AUDIT REPORT

CHILDLIFE PRESERVE SHISHUR SEVAY

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

(FOR THE YEAR ENDED 31.03.2026)

CONSOLIDATED REPORT

RADS & CO.
CHARTERED ACCOUNTANTS
SIDDHA SIBSON, 2ND FLOOR SUITE NO. #214
1, GIBSON LANE,
KOLKATA – 700 069

RADS & CO.
Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To,
The Members
Childlife Preserve Shishur Sevay
17/2/7, Sahapur Main Road
Kolkata, WB - 700038

Opinion

We have audited the accompanying consolidated financial statements of **CHILDLIFE PRESERVE SHISHUR SEVAY**, which comprise the consolidated Balance Sheet as at 31st March, 2026, the consolidated Income and Expenditure Account and the consolidated Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required and give a true and fair view, in conformity with the accounting principles generally accepted in India:

a) in the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2026;
b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year then ended; and
c) in the case of the Receipts and Payments Account, of the cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

RADS & CO. ★ CHARTERED ACCOUNTANTS ★ Kolkata

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view in accordance with the applicable accounting principles generally accepted in India. This responsibility includes the design, implementation, and maintenance of adequate internal financial controls for ensuring accuracy and completeness of the accounting records.

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit to obtain reasonable assurance that the consolidated financial statements are free from material misstatement, whether due to fraud or error. We also assess the appropriateness of accounting policies and the reasonableness of accounting estimates made by management, and evaluate the overall presentation of the financial statements.

Report on Other Legal and Regulatory Requirements

We further report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. Proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account

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

RADS & CO. ★ Kolkata CHARTERED ACCOUNTANTS

Ashis Agarwal
Partner
Membership No. 303622

Kolkata, 24th day of July, 2026

UDIN: 26303622HRXCEG3991

CHILDLIFE PRESERVE SHISHUR SEVAY

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

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

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
A.	**SOURCES OF FUNDS**			
1.	**NPO FUNDS**	3		
	Unrestricted Funds		46,72,801.27	38,66,178.29
	Restricted Funds		-	-
			46,72,801.27	**38,66,178.29**
2.	**CURRENT LIABILITIES**			
	Other Current Liabilities	4	53,566.00	1,48,710.00
			53,566.00	**1,48,710.00**
	TOTAL		**47,26,367.27**	**40,14,888.29**
B.	**APPLICATION OF FUNDS**			
1.	**NON-CURRENT ASSETS**			
	Property, Plant & Equipment	5	24,12,749.00	20,91,944.00
	Non-Current Investments	6	70,000.00	-
	Other Non-Current Assets	7	1,20,990.00	1,20,990.00
			26,03,739.00	**22,12,934.00**
2.	**CURRENT ASSETS**			
	Receivables	8	9,000.00	64,400.00
	Cash and Bank Balances	9	21,11,409.27	17,11,092.29
	Short-Term Loans and Advances	10	2,219.00	20,141.00
	Other Current Assets	11	-	6,321.00
			21,22,628.27	**18,01,954.29**
	TOTAL		**47,26,367.27**	**40,14,888.29**
	Brief about the Entity	1		
	Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements	24		

In terms of our report of even date

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

RADS & CO. Kolkata CHARTERED ACCOUNTANTS

Ashis Agarwal, Partner
Membership No. 303622

Place: Kolkata
Date: 24th day of July, 2026
UDIN: 26303622HRXCEG3991

Childlife Preserve Shishur Sevay

Secretary

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

Childlife Preserve Shishur Sevay

Seema Gupta

Vice-President

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

Consolidated Statement of Income and Expenditure for the year ended 31st March, 2026

	Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1.	**INCOME**			
	Donation & Contributions Received	12	99,77,796.00	85,35,075.00
	Other Income	13	1,59,584.00	79,760.00
	Total Income		**1,01,37,380.00**	**86,14,835.00**
2.	**EXPENDITURE**			
	Charitable Expenses	14	82,24,623.00	73,36,738.26
	Employee Benefit Expenses	15	8,68,543.00	7,03,378.00
	Other Expenses	16	4,08,987.00	3,09,920.69
	Administrative Expenses	17	2,36,451.02	1,64,712.92
	Depreciation on Fixed Assets		4,01,335.00	3,41,965.00
	Total Expenses		**1,01,39,939.02**	**88,56,714.87**
3.	**Excess of Income over Expenditure for the year (1-2)**		**(2,559.02)**	**(2,41,879.87)**
	Appropriation transferred to Specific Funds		-	-
	Balance transferred to General Reserve		**(2,559.02)**	**(2,41,879.87)**
	The accompanying notes are an integral part of financial statements	24		

