



S KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

PhNo.: +919588224342, +919001605151, Email: skumarassociatesjaipur@gmail.com
A-9, VIVEKANAND COLONY, BEHIND GANGANAGAR SUGAR MILL, JHOTWARA,
JAIPUR – RAJASTHAN-302012

DATE: 30.09.2022

AUDITORS REPORT

To

The Member of Pushp Kiran union For Real Enlightenment
Delhi

We have examined Balance Sheet of Pushp Kiran Union For Real Enlightenment, office at 106, Asola, Chhattarpur Road, Delhi-110074 as at 31st March 2022 and the annexed Receipt & Payment, Income & Expenditure Account of the association for the year ended on that date. These financial statements are responsibility of the Management of Pushp Kiran Union For Real Enlightenment. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material miss statement. An audit includes examining on a test basis, evidence supporting the principles used and significant estimates made by management, as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. There is no transaction, appear to be contrary to the provisions of the Act, the rules or by laws of the association.
2. We have verified the cash and Bank balance on the basis of Production of Certification From management.
3. We have obtained all the information and explanation, which to best of our knowledge and belief were necessary for the purpose of audit.
4. In our opinion, the society as required, has kept proper of accounts. So far as appears from our examination of those books.
5. The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts.
6. At the time of closing of accounts, confirmation of significant balance lying with others have been obtained and preserved.
7. Accounts submitted for audit have been made on the basis of significant accounting policies adopted through notes of accounts.
8. The accounts have been classified and describes in accordance with recognized accounting policies and practices and relevant statutory requirements.





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9. In our opinion and to the best of our information and according to the explanations given to us, they said accounts give the true and fair view subject to notes the accounts as per Schedule "A".
- In the case of balance sheet, of the state of affairs as at 31st March,2022
 - In the case of Receipt & Payments Accounts, income & Expenditure Account of Excess of Expenditure over Income for the Year on the date.

"AS PER OUR REPORT ON EVEN DATA ATTACHED"

For S. Kumar & Associates
Chartered Accountants

FRN No.:327642E

Ca Tarun Sharma
(Partner)

M. No.: 435867

Place: Jaipur

Date: 30.09.2022

PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)

106, ASOLA, CHHATTARPUR ROAD, DELHI-110074

BALANCE SHEET AS ON DATE 31.03.2022

LIABILITIES	Amount(in Rs.)	ASSETS	Amount(in Rs.)
Capital Account		Fixed Assets	
Corpus Fund	2212392.96	Furniture	156835.00
Reserve & Surplus	2457506.03	Projector	24854.00
		Inverter	75504.00
Loans (Liability)		Computer	9900.00
Unsecured Loans		CCTV	32003.00
Medha Naruka	98404.00	Mobile Phone	1041.00
		Room Cooler	16392.00
Current Liabilities		Scanner	3087.00
Advance Donation Receive For Projects	2386832.23	Sewing Machine	74709.00
Sundry Creditors	8000.00	BIKE	32662.00
Provision for Audit Fee	20000.00	Water Cooler	37940.00
Epfo Payble	48594.00	FAN	23726.00
Esi Payble	12288.00	Plant & Machinery	31974.00
TDS Payable	21251.00	Printer	15451.00
		Investments	
Profit & Loss A/c		Mutual Fund	507123.83
Opening Balance	801677.94		
Current Period	161477.86		
		Current Assets	
		Sundry Debtors	79060.00
		Cash in Hand	16919.00
		Bank Accounts	5801453.27
		Refundable DD	25000.00
		GST Input Credit Tax	299891.00
		TCS Receivable	639936.00
Total		Total	
	7905468.30		7905468.30

AS PER OUR REPORT OF EVEN DATE

For S Kumar & Associates

Chartered Accountants

CA Tarun Sharma
(Partner)

M. No. : 435867

FRN No. : 327642E

PLACE : JAIPUR

DATE : 30-09-2022

FOR AND BEHALF OF PUSHK KIRAN UNION FOR REAL
ENLIGHTENMENT (PURE)

Prashant Pal
(TRUSTEE)

Medha Naruka
(TRUSTEE)

PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)

106, ASOLA , CHHATTARPUR ROAD, DELHI-110074

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

[illegible]

AS PER OUR REPORT OF EVEN DATE

For S Kumar & Associates

Chartered Accountants

CA Tarun Sharma
(Partner)

M. No. : 435867

FRN No. : 327642E

PLACE : JAIPUR

DATE : _____

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ENLIGHTENMENT (PURE)

Prashant Pal
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PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)

