

Jewish Girls' School
AND
Jeshurun Free School

BALANCE SHEET
AND
STATEMENT OF ACCOUNTS

For the Years Ended

*March 1958
and March 1959.*



Jewish Girls' School and

Combined Balance Sheet

FUND & LIABILITIES	Jewish Girls' School		Jeshurun Free School	
	Rs.	nP.	Rs.	nP.
General Fund :—				
Jewish Girls' School				
Balance as per last a/c ...	1,94,742.	72		
Add excess of income over expenditure ...	7,664.	96	2,02,407.	68
Jeshurun Free School				
Balance as per last a/c ...			28,693.	71
Less excess of expenditure over income ...			4,244.	08
				24,449. 63
Other Funds :—				
Jewish Girls' School				
Edward Esmond Fund ...	70,500.	00		
Endowment Fund ...	32,431.	31		
Flora Solomon David Fund ...	10,000.	00		
Boarding Fund ...	1,06,000.	00		
A. R. Gubbay Fund ...	10,200.	00		
Special Fund ...	720.	00		
Hostel Endowment Fund ...	7,400.	00		
Trust u/w of A. R. Gubbay ...	92,800.	00		
Rachel & David Ezra Fund ...	50,300.	00	3,80,351.	31
Jeshurun Free School				
A. R. Gubbay Fund ...			10,200.	00
Clothing Trust Fund ...			32,900.	00
Endowment Fund ...			36,000.	00
Trust u/w of A. R. Gubbay ...			1,49,900.	00
				2,29,000. 00
Outstanding Audit Fee ...				
			250.	00
Suspense—As per last a/c ...			2,362.	62
Jeshurun Free School				
As per last a/c ...	24,516.	52		
Less amount paid ...	3,980.	25	20,536.	27
			6,05,907.	88
				2,53,449. 63

We have audited the combined Balance Sheet of the Jewish Girls' School and Jeshurun Free School, Calcutta as at 31st March, 1958 as overleaf and the annexed Income and Expenditure Account as well as the Receipt and Payments Account of the school for the year ended upon that date with the books and accounts and have obtained all the information and explanations we have required. In our opinion, the Balance Sheet and Accounts are properly drawn up and the combined Balance Sheet exhibits a true and fair view of the state of the Schools' affairs to the best of our information and explanations given to us and as shown by the books of the Schools.

Dated, Calcutta,

The 23rd June, 1959.

P-14, Mission Row Extension,
Calcutta.

GUPTA & MITRA,

Chartered Accountants
Auditors.

Jeshurun Free School, Calcutta.

as at 31st March, 1958.

PROPERTY & ASSETS	Jewish Girls' School		Jeshurun Free School	
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.
Land & Building :—				
As per last a/c ...	1,94,005. 00			
Addition during the year ...	13,578. 59	2,07,583. 59		
Furniture :—As per last a/c ...	3,123. 85		1,831. 12	
Less Depreciation ...	159. 29	2,964. 56	137. 33	1,693. 79
Library Books :—As per last a/c ...	212. 87		46. 57	
Less Depreciation ...	15. 96	196. 91	9. 31	37. 26
Motor Car :—As per last a/c ...	1,569. 24			
Less Depreciation ...	313. 85	1,255. 39		
Miss Joseph :—As per last a/c ...				20. 00
Suspense :—As per last a/c ...		2,941. 56		
Interest outstanding		4,679. 22		633. 06
Investments :—As per last a/c.				
With Treasurer, Charitable Endowments, Bengal (as certified)				
3% G. P. Notes	2,50,400. 00			
4% G. P. Notes	1,09,400. 00	2,84,700. 00	79,100.00	80,429. 25
With official Trustee of West Bengal (as certified)				(Cost)
3% G. P. Notes	50,400. 00			
4% G. P. Notes	1,92,300. 00	92,800. 00		1,49,900. 00
Advance to Staff—J. G. S. ...		150. 00		
Advance to Staff :—As per last a/c ...	885. 00			
Addition during the year ...	200. 00			
	1,085. 00			
Less paid during the year ...	690. 00	395. 00		200. 00
Jewish Girls' School :—				
As per last a/c ...			24,516. 52	
Less amount received ...			3,980. 25	20,536. 27
Cash & Bank Balance :				
Cash in hand ...	511. 45			
Cash at Bank ...	7,730. 20	8,241. 65		
		6,05,907. 88		2,53,449. 63