In terms of our report of even date

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

RADS & CO. ★ Kolkata ★ CHARTERED ACCOUNTANTS

Ashis Agarwal
Partner
Membership No. 303622

Place: Kolkata
Date: 24th day of July, 2026
UDIN: 26303622HRXCEG3991

Childlite Preserve Shishur Sevay
Secretary

CHILDLIFE PRESERVE SHISHUR SEVAY ★ KOLKATA

Childlife Preserve Shishur Sevay
Seema Gupta
Vice-President

CHILDLIFE PRESERVE SHISHUR SEVAY

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

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

Consolidated Statement of Receipts and Payments for the year ended 31st March, 2026

	Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1.	**OPENING CASH AND BANK BALANCES**	9		
	Cash on Hand		83,960.00	1,71,809.00
	Balances with Banks		15,75,632.29	15,41,732.16
	Total Opening Balance		**16,59,592.29**	**17,13,541.16**
2.	**RECEIPTS**			
	Donation & Contributions Received	18	1,07,82,398.00	84,78,175.00
	Contribution in Kind from Mrs. Michelle Harrison - Laptops		59,980.00	-
	Other Income	19	1,65,905.00	75,576.00
	Proceeds from Maturity of Fixed Deposits		51,500.00	-
	Recovery of Advance from Staffs		20,141.00	-
	Statutory Deductions/Refunds	20	49,968.00	50,410.00
	Total Receipts		**1,11,29,892.00**	**86,04,161.00**
3.	**PAYMENTS**			
	Charitable Expenses		82,12,893.00	73,10,205.26
	Employee Benefit Expenses		8,68,543.00	7,03,378.00
	Other Expenses		4,07,551.00	3,06,179.69
	Administrative Expenses	21	2,01,051.02	84,312.92
	Investment in Fixed Deposits		70,000.00	-
	Sundry Payments	22	1,33,849.00	48,798.00
	Statutory Payments	23	62,048.00	40,130.00
	Capital Expenditure		6,62,160.00	1,65,106.00
	Assets acquired through donation in kind - Laptops		59,980.00	-
	Total Payments		**1,06,78,075.02**	**86,58,109.87**
4.	**CLOSING CASH AND BANK BALANCES (1+2-3)**	9	**21,11,409.27**	**16,59,592.29**
	Cash on Hand		33,606.00	83,960.00
	Balances with Banks		20,77,803.27	15,75,632.29
	Total Closing Balance		**21,11,409.27**	**16,59,592.29**

Note: The organization received 2 laptops as donation in kind worth Rs. 59,980/- and there was no actual inflow/outflow from bank.

In terms of our report of even date

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

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

Ashis Agarwal
Partner
Membership No. 303622

Place: Kolkata
Date: 24th day of July, 2026
UDIN: 26303622HRXCEG3991

Childlife Preserve Shishur Sevay

Secretary

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

Childlife Preserve Shishur Sevay

Seema Gupta

Vice-President

Notes to Financial Statement for the year ended 31st March, 2026

1. BRIEF ABOUT THE ENTITY

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

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

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basic Preparation of Financial Statements:

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

2.2 Use of Accounting Estimates:

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

2.3 Current/Non Current Classification

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

Childlife Preserve Shishur Sevay
Secretary

Childlife Preserve Shishur Sevay
Vice-President

2.4 a) Property, Plant and Equipment:

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

b) Intangible Fixed Assets:

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

2.5 Depreciation on Property, Plant and Equipment:

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

2.6 Revenue Recognition:

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

2.7 Investments:

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

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

2.8 Employee Benefits:

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

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

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RADS & CO. Kolkata CHARTERED ACCOUNTANTS

2.9 Taxes on Income:

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

2.10 Provisions:

Since accrual basis of accounting is being followed, provisions are recognized by the Society. A provision is recognised when the Society has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

2.11 Contingent Liabilities:

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

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

Childlife Preserve Shishur Sevay

Secretary

Childlife Preserve Shishur Sevay

Soma Gupta

Vice-President

CHILDLIFE PRESERVE SHISHUR SEVAY

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

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

Notes forming part of Financial Statements

NOTE - 3 : NPO FUNDS

INDIAN CONTRIBUTION

Particulars	As at 01st April, 2025 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2026 (Closing Balance)
A. Unrestricted Funds				
a) General Reserve Fund	4,86,027.54	4,60,807.14	-	9,46,834.68
b) Corpus Fund	70,000.00	3,000.00	-	73,000.00
c) Designated Fund				
- Building Fund	-	1,56,202.00	-	1,56,202.00
TOTAL	**5,56,027.54**	**6,20,009.14**	-	**11,76,036.68**
PREVIOUS YEAR	**8,16,888.07**	**(2,60,860.53)**	-	**5,56,027.54**

