



MES Dental College

Malaparamba, Perinthalmanna, Malappuram 679 338

TEL: 04933-298 405

E-Mail: mesdentalcollege06@yahoo.com
mesdcoffice@gmail.com

AUDITED STATEMENT OF ACCOUNTS OF THE ALUMNI ASSOCIATION

INDEPENDENT AUDITORS' REPORT

The Members of M.E.S. DENTAL COLLEGE & HOSPITAL, PERINTHALMANNA

Opinion

We have audited the Financial Statements of **M.E.S. DENTAL COLLEGE & HOSPITAL, PERINTHALMANNA** which comprise the Balance Sheet as at 31st March 2022, and the Income and Expenditure account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2022, and of its Surplus for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent to the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but

OS 38, 1st Floor, GCDA Shopping Complex, Marine Drive, Kochi - 682 031
Phone : 0484 4000922, 2351624, 2351611 Mobile : 9847036464
e-mail : mammoideen@gmail.com, www.mamoideenandassociates.com



Prof. Dr. SACHIN ASKAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM-679 338



Prof. DR. ABDUL SHAMEEM, I
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM-679 338

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 risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement.

For M A Moideen & Associates
Chartered Accountants

F.R. No. 002126 S



M.A.Moideen ; B.Sc., FCA, DISA (ICAI)


Partner

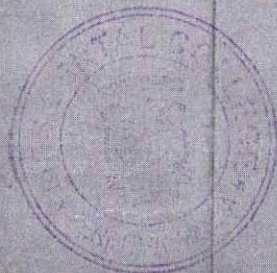
M.No. 022113

UDIN: 22022113AZCYQM5134

Place: Ernakulam

Date: 30-09-2022


Prof. Dr. SACHIN ASLAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM-679 338



Prof. Dr. ABDUL SAMI
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM

MUSLIM EDUCATIONAL SOCIETY [REGD.], CALICUT
M.E.S. DENTAL COLLEGE & HOSPITAL
MALAPARAMBU, PERINTHALMANNA

BALANCE SHEET AS AT 31st MARCH 2022

Particulars	Schedules	As at 31.03.2022 ₹	As at 31.03.2021 ₹
I. CAPITAL FUND AND LIABILITIES			
(1) Funds			
(a) Capital Fund	1	66,48,61,385	52,03,87,234
(2) Non-Current Liabilities			
(a) Loan From Financial Institutions		-	-
(b) Loans and Advances Others		-	-
(c) Loans and Advances Inter Institutions	2	5,10,80,813	5,11,52,453
(d) Deposits	3	1,56,27,119	1,83,94,073
(3) Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Sundry Creditors	4	45,73,237	23,81,418
(c) Other Current Liabilities	5	65,11,275	53,75,758
Total		74,26,53,829	59,76,90,936
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets	6		
(i) Tangible Assets		8,53,12,917	9,07,73,303
(ii) Intangible Assets		-	-
(iii) Work In Progress		-	-
(b) Non-Current Investments		-	-
(c) Loans and Advances Others		-	-
(d) Loans and Advances Inter Institutions	7	47,79,27,781	42,65,28,465
(e) Deposits	8	5,74,948	5,74,948
(2) Current Assets			
(a) Inventories	9	15,95,188	20,68,838
(b) Cash and Cash Equivalents	10	6,04,32,318	4,19,12,399
(c) Short Term Loans and Advances	11	1,26,205	1,74,762
(d) Other Current Assets	12	11,66,84,472	3,56,58,221
Total		74,26,53,829	59,76,90,936
Schedules forming part of accounts	1-19		

For and on behalf of Managing Committee

Chairman

Director

Treasurer

Place: Malappuram

As per our report of even date attached
For M A Moldeen & Associates
Chartered Accountants
F.R. No. 002126 S



M.A. Moldeen ; B.Sc., FCA, DISA (ICAI)
Partner
M.No. 022113

Place: Ernakulam
Date: 30-09-2022

Prof. Dr. SACHIN ASLAM
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM- 679 338



Prof. Dr. A. T. J. S. S. S. S. S.
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM- 679 338

MUSLIM EDUCATIONAL SOCIETY [REGD.], CALICUT
M.E.S. DENTAL COLLEGE & HOSPITAL
MALAPARAMBU, PERINTHALMANNA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Schedules	Current Year ₹	Previous Year ₹
I. INCOME			
Revenue from Objectives of Society	13	23,86,87,033	20,55,65,797
Other Income	14	8,77,160	2,70,114
Total Income		23,95,64,193	20,58,35,911
II. EXPENDITURE			
Operating Expenses	15	1,00,15,542	67,72,957
Employee Benefits	16	5,71,61,403	4,00,37,017
Office and Administrative Expenses	17	88,67,782	76,37,394
Finance Costs	18	-	6,134
Depreciation Expense	6	1,47,05,406	1,55,57,925
Other Expenses	19	43,39,909	14,18,998
Total Expenses		9,50,90,042	7,14,30,425
III. Surplus/(Deficit) for the year (I-II)		14,44,74,151	13,44,05,486

Schedules forming part of accounts

1 - 19

For and on behalf of Managing Committee

As per our report of even date attached
For M A Moldeen & Associates
Chartered Accountants
F.R. No. 002126 S

Chairman

Director

Treasurer



(Signature)

