660	61,72,906
[Earlier known as VB S B A/c No.6874]		
TOTAL	95,67,983	74,38,718

NOTES TO THE INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2020

NOTE - 7

OTHER INCOME

PARTICULARS	31/03/2021	31/03/2020
SB Interest	2,23,349	1,99,622
Miscellaneous Income	1,02,702	
TOTAL	3,26,051	1,99,622



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2021

NOTE - 8
UNIVERSITY FEE

PARTICULARS	31/03/2021	31/03/2020
Admission Fees	1,65,080	1,50,230
Sports & Games Fees	35,150	-
Admission Fees paid to University	-	85,000
Approval fees	-	75,000
University Registration Fees	-	12,000
TOTAL	2,00,230	3,22,230

NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2021	31/03/2020
Power Charges -RR-SB HT 342 m	2,03,645	2,93,252
Housekeeping Charges m	1,24,269	1,45,976
Audit Fees	14,750	14,750
Professional Tax Renewal Fees	2,500	2,500
Bank Charges	1,092	35
Office Maintenance	-	24,780
TOTAL	3,46,256	4,81,293

NOTE - 10
EMPLOYEE BENEFIT EXPENSES

PARTICULARS	31/03/2021	31/03/2020
Salary	42,16,108	54,93,424
Employer's contribution to EPF	1,36,727	1,88,617
Employer's contribution to ESI	72,433	1,05,572
Remuneration to President	23,460	24,000
TOTAL	44,48,728	58,11,613



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2020

SOURCES OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Capital Account	2	2,76,15,814	2,17,48,043
Current Liabilities & Provisions	3	9,45,531	13,64,706
TOTAL		2,85,61,345	2,31,12,749

APPLICATION OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fixed Assets	4	8,486	9,429
Investments	5	55,31,262	1,04,17,447
Current Assets, Loans & Advances	6	6,15,000	5,23,100
Cash & Bank Balances	7	2,24,06,597	1,25,62,773
TOTAL		2,85,61,345	2,31,12,749

Significant Accounting Policies

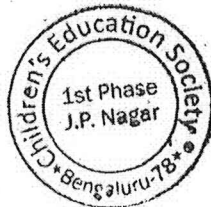
1

For Children's Education Society®

S.M.V.L. Narasimha Raju
PRESIDENT

Arthas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkatesan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

UDIN: 20212985 AAAAB01H5H



10 NOV 2020



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

INCOME	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fees Collections		2,98,14,810	3,05,56,477
Other Income	8	10,82,889	7,22,350
TOTAL	(I)	3,08,97,699	3,12,78,827

EXPENDITURE	Note	31/03/2020 Rs.	31/03/2019 Rs.
University Fee	9	25,11,922	25,69,461
Administration & Other Operating Expenses	10	5,86,885	5,58,121
Depreciation & Amortization Expenses	4	943	1,048
TOTAL	(II)	30,99,750	31,28,630

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) 2,77,97,949 2,81,50,197

For Children's Education Society®

S.N.V.L. Nanagihalli
PRESIDENT

Arthas
SECRETARY

Place : Bangalore

Date : 29/10/2020

10 NOV 2020



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

V. Venkata Narasimhan

V. VENKATANARASIMHAN
Partner

M.No. 212985

Firm Reg No.0087083



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2020 (Dr.) / Cr	31/03/2019 (Dr.) / Cr
By Balance B/d	2,17,48,043	15,35,381
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	2,77,97,949	2,81,50,197
To Net Credit/(Debit) to Management	(2,19,30,178)	(79,37,535)
TOTAL - Balance C/d	2,76,15,814	2,17,48,043

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2020	31/03/2019
Scholarship	7,82,465	11,72,784
Audit Fees Payable	88,500	59,000
Amount Refundable to Students	40,000	1,05,000
Power Charges Payable	34,566	27,922
TOTAL	9,45,531	13,64,706



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2019	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2020
					31/03/2020	31/03/2019	
1	Furniture & Fixtures	9,429	-	9,429	943	1,048	8,486
	GRAND TOTAL	9,429	-	9,429	943	1,048	8,486

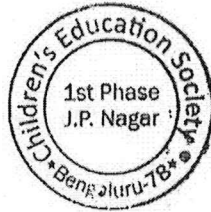
For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Artha S
SECRETARY

Place : Bangalore
Date : 29/10/2020

10 NOV 2020



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

V. Venkatanarasimhan
V. VENKATANARASIMHAN
Partner

M.No.212985
Firm Reg No.008708S

10 NOV 2020



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2020	31/03/2019
V B FD A/c - 140504331000041 (Including Interest Accrued)	55,31,262	52,08,285
V B FD A/c - 140504331000034 (Including Interest Accrued)	-	52,09,162
TOTAL	55,31,262	1,04,17,447

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2020	31/03/2019
Fees Receivables	6,05,000	2,21,000
<u>Advance paid to University</u>		
Advance paid to University	10,000	-
Advance renewal of Affiliation Fees	-	1,02,100
TOTAL	6,15,000	3,23,100

NOTE - 7
CASH & BANK BALANCES

PARTICULARS	31/03/2020	31/03/2019
Vijaya Bank A/c No.3104	2,14,37,592	13,83,603
Vijaya Bank A/c No.6875	9,69,005	1,09,77,873
Cash	-	1,297
TOTAL	2,24,06,597	1,23,62,773



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore -

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2020

NOTE - 8
OTHER INCOME

Particular	31/03/2020	31/03/2019
S.B.Interest	5,47,439	2,58,519
F.D.Interest	3,58,864	4,63,831
Fine Collected	1,46,130	-
Misc Income	30,456	-
Total	10,82,889	7,22,350

NOTE - 9
UNIVERSITY FEE

Particular	31/03/2020	31/03/2019
Admission Fee	24,09,822	24,33,795
Affiliation Fees	1,02,100	1,35,656
Total	25,11,922	25,69,461

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

Particular	31/03/2020	31/03/2019
Power Charges	2,93,252	2,74,940
Housekeeping Charges	1,45,976	1,32,809
Audit Fees	88,500	59,000
Annual / Inaugural / Felicitation	35,000	-
Pre-closure of F.D.A/c	22,928	-
Bank Charges	1,229	32,720
Seminar / Workshop / Competition	-	34,500
Repair & Maintenance Charges	-	18,750
Examination Expenses	-	5,402
Total	5,86,885	5,58,121



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2020

SOURCES OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Capital Account	2	2,71,91,701	2,29,23,023
Current Liabilities & Provisions	3	47,83,889	38,96,405
TOTAL		3,19,75,590	2,68,19,428

APPLICATION OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fixed Assets	4	31,74,763	33,32,513
Current Assets/Loans & Advances	5	83,74,946	59,33,866
Cash & Bank Balances	6	2,04,25,881	1,75,53,049
TOTAL		3,19,75,590	2,68,19,428

Significant Accounting Policies

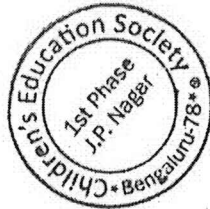
1

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

As. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkatanarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

UDIN: 20212985AAAA BUH305

10 NOV 2020



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

INCOME	Sch	31/03/2020 Rs.	31/03/2019 Rs.
Fees Collection		2,18,64,810	2,34,15,810
Other Income	7	7,42,154	13,69,519
TOTAL	(I)	2,26,06,964	2,47,85,329

EXPENDITURE	Sch	31/03/2020 Rs.	31/03/2019 Rs.
University Fees	8	24,02,275	36,37,940
Administration & Other Operating Expenses	9	17,09,668	29,03,487
Depreciation & Amortization Expenses	4	5,47,740	5,74,187
TOTAL	(II)	46,59,683	71,15,614

Excess/(Deficit) of Income over Expenditure

Trf to Capital A/c

(I - II) 1,79,47,281 1,76,69,715

For Children's Education Society®

S.N.V.L. Narasimha Raja
PRESIDENT

Ar. Tha. S
SECRETARY

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

V. Venkatanarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

Place : Bangalore

Date : 29/10/2020

29 NOV 2020



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

The Oxford College of Science – M.Sc Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2020

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 represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.88,500/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkatanarasimhan
BANGALORE
CHARTERED ACCOUNTANTS

V. VENKATANARASIMHAN 10 NOV 2020
Partner
Membership.No.212985
Firm Reg. No.008708S



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2020 (Dr.) / Cr	31/03/2019 (Dr.) / Cr
By Balance B/d	2,29,23,023	1,38,56,660
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	1,79,47,281	1,76,69,715
To Net Credit/(Debit) to Management	(1,36,78,604)	(86,03,352)
TOTAL - Balance C/d	2,71,91,701	2,29,23,023

NOTE - 3
CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31/03/2020	31/03/2019
Scholarship	29,78,043	25,46,703
Amount refundable to Students	12,62,780	12,62,780
Advance Tution Fees	4,00,000	-
Educational Loan	20,000	-
<u>Provision for Expenses:</u>		
Audit Fee Payable	88,500	59,000
Power Charges Payable	34,566	27,922
TOTAL	47,83,889	38,96,405