FOREIGN CONTRIBUTION

Particulars	As at 01st April, 2025 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2026 (Closing Balance)
Unrestricted Funds				
a) General Reserve Fund	(87,621.08)	(4,63,366.16)	-	(5,50,987.24)
b) Corpus Fund	33,97,771.83	-	-	33,97,771.83
c) Designated Fund				
- Building Fund	-	6,49,980.00	-	6,49,980.00
TOTAL	**33,10,150.75**	**1,86,613.84**	-	**34,96,764.59**
PREVIOUS YEAR	**32,83,670.09**	**26,480.66**	-	**33,10,150.75**

GRAND TOTAL (FC+IC)	**38,66,178.29**	**8,06,622.98**	-	**46,72,801.27**
PREVIOUS YEAR	**41,00,558.16**	**(2,34,379.87)**	-	**38,66,178.29**

Childlife Preserve Shishur Sevay

Secretary

Childlife Preserve Shishur Sevay

Seema Gupta

Vice-President

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

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

Notes forming part of Financial Statements

NOTE - 4 : OTHER CURRENT LIABILITIES

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Payable to Government Authorities				
- TDS	-	5,000.00	-	480.00
Other Payables				
- Communication/Internet Expenses	-	-	2,536.00	4,290.00
- Medicine & Hygiene	-	-	-	325.00
- Printing & Stationery	-	-	-	150.00
- Electricity Expenses	-	7,470.00	14,360.00	590.00
- Food & Cooking Gas Expenses	-	-	-	3,885.00
- Medical Test & Doctor Fees	-	-	-	5,550.00
- Travel & Conveyance	-	-	-	170.00
- Consultancy Fees	-	45,000.00	-	-
- Audit Fees	35,400.00	70,800.00	-	-
- Maintenance Expenses	-	5,000.00	-	-
- Office Expenses & Utilities	-	-	1,270.00	-
TOTAL	**35,400.00**	**1,33,270.00**	**18,166.00**	**15,440.00**

Childlife Preserve Shishur Sevay
Secretary

Childlife Preserve Shishur Sevay
Seema Gupta
Vice-President

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

CHILDLIFE PRESERVE SHISHUR SEVAY

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

NOTE - 5 : PROPERTY, PLANT & EQUIPMENT

[INDIAN CONTRIBUTION ACCOUNT]

Particulars	Rate of Dep.	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2025	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Total as on 31.03.2026	As on 01.04.2025	For the year	On Sales	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
Furniture and Fixture	10%	55,005.00	-	-	-	55,005.00	10,451.00	4,455.00	-	14,906.00	40,099.00	44,554.00
CCTV	15%	30,249.00	-	-	-	30,249.00	8,394.00	3,278.00	-	11,672.00	18,577.00	21,855.00
Disablity Aids & Appliance	15%	12,540.00	-	-	-	12,540.00	3,480.00	1,359.00	-	4,839.00	7,701.00	9,060.00
Fire Extinguisher	15%	41,918.00	-	-	-	41,918.00	11,633.00	4,543.00	-	16,176.00	25,742.00	30,285.00
Generator	15%	17,858.00	-	-	-	17,858.00	4,956.00	1,935.00	-	6,891.00	10,967.00	12,902.00
Household Appliances	15%	85,775.00	-	-	-	85,775.00	23,802.00	9,296.00	-	33,098.00	52,677.00	61,973.00
Mobile Phone	15%	1,123.00	-	-	-	1,123.00	550.00	86.00	-	636.00	487.00	573.00
Music Instrument	15%	1,918.00	-	-	-	1,918.00	533.00	208.00	-	741.00	1,177.00	1,385.00
Sound System	15%	3,035.00	-	-	-	3,035.00	842.00	329.00	-	1,171.00	1,864.00	2,193.00
Computer	40%	37,827.00	-	-	-	37,827.00	24,209.00	5,447.00	-	29,656.00	8,171.00	13,618.00
Printer	40%	14,200.00	-	-	-	14,200.00	2,840.00	4,544.00	-	7,384.00	6,816.00	11,360.00
CHILDREN'S SMART CENTRE												
Computer	40%	15,109.00	-	1,77,002.00	-	1,92,111.00	9,670.00	37,576.00	-	47,246.00	1,44,865.00	5,439.00
Furnitue and Fixture	10%	45,588.00	-	-	-	45,588.00	8,662.00	3,693.00	-	12,355.00	33,233.00	36,926.00
Fan	15%	2,565.00	-		-	2,565.00	603.00	294.00	-	897.00	1,668.00	1,962.00
Fire Extinguisher	15%	21,614.00	-		-	21,614.00	5,998.00	2,342.00	-	8,340.00	13,274.00	15,616.00
Refrigerartor	15%	7,101.00	-		-	7,101.00	1,970.00	770.00	-	2,740.00	4,361.00	5,131.00
Sound System	15%	3,221.00	-		-	3,221.00	894.00	349.00	-	1,243.00	1,978.00	2,327.00
Television	15%	17,610.00	-	-	-	17,610.00	4,887.00	1,908.00	-	6,795.00	10,815.00	12,723.00
Air Cooler	15%	18,698.00	-	-		18,698.00	2,805.00	2,384.00	-	5,189.00	13,509.00	15,893.00
Disablity Aids & Appliance	15%	-	-	3,27,745.00	-	3,27,745.00	-	24,581.00	-	24,581.00	3,03,164.00	-
CURRENT YEAR		**4,32,954.00**	**-**	**5,04,747.00**	**-**	**9,37,701.00**	**1,27,179.00**	**1,09,377.00**	**-**	**2,36,556.00**	**7,01,145.00**	**3,05,775.00**
PREVIOUS YEAR		**4,00,056.00**	**18,698.00**	**14,200.00**	**-**	**4,32,954.00**	**68,367.00**	**58,812.00**	**-**	**1,27,179.00**	**3,05,775.00**	

