

**KARUNA PREM
DELHI**

**AUDITED STATEMENT OF ACCOUNTS
2022-2023**

Auditors

Pinto M.P. & Associates

Chartered Accountants

New Delhi – 110002

camartinpinto@gmail.com / pinto@icai.org



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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Delhi-110032
Phone : 011-45680202
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**AUDITOR'S REPORT TO THE MEMBERS OF THE
GOVERNING BODY OF KARUNA PREM**

We have audited the attached Balance Sheet of **KARUNA PREM, PATLIPUTRA NURSING HOME, 7, SAMEYAPUR P.O., DELHI - 110 042** as at 31st March, 2023 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of Karuna Prem. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that: -

- A. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. In our opinion proper books of accounts have been kept by the Society so far as appears from our examination of the books.
- C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
- D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view: -
 - i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023
 - ii. In the case of the Income and Expenditure of Surplus/Deficit for the year ended on that date.
 - iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1st April 2022 to 31st March 2023.

For Pinto M.P. & Associates,
Chartered Accountants.

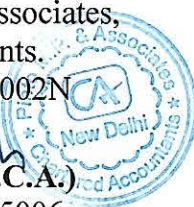
Firm Regn. No. 006002N

(Martin P. Pinto F.C.A.)

Membership No. 085006

UDIN: 23085006BGXAEC5279

15 SEP 2023



KARUNA PREM: DELHI
BALANCE SHEET AS AT 31ST. MARCH, 2023

LIABILITIES	AMOUNT (RS.) AMOUNT (RS.)	ASSETS	AMOUNT (RS.) AMOUNT (RS.)
<u>CAPITAL FUND:</u>		<u>FIXED ASSETS:</u>	
<u>Indian Account</u>		Foreign Contributions A/c.	5,83,534.00
Opening Balance	9,88,813.57	Indian Account	7,603.00
Less: Excess of Expenditure over Income	2,54,662.80		5,91,137.00
	12,43,476.37		
<u>CAPITAL FUND:</u>		<u>CURRENT ASSETS:</u>	
Foreign Account	5,83,534.00	Foreign Contribution A/c.	66,001.90
		Indian Account	12,35,873.37
			13,01,875.27
<u>FOREIGN GRANTS:</u>			
Opening Balance	14,08,431.46		
Receipts during the year	3,082.00		
Bank Interest	13,994.00		
Less: Utilized during the year	13,59,505.56		
	66,001.90		
Total Rs.	18,93,012.27	Total Rs.	18,93,012.27

Significant Accounting Policies &
Notes to Accounts

Sch - 'I'

Examined and found correct in accordance
with the books of accounts and information's
and explanations furnished to us.
For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No. 006002N



(**MARTIN P. PINTO F.C.A.**)

Membership No. 085006

UDIN: 23085006BGXAEC5279

for **KARUNA PREM**
Secretary/Chief Functionary

15 SEP 2023

SCHEDULE - '1'
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

I. Significant Accounting Policies

(i) Basis of Accounting

The Financial statements have been drawn up on historical cost convention on Cash Basis

(ii) Fixed Assets

- a) Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.
- b) Assets purchased out of specific purpose grants are charged to the respective fund and Capitalized at the end of the year.
- c) No Depreciation has been provided on fixed assets

(iii) Revenue Recognition

Revenue from general purpose donations is recognized on the date on which the donation is received by the Society.

(iv) Specific purpose grants

Grants received / expenses incurred for specific purposes are accounted for separately as 'Unutilized Grants' and the unspent balance of the grant is carried forward.

II. Notes to Accounts

- (i) The Society has during the year adopted Cash basis of accounting as followed in the earlier years
- (ii) The Society charges cost of fixed assets purchased from Foreign Contributions to respective project/expense account at the time of purchase. At the year end total cost of Fixed Assets purchased during the year is transferred to Fixed Assets account with corresponding increase in Capital Fund by way of a contra entry

For KARUNA PREM

[Signature]
Secretary/Chief Functionary

(Secretary/Chief Functionary)

For Pinto M.P. & Associates

Chartered Accountants.