M.A.Moldeen ; B.Sc., FCA, DISA (ICAI)
Partner
M.No. 022113

Place: Malappuram

Place: Emakulam
Date: 30-09-2022

(Signature)
Prof. Dr. SACHIN ASLAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM- 679 338



(Signature)

MES DENTAL COLLEGE
PERINTHALMANNA
MALAPPURAM

SCHEDULES FORMING PART OF ACCOUNTS

PARTICULARS	Current Year ₹	Previous Year, ₹
1. CAPITAL FUNDS		
a) Capital Fund		
Balance of Capital as per last Balance Sheet	52,03,87,234	38,59,81,748
Addition to Capital Fund during the Year	14,44,74,151	13,44,05,486
Surplus/(Deficit) for the year	<u>66,48,61,385</u>	<u>52,03,87,234</u>
b) Other Funds		
Balance as per last Balance Sheet (Other Funds)	-	-
Additions during the Year (Other Funds)	-	-
Total	<u>66,48,61,385</u>	<u>52,03,87,234</u>
2. LOANS AND ADVANCES INTER INSTITUTIONS		
From MES Institutions	5,10,80,813	5,11,52,453
	<u>5,10,80,813</u>	<u>5,11,52,453</u>
3. DEPOSITS		
Security Deposit Students	1,01,91,900	1,15,31,950
Security Deposit Staff	6,44,514	4,89,833
Other Security Deposits	47,90,705	63,72,290
	<u>1,56,27,119</u>	<u>1,83,94,073</u>
4. SUNDRY CREDITORS		
Trade Creditors	45,73,237	23,81,418
	<u>45,73,237</u>	<u>23,81,418</u>
5. OTHER CURRENT LIABILITIES		
Salary Payable	31,79,845	30,79,812
Electricity Charges Payable	3,12,439	
Other Payables	30,18,991	22,95,946
	<u>65,11,275</u>	<u>53,75,758</u>
7. LOANS AND ADVANCES INTER INSTITUTIONS		
To MES Institutions	47,79,27,781	42,65,28,465
	<u>47,79,27,781</u>	<u>42,65,28,465</u>
8. DEPOSITS		
Rent Deposits	5,74,948	5,74,948
	<u>5,74,948</u>	<u>5,74,948</u>
9. INVENTORIES		
Stock at Department Store	15,95,188	20,68,838
	<u>15,95,188</u>	<u>20,68,838</u>
10. CASH AND CASH EQUIVALENTS		
Cash in Hand	4,51,599	1,15,085
Cash at Bank	5,99,80,719	4,17,97,314
	<u>6,04,32,318</u>	<u>4,19,12,399</u>
11. SHORT TERM LOANS AND ADVANCES		
Other Advances	1,26,205	1,74,762
	<u>1,26,205</u>	<u>1,74,762</u>



Sachin Aslam
Prof. DR. ABDUL SHAMUDHAN
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM-679 338



Sachin Aslam
Prof. Dr. SACHIN ASLAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE PERINTHALMANNA
MALAPPURAM-679 338

12. OTHER CURRENT ASSETS		
Fee Receivable	11,30,74,781	3,44,68,100
Other Current Assets	36,09,691	11,90,121
	11,66,84,472	3,56,58,221
13. REVENUE FROM OBJECTIVES OF SOCIETY		
Academic Fee Collection from students	22,80,09,182	19,98,84,859
Dental Hospital Collection	1,06,77,851	56,80,938
	23,86,87,033	20,55,65,797
14. OTHER INCOME		
Interest Received	4,60,108	2,16,214
Other Incidental Income	4,17,052	53,900
	8,77,160	2,70,114
15. OPERATING EXPENSES		
Academic Expenses	86,43,836	64,58,524
Other Operating Expenses	13,71,706	3,14,433
	1,00,15,542	67,72,957
16. EMPLOYEE BENEFITS		
For Academic		
Salary and Allowances	4,65,39,091	3,70,97,572
Professional Charges	1,01,39,312	26,89,525
Other Employee Cost	4,83,000	2,49,920
	5,71,61,403	4,00,37,017
17. OFFICE AND ADMINISTRATIVE EXPENSES		
Audit Fee	91,450	88,500
Bank Charges	18,851	18,880
Electricity and Fuel Charges	32,76,964	28,87,761
Legal Charges	40,000	-
Postage and Courier	5,000	11,100
Printing and Stationery	5,02,472	1,69,117
Rates, Duties and Taxes	2,46,400	66,925
Refreshment Charges	2,70,979	2,48,649
Rent	17,39,800	17,72,500
Telephone Charges	1,901	5,561
Travelling Expenses	3,35,188	2,42,560
Other Administrative Expenses	23,38,776	21,25,841
	88,67,782	76,37,394
18. FINANCE COSTS		
Interest on Bank Loan		6,134
		6,134
19. OTHER EXPENSES		
Repairs and Maintenance	43,39,909	14,18,998
	43,39,909	14,18,998

For and on behalf of Managing Committee

Chairman Director Treasurer

Place: Malappuram

As per our report of even date attached
For M A Moldeen & Associates
Chartered Accountants
F.R. No. 002126 S



M.A. Moldeen ; B.Sc., FCA, DISA (ICAI)
Partner
M.No. 022113

Place: Emakulam
Date: 30-09-2022

Prof. Dr. SACHIN ASLAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM- 679 338



Prof. Dr. SACHIN ASLAM
PRINCIPAL
MES DENTAL COLLEGE
PALACHODE, PERINTHALMANNA
MALAPPURAM- 679 338