



**PARESH GOVIL AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT** Ref:

Date: 24-06-2002

To,

The Members of  
Pushkarna Samaj (Regd.)  
Khanpur, New Delhi.

Report on the Financial Statements

**Opinion**

We have audited the financial statements of Pushkarna Samaj, which comprise the balance sheet as at March 31, 2022, and the Profit and Loss Account (and the cash flow statement) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Societies Registration Act, 1860.

**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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other 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**



**PARESH GOVIL AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

Ref:

Date:

Management is responsible for the preparation of the financial statements in accordance with Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of 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.

Those charged with governance are responsible for overseeing the entity'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.

Place of Signature : Gurgaon

Date: 24/06/2022

For Paresb Govil & Associates  
Chartered Accountants  
(Firm's Registration No. 029429N)



(CA Paresb Govil)  
(Membership No. 538341)



**PARESH GOVIL AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

PUSHKARNA SAMAJ

Ref:

Date: 24-06-2002

(Registered under the societies Registration Act, 1860)

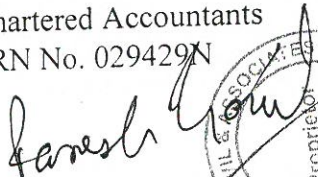
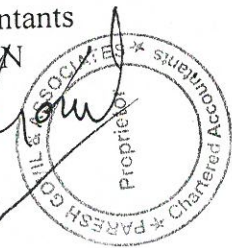
Significant Accounting policies and notes on Financial Statements annexed to and forming part of the accounts for the year ended 31<sup>st</sup> March 2022.

- A. The Financial Statements are prepared under the historical cost convention in accordance with the generally accepted accounting principle in India.
- B. The Association has been maintain accounts on cash basis except Audit fee & Membership fee which has been accounted for on accrual basis.

Notes on Financial statements

1. The Society was registered on Dec. 24, 2013 with Registrar of Societies, New Delhi vide Registration No. S/1516/south/2013. The receipts/expenses have, however, been accounted for on the date of actual receipts/expenses on the basis of provisional receipts.
2. The Society has 152 members as on 31<sup>st</sup> March 2022 and accordingly an amount of Rs. 76,000/- being the one-time admission fee @ Rs. 500/- per member has been accounted for as "General Fund".
3. Five New Members were added during the year.
4. The Registered Office of the Society is situated at E-Horizon 139/1, 2<sup>nd</sup> Floor, Bashist Complex, Khanpur, New Delhi. No rent or incidental expenses has been charged for the same.
5. The figures have been rounded off to the nearest rupee.

For Paresh Govil & Associates  
Chartered Accountants  
FRN No. 029429N

CA Paresh Govil  
Proprietor  
Membership no. 538341

**PUSHKARNA SAMAJ (REGD.)**

Khanpur, New Delhi

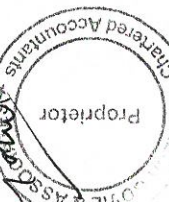
**BALANCE SHEET AS ON 31ST MARCH, 2022.**

31/03/2021	LIABILITIES	AMOUNT	31/03/2021	ASSETS	AMOUNT
	<b>GENERAL FUND</b>			<b>SUBSCRIPTION RECEIVABLE FROM MEMBERS</b>	
73500	OPENING BALANCE	73500		RENEWAL SUBSCRIPTION (2014-15)	11500
0	ADD: ADMISSION FEES RECEIVED	2500	76000	RENEWAL SUBSCRIPTION (2015-16)	51000
				RENEWAL SUBSCRIPTION (2016-17)	61500
				RENEWAL SUBSCRIPTION (2017-18)	64500
138399	<b>DIRECTORY FUND</b>	138399		RENEWAL SUBSCRIPTION (2018-19)	64500
0	OPENING BALANCE	0		RENEWAL SUBSCRIPTION (2019-20)	64500
0	ADD: RECEIVED DURING THE YEAR	0	138399	RENEWAL SUBSCRIPTION (2020-21)	64500
0	LESS: UTILISED FOR DIRECTORY PRINTING	0		RENEWAL SUBSCRIPTION (2021-22)	64000
				ANNUAL SUBSCRIPTION (2021-22)	1500
	<b>RESERVES AND SURPLUS</b>				447500
416213	OPENING BALANCE	505657		<b>TAX DEDUCTED AT SOURCE</b>	0
89444	ADD: EXCESS OF INCOME OVER EXPENSES	53164	558821	TDS ON FDR INTEREST	
7000	<b>CURRENT LIABILITIES AND PROVISIONS</b>	1000		<b>CASH AND BANK BALANCES</b>	
0	AUDIT FEE PAYABLE	7000	8000	CASH IN HAND	20977
	ADVANCE SUBSCRIPTION			<b>CASH AT BANK</b>	
				BANK OF BARODA, I.P. EXTN. DELHI.	19316
				SAVINGS ACCOUNT NO. 38480100001772	40293
				<b>FIXED DEPOSITS</b>	
				BANK OF BARODA, I.P. EXTN. DELHI.	293427
<b>724556</b>	<b>TOTAL</b>	<b>781220</b>	<b>781220</b>	<b>TOTAL</b>	<b>781220</b>

For Pushkarna Samaj (Regd.)