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2019	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2020
					31/03/2020	31/03/2019	
1	Furniture & Fixtures	2,12,730	-	2,12,730	21,273	23,637	1,91,457
2	Lab Equipment	15,28,900	3,89,990	19,18,890	2,87,834	2,69,806	16,31,056
3	Library Books	11,97,344	-	11,97,344	1,79,602	2,11,296	10,17,742
4	Office Equipment	3,93,539	-	3,93,539	59,031	69,448	3,34,508
GRAND TOTAL		33,32,513	3,89,990	37,22,503	5,47,740	5,74,187	31,74,763

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Ar. Tha. S.
SECRETARY

Place : Bangalore
Date : 29/10/2020

10 NOV 2020



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

V. Venkatesan
V. VENKATANARASIMHAN
Partner
M.No. 212985
Firm Reg No.008708S



10 NOV 2020



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5

CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2020	31/03/2019
Fees Receivable from University	78,82,066	49,47,366
Fees Receivable from Students	3,42,880	-
Adv.Renewal of Affiliation Fees	1,50,000	9,86,500
TOTAL	83,74,946	59,33,866

NOTE - 6

CASH & BANK BALANCES

PARTICULARS	31/03/2020	31/03/2019
Vijaya Bank S B A/c.No. 6876	1,47,84,021	1,14,31,985
Vijaya Bank S B A/c.No. 2816	56,41,860	61,14,212
Cash	-	6,852
TOTAL	2,04,25,881	1,75,53,049

**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2020**

NOTE - 7

OTHER INCOME

PARTICULARS	31/03/2020	31/03/2019
SB Interest	6,18,715	4,48,363
Miscellaneous Income	1,22,439	-
Fine Amount Collected	1,000	-
Amount No Longer Payable - Written Back	-	9,21,156
TOTAL	7,42,154	13,69,519



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore -

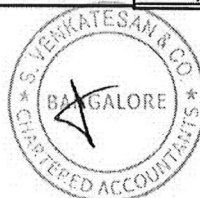
**NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2020**

**NOTE - 8
UNIVERSITY FEES**

PARTICULARS	31/03/2020	31/03/2019
Admission Fees	14,15,775	17,22,710
Affiliation Fees	9,86,500	9,18,580
University Administrative Expenses	-	8,75,520
Registration Fee	-	75,000
Application Fees	-	46,130
TOTAL	24,02,275	36,37,940

**NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES**

PARTICULARS	31/03/2020	31/03/2019
Lab Maintenance & Consumables	9,17,486	4,42,152
Power Charges RR S8HT 342	2,93,242	2,74,940
Housekeeping Charges	1,45,976	1,32,809
Audit Fees	88,500	59,000
Examination Expenses	72,082	2,17,350
Printing & Stationery	59,547	-
Annual/Inuagural/Felicitation	55,000	85,000
Repairs & Maintainance	37,052	28,600
Office Maintainance	35,000	15,000
Bank Charges	5,783	30,018
News Paper & Periodicals	-	11,15,967
Amount No Longer Receivable - Written off	-	1,97,600
Advertisement Expenses	-	1,96,199
Telephone Expenses	-	57,252
Seminor / Workshop / Competation	-	51,600
TOTAL	17,09,668	29,03,487



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2020

SOURCES OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Capital Account	2	79,60,374	48,45,139
Current Liabilities & Provisions	3	2,74,507	7,21,887
TOTAL		82,34,881	55,67,026

APPLICATION OF FUNDS	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fixed Assets	4	4,59,003	5,35,884
Current Assets, Loans & Advances	5	3,37,160	3,42,418
Cash & Bank Balances	6	74,38,718	46,88,724
TOTAL		82,34,881	55,67,026

Significant Accounting Policies

1

For Children's Education Society®

As per our report of even date

for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

10 NOV 2020

Place : Bangalore

Date : 29/10/2020

10 NOV 2020



UDIN: 20212985PAAABT2204



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

INCOME	Note	31/03/2020 Rs.	31/03/2019 Rs.
Fees Collections		35,70,000	38,70,000
Other Income	7	1,99,622	87,610
TOTAL	(I)	37,69,622	39,57,610

EXPENDITURE	Note	31/03/2020 Rs.	31/03/2019 Rs.
University Fees	8	3,22,230	5,75,131
Administration & Other Operating Expenses	9	4,81,293	4,38,332
Employee Benefit Expenses	10	58,11,613	54,97,682
Depreciation & Amortization Expenses	4	76,881	90,632
TOTAL	(II)	66,92,017	66,01,777

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) (29,22,395) (26,44,167)

For Children's Education Society®

S. N. V. L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkatasrinivasan
V. VENKATANARASIMHAN

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

10 NOV 2020



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

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2020

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.14,750/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 29/10/2020
10 NOV 2020



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

V. Venkatanarasimhan
V. VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S
10 NOV 2020



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

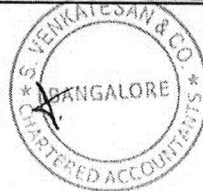
NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2020 (Dr.) / Cr	31/03/2019 (Dr.) / Cr
By Balance B/d	48,45,139	24,08,165
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	(29,22,395)	(26,44,167)
By Net Credit/(Debit) to Management	60,37,630	50,81,141
TOTAL - Balance C/d	79,60,374	48,45,139

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2020	31/03/2019
Scholarship	77,175	77,175
Advance Tution Fees	70,000	70,000
Staff Security Deposit	33,230	33,230
Statutory Provisions		
Employee's PF Payable	15,814	16,759
Employer's PF Payable	15,814	16,759
Employer's ESI Payable	8,249	11,593
Professional Tax Payable	3,000	3,600
Employee's ESI Payable	1,909	4,276
T D S on Salary	-	1,184
Provision for Expenses:		
Powe Charges Payable	34,566	27,922
Audit Fees Payable	14,750	23,600
Salary Payable	-	4,35,789
TOTAL	2,74,507	7,21,887



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTE TO BALANCE SHEET as at 31/3/2020

NOTE - 4
FIXED ASSETS

Sl. No.	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2020
					31/03/2020	31/03/2019	
1	Computers	1,838	-	1,838	735	1,226	1,103
2	Furniture & Fixtures	89,656	-	89,656	8,966	9,962	80,690
3	Lab Equipment	51,048	-	51,048	7,657	9,009	43,391
4	Library Books	3,68,413	-	3,68,413	55,262	65,014	3,13,151
5	Office Equipment	22,845	-	22,845	3,427	4,032	19,418
6	Software	2,084	-	2,084	834	1,389	1,250
GRAND TOTAL		5,35,884	-	5,35,884	76,881	90,632	4,59,003

For Children's Education Society®

As per our report of even date

for S. VENKATESAN & Co.,

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.0087085

10 NOV 2020

Place : Bangalore

Date : 29/10/2020



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 5
CURRENT ASSETS & LOANS AND ADVANCES

PARTICULARS	31/03/2020	31/03/2019
Advance paid to University		
Fee Receivable (Students)	2,70,000	-
Fee Receivable from CET	67,160	2,67,418
Advance A I C T E Approval fees	-	75,000
TOTAL	3,37,160	3,42,418

NOTE - 6
CASH AND BANK BALANCES

PARTICULARS	31/03/2020	31/03/2019
Vijaya Bank SB A/c No .6874	61,72,906	35,35,458
Vijaya Bank SB A/c No .2815	12,65,812	11,52,294
Cash	-	972
TOTAL	74,38,718	46,88,724

NOTES TO THE INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2020

NOTE - 7
OTHER INCOME

PARTICULARS	31/03/2020	31/03/2019
SB Interest	1,99,622	79,635
Miscellaneous Income	-	7,975
TOTAL	1,99,622	87,610



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2020

NOTE - 8
UNIVERSITY FEE

PARTICULARS	31/03/2020	31/03/2019
Admission Fees	1,50,230	2,87,960
Admission Fees paid to University	85,000	-
Approval fees	75,000	75,000
University Registration Fees	12,000	-
Affiliation Fee	-	2,09,000
Apprilication Fees	-	3,171
TOTAL	3,22,230	5,75,131

NOTE - 9
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2020	31/03/2019
Power Charges -RR-SB HT 342	2,93,252	2,74,940
Housekeeping Charges	1,45,976	1,32,809
Office Maintainance	24,780	-
Audit Fees	14,750	23,600
Professional Tax Renewal Fees	2,500	2,500
Bank Charges	35	4,483
TOTAL	4,81,293	4,38,332

NOTE - 10
EMPLOYEE BENEFIT EXPENSES

PARTICULARS	31/03/2019	31/03/2018
Salary	54,93,424	51,82,683
Employer's contribution to ESI	1,05,572	1,30,791
Employer's contribution to EPF	1,88,617	1,60,208
Remuneration to President	24,000	24,000
TOTAL	58,11,613	54,97,682