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

Secretary

Vice President

CHILDLIFE PRESERVE SHISHUR SEVAY

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

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

[FOREIGN CONTRIBUTION ACCOUNT]

Particulars	Rate of Dep.	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2025	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Total as on 31.03.2026	As on 01.04.2025	For the year	On Sales	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
Buildings	10%	8,27,395.00	-	-	-	8,27,395.00	1,57,206.00	67,019.00	-	2,24,225.00	6,03,170.00	6,70,189.00
Furniture and Fixtures	10%	42,680.00	7,500.00	-	-	50,180.00	7,060.00	4,312.00	-	11,372.00	38,808.00	35,620.00
Furniture (DOSS)	10%	7,370.00	-	-	-	7,370.00	369.00	700.00	-	1,069.00	6,301.00	7,001.00
Furniture & Fixtures (CSC)	10%	-	19,300.00	-	-	19,300.00	-	1,930.00	-	1,930.00	17,370.00	-
CCTV Camera	15%	36,964.00	3,500.00	-	-	40,464.00	3,808.00	5,498.00	-	9,306.00	31,158.00	33,156.00
CCTV Camera (CSC)	15%	-	26,775.00	-	-	26,775.00	-	4,016.00	-	4,016.00	22,759.00	-
Communication Device	15%	3,711.00	-	2,950.00	-	6,661.00	1,030.00	623.00	-	1,653.00	5,008.00	2,681.00
Disability Aids & Appliances	15%	6,18,508.00	7,000.00	-	-	6,25,508.00	1,71,636.00	68,081.00	-	2,39,717.00	3,85,791.00	4,46,872.00
Fans	15%	15,251.00	-	-	-	15,251.00	4,232.00	1,653.00	-	5,885.00	9,366.00	11,019.00
Sound system	15%	9,659.00	-	-	-	9,659.00	2,681.00	1,047.00	-	3,728.00	5,931.00	6,978.00
Household Appliances	15%	30,728.00	6,699.00	8,790.00	-	46,217.00	8,527.00	4,994.00	-	13,521.00	32,696.00	22,201.00
Mobile phone	15%	27,897.00	-	-	-	27,897.00	13,670.00	2,134.00	-	15,804.00	12,093.00	14,227.00
Musical instruments	15%	637.00	-	-		637.00	177.00	69.00	-	246.00	391.00	460.00
Vehicle	15%	5,89,653.00	-		-	5,89,653.00	1,63,629.00	63,904.00	-	2,27,533.00	3,62,120.00	4,26,024.00
Air Conditioner (CSC)	15%	85,500.00	-			85,500.00	12,825.00	10,901.00	-	23,726.00	61,774.00	72,675.00
Computers	40%	80,006.00	6,390.00	-		86,396.00	51,204.00	14,077.00	-	65,281.00	21,115.00	28,802.00
Computers (CSC)	40%	-	-	56,805.00	-	56,805.00	-	11,361.00	-	11,361.00	45,444.00	-
Printers	40%	16,500.00	-	11,704.00	-	28,204.00	8,580.00	5,509.00	-	14,089.00	14,115.00	7,920.00
Software	40%	955.00	-	-	-	955.00	611.00	138.00	-	749.00	206.00	344.00
Laptops (Ref: Note)	40%	-	59,980.00	-	-	59,980.00	-	23,992.00	-	23,992.00	35,988.00	-
CURRENT YEAR		**23,93,414.00**	**1,37,144.00**	**80,249.00**	-	**26,10,807.00**	**6,07,245.00**	**2,91,958.00**	-	**8,99,203.00**	**17,11,604.00**	**17,86,169.00**
PREVIOUS YEAR		**22,61,206.00**	**85,500.00**	**46,708.00**	-	**23,93,414.00**	**3,24,092.00**	**2,83,153.00**	-	**6,07,245.00**	**17,86,169.00**	

Note: Two Lenovo Laptops was donated in kind by Dr. Michelle Harrison to the Society on 08-05-2025 and 12-05-2025 amounting Rs. 29,990/- each and there was no actual inflow or outflow from the bank account.