Jewish Girls' School,

Income & Expenditure Account

EXPENDITURE		Rs.	nP.	Rs.	nP.
To Establishment	...			53,102.	54
„ Corporation Tax	...			9,036.	05
„ Electric Charges	...			3,147.	86
„ Insurance	...			1,218.	27
„ Printing & Stationery	...			103.	88
„ Telephone	...			217.	66
„ Prize	...			298.	80
„ Hostel Lawn expenses	...			325.	00
„ Contribution to Rabbi's Fund of the Jewish Association of Calcutta	...			2,400.	00
„ Gas	...			576.	67
„ Bank Charges	...			6.	63
„ Feeding expenses	...			16,989.	38
„ Difference in Conversion	...			.	02
„ Examination Fees	...			338.	25
„ Scholarship	...			270.	00
„ Dearness Allowance	...			8,271.	50
„ Provident Fund	...			2,013.	63
„ Contingent	...			559.	61
„ Depreciation :—					
On Library Books @ 7½%	...	15.	96		
On Motor Car @ 20%	...	313.	85		
On Furniture @ 7½%	...	159.	29	489.	10
„ Balance being excess of Income over Expenditure	...			7,664.	96
				1,07,029.	81

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GUPTA & MITRA,
Chartered Accountants,
Auditors

Jewish Girls' School,**Receipts and Payments Account**

RECEIPTS		Rs.	nP.	Rs.	nP.
To Opening Balance :—					
Cash in hand	...	432.	82		
Petty Cash in hand	...	185.	84		
Cash at Bank	...	16,474.	31	17,092.	97
„ Subscription	...			4,905.	59
„ Contribution for Hostel	...			17,413.	71
„ Bus Fees	...			731.	17
„ Grant—D.A.	...			972.	00
„ Grant—Teaching Staff	...			3,629.	00
„ Grant—Stipend & Scholarship	...			672.	00
„ Grant—Maintenance	...			5,890.	00
„ Grant—Guides	...			200.	00
„ Grant—Provident Fund	...			1,743.	56
„ Hostel Fee	...			385.	00
„ Rent (J. G. S. Property)	...			40,970.	00
„ Tuition Fee	...			15,963.	93
„ Interest from Endowments	...			11,012.	59
„ Interest from Endowments : J G.S.	...			176.	19
„ Building Account	...			100.	00
„ Electric Account	...			832.	50
„ Refund : Advance to staff	...			690.	00
„ Refund of Income Tax on Endowments : J.G.S.	...			3,187.	29
„ Refund of Income Tax on Endowments : J. G. H.	...			96.	84
				1,26,364.	34

Calcutta.

for the year ended 31st March, 1958.

PAYMENTS		Rs.	nP.	Rs.	nP.
Grant—D.A.	...			486.	00
Establishment	...			42,073.	76
Establishment (J.G.H.)	...			11,028.	78
Tuition Fees	...			155.	62
Examination Fee	...			338.	25
Bank Charges	...			6.	63
Corporation Tax	...			9,036.	05
Electric Charges	...			1,662.	98
Electric Current	...			2,317.	38
Scholarship	...			270.	00
Insurance	...			1,218.	27
Printing & Stationery	...			103.	88
Telephone	...			217.	66
Prize	...			298.	80
Dearness Allowance	...			7,785.	50
Gas account	...			576.	67
Hostel Lawn expenses	...			325.	00
Contingent	...			559.	61
Loan account to Staff	...			350.	00
Rabbi's Fund account	...			2,400.	00
Weekly expenses	...			16,989.	38
Audit Fee	...			250.	00
Building : J. G. School	...			13,678.	59
Provident Fund—Staff	...			1,775.	64
Provident Fund—Clerks, Servants	...			237.	99
Jeshurun Free School	...			3,980.	25
Closing Balance :					
Cash in hand	...			511.	45
Cash at Bank	...			7,730.	20
				1,26,364.	34