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d	79,60,374	48,45,139
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	(16,89,568)	(29,22,395)
By Net Credit/(Debit) to Management	44,70,317	60,37,630
TOTAL - Balance C/d	1,07,41,122	79,60,374

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2021	31/03/2020
Admission Fees Payable - BU	2,00,230	-
Scholarship	44,475	77,175
Staff Security Deposit	33,230	33,230
Amount Refundable to Student	5,000	-
Advance Tuition Fees	-	70,000
<u>Statutory Provisions</u>		
Employee's PF Payable	12,149	15,814
Employer's PF Payable	12,149	15,814
Employer's ESI Payable	6,665	8,249
Professional Tax Payable	2,600	3,000
Employee's ESI Payable	1,543	1,909
<u>Provision for Expenses:</u>		
Power Charges Payable	17,328	34,566
Audit Fees Payable	14,750	14,750
TOTAL	3,50,119	2,74,507

6

The Oxford College of Science
17th B Cross
Sector IV
HSR Lay-out
Bangalore - 560 102

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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore - 560 102

Note - 1

Significant Accounting Policies for the year ended 31/03/2021

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 Collection" 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.N.V.L. Narayana Rao Rjt. / Ar. Tho. S.
PRESIDENT / SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatanarasimhan

V. VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

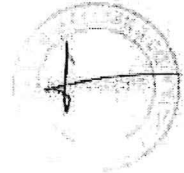
NOTES TO BALANCE SHEET as at 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d	4,93,09,337	2,60,03,290
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	75,53,880	44,83,306
To Net Credit/(Debit) to Management	47,22,364	1,88,22,741
TOTAL - Balance C/d	6,15,85,581	4,93,09,337

NOTE - 1
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2021	31/03/2020
Advance Tuition Fees	10,64,845	-
Scholarship	1,72,869	1,38,469
Amount Refundable to Students	1,01,000	96,000
Remuneration	-	1,33,581
Staff Security Deposit	-	36,097
Security's Uniform Deposit	-	2,000
Statutory Payable		
Employee's PF Payable	61,632	60,392
Employer's PF Payable	61,632	60,392
Employer's ESI Payable	19,319	26,892
Professional Tax Payable	13,800	17,000
T D S on Salary	3,717	7,011
Employee's ESI Payable	4,474	6,224
Provision for Expenses		
Audit Fee Payable	1,18,000	1,18,000
Power Charges Payable	17,328	34,566
Provision for Project Expenses:		
Project Expenses - BTFS	2,51,202	-
Project Expenses - Jnanarjana	82,371	45,596
Project Expenses - UGC	3,857	-
Project Expenses - SEC	-	75,000
Creditors for Supplies:		
M/s Ideal Communication	1,09,887	1,09,887
M/s Power Electrical & Hardware	8,260	-
M/s Syed Younus	-	26,640
Total	20,94,193	9,93,747



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	AV Equipment	657	-	657	99	116	558
2	Building	8,282	-	8,282	828	920	7,454
3	Computers	1,528	-	1,528	611	1,018	917
4	Furniture & Fixtures	51,14,792	3,60,124	54,74,916	5,47,492	5,68,310	49,27,424
5	Lab Equipment	18,08,599	-	18,08,599	2,71,290	3,19,164	15,37,309
6	Library Books	22,14,064	2,85,506	24,99,570	3,74,936	3,90,717	21,24,634
7	Plant & Machinery	7,012	-	7,012	1,052	1,238	5,960
8	Teaching Kits	41,379	-	41,379	6,207	7,302	35,172
9	Office Equipment	8,31,580	-	8,31,580	1,24,737	1,46,750	7,06,843
10	Software	1,085	-	1,085	434	723	651
	GRAND TOTAL	1,00,28,978	6,45,630	1,06,74,608	13,27,686	14,36,258	93,46,922

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

For Children's Education Society®

S. N. L. Narasimha Raja
PRESIDENT

Place : Bangalore
Date : 07.02.2022



A. Th. S.
SECRETARY

V. Venkata Narasimhan
V. VENKATANARASIMHAN
Partner
M.No. 212985
Firm Reg No.008708S



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2021	31/03/2020
BOB - FD.No.8960030000772 (Incl. interest accrued)	58,70,344	55,32,126
BOB - FD.No.8960030000776 (Incl. interest accrued)	58,29,437	55,31,264
BOB - FD.No.8960030000781 (Incl. interest accrued)	58,28,723	55,30,401
BOB - FD.No.8960030001070 (Incl. interest accrued)	51,84,316	-
BOB - FD.No.8960030001074 (Incl. interest accrued)	51,84,317	-
VB - FD.No.896000300001077 (Incl. interest accrued)	50,17,921	-
VB - FD.No.896000300003626 (Incl. interest accrued)	50,37,920	-
TOTAL	3,79,72,978	1,65,93,791

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2021	31/03/2020
Fees Receivables	46,91,000	30,28,000
General Advance	4,22,512	1,71,312
TOTAL	51,13,512	31,99,312

6

8/4/23
The Oxford College of Science
17th B Cross, Sector IV, HSR Layout
Bangalore - 560102

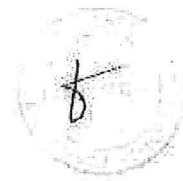
CHILDREN'S EDUCATION SOCIETY®
40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 7
CASH AND BANK BALANCES

PARTICULARS	31/03/2021	31/03/2020
Bank of Baroda S B A/c No .89600100009242 [Earlier known as VB S B A/c No.6873]	1,03,40,923	1,96,22,593
Bank of Baroda S B A/c No .89600100009218 [Earlier known as VB S B A/c No.2817]	6,09,782	6,29,562
Bank of Baroda S B A/c No .89600100005263 [Earlier known as VB S B A/c No.5237]	1,04,179	1,25,322
Bank of Baroda S B A/c No .89600100001069 [Earlier known as VB S B A/c No.2766]	93,484	56,716
Bank of Baroda S B A/c No .89600100007376 [Earlier known as VB S B A/c No.3451]	97,994	46,810
TOTAL	1,12,46,362	2,04,81,003



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

INCOME	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collection		3,81,64,030	4,69,09,569
Other Income	8	33,49,123	31,84,896
TOTAL	I	4,15,13,153	5,00,94,465

EXPENDITURE	Note	31/03/2021 Rs.	31/03/2020 Rs.
University Fee	9	13,93,039	35,20,167
Administration & Other Operating Expenses	10	51,42,840	1,02,59,015
Employee Benefit Expenses	11	2,60,95,708	3,03,95,719
Depreciation & Amortization Expenses	4	13,27,686	14,36,258
TOTAL	II	3,39,59,273	4,56,11,159

Excess/(Deficit) of Income over Expenditure
Trf to Capital Account

(I-II) 75,53,880 44,83,306.29

For Children's Education Society®

S.N.V.L. Narasimha Raja
PRESIDENT

SECRETARY

Place : Bangalore
Date : 07.02.2022



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

V. Venkatesan
V. VENKATANARSIHIAN
Partner
M.No. 212985
Firm Reg No.008708S



6

CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J.P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	6,15,85,581	4,93,09,337
Current Liabilities & Provisions	3	20,94,193	9,93,747
TOTAL		6,36,79,774	5,03,03,084

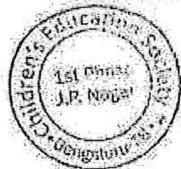
APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	93,46,922	1,00,28,978
Investments	5	3,79,72,978	1,65,93,791
Current Assets, Loans & Advances	6	51,13,512	31,99,312
Cash and Bank Balances	7	1,12,46,362	2,04,81,003
TOTAL		6,36,79,774	5,03,03,084

Significant Accounting Policies 1

For Children's Education Society®

S.N.V.L. Narayana Rao Raju *A. Thais*
PRESIDENT / SECRETARY

Place : Bangalore
Date : 07.02.2022



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

V. Venkatesan Dand
V. VENKATANARSIMHAN
Partner

M.No. 212985
Firm Reg No.008708S

UDIN: 22212985ADVJME8175



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2021

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2021	31/03/2020
Interest on Deposits	15,01,994	10,76,594
Project Grants Received	11,72,906	11,56,377
SB Interest	4,38,263	6,97,838
Amount no longer payable written back	2,26,202	44,250
Additional Language Fee	6,102	-
Miscellaneous Income	3,656	12,337
Fine Amount Collected	-	1,97,000
Application & Prospectus Collection	-	500
TOTAL	33,49,123	31,84,896

NOTE - 9
UNIVERSITY FEE

PARTICULARS	31/03/2021	31/03/2020
Admission Fees	13,93,039	18,09,766
Affiliation Fees	-	17,10,401
Total	13,93,039	35,20,167



