

**WORLDWIDE VETERINARY
SERVICE INDIA**

**CONSOLIDATED ACCOUNTS
2022-23**

J. MATHEW & Co.
Chartered Accountants

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Near Breeks Primary School
Ootacamund - 643 001
The Nilgiris - Tamilnadu
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INDEPENDENT AUDITOR'S REPORT

To

The Members of M/s. WORLDWIDE VETERINARY SERVICE INDIA, SOUTHWICK, OOTACAMUND,

Opinion

We have audited the financial statements of M/s. WORLDWIDE VETERINARY SERVICE INDIA, SOUTHWICK, OOTACAMUND, which comprise the Balance sheet at 31st March 2023, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to the Trust, and of the state of affairs of the Trust as at 31 March 2023, and its deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

Place: Ootacamund

Date: 30.09.2023



For J. MATHEW & Co.
ICAI Regn. No. 002028S

JOHN MATHEW.C.M
Chartered Accountant
Proprietor

Memb. No. 025343

UDIN: 23025343BGSQLI2616

WORLDWIDE VETERINARY SERVICE INDIA
137, FEBROOKS HOUSE, GROUND FLOOR, H.M.T ROAD, SOUTHWICK, OOTACAMUND

CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	RECEIPTS	Rs.P.	Rs.P.	PAYMENTS	Rs.P.	Rs.P.
To Opening Balances			1,55,03,486	By Cat course activity	I	8,000
To Grants Received				By DPM	II	36,96,224
Earmarked Account			6,03,00,691	By Durga Project	III	3,59,377
General Account				By FVSP Activity	IV	1,20,000
To Donations			89,65,900	By Hicks Activity	V	2,43,49,127
General Account				By Idexx Activity	VI	11,42,888
Donation - TTC Activity		96,08,266.34		By ITC Activity	VII	2,12,07,777
Donation - Hicks Activity		50,15,482.00		By Kollegal Activity	VIII	32,71,559
Donation - Mission Rabies		91,000.00	1,47,14,748	By Mission Rabies Activity	IX	2,24,84,366
To Bank Interest				By MSD Activity	X	16,200
General Account		1,23,957.00		By RRT Expense	XI	2,26,700
Earmarked Account		33,189.00		By Task Force Activity	XII	6,09,779
			1,57,146	By Truck Training Activity	XIII	24,11,200
				By Working Equine Activity	XIV	25,03,998
To TDS Payable				By Bank Charges		1,00,540
To Loans and advances			73,289	By Audit fee		3,62,990
Project Advance				By Miscellaneous expense		11,400
			1,05,00,221	By TDS Receivable		6,300
				By Grant Payable		1,20,000
				By Fixed Asset		19,95,920
				By Loans and advances		1,03,65,980
				Project Advance		1,25,000
				Advance for purchase of Tyre		1,21,800
				Advance to animal activity		13,400
				Advance(TDS)		1,45,84,600
				By Closing Balances		11,02,15,440
			<u>11,02,15,480.22</u>			



Place: Ootacamund
 Date: 30.09.2023

per our report even
 for J. MATHEW &
 Firm Reg. No. 002

JOHN MATHEW
 Chartered Accountant

Prop
 Membership No: 02

WORLDWIDE VETERINARY SERVICE INDIA
SOUTHWICK, OOTACAMUND
CONSOLIDATED ACCOUNT
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS YEAR 2022-23

Cash & Bank balances	Opening	Closing
Cash in hand		
General Account	1,76,349.13	79,280.39
Earmarked Account	1,01,289.69	5,231.59
Cash at Bank		
Axis Bank-910010042193677	13,52,426.83	10,53,362.16
State Bank of India- 34461215158	65,97,309.88	61,06,653.08
Axis Bank-918010063997669	32,13,650.94	38,76,098.98
SBI - 9129	39,33,884.46	54,146.71
Axis Bank-89960	57,313.64	33,34,302.64
Smart Fleet - FA2000741460	71,261.03	71,031.22
Smart Fleet FA2004587786 (BPCL)	-	4555.54
	1,55,03,485.60	1,45,84,662.31