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

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Secretary

Seema Gupta

Vice President

CHILDLIFE PRESERVE SHISHUR SEVAY

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

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

[INDIAN CONTRIBUTION ACCOUNT]

NOTE - 6 : NON-CURRENT INVESTMENTS

SL. NO	DATE	NAME OF THE BANK	FD CERTIFICATE NO./ A/C NO.	OPENING BALANCE		TRANSACTIONS DURING THE YEAR							DATE OF MATURITY	CLOSING BALANCE	
				PRINCIPAL AMOUNT	OPENING ACRRUED INTEREST	INVESTMENT DURING THE YEAR	INTEREST RECEIVED	INTEREST ACCRUED	TDS ON INTEREST RECEIVED	TDS ON INTEREST ACCRUED	MATURED AMOUNT	TOTAL AMOUNT RE-INVESTED		PRINCIPAL AMOUNT	NET ACCRUED INTEREST
1	26-09-2025	RBL Bank	709027263103	-	-	70,000.00	-	2,607.00	-	-	-	-	27.09.2027	70,000.00	2,607.00
TOTAL				-	-	70,000.00	-	2,607.00	-	-	-	-		**70,000.00**	**2,607.00**
PREVIOUS YEAR				-	-	-	-	-	-	-	-	-		-	-

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Notes forming part of Financial Statements

NOTE - 7 : OTHER NON-CURRENT ASSETS

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Security Deposits				
Security Deposit for Cooking Gas	-	-	7,000.00	7,000.00
Security Deposit for School Building	-	-	90,000.00	90,000.00
Security Deposits with Electricity (CESC)	23,990.00	23,990.00	-	-
TOTAL	**23,990.00**	**23,990.00**	**97,000.00**	**97,000.00**

NOTE - 8 : RECEIVABLES

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Donations Receivable				
Danamojo Online Solution Pvt Ltd	9,000.00	64,400.00	-	-
TOTAL	**9,000.00**	**64,400.00**	-	-

NOTE - 9 : CASH AND BANK BALANCES

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents				
Balances with Banks				
State Bank of India, NDMB [SB A/c No. : 40108969339]	-	-	33,223.85	31,049.01
RBL Bank, New Alipore Br. [SB A/c : 309013803359]	-	-	16,53,372.74	13,30,598.74
RBL Bank, New Alipore Br. [SB A/c : 309013832148]	3,91,206.68	1,26,204.54	-	-
Standard Chartered Bank, New Alipore Br. [SB A/c : 33010446798]	-	87,780.00	-	-
Cash on Hand (as certified by the management)	20,095.00	27,327.00	13,511.00	56,633.00
Other Bank Balances				
Deposits with Banks (maturity upto 12 months)				
- Fixed Deposit with RBL [Ref Note No. 8(a)]	-	51,500.00	-	-
TOTAL	**4,11,301.68**	**2,92,811.54**	**17,00,107.59**	**14,18,280.75**

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NOTE - 9(a) : CASH AND BANK BALANCES

SL. NO	DATE	NAME OF THE BANK	FD CERTIFICATE NO./ A/C NO.	OPENING BALANCE		TRANSACTIONS DURING THE YEAR							DATE OF MATURITY	CLOSING BALANCE	
				PRINCIPAL AMOUNT	OPENING ACRRUED INTEREST	INVESTMENT DURING THE YEAR	INTEREST RECEIVED	INTEREST ACCRUED	TDS ON INTEREST RECEIVED	TDS ON INTEREST ACCRUED	MATURED AMOUNT	TOTAL AMOUNT RE-INVESTED		PRINCIPAL AMOUNT	NET ACCRUED INTEREST
1	22-09-2023	RBL Bank	709019795591	51,500.00	6,321.00	-	1,905.00	-	-	-	59,726.00	-	22.08.2025	-	-
TOTAL				51,500.00	6,321.00	-	1,905.00	-	-	-	59,726.00	-		-	-
PREVIOUS YEAR				51,500.00	2,137.00	-	-	4,184.00	-	-	-	-		51,500.00	6,321.00

RADS & CO. ★ CHARTERED ACCOUNTANTS ★ Kolkata

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Notes forming part of Financial Statements

NOTE - 10 : SHORT TERM LOANS AND ADVANCES

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Other loans and advances (unsecured)				
Advance to Staff	-	-	2,219.00	20,141.00
TOTAL	-	-	**2,219.00**	**20,141.00**

NOTE - 11 : OTHER CURRENT ASSETS

Particulars	IC Account		FC Account	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Interest Accrued but not yet due on deposits				
Accrued Interest on FD	-	6,321.00	-	-
TOTAL	-	**6,321.00**	-	-