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2021

NOTE - 10

ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2021	31/03/2020
Power Charges	2,03,645	2,93,252
Printing & Stationery	1,26,121	4,75,408
House keeping Charges	1,24,268	1,45,975
Audit Fees	1,18,000	1,18,000
Telephone Expenses	1,07,022	-
Office Maintenance	81,140	2,95,776
News Paper & Periodicals	21,121	10,77,111
Travelling & Conveyance	18,344	1,43,341
Bank Charges	16,720	756
Advertisement Expenses	11,000	6,04,400
Professional Tax Renewal Fees	2,500	2,500
Postage & Telegram	144	1,235
Amount no longer receivable - Written off	-	4,55,000
Inspection Expenses	-	9,313
Pooja Expenses	-	4,200
Remuneration for Resource Persons		
Annual/Inaugural/Felicitation	2,44,850	2,40,670
Guest Lecture Expenses	26,700	30,500
Staff Welfare Expenses	11,362	93,516
Seminar/Workshop/competition	500	23,000
Project Expenses		
Project Expenses - BTFS	10,83,776	14,59,533
Project Expenses - Jnanarjana	81,982	1,69,160
Project Expenses - DST-FIST	25,000	-
Project Expenses - UGC	7,148	85,070
Project Expenses - CISE	-	10,045
Project Expenses - CSIR	-	1,00,000
Annual Infrastructure Maintenance		
Repairs & Maintenance	17,29,699	3,30,102
Lab Maintenance	3,66,623	30,79,948
Annual Maintenance Charges - Air conditioner	2,99,484	-
Examination Expenses	2,54,344	6,09,619
Annual Maintenance Charges - Lift	1,11,522	1,49,402
Lab Consumables	69,825	-
Infrastructure Augmentation		
Lab Equipments Purchased	-	2,52,182
TOTAL	51,42,840	1,02,59,015



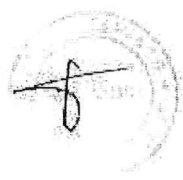
CHILDREN'S EDUCATION SOCIETY®
40, I PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2021

NOTE - II
EMPLOYEES BENEFIT EXPENSES

PARTICULARS	31/03/2021	31/03/2020
Salary	2,51,56,927	2,92,03,379
Employer's Contribution to EPF	6,54,320	7,53,271
Employer's Contribution to ESI	2,25,811	3,79,069
Remuneration to President	58,650	60,000
TOTAL	2,60,95,708	3,03,95,719



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J.P. NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	5,26,96,710	2,76,15,814
Current Liabilities & Provisions	3	6,65,838	9,45,531
TOTAL		5,33,62,538	2,85,61,345

APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	7,637	8,486
Investments	5	2,62,73,907	55,31,262
Current Assets, Loans & Advances	6	39,48,400	6,15,000
Cash & Bank Balances	7	2,31,32,594	2,24,06,597
TOTAL		5,33,62,538	2,85,61,345

Significant Accounting Policies

For Children's Education Society®

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

S. N. L. Narasimha Raju
PRESIDENT

Arthas
SECRETARY

V. Venkatanarsimhan
V. VENKATANARSIMHAN
Partner

Place : Bangalore
Date : 07.02.2022



MLNo. 212985

Firm Reg No.008708S

UDEN: 22P12985NAYKA09390



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

INCOME	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collections		2,99,04,192	2,98,14,810
Other Income	8	13,77,894	10,82,889
TOTAL	(I)	3,12,82,086	3,08,97,699

EXPENDITURE	Note	31/03/2021 Rs.	31/03/2020 Rs.
University Fee	9	24,33,928	25,11,922
Administration & Other Operating Expenses	10	4,25,614	5,86,885
Depreciation & Amortization Expenses	4	849	943
TOTAL	(II)	28,60,391	30,99,750

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) 2,84,21,695 2,77,97,949

For Children's Education Society®

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

S.N.V.L. Abasgi-ha Raja
PRESIDENT

A. Th. S.
SECRETARY

V. Venkatasubramanian
V. VENKATANARASIMHAN
Partner
M.No. 212985
Firm Reg No.008708S

Place : Bangalore
Date : 07.02.2022



Handwritten signature and date 07/2/22 over a circular stamp of The Oxford College of Science, Bangalore.

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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore - 560 102

Note - 1

Significant Accounting Policies for the year ended 31/03/2021

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.88,500/- 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.N.V.L. Narasimha Raju
PRESIDENT

A. Tharun
SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatanarasimhan
Partner
Membership.No.212985
Firm Reg. No.008708S



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d	2,76,15,814	2,17,48,043
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	2,84,21,695	2,77,97,949
To Net Credit/(Debit) to Management	(33,40,799)	(2,19,30,178)
TOTAL - Balance C/d	5,26,96,710	2,76,15,814

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2021	31/03/2020
Advance Tuition Fees	5,15,000	-
Audit Fees Payable	88,500	88,500
Amount Refundable to Students	45,000	40,000
Power Charges Payable	17,328	34,566
Scholarship	-	7,82,465
TOTAL	6,65,828	9,45,531



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	Furniture & Fixtures	8,486	-	8,486	849	943	7,637
	GRAND TOTAL	8,486	-	8,486	849	943	7,637

For Children's Education Society@

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

S.N.V.L. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

V. Venkata Narasimhan
V. VENKATANARASIMHAN
Partner
M.No.212985
Firm Reg No.008708S

Place : Bangalore
Date : 07.02.2022



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2021	31/03/2020
BOB FD A/c - 89600300000777 (Including Interest Accrued) [Earlier known as BOB FD A/c - 140504331000041]	58,29,433	55,31,262
BOB FD A/c - 89600300001073 (Including Interest Accrued)	51,84,316	-
BOB FD A/c - 89600300001072 (Including Interest Accrued)	51,84,317	-
BOB FD A/c - 896003600003623 (Including Interest Accrued)	50,37,920	-
BOB FD A/c - 896003600003624 (Including Interest Accrued)	50,37,921	-
TOTAL	2,62,73,907	55,31,262

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2021	31/03/2020
Fees Receivables	39,48,400	6,05,000
Advance paid to University	-	10,000
Advance paid to University	-	-
TOTAL	39,48,400	6,15,000

NOTE - 7
CASH & BANK BALANCES

PARTICULARS	31/03/2021	31/03/2020
Bank of Baroda A/c No.9243 [Earlier known as VB S B A/c No.6875]	2,23,09,822	9,69,005
Bank of Baroda A/c No.9165 [Earlier known as VB S B A/c No.3104]	8,22,772	2,14,37,592
TOTAL	2,31,32,594	2,24,06,597

+



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out,

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2021

NOTE - 8
OTHER INCOME

Particular	31/03/2021	31/03/2020
F.D. Interest	8,22,962	3,58,864
S.B. Interest	5,53,420	5,47,439
Misc Income	1,512	1,76,586
Total	13,77,894	10,82,889

NOTE - 9
UNIVERSITY FEE

Particular	31/03/2021	31/03/2020
AICTE Fees	10,000	-
Admission Fee	24,23,928	24,09,822
Affiliation Fees	-	1,02,100
Total	24,33,928	25,11,922

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

Particular	31/03/2021	31/03/2020
Power Charges	2,03,645	2,93,252
Housekeeping Charges	1,24,269	1,45,976
Audit Fees	88,500	88,500
Bank Charges	9,200	1,229
Annual / Inaugural / Felicitation	-	35,000
Pre-closure of F.D.A/c	-	22,928
Total	4,25,614	5,86,885



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2021

SOURCES OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Capital Account	2	4,25,19,861	2,71,91,701
Current Liabilities & Provisions	3	54,24,496	47,83,889
TOTAL		4,79,44,357	3,19,75,590

APPLICATION OF FUNDS	Note	31/03/2021 Rs.	31/03/2020 Rs.
Fixed Assets	4	27,08,122	31,74,763
Investments	5	1,54,06,554	-
Current Assets/Loans & Advances	6	1,15,23,105	83,74,946
Cash & Bank Balances	7	1,83,06,576	2,04,25,881
TOTAL		4,79,44,357	3,19,75,590

Significant Accounting Policies

I

For Children's Education Society®

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

S. N. V. Narasimha Raju
PRESIDENT

A. Thas
SECRETARY

V. Venkatarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.0087085

UDIN: 82212985AAVLGD14107

Place : Bangalore

Date : 07.02.2022



CHILDREN'S EDUCATION SOCIETY®
#40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

INCOME	Sch	31/03/2021 Rs.	31/03/2020 Rs.
Fees Collection		1,97,92,409	2,18,64,810
Other Income	8	21,70,511	7,42,154
TOTAL	(I)	2,19,62,920	2,26,06,964

EXPENDITURE	Sch	31/03/2021 Rs.	31/03/2020 Rs.
University Fees	9	1,50,000	24,02,275
Administration & Other Operating Expenses	10	24,82,574	17,09,668
Depreciation & Amortization Expenses	4	4,66,641	5,47,740
TOTAL	(II)	30,99,215	46,59,683

Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I - II) 1,88,63,705 1,79,47,281

For Children's Education Society®

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

S. N. U. Narayana Raju
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner
M.No. 212985
Firm Reg No.008708S



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

The Oxford College of Science – M.Sc Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2021

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 represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.88,500/- 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.M.U.L. Abmayya / *Raj A. Thakur*
PRESIDENT / SECRETARY