GUPTA & MITRA,
Chartered Accountants,
Auditors

Jeshurun Free School,

Receipts and Payments Account

RECEIPTS	Rs. nP.	Rs. nP.
To Provident Fund Grant		124. 68
„ Grant—D. A.		504. 00
„ Interest on Endowments		3,373. 17
„ Refund of Income Tax on Endowments		608. 81
„ Donation		1,200. 00
„ Grant—Maintenance		1,254. 00
„ Grant—Fixed Boarding		4,140. 00
„ Grant—Teaching Staff		779. 00
„ Jewish Girls' School		3,980. 25
		15,963. 91

Income & Expenditure Account

EXPENDITURE	Rs. nP.	Rs. nP.
To Establishment (Staff)	8,802. 17	
„ Establishment (Servants)	1,128. 00	9,930. 17
„ Food		2,961. 93
„ Books & Stationery		97. 06
„ Provident Fund		251. 06
„ Dearness Allowance		2,097. 00
„ Prize		123. 10
„ Contingent		303. 56
„ Depreciation :-		
On Furniture @ $7\frac{1}{2}\%$	137.33	
On Library @ 20%	9.31	146. 64
		15,910. 55

Calcutta.

for the year ended 31st March, 1958.

PAYMENTS		Rs. nP.	Rs. nP.
By Establishment (Staff.)	...		8,802. 17
„ Establishment (Servants)	...		1,128. 00
„ Food	...		2,961. 93
„ Contingent	...		303. 59
„ Dearness Allowance	...		1,845. 00
„ School Provident Fund	...		251. 06
„ Books & Stationery	...		97. 06
„ Prize	...		123. 10
„ Grant—D. A.	...		252. 00
„ Loan to Staff	...		200. 00
			15,963. 91

for the year ended 31st March, 1958

INCOME		Rs. nP.	Rs. nP.
By Interest on Endowments	...		3,055. 98
„ Refund of Income Tax on Endowments	...		608. 81
„ Grant—D. A.	...		504. 00
„ Grant—P. F.	...		124. 68
„ Grant—Maintenance	...		1,254. 00
„ Grant—Fixed Boarding	...		4,140. 00
„ Grant—Teaching Staff	...		779. 00
„ Donation	...		1,200. 00
„ Balance being excess of Expenditure over income	...		4,244. 08
			15,910. 55

GUPTA & MITRA,
Chartered Accountants,
Auditors

Jewish Girls' School and

Combined Balance Sheet

FUND & LIABILITIES	Jewish Girls' School				Jeshurun Free School			
	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
General Fund :—								
Jewish Girls' School								
Balance as per last account ...	2,02,467.	68						
Less Excess of Expenditure over Income ...	2,172.	48						
	2,00,235.	20						
Less paid to B. N. Elias Ltd. ...	7,000.	00	1,93,235.	20				
Jeshurun Free School								
Balance as per last a/c ...					24,449.	63		
Less Excess of Expenditure over Income ...					2,794.	95	21,654.	68
Other Funds :—								
Jewish Girls' School								
Edward Esmond Fund ...	70,500.	00						
Endowment Fund ...	32,431.	31						
Flora Solomon David Fund ...	10,000.	00						
Boarding Fund ...	1,06,000.	00						
A. R. Gubbay Fund ...	10,200.	00						
Special Fund ...	720.	00						
Hostel Endowment Fund ...	7,400.	00						
Trust u/w of A. R. Gubbay ...	92,800.	00						
Rachel & David Ezra Fund ...	50,300.	00	3,80,351.	31				
Jeshurun Free School								
A. R. Gubbay Fund ...					10,200.	00		
Clothing Trust Fund ...					32,900.	00		
Endowment Fund ...					36,000.	00		
Trust u/w of A. R. Gubbay ...					1,49,900.	00	2,29,000.	00
Outstanding Audit Fee			600.	00				
Jeshurun Free School								
As per last account ...	20,536.	27						
Less amount paid ...	2,792.	72	17,743.	55				
			5,91,930.	06			2,50,654.	68