RADS & CO. ★ CHARTERED ACCOUNTANTS ★ Kolkata

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

Notes forming part of Financial Statements

NOTE - 12 : DONATIONS AND CONTRIBUTIONS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Donations & Contribution from:				
- Local Benefactors	1,93,771.00	5,29,366.00	-	-
- Daughters of Shishur Sevay	-	1,55,418.00	-	-
- Mrs. Rajani Singh (towards kidney dialysis)	5,000.00	-	-	-
- Asha for Education, Colorado	-	-	8,66,000.00	-
- Asha for Education, Cornell University			3,89,000.00	12,25,000.00
- Dr. Michelle Harrison, USA	-	-	-	10,000.00
- Children's Hope India, USA	-	-	21,74,856.00	18,70,616.00
- Friends of Shishur Sevay, USA	-	-	39,26,953.00	39,65,675.00
- Jingyi Chen, Equal Health, Australia	-	-	21,200.00	-
Donations towards Children's Smart Centre				
- Children's Hope India, USA	-	-	18,41,036.00	-
- Asha for Education, Colorado	-	-	-	7,79,000.00
- Vesuvius India Ltd	5,00,000.00	-	-	-
Donations received in Kind				
- Dr. Michelle Harrison, USA	-	-	59,980.00	-
TOTAL	**6,98,771.00**	**6,84,784.00**	**92,79,025.00**	**78,50,291.00**

NOTE - 13 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest Income				
Bank Interest (including FD Interest)	10,171.00	10,962.00	96,272.00	64,274.00
Accrued Interest on FD (including TDS)	-	4,184.00	-	-
Interest on Fixed Deposit (including TDS)	1,905.00	-	-	-
Interest on IT Refund	-	340.00	-	-
Income from "Daughters of Shishur Sevay" Project	51,236.00	-	-	-
TOTAL	**63,312.00**	**15,486.00**	**96,272.00**	**64,274.00**

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RADS & CO. Kolkata CHARTERED ACCOUNTANTS

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Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
PROJECT EXPENSES				
CHILDRENS' SMART CENTRE				
Capacity Building / Training				
Expenses for Interns & Volunteers	-	1,995.00	-	5,000.00
Training for Teachers & Cordinator	-	-	69,213.00	2,444.00
Dance and Tabla Session	-	-	88,261.00	-
Classroom Supplies				
Teaching/Educational Materials	-	10,796.00	86,394.00	11,167.00
Office Operations				
Postage, Printing & Stationery, Etc	-	-	-	9,697.00
Consultancy Expenses	-	-	12,500.00	-
Maintenance Facilities				
Electricity & Water	-	3,132.00	-	7,690.00
Office Expenses and Utilities	-	-	69,032.00	-
General Supplies	-	5,200.00	-	1,097.00
Pest Control	-	17,000.00	-	-
Repair and Maintenance	-	5,668.00	9,137.00	4,270.00
Rent	-	-	2,16,000.00	2,16,000.00
Medical Expenses	-	-	1,786.00	-
Personnel Costs (Salary & Bonus)				
Salary & Bonus for Academic Director	-	21,000.00	-	-
Salary & Bonus for Accountant	-	6,000.00	-	-
Salary & Bonus for Childcare Workers	-	13,398.00	-	-
Salary & Bonus for School Adminstration	-	15,000.00	-	-
Salary & Bonus for School Massis	-	17,490.00	-	-
Salary & Bonus for Special Educator	-	26,250.00	-	-
Salary & Bonus for Teachers	-	50,450.00	-	-
Salary & Bonus for Communication	-	13,396.00	-	-
Salary & Bonus for Programs & Operation Manager	-	26,406.00	-	-
Salary and Bonus to Admin Staff	-	-	12,41,140.00	7,11,343.00
Student Costs				
Celebration	-	7,120.00	-	17,728.00
Hygiene Sanitation Materials	-	1,606.00	-	5,827.00
Midmorning Snacks	-	5,085.00	81,922.00	16,299.00
School Bags & Uniforms	-	-	30,630.00	32,500.00
Educational Trip	-	-	16,161.00	17,770.00
SUB-TOTAL (A)	-	**2,46,992.00**	**19,22,176.00**	**10,58,832.00**
Vocational Training Expenses				
Postage & Courier Charges	1,600.00	1,800.00	-	-
Printing & Stationery	-	12,870.00	-	-
Purchase of T-shirts and Bags (including printing)	-	2,34,905.00	-	-
SUB - TOTAL (B)	**1,600.00**	**2,49,575.00**		-

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

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RADS & CO. Kolkata CHARTERED ACCOUNTANTS

