



PARESH GOVIL AND ASSOCIATES
CHARTERED ACCOUNTANTS

Ref:

Date: 01-06-2023

INDEPENDENT AUDITOR'S REPORT

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, 2023, 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

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.

Date:

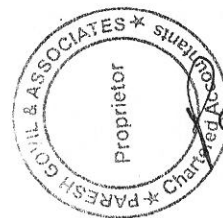
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to 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.

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



Paresb Govil
(CA Paresb Govil)
(Proprietor)
(Membership No. 538341)

Place of Signature: *Gurgaon*

Date: *01/06/2023*



PARESH GOVIL AND ASSOCIATES
CHARTERED ACCOUNTANTS

PUSHKARNA SAMAJ

Ref:

Date: 01-06-2023

(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 31st March 2023.

- 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.

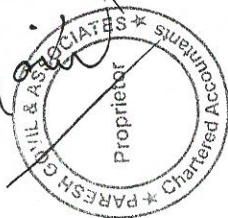
Notes on Financial statements

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 165 members as on 31st March 2023 and accordingly an amount of Rs. 82,500/- being the one-time admission fee @ Rs. 500/- per member has been accounted for as "General Fund".
3. Thirteen New Members were added during the year.
4. The Registered Office of the Society is situated at E-Horizon 139/1, 2nd 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.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.

31/03/2022	EXPENDITURE	AMOUNT	31/03/2022	INCOME	AMOUNT
	<u>PROGRAM & EVENT EXPENSES</u>		76000	<u>MEMBERS SUBSCRIPTION</u>	82500
111701	Sneh-Milan Samaroh Expenses	0		<u>VOLUNTARY CONTRIBUTION</u>	
500	Pushkarna Divas Samaroh Expenses	47455	116802	Sneh-Milan Samaroh	0
171385	Holi Mangal Milan Samaroh Expenses	140140	0	Pushkarna Divas Samaroh	18800
			140600	Holi Mangal Milan Samaroh	36800
0	<u>CHARITABLE ACTIVITY EXPENSES</u>	21250			55600
	Blanket Distribution in Delhi/NCR		12700	<u>LOCAL DONATION</u>	
			274	INTEREST ON SAVINGS BANK ACCOUNT	24401
12850	<u>PROMOTIONAL ACTIVITY EXPENSES</u>	0	14127	INTEREST ON FIXED DEPOSITS	728
	at Bikaner Saawa (Feb 2022)		6831	MISCELLANEOUS RECEIPTS	16254
7000	PROFESSIONAL CHARGES	2000	0	<u>EXCESS OF EXPENDITURE OVER INCOME</u>	33530
2560	CONVEYANCE CHARGES	940			
1650	AGM EXPENSES	0			
360	MEETING EXPENSES	0			
280	PRINTING & STATIONARY EXPENSES	157			
128	POSTAGE EXPENSES	18			
1000	AUDIT FEES	1000			
177	BANK CHARGES	53			
36	MISCELLANEOUS EXPENSES	0			
4543	TDS ON FDR INTEREST WRITTEN OFF	0			
53164	EXCESS OF INCOME OVER EXPENDITURE	0			
367334	TOTAL	213013	367334	TOTAL	213013

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

FRN: 029429N



CA Paresch Govil
Proprietor
M. No. 538341
Place : Haryana
Date:

For Pushkarna Samaj (Regd.)

RITESH PUROHIT
President

ASHOK JOSHI
Secretary

CHANCHAL ACHARYA
Treasurer

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

31/03/2022	PARTICULARS	AMOUNT	31/03/2022	PARTICULARS	AMOUNT
	TO OPENING BALANCES:			PROGRAM & EVENT EXPENSES	
5094	CASH IN HAND	20977	111701	Sneh-Milan Samaroh Expenses	0
	CASH AT BANK		500	Pushkarna Divas Samaroh Expenses	47455
7119	-BANK OF BARODA, I.P. EXTN., DELHI	19316	171385	Holi Mangal Milan Samaroh Expenses	140140
	SAVINGS A/C NO.: 38480100001772				187595
	FIXED DEPOSITS			CHARITABLE ACTIVITY EXPENSES	
279300	-BANK OF BARODA, I.P. EXTN., DELHI	293427	0	Blanket Distribution at Delhi/NCR	21250
2500	ADMISSION FEES	6500		PROMOTIONAL ACTIVITY EXPENSES	
	SUBSCRIPTION RECEIVED		12850	at Bikaner Saawa (Feb 2022)	0
0	Advance Subscription (2023-24)	1500	7000	AUDIT FEE (FY 2015-21)	0
0	Renewal Subscription (2022-23)	13000		PROFESSIONAL CHARGES	2000
0	Annual Subscription (2022-23)	6500	1650	AGM EXPENSES	0
7000	Advance Subscription (2022-23)	0	360	MEETING EXPENSES	0
1000	Annual Subscription (2021-22)	1500	280	PRINTING & STATIONARY EXPENSES	157
9500	Renewal Subscription (2021-22)	9000	128	POSTAGE EXPENSES	18
9000	Renewal Subscription (2020-21)	9500	2560	CONVEYANCE CHARGES	940
9000	Renewal Subscription (2019-20)	10000	177	BANK CHARGES	53
9000	Renewal Subscription (2018-19)	9000	36	MISCELLANEOUS EXPENSES	0
9000	Renewal Subscription (2017-18)	9500		BY CLOSING BALANCES:	
6500	Renewal Subscription (2016-17)	8500	20977	CASH IN HAND	991
4000	Renewal Subscription (2015-16)	7500		CASH AT BANK	
	VOLUNTARY CONTRIBUTION			- BANK OF BARODA, I.P. EXTN., DELHI	1018
116802	Sneh-Milan Samaroh	0	19316	SAVINGS A/C NO.: 38480100001772	
0	Pushkarna Divas Samaroh	18800		FIXED DEPOSITS	
140600	Holi Mangal Milan Samaroh	36800	293427	- BANK OF BARODA, I.P. EXTN., DELHI	309681
	INTEREST ON SAVINGS BANK A/C				311690
274	INTEREST ON SAVINGS BANK A/C	728			
14127	INTEREST ON FIXED DEPOSITS	16254			
12700	LOCAL DONATION	24401			
6831	MISCELLANEOUS RECEIPTS	0			
0	From Member-Sh. Pradeep Acharya	1000			
649347	TOTAL	523703	649347	TOTAL	523703

For Pushkarna Samaj (Regd.)

As per our report of even date

For Paresch Govil & Associates

(Chartered Accountants)

FRN: 029429N

CA Paresch Govil

Proprietor

M. No. 538341

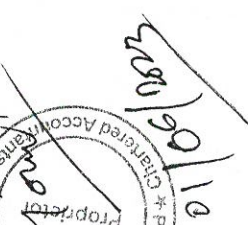
Place : Haryana

Date:


RAKESH PUROHIT
President


ASHOK JOSHI
Secretary


CHANCHAL ACHARYA
Treasurer


Paresch Govil & Associates
Chartered Accountants
FRN: 029429N
01/06/2023