As per our report of even date  
For Paresh Govil & Associates  
(Chartered Accountants)

FRN: 029429N



CA Paresh Govil  
Proprietor

M. No. 538341

Place : Haryana

Date:

24/06/2022

RITESH PUROHIT  
President

ASHOK JOSHI  
Secretary

CHANCHAL ACHARYA  
Treasurer

**PUSHKARNA SAMAJ (REGD.)**  
Khanpur, New Delhi.

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

31/03/2021	EXPENDITURE	AMOUNT	31/03/2021	INCOME	AMOUNT
	<b>PROGRAM &amp; EVENT EXPENSES</b>		73500	<b>MEMBERS SUBSCRIPTION</b>	76000
0	Sneh-Milan Samaroh Expenses	111701		<b>VOLUNTARY CONTRIBUTION</b>	
0	Pushkarna Divas Samaroh Expenses	500	0	Sneh-Milan Samaroh	116802
0	Holi Mangal Milan Samaroh Expenses	171385	0	Holi Mangal Milan Samaroh	140600
	<b>PROMOTIONAL ACTIVITY EXPENSES</b>		900	<b>LOCAL DONATION</b>	12700
0	at Bikaner Saawa (Feb 2022)	12850	192	INTEREST ON SAVINGS BANK ACCOUNT	274
0	<b>PROFESSIONAL CHARGES</b>	7000	15852	INTEREST ON FIXED DEPOSITS	14127
0	CONVEYANCE CHARGES	2560	0	MISCELLANEOUS RECEIPTS	6831
0	AGM EXPENSES	1650			
0	MEETING EXPENSES	360			
0	PRINTING & STATIONARY EXPENSES	280			
0	POSTAGE EXPENSES	128			
1000	AUDIT FEES	1000			
0	BANK CHARGES	177			
0	MISCELLANEOUS EXPENSES	36			
0	TDS ON FDR INTEREST WRITTEN OFF	4543			
89444	<b>EXCESS OF INCOME OVER EXPENDITURE</b>	53164	90444	<b>TOTAL</b>	367334
90444	<b>TOTAL</b>	367334	90444	<b>TOTAL</b>	367334

For Pushkarna Samaj (Regd.)

As per our report of even date

For Parsh Govil & Associates

(Chartered Accountants)

FRN: 029429N

CA Parsh Govil

Proprietor

M. No. 538341

Place : Haryana

Date:



*[Signature]*  
24/03/2022

*[Signature]*  
RITESH PUROHIT  
President

*[Signature]*  
ASHOK JOSHI  
Secretary

*[Signature]*  
CHANCHAL ACHARYA  
Treasurer

**PUSHKARNA SAMAJ (REGD.)**  
Khanpur, New Delhi.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.**

31/03/2021	PARTICULARS	AMOUNT	31/03/2021	PARTICULARS	AMOUNT
	<b>TO OPENING BALANCES:</b>			<b>PROGRAM &amp; EVENT EXPENSES</b>	
5094	CASH IN HAND	5094	0	Sneh-Milan Samaroh Expenses	111701
	<b>CASH AT BANK</b>		0	Pushkarna Divas Samaroh Expenses	500
6027	-BANK OF BARODA, I.P. EXTN., DELHI	7119	0	Holi Mangal Milan Samaroh Expenses	171385
	<b>SAVINGS A/C NO.: 38480100001772</b>				283586
	<b>FIXED DEPOSITS</b>			<b>PROMOTIONAL ACTIVITY EXPENSES</b>	
263448	-BANK OF BARODA, I.P. EXTN., DELHI	279300	0	at Bikaner Saawa (Feb 2022)	12850
	<b>ADMISSION FEES</b>		0	<b>AUDIT FEE (FY 2015-21)</b>	7000
		2500			
	<b>SUBSCRIPTION RECEIVED</b>			<b>PROFESSIONAL CHARGES</b>	7000
0	Advance Subscription (2022-23)	7000	0	AGM EXPENSES	1650
0	Annual Subscription (2021-22)	1000	0	MEETING EXPENSES	360
0	Renewal Subscription (2021-22)	9500	0	PRINTING & STATIONARY EXPENSES	280
0	Renewal Subscription (2020-21)	9000	0	POSTAGE EXPENSES	128
0	Renewal Subscription (2019-20)	9000	0	CONVEYANCE CHARGES	2560
0	Renewal Subscription (2018-19)	9000	0	BANK CHARGES	177
0	Renewal Subscription (2017-18)	9000	0	MISCELLANEOUS EXPENSES	36
0	Renewal Subscription (2016-17)	6500			
0	Renewal Subscription (2015-16)	4000			
		64000		<b>BY CLOSING BALANCES:</b>	
	<b>VOLUNTARY CONTRIBUTION</b>		5094	CASH IN HAND	20977
0	Sneh-Milan Samaroh	116802		<b>CASH AT BANK</b>	
0	Holi Mangal Milan Samaroh	140600	7119	- BANK OF BARODA, I.P. EXTN., DELHI	19316
				SAVINGS A/C NO.: 38480100001772	
192	INTEREST ON SAVINGS BANK A/C	274	279300	<b>FIXED DEPOSITS</b>	
15852	INTEREST ON FIXED DEPOSIT	14127		- BANK OF BARODA, I.P. EXTN., DELHI	293427
900	LOCAL DONATION	12700			333720
0	MISCELLANEOUS RECEIPTS	6831			
291513	<b>TOTAL</b>	649347	291513	<b>TOTAL</b>	649347

For Pushkarna Samaj (Regd.)

As per our report of even date  
For Parsh Govil & Associates  
(Chartered Accountants) \*CPA'S\*  
FRN: 029429N  
Proprietor  
CA Parsh Govil  
M. No. 538341  
Place: Haryana  
Date:

*Parsh Govil*  
Proprietor

*Ritesh Purohit*  
RITESH PUROHIT  
President

*Ashok Joshi*  
ASHOK JOSHI  
Secretary

*Chanchal Acharya*  
CHANCHAL ACHARYA  
Treasurer