CHILDLIFE PRESERVE SHISHUR SEVAY
(A Charitable Society registered under West Bengal Act XXVI of 1961 vide Reg. no. SO137263 of 2006-2007)
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Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Educational Expenses				
Books, School Supplies and Allied Expenses	-	-	50,522.00	71,313.00
Communication & Internet Expenses	-	-	97,798.00	1,05,549.26
Computer Maintenance	-	-	28,157.00	20,184.00
Educational Courses	-	-	2,62,000.00	5,35,431.00
Educational Trips	-	-	56,151.00	93,939.00
Salary & Bonus	-	-	7,80,455.00	10,27,420.00
Training and Workshop Expenses	-	-	33,200.00	78,000.00
Travelling and Conveyance	-	-	2,08,989.00	1,34,507.00
Music Session, Dance, Table Etc.	-	-	59,055.00	-
Tuition Fees (School, College, NIOS etc.)	-	-	1,52,381.00	-
Home Based Care Expenses				
Celebrations and Entertainment	1,435.00	-	36,274.00	24,973.00
Cleaning Supplies, Disinfectant, Pest Control	2,500.00	28,999.00	1,74,354.00	98,701.00
Food & Cooking Gas	5,140.00	-	11,25,717.00	11,42,441.00
Household Goods & Appliances	-	-	40,324.00	30,791.00
House Uniforms & Clothing	-	-	42,886.00	18,963.00
Salary and Bonus (Safety & Secure Supervisor)	-	-	2,94,138.00	2,72,350.00
Security Expenses	-	-	3,39,244.00	3,39,840.00
Maintenance Expenses	-	-	2,280.00	5,589.00
Electricity Expenses	65,079.00	1,53,000.00	1,19,448.00	-
Professional Fees (Film making)	-	-	47,000.00	-
Medical Care Expenses				
Disability Aids & Appliances Expenses	-	-	6,434.00	6,276.00
Hospitalization, Tests and Doctor Fees	-	-	2,27,215.00	1,95,008.00
Medicines and Hygienic Expenses	-	-	2,97,405.00	2,70,282.00
Salary and Bonus (Specialized Childcare Workers)	-	-	12,71,494.00	10,99,783.00
Salary for Physiotherapy and Rehab	-	-	1,40,400.00	28,000.00
Kidney Dialysis Expenses for a Girl	5,100.00	-	3,07,072.00	-
First Aid Training	-	-	21,200.00	-
SUB - TOTAL (C)	**79,254.00**	**1,81,999.00**	**62,21,593.00**	**55,99,340.26**
GRAND TOTAL (A+B+C)	**80,854.00**	**6,78,566.00**	**81,43,769.00**	**66,58,172.26**

Childlife Preserve Shishur Sevay
Secretary

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Vice-President

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

CHILDLIFE PRESERVE SHISHUR SEVAY
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Notes forming part of Financial Statements

NOTE - 15 : EMPLOYEE BENEFIT EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Salary, Wages, Bonus and Allowances				
Salary and Bonus	-	-	8,68,543.00	7,03,378.00
TOTAL	-	-	**8,68,543.00**	**7,03,378.00**

NOTE - 16 : OTHER EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Repair and Maintenance Expenses	16,782.00	17,654.00	1,69,895.00	1,04,238.00
Functions and Festival Expenses	-	14,182.00	-	-
Communication & Internet Expenses	6,520.00	5,970.00	10,146.00	6,342.00
Membership and Subscription	27,347.00	40,465.00	-	-
Website and IT Expenses	-	31,019.69	50,232.00	12,000.00
Electricity & Water Expenses	7,231.00	17,000.00	13,272.00	-
Printing & Stationery	-	5,450.00	91,562.00	37,600.00
Honorarium	-	-	16,000.00	18,000.00
TOTAL	57,880.00	**1,31,740.69**	**3,51,107.00**	**1,78,180.00**

NOTE - 17 : ADMINISTRATIVE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Rates & Taxes	-	-	2,558.00	2,073.00
Audit Fees	35,400.00	35,400.00	-	-
Travelling & Conveyance	-	-	10,778.00	5,354.00
Professional Fees	-	-	77,900.00	39,800.00
Consultancy Fees	-	50,000.00	47,700.00	7,500.00
Bank Charges	-	-	11,850.16	9,659.88
Service Charges	17,764.86	14,111.84	32,500.00	814.20
	53,164.86	**99,511.84**	**1,83,286.16**	**65,201.08**

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Vice-President

RADS & CO. Kolkata CHARTERED ACCOUNTANTS

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

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Notes forming part of Financial Statements

NOTE - 18 : DONATIONS AND CONTRIBUTIONS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Donations & Contribution from:				
- Local Benefactors	2,49,171.00	4,64,966.00	-	-
- Daughters of Shishur Sevaay	-	1,55,418.00	-	-
- Asha for Education, Colorado	-	-	8,66,000.00	-
- Asha for Education, Cornell University	-	-	3,89,000.00	12,25,000.00
- Dr. Michelle Harrison, USA	-	-	-	10,000.00
- Children's Hope India, USA	-	-	21,74,856.00	18,70,616.00
- Friends of Shishur Sevay, USA	-	-	39,26,953.00	39,65,675.00
- Jingyi Chen, Equal Health Australia	-	-	21,200.00	-
- Mrs. Rajani Singh (towards Kidney Dialysis)	5,000.00	-	-	-
Donations towards Children's Smart Centre				
- Children's Hope India, USA	-	-	18,41,036.00	-
- Asha for Education, Colorado	-	-	-	7,79,000.00
- Vesuvius India Ltd	5,00,000.00	-	-	-
Donation towards CSC Building				
- Local Benefactors	1,56,202.00	-	-	-
- Friends of Shishur Sevay, USA	-	-	6,49,980.00	-
Corpus Donation	3,000.00	7,500.00	-	-
TOTAL	**9,13,373.00**	**6,27,884.00**	**98,69,025.00**	**78,50,291.00**