CAT COURSE ACTIVITY

	SCH-I
Material	8,002.00
	8,002.00

DPM

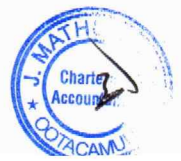
	SCH-II
Accommodation	12,000.00
Animal Feed	57,016.00
Bonus	42,750.00
Cleaning Material	26,416.00
Computer Maintenance	2,800.00
Cooking Gas	2,084.00
Doctor Salary	15,06,200.00
Electricity charges	15,226.00
Food Expenses	96,404.00
Freight Charges	17,480.00
Fuel Expenses	4,32,738.00
Human medical expense	4,450.00
Internet Charges	8,451.00
Legal Expense	700.00
Material	5,72,546.00
Medicines	12,746.50
Mobile Recharge	35,074.00
Internet Charges	11,278.00
Postage & Courier	7,344.00
Printing & Stationery	19,819.00
Rent	5,07,460.00
Repair & Maintenance	6,050.00
Toll Charges	337.00
Travelling Expenses	23,268.00
Vehicle Insurance	25,921.00
Vehicle Maintenance	83,820.00
Salary & Wages	1,64,500.00
Water charges	1,363.00
	36,96,241.50



Durga Project	SCH-III
Doctor Salary	57,962.00
Food Expenses	1,07,292.00
Fuel Expenses	13,500.00
Medicine	1,80,213.00
Printing Charge	108.00
Travelling Expenses	50.00
Vehicle Maintenance	250.00
	3,59,375.00

FVSF Activity	SCH-IV
Doctor Salary	1,20,000.00
	1,20,000.00

Hicks Activity	SCH-V
Accommodation	3,01,400.00
Animal Feed	3,93,257.00
Building Maintenance	4,85,434.30
Computer Services and Others	19,248.00
Doctor salary	57,71,321.00
Dog Catching Material	12,907.00
Electricity Charges	1,94,952.00
Food Expenses	26,11,772.00
Freight Charges	6,340.00
Fuel Expenses	7,57,108.00
Gas Cylinder	31,395.00
Rent	26,22,580.00
Human Medical Expenses	7,570.00
Internet	17,057.00
Material	9,28,815.50
Medicine Expenses	52,47,809.50
Miscellaneous	700.00
Mobile Recharge	36,028.00
Parking /Toll Fee	255.00
Postage & Courier Charges	6,668.00
Printing & Stationary	1,96,682.00
Professional Charges	70,776.00
Rent	1,48,325.00
Repair and Maintenance	41,096.00
Staff Bonus	1,20,600.00
Salary and wages	35,39,507.00
Staff welfare	9,000.00
Telephone Charges	29,811.00
Travelling Expenses	2,78,939.00
Vehicle Insurance	28,363.00
Vehicle Maintenance	4,21,404.50
Water Charges	12,000.00
	2,43,49,120.80