Place : Bangalore
Date : 07.02.2022



V. Venkatanarasimhan

V. VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

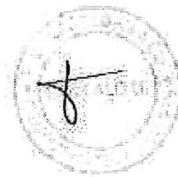
NOTES TO BALANCE SHEET AS AT 31/03/2020

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2021 (Dr.) / Cr	31/03/2020 (Dr.) / Cr
By Balance B/d	2,71,91,701	2,29,23,023
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	1,88,63,705	1,79,47,281
To Net Credit/(Debit) to Management	(35,35,545)	(1,36,78,604)
TOTAL - Balance C/d	4,25,19,861	2,71,91,701

NOTE - 3
CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31/03/2021	31/03/2020
Scholarship	46,95,788	29,78,043
Advance Tuition Fees	6,12,880	4,00,000
Amount refundable to Students	10,000	12,82,780
Provision for Expenses:		
Power Charges Payable	17,328	34,566
Audit Fee Payable	88,500	88,500
TOTAL	54,24,496	47,83,889



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2020	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2021
					31/03/2021	31/03/2020	
1	Furniture & Fixtures	1,91,457	-	1,91,457	19,146	21,273	1,72,311
2	Lab Equipment	16,31,056	-	16,31,056	2,44,658	2,87,834	13,86,398
3	Library Books	10,17,742	-	10,17,742	1,52,661	1,79,602	8,65,081
4	Office Equipment	3,34,508	-	3,34,508	50,176	59,031	2,84,332
	GRAND TOTAL	31,74,763	-	31,74,763	4,66,641	5,47,740	27,08,122

For Children's Education Society®

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

S.N.V.L. Narasimha Raju
PRESIDENT

As Thas
SECRETARY

V. Venkatarasimhan

V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.0087085

Place : Bangalore
Date : 07.02.2022



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2021

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2021	31/03/2020
B O B FD A/c - 89600300001075 (Including Interest Accrued)	51,84,318	-
B O B FD A/c - 89600300001076 (Including Interest Accrued)	51,84,316	-
B O B FD A/c - 89600300003629 (Including Interest Accrued)	50,37,920	-
TOTAL	1,54,06,554	-

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2021	31/03/2020
Fees Receivable from University	1,10,12,595	78,82,066
Fees Receivable from Students	5,10,510	3,42,880
Adv. Renewal of Affiliation Fees	-	1,50,000
TOTAL	1,15,23,105	83,74,946

NOTE - 7
CASH & BANK BALANCES

PARTICULARS	31/03/2021	31/03/2020
Bank of Baroda A/c No.4163 [Earlier known as VB S B A/c No.6876]	1,68,89,041	1,47,84,021
Bank of Baroda A/c No.3660 [Earlier known as VB S B A/c No.2816]	14,17,535	56,41,860
TOTAL	1,83,06,576	2,04,25,881



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore -

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2021

NOTE - 8
OTHER INCOME

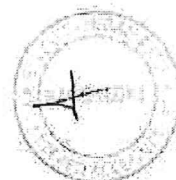
PARTICULARS	31/03/2021	31/03/2020
Amount No Longer Payable - Written Back	8,94,780	-
SB Interest	4,77,761	6,18,715
Interest on Deposits	4,39,517	-
Miscellaneous Income	3,58,453	1,23,439
TOTAL	21,70,511	7,42,154

NOTE - 9
UNIVERSITY FEES

PARTICULARS	31/03/2021	31/03/2020
Affiliation Fees	1,50,000	9,86,500
Admission Fees	-	14,15,775
TOTAL	1,50,000	24,02,275

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2021	31/03/2020
Lab Maintenance & Consumables	13,00,569	9,17,486
Advertisement Expenses	4,37,000	-
Power Charges RR S8HT 342 <i>MT</i>	2,03,644	2,93,242
Housekeeping Charges <i>MT</i>	1,24,269	1,45,976
Repairs & Maintenance <i>MT</i>	93,024	37,052
Audit Fees	88,500	88,500
Printing & Stationery <i>IA</i>	74,974	59,547
Annual Maintenance Charges <i>MT</i>	59,059	-
Membership Fees	41,300	-
Annual/Inaugural/Felicitation	17,270	55,000
Seminar / Workshop / Competition	17,000	-
Guest Lecture Expenses	13,125	-
Bank Charges	12,840	5,783
Examination Expenses	-	72,082
Office Maintenance	-	35,000
TOTAL	24,82,574	17,09,668



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2022

SOURCES OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Capital Account	2	7,91,47,090	6,15,85,581
Current Liabilities & Provisions	3	26,01,729	20,94,193
TOTAL		8,17,48,819	6,36,79,774

APPLICATION OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fixed Assets	4	83,72,820	93,46,922
Investments	5	6,00,90,480	3,79,72,978
Current Assets, Loans & Advances	6	64,76,767	51,13,512
Cash and Bank Balances	7	68,08,752	1,12,46,362
TOTAL		8,17,48,819	6,36,79,774

Significant Accounting Policies

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Place : Bangalore
Date : 28.09.2022



SECRETARY

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

V. Venkatesan
V. VENKATANARSIMHAN
Partner

M.No. 212985
Firm Reg No.0087085

UDIN : 22212985AW@PWU4129



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

INCOME	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fees Collection		4,12,37,994	3,81,64,030
Other Income	8	30,64,684	33,49,123
TOTAL	1	4,43,02,678	4,15,13,153

EXPENDITURE	Note	31/03/2022 Rs.	31/03/2021 Rs.
University Fee	9	43,40,040	13,93,039
Administration & Other Operating Expenses	10	81,96,161	51,42,840
Employee Benefit Expenses	11	2,70,38,266	2,60,95,708
Depreciation & Amortization Expenses	4	11,75,296	13,27,686
TOTAL	11	4,07,49,763	3,39,59,273

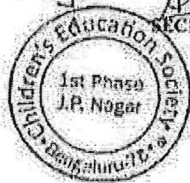
Excess/(Deficit) of Income over Expenditure
Trf to Capital Account

(1-11) 35,52,916 75,53,880

For Children's Education Society®

S.N.V.L. Narasimha Raja
PRESIDENT

Place : Bangalore
Date : 28.09.2022



A. Thas
SECRETARY

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

V. Venkata Narasimhan
V. VENKATANARSIMHAN

Partner

M.No. 212985

Firm Reg No.0087088

UDIN: 22212985AWGPW 04129



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore - 560 102

Note - 1

Significant Accounting Policies for the year ended 31/03/2022

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 Collection" 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®

S.N.V.L. Narasimha Raju
PRESIDENT

Place: Bangalore
Date : 28.09.2022



Artha S
SECRETARY

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

V. Venkate Narasimhan
V. VENKATANARASIMHAN

Partner
Membership.No.212985
Firm Reg. No.0087088

UDIN: 22272985AWQPWU4129



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

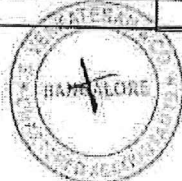
NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2022 (Dr.) / Cr	31/03/2021 (Dr.) / Cr
By Balance B/d	6,15,85,581	4,93,09,337
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	35,15,822	75,53,880
To Net Credit/(Debit) to Management	1,40,45,688	47,22,364
TOTAL - Balance C/d	7,91,47,090	6,15,85,581

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2022	31/03/2021
Advance Tuition Fees	13,06,062	10,64,845
Remuneration	2,31,565	-
Scholarship	1,72,869	1,72,869
Amount Refundable to Students	1,01,000	1,01,000
Statutory Payable		
Employee's PF Payable	97,676	61,632
Employer's PF Payable	60,676	61,632
Employer's ESI Payable	17,526	19,319
Professional Tax Payable	14,400	13,800
T D S on Salary	7,223	3,717
Employee's ESI Payable	4,058	4,474
Provision for Expenses:		
Audit Fee Payable	1,18,000	1,18,000
Power Charges Payable	28,448	17,328
Provision for Project Expenses:		
Project Expenses - UGC	2,83,470	3,857
Project Expenses - Jnanarjana	84,496	82,371
Project Expenses - BTFS	-	2,51,202
Creditors for Supplies:		
M/s Godrej & Boyce Mfg Co.Ltd.,	66,000	-
M/s Pawan Electrical & Hardware	8,260	8,260
M/s Ideal Communication	-	1,09,887
Total	26,01,729	20,94,193



CHILDREN'S EDUCATION SOCIETY®

40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science

No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

**NOTE - 4
FIXED ASSETS**

Sl. No	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	
1	AV Equipment	558	-	558	84	99	474
2	Building	7,454	-	7,454	745	828	6,709
3	Computers	917	-	917	367	611	550
4	Furniture & Fixtures	49,27,424	-	49,27,424	4,92,742	5,47,492	44,34,682
5	Lab Equipment	15,37,309	38,812	15,76,121	2,36,418	2,71,290	13,39,703
6	Library Books	21,24,634	42,376	21,67,010	3,21,873	3,74,936	18,45,137
7	Plant & Machinery	5,960	-	5,960	894	1,052	5,066
8	Teaching Kits	35,172	-	35,172	5,276	6,207	29,896
9	Office Equipment	7,06,843	-	7,06,843	1,06,026	1,24,737	6,00,817
10	Software	651	-	651	260	434	391
11	Printer / Scanner	-	1,20,006	1,20,006	10,611	-	1,09,395
	GRAND TOTAL	93,46,922	2,01,194	95,48,116	11,75,296	13,27,686	83,72,820