NOTE - 19 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest Income				
Bank Interest (including FD Interest)	10,171.00	10,962.00	96,272.00	64,274.00
Interest on Fixed Deposit	1,905.00	-	-	-
Accrued Interest for Previous Year	6,321.00	-	-	-
Interest on IT Refund	-	340.00	-	-
Income from "Daughters of Shishur Sevay" Project	51,236.00	-	-	-
TOTAL	**69,633.00**	**11,302.00**	**96,272.00**	**64,274.00**

Childlife Preserve Shishur Sevay
Secretary

Childlife Preserve Shishur Sevay
Rama Gupta
Vice-President

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

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

Notes forming part of Financial Statements

NOTE - 20 : STATUTORY DEDUCTIONS/REFUNDS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
TDS Deducted	-	6,250.00	23,968.00	13,970.00
P.Tax Deducted	-	660.00	26,000.00	24,730.00
Income Tax Refund for FY 2022-23:				
Own	-	800.00	-	-
On behalf of FC	-	4,000.00	-	-
TOTAL	-	**11,710.00**	**49,968.00**	**38,700.00**

NOTE - 21 : ADMINISTRATION EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Rates & Taxes	-	-	2,558.00	2,073.00
Travelling & Conveyance	-	-	10,778.00	5,354.00
Professional Fees	-	-	77,900.00	39,800.00
Consultancy Fees	-	5,000.00	47,700.00	7,500.00
Bank Charges	-	-	11,850.16	9,659.88
Service Charges	17,764.86	14,111.84	32,500.00	814.20
TOTAL	**17,764.86**	**19,111.84**	**1,83,286.16**	**65,201.08**

NOTE - 22 : SUNDRY PAYMENTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Outstanding Liabilities Paid	1,16,190.00	24,200.00	15,440.00	4,457.00
Advance to Staff for Expenses	-	-	2,219.00	20,141.00
TOTAL	1,16,190.00	**24,200.00**	**17,659.00**	**24,598.00**

NOTE - 23 : STATUTORY PAYMENTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
TDS Deposited	12,080.00	1,250.00	23,968.00	13,490.00
P.Tax Deposited	-	660.00	26,000.00	24,730.00
TOTAL	**12,080.00**	**1,910.00**	**49,968.00**	**38,220.00**

Childlife Preserve Shishur Sevay
Secretary

Childlife Preserve Shishur Sevay
Seema Gupta
Vice-President

RADS & CO. CHARTERED ACCOUNTANTS Kolkata

CHILDLIFE PRESERVE SHISHUR SEVAY KOLKATA

CHILDLIFE PRESERVE SHISHUR SEVAY

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

Notes to financial statement for the year ended 31st March, 2026

24 DISCLOSURES UNDER ACCOUNTING STANDARDS AND NOTES TO ACCOUNTS:

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

During the reporting year, the Society has applied more than 85% of the total receipts for the year as computed according to the provisions laid down in Section 11 and 12 of the Income Tax Act, 1961. Accordingly, its eligible for tax exemption during the financial year 2025-26.

24.2 EMPLOYEE BENEFIT PLANS

a) Defined Contribution Plan:

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

b) Defined benefit plans:

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

24.3 FIXED ASSETS AND DEPRECIATION

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

24.4 LOANS AND ADVANCES

The amounts reflected under the head Loans and Advances actually relates to Advance to Staff given during the course of project. The loan has not been utilized or given for financing any micro-credit activity and has been utilized only for charitable purposes.

24.5 DONATION IN KIND

During the year, the Society received foreign contribution in kind comprising of 2 laptops of market value ₹59,980 from an individual foreign source, being a foreign national serving as Chief Functionary of the Society. The articles have been capitalised at market value, recorded in the register of articles received in kind maintained under Rule 17 of FCRR, 2011, and are deployed exclusively for the aims and objects of the Society. No monetary consideration was involved and accordingly the receipt did not route through the FCRA bank account, which under Section 17 applies to contributions received in monetary form.

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

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

RADS & CO. ★ Kolkata ★ CHARTERED ACCOUNTANTS

Ashis Agarwal
Partner
Membership No : 303622

Place: Kolkata
Date: 24th day of July, 2026