Idexx Activity

Doctor salary

SCH-VI

11,42,889.00

11,42,889.00**ITC Activity**

Accommodation

1,08,941.00

Advertisement Expense

2,396.00

Animal feed

4,09,888.00

Bonus

1,48,912.00

Building Maintenance

1,06,124.00

Building Rent

25,79,100.00

Catering Charges

11,15,964.80

Cleaning Material

3,35,918.68

Computer Maintenance

92,250.00

Doctor salary

29,73,599.00

Electricity Charges

4,55,242.00

Food Expenses

29,50,668.00

Freight Charges

17,088.00

Fuel Expenses

8,66,898.06

Gas Expenses

2,97,402.10

Human Medical Expenses

60,969.72

Human Medical Insurance

1,33,434.00

Materials

9,45,421.10

Medicines

30,69,832.48

Internet Charges

51,805.00

Postage & Courier

27,185.00

Printing & Stationery

3,12,371.00

Registration

3,000.00

Repair & Maintenance

2,640.00

Staff Welfare

1,10,800.00

Salary & Wages

30,36,857.00

Toll Charges

240.00

Travelling Expenses

4,94,943.51

Vehicle Insurance

86,386.00

Vehicle Maintenance

4,11,498.03

2,12,07,774.48**Kol legal Activity**

Accommodation

99,279.00

Animal Feed

5,160.00

Building Rent

2,40,300.00

Cleaning Material

27,611.00

Doctor salary

6,04,457.00

Electricity Charges

6,368.00

Fuel Expenses

2,30,648.80

Human Medical Expenses

1,223.00

Material

58,158.00

Medicine

11,89,793.00

Phone Charges

2,300.00

Postage & Courier

250.00

Printing & Stationery

9,870.00

Toll Charges

191.00

Travelling Expenses

63,455.00

Vehicle Maintenance

17,896.00

Salary and Wages

7,14,640.00

32,71,599.80

Mission Rabies Activity

Administrative expenses	1,500.00
Accommodation	12,67,390.00
Advertisement	1,56,290.00
Animal Feed	57,474.00
Computer Maintenance	19,635.00
Doctors Salary	24,54,514.00
Dog Catching Materials	7,593.00
Electricity Charges	33,798.00
Food Expenses	42,64,728.00
Freight charges	5,400.00
Fuel Expenses	24,48,947.27
Human Medical expense	5,256.00
Material	4,13,158.00
Medicine	5,53,788.00
Mobile Recharge	21,131.00
Postage & Courier	4,603.00
Printing & Stationary	4,23,580.00
Professional Fees	35,650.00
Repair and Maintenance	28,342.00
Salary and Wages	84,17,835.00
Staff welfare	15,000.00
Telephone expense	1,05,883.00
Toll charges	4,340.00
Travelling Expenses	5,00,248.00
Vehicle Insurance	2,35,722.00
Vehicle Maintenance	9,94,913.00
Water charges	7,645.00

SCH-IX**2,24,84,363.27****MSD Activity**

Food Expenses	1,900.00
Fuel Expenses	1,000.00
Vehicle Maintenance	13,360.00

SCH-X**16,260.00****RRT Expenses**

Salary	2,26,762.00
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SCH-XI**2,26,762.00****Task Force Activity**

Accommodation	58,311.00
Electricity Charges	855.00
Food Expenses	1,08,728.00
Fuel Expenses	7,850.00
Human Medical Expenses	4,500.00
Internet	8,850.00
Material	2,087.00
Medicine	1,04,837.00
Postage / Courier	5,395.00
Printing Charges	13,687.00
Travelling Expenses	2,69,828.28
Vehicle Maintenance	22,102.00

SCH-XII

Truck Training Activity	SCH-XIII
Accommodation	25,042.00
Building Maintenance	4,216.00
Computer Maintenance	2,850.00
Doctor salary	14,94,965.00
Food expense	83,871.00
Fuel Expense	2,74,207.00
Materials	72,575.00
Medicines	1,88,611.00
Postage/Courier Charges	2,089.00
Printing & Stationery	11,059.00
Toll Gate charges	12,472.00
Travelling Expense	1,10,762.00
Vehicle Maintenance	75,491.00
Salary & Wages	52,995.00
	24,11,205.00

Working Equine Activity	SCH-XIV
Accommodation	1,03,219.00
Bonus	15,385.00
Cleaning Material	1,728.00
Doctor salary	6,72,026.00
Food Expenses	2,07,682.00
Fuel Expenses	2,55,172.69
Human Medical Expenses	26,444.00
Materials	43,471.00
Medicine	4,17,866.16
Phone Charges	257.00
Printing & Stationery	1,680.00
Toll Charges	3,499.00
Travelling Expenses	54,462.00
Vehicle Insurance	24,843.00
Vehicle Maintenance	3,68,021.00
Salary and Wages	3,08,232.00
	25,03,987.85

Asset Addition:	SCH-XV
Computer	57,500.00
Furniture	2,29,608.00
Freezer	26,500.00
Laptop	1,24,498.00
Vehicle	13,52,211.00
Equipment-Hicks	1,24,320.00
Mobile	48,800.00
Veterinary Equipment - HICKS	32,500.00
	19,95,937.00