We have audited the combined Balance Sheet of the Jewish Girls' School and Jeshurun Free School, Calcutta as at 31st March, 1959 as overleaf and the annexed Income and Expenditure Account as well as the Receipts and Payments Account of the School for the year ended upon that date with the books and accounts produced to us and have obtained all the information and explanations we have required. In our opinion, the balance sheet and accounts have been properly drawn up and set forth correctly the position of the schools as at 31st March, 1959.

Dated, Calcutta,
The 10th December, 1959.
P-14, Mission Row Extension.

GUPTA & MITRA,
Chartered Accountants,
Auditors.

Jeshurun Free School, Calcutta.

as at 31st March, 1959.

PROPERTY & ASSETS		Jewish Girls' School				Jeshurun Free School			
		Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Land & Building :—									
As per last a/c	...	2,07,583.	59						
Addition during the year	...	14,447.	37						
		2,22,030.	96						
Less Sale during the year	...	61,543	00	1,60,487.	96				
Furniture :—									
As per last a/c	...	2,964.	56			1,693.	79		
Less Depreciation	...	222.	35	2,742.	21	127.	03	1,566.	76
Library Books :—									
As per last a/c	...	196.	91			37.	26		
Less Depreciation	...	14.	77	182.	14	7.	45	29.	81
Motor Car :—									
As per last a/c	...	1,255.	39						
Less Depreciation	...	251.	08	1,004.	31				
Interest Outstanding				5,318.	25			765.	31
Suspense :—				578.	94				
Investments :—As per last a/c									
With Treasurer, Charitable									
Endowments, Bengal (as									
certified)									
3% G. P. Notes	...	2,50,400.	00						
4% G. P. Notes	...	1,09,400.	00	2,84,700.	00	79,100.	00	80,429.	25
								(Cost)	
With Official Trustee of West									
Bengal (as certified)									
3% G. P. Notes	...	50,400.	00						
4% G. P. Notes	...	1,92,300.	00	92,800.	00			1,49,900.	00
Advance to Staff :—J. G. H.				150.	00				
Advance to Staff :—									
As per last a/c	...	395.	00			200.	00		
Addition during the year	...	1,019	00			Nil.			
		1,414.	00			200.	00		
Less paid during the year	...	649.	00	765.	00	Nil.		200.	00
Jewish Girls' School									
As per last a/c	...					20,536.	27		
Less amount received	...					2,792.	72	17,743.	55
Cash & Bank Balance :—									
Imprest Cash	...							20.	77
Cash in hand	...	3,734.	36						
Cash at Bank	...	39,466.	89	43,201.	25				
				5,91,930.	06			2,50,654.	68

Jewish Girls' School,

Income & Expenditure Account

EXPENDITURE	Rs.	nP.	Rs.	nP.
To Establishment	...		52,057.	34
Corporation Tax	...		17,255.	60
Electric Charges	...		3,456.	86
Insurance	...		1,096.	40
Printing & Stationery	...		204.	96
Telephone	...		192.	53
Prize	...		245.	40
Hostel Lawn Expenses	...		300.	00
Contribution to Rabbi's Fund of the Jewish Association of Calcutta	...		2,400.	00
Contribution to Guide	...		200.	00
Gas	...		800.	05
Bank Charges	...		0.	65
Feeding Expenses	...		16,248.	00
Examination Fees	...		379.	45
Scholarship & Stipend	...		1,038.	00
Dearness Allowance	...		8,055.	00
Audit Fee	...		300.	00
Advertisement	...		17.	00
Provident Fund	...		1,774.	93
Contingent	...		694.	56
Donation to Jewish Association of Calcutta	...		200.	00
Depreciation :-				
On Library Books @ $7\frac{1}{2}\%$	...	14.	77	
On Motor Car @ 20%	...	251.	08	
On Furniture @ $7\frac{1}{2}\%$	...	222.	35	
			1,07,404.	93

Calcutta.

for the year ended 31st March, 1959.