For Children's Education Society®

As per our report of even date
for S. VENKATESAN & Co.,S.N.V.L. Nanagiswaha Raju
PRESIDENTPlace : Bangalore
Date : 28.09.2022A. Tha. S.
SECRETARYV. Venkatarasimhan
V. VENKATANARASIMHANPartner
M.No. 212985
Firm Reg No.008708S

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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2022	31/03/2021
BOB - FD.No.8960030000772 (Incl. interest accrued)	61,64,158	58,70,344
BOB - FD.No.8960030000776 (Incl. interest accrued)	60,95,763	58,29,437
BOB - FD.No.8960030000781 (Incl. interest accrued)	60,95,047	58,28,723
BOB - FD.No.8960030001070 (Incl. interest accrued)	54,19,023	51,84,316
BOB - FD.No.8960030001074 (Incl. interest accrued)	54,19,023	51,84,317
VB - FD.No.896000300003625 (Incl. interest accrued)	52,67,813	50,37,921
VB - FD.No.896000300003626 (Incl. interest accrued)	52,67,813	50,37,920
VB - FD.No.896000300004740 (Incl. interest accrued)	50,36,896	-
VB - FD.No.896000300004741 (Incl. interest accrued)	50,36,895	-
VB - FD.No.896000300004742 (Incl. interest accrued)	50,40,995	-
VB - FD.No.896000300003843 (Incl. interest accrued)	52,47,054	-
TOTAL	6,00,90,480	3,79,72,978

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2022	31/03/2021
Fees Receivables	56,62,000	46,91,000
General Advance	4,14,767	4,22,512
<u>Advance paid to Supplier</u> M/s Diya Enterprises	4,00,000	-
TOTAL	64,76,767	51,13,512



CHILDREN'S EDUCATION SOCIETY@
40, 1 PHASE, 1 P NAGAR, BANGALORE - 560 078

The Oxford College of Science

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 7
CASH AND BANK BALANCES

PARTICULARS	31/03/2022	31/03/2021
Bank of Baroda S B A/c No .89600100009242	44,58,244	1,03,40,923
Bank of Baroda S B A/c No .89600100009218	17,96,390	6,09,782
Bank of Baroda S B A/c No .89600100005263	3,83,792	1,04,179
Bank of Baroda S B A/c No .89600100001069	95,608	93,484
Bank of Baroda S B A/c No .89600100003626	74,718	97,994
TOTAL	68,08,752	1,12,46,362



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2022

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2022	31/03/2021
Interest on Deposits	23,20,774	15,01,994
Project Grants Received	3,53,245	11,72,906
SIB Interest	2,79,276	4,38,263
Amount no longer payable written back	1,09,887	2,26,202
Application & Prospectus Collection	1,307	-
Miscellaneous Income	195	3,656
Additional Language Fees	-	6,102
TOTAL	30,64,684	33,49,123

NOTE - 9
UNIVERSITY FEE

PARTICULARS	31/03/2022	31/03/2021
Admission Fees	27,88,276	13,93,039
Affiliation Fees	15,51,764	-
Total	43,40,040	13,93,039



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2022	31/03/2021
News Paper & Periodicals	8,79,408	21,121
Advertisement Expenses	5,48,084	11,000
Printing & Stationery	4,23,566	1,26,121
Examination Expenses	3,10,083	2,54,344
Telephone Expenses	2,89,940	1,07,022
Power Charges	2,39,643	2,03,645
Security Charges	2,04,651	-
Office Maintenance	1,43,542	81,140
Uniform Expenses	1,94,000	-
Travelling & Conveyance	1,80,063	18,344
House keeping Charges	1,31,899	1,24,268
Audit Fees	1,18,000	1,18,000
Inspection Expenses	3,898	-
Postage & Courier	3,419	144
Professional Tax Renewal Fees	2,500	2,500
Bank Charges	1,695	16,720
Remuneration for Resource Persons		
Staff Welfare Expenses	1,56,849	11,362
Guest Lecture Expenses	1,51,580	26,700
Seminar/Workshop/competition	53,540	500
Annual/Inaugural/Felicitation	16,729	2,44,850
Project Expenses		
Project Expenses - UGC	3,45,715	7,148
Project Expenses - BTFS	1,50,847	10,83,776
Project Expenses - Inanarjana	2,627	81,982
Project Expenses - DST-FIST	-	25,000
Annual Infrastructure Maintenance		
Repairs & Maintenance	22,94,040	17,29,699
Lab Maintenance	10,39,404	3,66,623
Annual Maintenance Charges - Lift	1,49,742	1,11,522
Annual Maintenance Charges - Air conditioner	1,48,697	-
Annual Maintenance Charges - Software	12,000	2,99,484
Lab Consumables	-	69,825
TOTAL	81,96,161	51,42,840



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

The Oxford College of Science
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31/03/2022

NOTE - II
EMPLOYEES BENEFIT EXPENSES

PARTICULARS	31/03/2022	31/03/2021
Salary	2,60,74,261	2,51,56,927
Employer's Contribution to EPF	7,02,894	6,54,320
Employer's Contribution to ESI	2,01,111	2,25,811
Remuneration to President	60,000	58,650
TOTAL	2,70,38,266	2,60,95,708



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2022

SOURCES OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Capital Account	2	8,02,38,797	5,26,96,710
Current Liabilities & Provisions	3	16,21,948	6,65,828
TOTAL		8,18,60,745	5,33,62,538

APPLICATION OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fixed Assets	4	32,32,521	7,637
Investments	5	6,35,09,874	2,62,73,907
Current Assets, Loans & Advances	6	66,80,000	39,48,400
Cash & Bank Balances	7	84,38,350	2,31,32,594
TOTAL		8,18,60,745	5,33,62,538

Significant Accounting Policies

1.

For Children's Education Society®

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

S.N.V.L. Narasimha Raju
PRESIDENT

A. Tharsh
SECRETARY

V. Venkatarao
V. VENKATANARASIMHAN

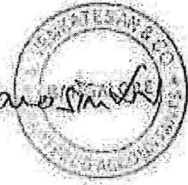
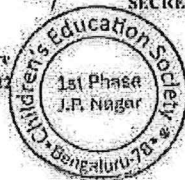
Partner

M.No. 212985

Firm Reg No. 0087085

UDIN : 22212985AWRMCR7662

Place : Bangalore
Date : 28.09.2022



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

INCOME	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fees Collections		3,35,25,000	2,99,04,192
Other Income	8	28,07,995	13,77,894
TOTAL	(I)	3,63,32,995	3,12,82,086

EXPENDITURE	Note	31/03/2022 Rs.	31/03/2021 Rs.
University Fee	9	11,04,638	24,33,928
Administration & Other Operating Expenses	10	7,66,231	4,25,614
Depreciation & Amortization Expenses	4	8,07,176	849
TOTAL	(II)	26,78,045	28,60,391

Excess/(Deficit) of Income over Expenditure
Tr'd to Capital A/c

(I-II) 3,36,54,950 2,84,21,695

For Children's Education Society®

S.N.V.L. Narasimha Raja
PRESIDENT

A. Thas
SECRETARY

Place : Bangalore
Date : 28.09.2022



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

V. Venkatesan Narasimhan
V. VENKATANARASIMHAN

Partner
M.No. 212985
Firm Reg No.0087085

UDIN: 22212985AW/RMCR7662



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Layout, Bangalore – 560 102

Note – 1

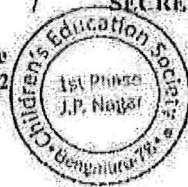
Significant Accounting Policies for the year ended 31/03/2022

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. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.88,500/- represents provision towards audit fees.
7. Previous year figures have been regrouped/reclassified wherever necessary.