WORLDWIDE VETERINARY SERVICE INDIA
137, FEBROOKS HOUSE, GROUND FLOOR, H.M.T ROAD, SOUTHWICK, OOTACAMUND
CONSOLIDATED ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	Rs.P.	Rs.P.	INCOME	Rs.P.	Rs.P.
To Cat course activity		8,002.00	By Grants Received		
To DPM		36,96,241.50	Earmarked Account		6,03,00,6
To Durga Project		3,59,375.00	General Account		89.6
To FV/SF Activity		1,20,000.00	By Donations		
To Hicks Activity		2,43,49,120.80	General Account		
To Idexx Activity		11,42,889.00	Donation - ITC Activity		96,08,266.34
To ITC Activity		2,12,07,774.48	Donation - Hicks Activity		50,15,482.00
To Kollegal Activity		32,71,599.80	Donation - Mission Rabies		91,000.00
To Mission Rabies Activity		2,24,84,363.27			1,47,1
To MSD Activity		16,260.00	By Bank Interest		
To RRT Expense		2,26,762.00	General Account		1,23,957.00
To Task Force Activity		6,09,755.28	Earmarked Account		33,189.00
To Truck Training Activity		24,11,205.00			1,57,1
To Working Equine Activity		25,03,987.85	By Excess Expenditure over income		1,36,8
To Bank Charges		1,00,541.34			
To Audit fee		3,62,953.00			
To Miscellaneous expense		11,415.78			
To Depreciation		13,93,098.87			
To Balance c/d		<u>8,42,75,344.97</u>			
To Transfer to capital fund		1,36,859.63	By Transfer to Earmarked Fund		1,74,6
		37,806.96			
		<u>1,74,666.59</u>			
					<u>1,74,6</u>



Place: Ootacamund
 Date: 30.09.2023

per our report even
 for J. MATHEW &
 Firm Reg. No. 007

JOHN MATHEW
 Chartered Accountant
 Prop
 Membership No: 0

WORLDWIDE VETERINARY SERVICE INDIA
137, FERBROOKS HOUSE, GROUND FLOOR, H.M.T ROAD, SOUTHWICK, OOTACAMUND

CONSOLIDATED ACCOUNT
SCHEDULE TO BALANCE SHEET
SCHEDULE TO PROPERTY, PLANT AND EQUIPMENT-2022-23

S.No	Particulars	Rate	Opening Balance	Addition / Deletion	Total	Depreciation	Closing balance
1	Building	5%	42,938.84		42,938.84	2,146.94	40,791.90
2	Computer	40%	67,276.93	57,500.00	1,24,776.93	38,410.77	86,366.16
3	Vehicle	15%	29,14,538.99	13,52,211.00	42,66,749.99	5,38,596.67	37,28,153.32
4	Projector	15%	5,887.47		5,887.47	883.12	5,004.35
5	Equipment	15%	26,760.34		26,760.34	4,014.05	22,746.29
6	Furniture & Fixtures	10%	6,08,138.08	2,29,608.00	8,37,746.08	72,294.21	7,65,451.87
7	Mobile	15%	17,425.72	48,800.00	66,225.72	6,273.86	59,951.86
8	Printer	15%	27,529.46		27,529.46	4,129.42	23,400.04
9	Vehicle-Hicks	15%	14,58,458.31		14,58,458.31	2,18,768.75	12,39,689.57
10	Vehicle-DPM	15%	2,49,875.36		2,49,875.36	37,481.30	2,12,394.06
11	Equipment-Diag	15%	23,257.28		23,257.28	3,488.59	19,768.68
12	Equipment-Merch	15%	6,35,316.14		6,35,316.14	95,297.42	5,40,018.72
13	Veterinary Equipment-Hicks	15%	17,75,789.19	1,56,820.00	19,32,609.19	2,78,129.88	16,54,479.32
14	Laptop	40%	59,450.40	1,24,498.00	1,83,948.40	48,679.76	1,35,268.64
15	Electronic Appliances	40%	49,397.12		49,397.12	19,758.85	29,638.27
16	Dog Cages	15%	1,51,718.50		1,51,718.50	22,757.78	1,28,960.73
17	Freezer	15%		26,500.00	26,500.00	1,987.50	24,512.50
			81,13,758	19,95,937	1,01,09,695	13,93,099	87,16,596