I N C O M E		Rs.	nP.	Rs.	nP.
By	Grant for Provident Fund	...		751.	24
"	Grant for Dearness Allowance	...		972.	00
"	Grant for Stipend & Scholarship	...		408.	00
"	Grant for Maintenance	...		5,522.	00
"	Grant for Teaching Staff	...		3,402.	00
"	Grant for Furniture & Equipment	...		200.	00
"	Tuition Fees	...		21,057.	00
"	Rent	...		29,240.	00
"	Interest from Endowments	...		19,191.	99
	& Trust Fund	...		273.	04
"	Refund of Income Tax on Endowments	...		2,580.	00
"	Subscription	...		15,438.	50
"	Contribution for Hostel	...		339.	00
"	Examination Fees	...		1,359.	42
"	Bus Fees	...		375.	00
"	Hostel Fees	...		4,123.	26
"	Donation	...		2,172.	48
"	Balance being excess of Expenditure over Income	...			
				1,07,404.	93

GUPTA & MITRA,
Chartered Accountants,
Auditors.

Jewish Girls' School,*Receipts and Payments Account*

RECEIPTS		Rs.	nP.	Rs.	nP.
To	Opening Balance				
	Cash in hand	...	511. 45		
	Cash at Bank	...	7,730. 20	8,241.	65
"	Subscription	...		2,580.	00
"	Contribution for Hostel	...		15,438.	50
"	Donation	...		4,123.	26
"	Bus fees	...		1,359.	42
"	Rent (J C. S. Property)	...		29,240.	00
"	Grant—Teaching Staff	...		3,402.	00
"	Grant—Dearness Allowance	...		972.	00
"	Grant—Stipend & Scholarship	...		408.	00
"	Grant—Maintenance	...		5,522.	00
"	Grant—Provident Fund	...		751.	24
"	Grant—Furniture & Equipment	...		200.	00
"	Hostel fees	...		375.	00
"	Tuition fees	...		21,097.	00
"	Examination fees	...		339.	00
"	Interest from Endowment & Trust Fund	...		18,552.	96
"	Advance to Staff recovered	...		649.	00
"	Telephone	...		21.	75
"	Building account	...		61,543.	00
"	Electric account	...		856.	00
"	Refund of Income Tax on Endowments :—J. G. S.	...		273.	04
				1,75,944.	82

Calcutta,

for the year ended 31st March, 1959.

PAYMENTS		Rs.	nP.	Rs.	nP.
By	Advertisement	...	...	17.	00
"	Establishment	...	...	42,577.	17
"	Establishment (J. G. H.)	...	...	9,430.	17
"	Tuition Fees	...	...	40.	00
"	Examination Fees	...	...	379.	45
"	Bank Charges	...	...	0.	65
"	Corporation Tax (Calcutta)	...	...	17,255.	60
"	Electric charges	...	...	2,646.	10
"	Electric current	...	...	1,666.	76
"	Scholarship & Stationery	...	...	1,038.	00
"	Insurance	...	...	1,096.	40
"	Printing & Stationery	...	...	204.	96
"	Telephone	...	...	214.	28
"	Prize	...	...	245.	40
"	Dearness Allowance	...	...	8,055.	00
"	Contribution to Guides	...	...	200.	00
"	Gas account	...	...	800.	05
"	Hostel Lawn expenses	...	...	300.	00
"	Donation to Jewish Association of Calcutta	...	...	200.	00
"	Contingent	...	...	694.	56
"	Advance to Staff	...	...	1,019.	00
"	Rabbi's Fund account	...	...	2,400.	00
"	Weekly Expenses	...	...	16,248.	00
"	Repayment of loan to B. N. Elias Ltd.	...	...	7,000.	00
"	Building—J. G. S.	...	...	14,447.	37
"	Provident Fund—Staff	...	...	1,471.	85
"	Provident Fund—Clerks, Servants	...	...	303.	08
"	Jeshurun Free School	...	...	2,792.	72
"	Closing Balance :—	...	...		
	Cash in hand	...	3,734. 36		
	Cash at Bank	...	39,466. 89	43,201.	25
				1,75,944.	82