For Children's Education Society®

S.N.V.L. Narasimhan
PRESIDENT

Place : Bangalore
Date : 28.09.2022



A. Tha.S
SECRETARY

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

V. VENKATANARASIMHAN
Partner
Membership.No.212985
Firm Reg. No.008708S

UDIN: 22212985AWRMCR7662



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2022 (Dr.) / Cr	31/03/2021 (Dr.) / Cr
By Balance B/d	5,26,96,710	2,76,15,814
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	3,36,54,950	2,84,21,695
To Net Credit/(Debit) to Management	(61,12,864)	(33,40,799)
TOTAL - Balance C/d.	8,02,38,797	5,26,96,710

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2022	31/03/2021
Fees Receipt Due	8,35,000	-
Advance Tuition Fees	5,50,000	5,15,000
Amount Refundable to Students	1,20,000	45,000
Audit Fees Payable	88,500	88,500
Power Charges Payable	28,448	17,328
TOTAL	16,21,948	6,65,828



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	
1	Furniture & Fixtures	7,637	-	7,637	764	849	6,873
2	Computers	-	40,32,060	40,32,060	8,06,412	-	32,25,648
	GRAND TOTAL	7,637	40,32,060	40,39,697	8,07,176	849	32,32,521

For Children's Education Society®

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

S.N.V.L. Nanagicha Raja
PRESIDENT

Place : Bangalore
Date : 28.09.2022



A. Thas
SECRETARY

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



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

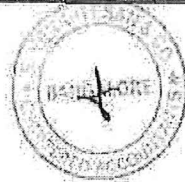
NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2022	31/03/2021
B O B FD A/c - 89600300000777 (Including Interest Accrued)	60,95,757	58,29,433
B O B FD A/c - 89600300001073 (Including Interest Accrued)	54,19,023	51,84,316
B O B FD A/c - 89600300001072 (Including Interest Accrued)	54,19,024	51,84,317
B O B FD A/c - 896003600003623 (Including Interest Accrued)	52,67,091	50,37,920
B O B FD A/c - 896003600003624 (Including Interest Accrued)	52,67,814	50,37,921
B O B FD A/c - 896003600003835 (Including Interest Accrued)	52,22,080	-
B O B FD A/c - 896003600003836 (Including Interest Accrued)	52,22,080	-
B O B FD A/c - 896003600003837 (Including Interest Accrued)	52,22,081	-
B O B FD A/c - 896003600004264 (Including Interest Accrued)	51,47,139	-
B O B FD A/c - 896003600004265 (Including Interest Accrued)	51,47,139	-
B O B FD A/c - 896003600004745 (Including Interest Accrued)	50,40,323	-
B O B FD A/c - 896003600004746 (Including Interest Accrued)	50,40,323	-
TOTAL	6,35,09,874	2,62,73,907

NOTE - 6
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2022	31/03/2021
Fees Receivables	66,80,000	39,48,400
TOTAL	66,80,000	39,48,400



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

The Oxford College of Science - BCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTE - 7
CASH & BANK BALANCES

PARTICULARS	31/03/2022	31/03/2021
Bank of Baroda A/c No.9243	80,44,106	2,23,09,822
Bank of Baroda A/c No.9165	3,94,243	8,22,772
TOTAL	84,38,350	2,31,32,594

NOTES TO INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2022

NOTE - 8
OTHER INCOME

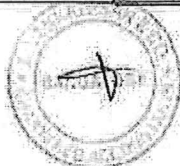
Particular	31/03/2022	31/03/2021
Interest on Deposits	24,83,072	8,22,962
S.B. Interest	3,24,810	5,53,420
Misc Income	113	512
Fine Collected	-	1,000
Total	28,07,995	13,77,894

NOTE - 9
UNIVERSITY FEE

Particular	31/03/2022	31/03/2021
Admission Fee	11,04,638	24,23,928
AICTE Fees	-	10,000
Total	11,04,638	24,33,928

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

Particular	31/03/2022	31/03/2021
Uniform Expenses	3,06,000	-
Audit Fees	88,500	88,500
Bank Charges	189	9,200
<u>Annual Infrastructure Maintenance</u>		
Power Charges	2,39,643	2,03,645
Housekeeping Charges	1,31,899	1,24,269
Total	7,66,231	4,25,614



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

INCOME	Sch	31/03/2022 Rs.	31/03/2021 Rs.
Fees Collection		2,23,84,890	1,97,92,409
Other Income	7	15,28,147	21,70,511
TOTAL	(I)	2,39,13,037	2,19,62,920

EXPENDITURE	Sch	31/03/2022 Rs.	31/03/2021 Rs.
University Fees	8	15,35,960.00	1,50,000
Administration & Other Operating Expenses	9	7,25,301.40	24,82,574
Depreciation & Amortization Expenses	4	4,65,751.00	4,66,641
TOTAL	(II)	27,27,012	30,99,215

Excess/(Deficit) of Income over Expenditure

Trf to Capital A/c

(I-II) 2,11,86,025 1,88,63,705

For Children's Education Society®

S.N.V.L. Narayana Raja
PRESIDENT

A. Tho. S.
SECRETARY

Place : Bangalore
Date : 28.09.2022



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

V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner

M.No. 212985

Firm Reg No.0087085

UIN: 22212985AWRTVM6739



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2022 (Dr.) / Cr	31/03/2021 (Dr.) / Cr
By Balance B/d	4,25,19,861	2,71,91,701
By Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	1,88,63,705	1,88,63,705
To Net Credit/(Debit) to Management	(79,89,987)	(35,35,545)
TOTAL - Balance C/d	5,33,93,579	4,25,19,861

NOTE - 3
CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31/03/2022	31/03/2021
Scholarship	49,72,385	46,95,788
Advance Tuition Fees	5,92,880	6,12,880
Amount refundable to Students	-	10,000
Provision for Expenses:		
Audit Fee Payable	88,500	88,500
Power Charges Payable	28,448	17,328
TOTAL	56,82,213	54,24,496



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – M.Sc Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2022

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 represent the amount of fees collected, net of fee concession and waivers.
6. A sum of Rs.88,500/- 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.N.V.L. Nagesh Kumar Raja
PRESIDENT

Place : Bangalore
Date : 28.09.2022

A. Thar's
SECRETARY



V. Venkata Narasimhan
Partner

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

UDIN: 22212985AWRTVM6439



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 4
FIXED ASSETS

Sl. No	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	
1	Furniture & Fixtures	1,72,311	-	1,72,311	17,231	19,146	1,55,080
2	Lab Equipment	13,86,398	-	13,86,398	2,07,960	2,44,658	11,78,438
3	Library Books	8,65,081	-	8,65,081	1,29,762	1,52,661	7,35,319
4	Office Equipment	2,84,332	-	2,84,332	42,650	50,176	2,41,682
5	Printer / Scanner	-	33,040	33,040	4,956	-	28,084
9	Software	-	1,57,980	1,57,980	63,192	-	94,788
	GRAND TOTAL	27,08,122	1,91,020	28,99,142	4,65,751	4,66,641	24,33,391

For Children's Education Society®

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

S. M. L. Nanagichar
PRESIDENT

A. Th. S.
SECRETARY

V. Venkatanarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.008708S

Place : Bangalore
Date : 28.09.2022



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

The Oxford College of Science - M Sc., Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore.

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2022	31/03/2021
BOB - FD.No.8960030001075 (Incl. interest accrued)	54,19,024	51,84,318
BOB - FD.No.8960030001076 (Incl. interest accrued)	54,19,023	51,84,316
BOB - FD.No.8960030003629 (Incl. interest accrued)	52,67,811	50,37,920
BOB - FD.No.8960030003834 (Incl. interest accrued)	52,22,081	-
BOB - FD.No.8960030004749 (Incl. interest accrued)	50,40,323	-
VB - FD.No.896000300004750 (Incl. interest accrued)	50,40,323	-
VB - FD.No.896000300004751 (Incl. interest accrued)	50,40,323	-
TOTAL	3,64,48,908	1,54,06,554

NOTE - 6

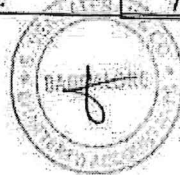
CURRENT ASSETS, LOANS & ADVANCES

PARTICULARS	31/03/2022	31/03/2021
Fees Receivable from University	1,21,66,885	1,10,12,595
Fees Receivable from Students	5,12,250	5,10,510
TOTAL	1,26,79,135	1,15,23,105

NOTE - 7

CASH & BANK BALANCES

PARTICULARS	31/03/2022	31/03/2021
Bank of Baroda A/c No.4163	14,27,901	1,68,89,041
Bank of Baroda A/c No.3660	60,86,457	14,17,535
TOTAL	75,14,358	1,83,06,576



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

The Oxford College of Science - M Sc. Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2022

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2022	31/03/2021
Interest on Deposits	11,44,731	4,39,517
SB Interest	3,20,344	4,77,761
Miscellaneous Income	63,072	3,58,453
Amount No Longer Payable - Written Back	-	8,94,780
TOTAL	15,28,147	21,70,511

NOTE - 9
UNIVERSITY FEES

PARTICULARS	31/03/2022	31/03/2021
Admission Fees	10,60,990	-
University Administration Charges	4,74,970	-
Affiliation Fees	-	1,50,000
TOTAL	15,35,960	1,50,000

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2022	31/03/2021
Advertisement Expenses	1,47,863	4,37,000
Housekeeping Charges	1,31,899	1,24,269
Audit Fees	88,500	88,500
Annual/Inaugural/Felicitation	20,000	17,270
Telephone Expenses	10,325	-
Bank Charges	5,763	12,840
Printing & Stationery	-	74,974
Membership Fees	-	41,300
<u>Annual Infrastructure Maintenance</u>		
Power Charges RR S8HT 342	2,39,643	2,03,644
Lab Maintenance & Consumables	81,308	13,00,569
Repairs & Maintenance	-	93,024
Annual Maintenance Charges	-	59,059
<u>Remuneration for Resource Persons</u>		
Seminar / Workshop / Competition	-	17,000
Guest Lecture Expenses	-	13,125
TOTAL	7,25,301	24,82,574