Fixed Asset Annexure as per Income Tax Act., 1961

Annexure-A

S.No.	Name of Asset	Dep. Rate	Op. Bal.	Purchase		Total	Sale	W.D.V. as on 31-03-2021	Dep.	Clos. Bal.
				Ist Half	2nd Half					
1	Furniture	10.00%	174262.00	0.00	0.00	174262.00	0.00	174262.00	17427.00	156835.00
2	Projector	15.00%	29241.00	0.00	0.00	29241.00	0.00	29241.00	4387.00	24854.00
3	Inverter	15.00%	88829.00	0.00	0.00	88829.00	0.00	88829.00	13325.00	75504.00
4	Computer	40.00%	16501.00	0.00	0.00	16501.00	0.00	16501.00	6601.00	9900.00
5	CCTV	15.00%	37651.00	0.00	0.00	37651.00	0.00	37651.00	5648.00	32003.00
6	Mobile Phone	15.00%	1225.00	0.00	0.00	1225.00	0.00	1225.00	184.00	1041.00
7	Room Cooler	15.00%	19285.00	0.00	0.00	19285.00	0.00	19285.00	2893.00	16392.00
8	Scanner	15.00%	3632.00	0.00	0.00	3632.00	0.00	3632.00	545.00	3087.00
9	Sewing Machine	15.00%	87894.00	0.00	0.00	87894.00	0.00	87894.00	13185.00	74709.00
10	BIKE PURCHASED	15.00%	38426.00	0.00	0.00	38426.00	0.00	38426.00	5764.00	32662.00
11	WATER COOLER	15.00%	44636.00	0.00	0.00	44636.00	0.00	44636.00	6696.00	37940.00
12	FAN	15.00%	27914.00	0.00	0.00	27914.00	0.00	27914.00	4188.00	23726.00
13	Plant & Machinery	15.00%	37617.00	0.00	0.00	37617.00	0.00	37617.00	5643.00	31974.00
14	PRINTER	15.00%	18178.00	0.00	0.00	18178.00	0.00	18178.00	2727.00	15451.00
	TOTAL		625291.00	0.00	0.00	625291.00	0.00	625291.00	89213.00	536085.20

For S Kumar & Associates Chartered



CA Tarun Sharma
(Partner)
M. No. : 435867
FRN No. : 327642E
PLACE : JAIPUR

FOR AND BEHALF OF PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)



Prashant Pal
(TRUSTEE)



Medha Naruka
(TRUSTEE)

PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)

106, ASOLA , CHHATTARPUR ROAD, DELHI-110074

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. Significant Accounting Policies

The significant Accounting Policies followed by the trust are as stated below:

Pushp Kiran Union For Real Enlightenment (hereinafter referred to "the Trust") is functioning in the State of Delhi NCR, Rajasthan & Uttarpradesh. The Trust is formed for mission to provide quality Education & Employment opportunities in rural & semi-urban areas.

Employment

- Women Entrepreneurship Development
- Skill Development

Education

- Foundation classes (Class 1-8 grades)
- Career Guidance & Mentoring (9 to 12 grades)
- Scholarships for higher Education (10th class on wards)
- Integrated development of Govt Schools

a) General

The Financial Statements have been prepared on the historical cost convention. These statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards. The preparation required adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities. Differences between the actual results and estimates are recognized in the year in which they become known or materializes.

b) Fixed Assets

The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. The sponsorship /grant received against specific assets have been adjusted against the cost incurred for generating the respective asset.

c) Depreciation

Depreciation has been provided on Fixed Assets under Written Down Value method at the rates and in the manner prescribed under the Income Tax Act 1961.



PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)
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d) Revenue Recognition

Income from training, grant/aid/scholarship and interest on deposits are recognised on accrual basis. Donations are recognised on receipt basis and contract revenue are recognised on due basis.

e) Employee Benefits

Contributions to Provident fund and Employee State Insurance are charged to Income and Expenditure Account

F) Investment

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments.

f) Income Tax

Income Tax and Deferred Tax Asset /Liability has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act

l) Impairment of Assets

The Trust assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the trust estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the income and expenditure account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

j) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the trust has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A Contingent Asset is neither recognized nor disclosed in the financial statements



PUSHP KIRAN UNION FOR REAL ENLIGHTENMENT (PURE)
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In the opinion of the Trustees, the current assets, loans & advances will realise a value not less than the amounts stated in the Balance Sheet, if realized in the ordinary course of business

2. The Corpus Fund includes fund assigned by the executive committee as corpus.

3. The balance with the banks in current accounts and fixed deposits were confirmed by the respective banks.

	Current Year	Previous Year
4. Contingent liabilities not provided for in the Accounts:	Nil	Nil

5. Auditors remuneration includes:-	For Audit	20,000	20,000
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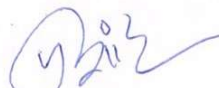

6. Previous year figures have been regrouped /reclassified wherever necessary to suit the current year's layout


For S Kumar & Associates
Accountants




CA Tarun Sharma
(Partner)
M. No. : 435867
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PLACE : JAIPUR

For Pushp Kiran Union For Real Enlightenment


Prashant Pal
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