GUPTA & MITRA,
Chartered Accountants,
Auditors.

Jeshurun Free School,

Receipts and Payments Account

RECEIPTS	Rs.	nP.	Rs.	nP.
To Interest on Endowments ...			3,356.	62
„ Refund of Income Tax on Endowments ...			819.	56
„ Grant—Dearnes Allowances ...			468.	00
„ Grant—Provident Fund ...			68.	12
„ Grant—Maintenance ...			1,204.	00
„ Grant—Fixed Boarding ...			3,600.	00
„ Grant—Teaching Staff ...			781.	00
„ Donation ...			1,110.	00
„ Jewish Girls' School ...			2,792.	72
			14,200.	02

Income & Expenditure Account

EXPENDITURE	Rs.	nP.	Rs.	nP.
To Establishment (Staff) ...			7,780.	00
„ Establishment (Servants) ...			1,704.	00
„ Food ...			1,437.	73
„ Books & Stationery ...			194.	94
„ Provident Fund ...			213.	58
„ Dearness Allowance ...			2,486.	00
„ Prize ...			113.	14
„ Contingent ...			270.	63
„ Depreciation :—				
On Furniture @ 7½% ...	127.	03		
On Library @ 20% ...	7.	45	134.	48
			14,334.	50

Calcutta.*for the year ended 31st March, 1959.*

PAYMENTS		Rs.	nP.	Rs.	nP.
By	Establishment (Staff)	...		7,780.	00
,,	Establishment (Servants)	...		1,704.	00
,,	Food	...		1,437.	73
,,	Books & Stationery	...		194.	94
,,	Provident Fund	...		213.	58
,,	Dearness Allowance	...		2,486.	00
,,	Prize	...		113.	14
,,	Contingent	...		270.	63
				14,200.	02

for the year ended 31st March, 1959

INCOME		Rs.	nP.	Rs.	nP.
By	Interest on Endowments	...		3,488.	87
,,	Refund of Income Tax on Endowments	...		819.	56
,,	Grant—Dearness Allowance	...		468.	00
,,	Grant—Provident Fund	...		68.	12
,,	Grant—Maintenance	...		1,204.	00
,,	Grant—Fixed Boarding	...		3,600.	00
,,	Grant—Teaching Staff	...		781.	00
,,	Donation	...		1,110.	00
,,	Balance being excess of Expenditure over Income	...		2,794.	95
				14,334.	50

GUPTA & MITRA,
Chartered Accountants,
Auditors.

Calcutta

for the year ended 31st March 1932

PAYMENTS		Rs.	p.
By Establishment (Staff)		7,580	00
By Establishment (Services)		1,704	00
Food		1,137	73
Books & Stationery		191	91
Provision Fund		213	52
Business Allowance		2,450	00
Prize		112	14
Commission		270	03
		14,500	02

RECEIPTS		Rs.	p.
By Interest on Endowments		3,482	84
By Return of Income Tax on Endowments		212	50
Grant Business Allowance		408	00
Grant Provision Fund		68	45
Grant Maintenance		1,204	00
Grant Food Boarding		3,000	00
Grant Teaching Staff		231	00
Donation		1,100	00
Balance being excess of Expenditure over Income		2,794	92
		14,334	50

GUPTA & MITRA,
Chartered Accountants
Auditors