3

CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

BALANCE SHEET as at 31/03/2022

SOURCES OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Capital Account	2	1,31,91,665	1,07,41,122
Current Liabilities & Provisions	3	2,97,897	3,50,119
TOTAL		1,34,89,562	1,10,91,241

APPLICATION OF FUNDS	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fixed Assets	4	3,37,836	3,93,598
Investments	5	50,78,908	-
Current Assets, Loans & Advances	6	9,43,760	11,29,660
Cash & Bank Balances	7	71,29,058	95,67,983
TOTAL		1,34,89,562	1,10,91,241

Significant Accounting Policies

I

For Children's Education Society®

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

S. A. N. L. Narayana Raja
PRESIDENT

A. Thas
SECRETARY

V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner

Place : Bangalore
Date : 28.09.2022



M.No. 212985

Firm Reg No.0087085

UDIN: 22212985AWRST09042



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

INCOME	Note	31/03/2022 Rs.	31/03/2021 Rs.
Fees Collections		37,52,340	30,45,000
Other Income	7	4,10,307	3,26,051
TOTAL	(I)	41,62,647	33,71,051

EXPENDITURE	Note	31/03/2022 Rs.	31/03/2021 Rs.
University Fees	8	2,66,665	2,00,230
Administration & Other Operating Expenses	9	7,44,928	3,46,256
Employee Benefit Expenses	10	47,77,841	44,48,728
Depreciation & Amortization Expenses	4	55,762	65,405
TOTAL	(II)	58,45,196	50,60,619

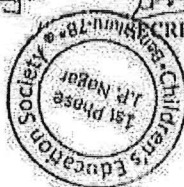
Excess/(Deficit) of Income over Expenditure
Trf to Capital A/c

(I-II) (16,82,549) (16,89,568)

For Children's Education Society®

S.N.V.L. Narasimha Raju
PRESIDENT

Place : Bangalore
Date : 28.09.2022



A. Thar S
SECRETARY

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

V. Venkatarasimhan
V. VENKATANARASIMHAN

Partner

M.No. 212985

Firm Reg No.0087085

UDIN: 22212985AJRSTD9042



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science – MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

Note – 1

Significant Accounting Policies for the year ended 31/03/2022

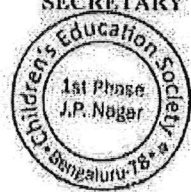
1. Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.
2. Fixed Assets are stated at cost of acquisition inclusive of duties, taxes incidental and direct expenses related to acquisition.
3. Depreciation is provided as per the rates provided in The Income Tax Act, 1961.
4. Fees received from students for the Academic year commencing during the year is recognized as income for the year itself. The "Fees Collections" amount represent the amount of fees collected, net of fee concession and waivers.
5. Investments are carried at cost. Interest on Investments is recognized on accrual basis.
6. A sum of Rs.14,750/- 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.N.V.L. Narasimha Raju
PRESIDENT

Place : Bangalore
Date : 28.09.2022

A. Thas
SECRETARY


V. Venkatarasimhan
V. VENKATANARASIMHAN
Partner

Membership No. 212985
Firm Reg. No. 008708S
UDIN: 22212985AWRSTD9042


The Oxford College of Science
17th B Cross
Sector IV
HSR Layout
Bangalore-560102

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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 2
CAPITAL ACCOUNT

PARTICULARS	31/03/2022 (Dr.) / Cr	31/03/2021 (Dr.) / Cr
By Balance B/d	1,07,41,122	79,60,374
To Excess/(Deficit) of Income over Expenditure - As per I/E A/c for the year	(16,64,716)	(16,89,568)
By Net Credit/(Debit) to Management	41,15,259	44,70,317
TOTAL - Balance C/d	1,31,91,665	1,07,41,122

NOTE - 3
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	31/03/2022	31/03/2021
Admission Fees Payable - BU	2,19,665	2,00,230
Staff Security Deposit	-	33,230
Scholarship	-	44,475
Amount Refundable to Student	-	5,000
Statutory Provisions		
Employee's PF Payable	13,562	12,149
Employer's PF Payable	13,562	12,149
Employer's ESI Payable	4,637	6,665
Professional Tax Payable	2,200	2,600
Employee's ESI Payable	1,073	1,543
Provision for Expenses:		
Power Charges Payable	28,448	17,328
Audit Fees Payable	14,750	14,750
TOTAL	2,97,897	3,50,119



CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTE TO BALANCE SHEET as at 31/3/2022

NOTE - 4
FIXED ASSETS

Sl. No.	Particulars	W.D.V as on 01/04/2021	Additions During the year	Total	Depreciation		W.D.V as on 31/03/2022
					31/03/2022	31/03/2021	
5	Computers	662	-	662	265	441	397
1	Furniture & Fixtures	72,621	-	72,621	7,262	8,069	65,359
2	Lab Equipment	36,882	-	36,882	5,532	6,509	31,350
3	Library Books	2,66,178	-	2,66,178	39,927	46,973	2,26,251
4	Office Equipment	16,505	-	16,505	2,476	2,913	14,029
6	Software	750	-	750	300	500	450
GRAND TOTAL		3,93,598	-	3,93,598	55,762	65,405	3,37,836

For Children's Education Society®

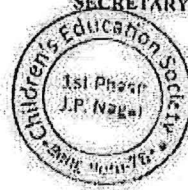
As per our report of even date
for S. VENKATESAN & Co.,

S. N. U. L. Nanazilha Raju
PRESIDENT

Artha S
SECRETARY

V. Venkatesan
V. VENKATANARASIMHAN
Partner

Place : Bangalore
Date : 28.09.2022



M.No. 212985
Firm Reg No.0087085



The Oxford College of Science
17th B Cross,
Sector IV,
HSR Lay-out,
Bangalore - 560102
28/9/22

CHILDREN'S EDUCATION SOCIETY®
40, 1 PHASE, J P NAGAR, BANGALORE - 560 078

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO BALANCE SHEET as at 31/03/2022

NOTE - 5
INVESTMENTS

PARTICULARS	31/03/2022	31/03/2021
B O B FD A/c - 89600300000777 (Including Interest Accrued)	50,78,908	-
TOTAL	50,78,908	-

NOTE - 6
CURRENT ASSETS & LOANS AND ADVANCES

PARTICULARS	31/03/2022	31/03/2021
<u>Advance paid to University</u>		
Fee Receivable (Students)	4,00,000	11,02,000
Fee Receivable from CET	5,43,760	27,660
TOTAL	9,43,760	11,29,660

NOTE - 7
CASH AND BANK BALANCES

PARTICULARS	31/03/2022	31/03/2021
B O B SB A/c No.89600100004162	46,74,939	78,11,323
B O B SB A/c No.89600100009217	24,54,119	17,56,660
TOTAL	71,29,058	95,67,983

NOTES TO THE INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31/03/2022

NOTE - 8
OTHER INCOME

PARTICULARS	31/03/2022	31/03/2021
SB Interest	2,44,921	2,23,349
Interest on Deposits	87,676	-
Amount No Longer Payable W/B	77,705	-
Miscellaneous Income	5	1,02,702
TOTAL	4,10,307	3,26,051



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

The Oxford College of Science - MCA Programme
No.32, 19th Main, 17th B Cross, Sector IV, HSR Lay-out, Bangalore - 560102

NOTES TO INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2022

NOTE - 9
UNIVERSITY FEE

PARTICULARS	31/03/2022	31/03/2021
Admission Fees	2,19,665	1,65,080
University Registration Fees	32,000	
A.I.C.T.E Fees	15,000	
Sports & Games Fees		35,150
TOTAL	2,66,665	2,00,230

NOTE - 10
ADMINISTRATION & OTHER OPERATING EXPENSES

PARTICULARS	31/03/2022	31/03/2021
Advertisement Expenses	2,95,000	
Audit Fees	14,750	14,750
Professional Tax Renewal Fees	2,500	2,500
Bank Charges	343	1,092
<u>Annual Infrastructure Maintenance</u>		
Power Charges -RR-SB HT 342	2,39,643	2,03,645
Housekeeping Charges	1,31,899	1,24,269
Lub Maintenance	42,593	
<u>Remuneration for Resource Persons</u>		
Guest Lecture Expenses	18,200	
TOTAL	7,44,928	3,46,256

NOTE - 11
EMPLOYEE BENEFIT EXPENSES

PARTICULARS	31/03/2022	31/03/2021
Salary	45,45,653	42,16,108
Employer's contribution to EPF	1,44,969	1,36,727
Employer's contribution to ESI	63,219	72,433
Remuneration to President	24,000	23,460
TOTAL	47,77,841	44,48,728