Firm Regn. No. 006002N



(Martin P. Pinto F.C.A.)

Membership No. 085006

15 SEP 2023

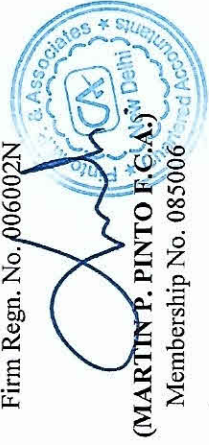
KARUNA PREM: DELHI
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

<u>EXPENDITURE</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>	<u>INCOME</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
Foreign Grants utilized		13,59,505.56	<u>Foreign Grants:</u>		
Indian Grants utilized		-	Received during the year (Including interest)	17,076.00	
			Add: Unutilized as on 01.04.2022	14,08,431.46	
			Less: Unutilized as on 31.03.2023	66,001.90	13,59,505.56
<u>Expenses of Indian Account</u>					
Medical Care Programme	1,06,092.00				
Adi Shakti	1,97,702.00	3,03,794.00	Donations - 80G	5,98,684.00	
			Other Donation	52,000.00	6,50,684.00
<u>Admin Expenses</u>			Interest on Saving Bank		34,167.00
Bank Charges	152.20				
Honorarium	56,000.00				
Printing & Stationery	33,845.00	89,997.20			
Depreciation	36,397.00	36,397.00			
Excess of Income over Expenditure		2,54,662.80			
Total Rs.		20,44,356.56	Total Rs.		20,44,356.56

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For Pinto M.P. & Associates
Chartered Accountants

Firm Regn. No. 006002N



(MARTIN P. PINTO F.C.A.)
Membership No. 085006

15 SEP 2023

For KARUNA PREM
Secretary/Chief Functionary

KARUNA PREM: DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)
OPENING BALANCES:		FOREIGN GRANTS UTILIZED	
Foreign Contributions A/c.	14,08,431.46		13,59,505.56
Indian Account	9,44,813.57	INDIAN FUNDS UTILIZED	
	23,53,245.03	Programme Expenses	
Indian Account		Medical Help	1,97,702.00
Donations		Medical Care Programme	3,03,794.00
Donations - 80G	5,98,684.00		
Other Donation	52,000.00		
	6,50,684.00		
Foreign Account		Admin Expenses	
Contribution Received	3,082.00	Bank Charges	152.20
		Honorarium	56,000.00
BANK INTEREST:		Printing & Stationery	33,845.00
Foreign Contribution A/c.	13,994.00		89,997.20
Indian Account	34,167.00	CLOSING BALANCES:	
	48,161.00	Foreign A/c.	66,001.90
		Indian Account	12,35,873.37
Total Rs.	30,55,172.03	Total Rs.	30,55,172.03

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No/006002N



(MARTIN P. PINTO F.C.A.)

Membership No. 085006

15 SEP 2023

For KARUNA PREM

Secretary/Chief Functionary

KARUNA PREM: DELHI
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2023

<u>LIABILITIES</u>	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>	<u>A S S E T S</u>	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Fixed Assets as per contra		5,83,534.00	(As per Contra)		5,83,534.00
<u>FOREIGN GRANTS</u>			<u>CURRENT ASSETS</u>		
Opening Balance	14,08,431.46		Cash at Bank (PNB A/C)	5,921.90	
Receipts during the year	3,082.00		Cash at Bank (SBI A/C)	1,857.00	
Interest Bank & TDS Refund	13,994.00		TDS Recoverable	58,223.00	66,001.90
Less : Utilized during the year	13,59,505.56	66,001.90			
Total Rs.	66,001.90		Total Rs.	66,001.90	0.00

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No/ 006002N



(MARTIN P. PINTO F.C.A.)

Membership No. 085006

15 SEP 2023

For KARUNA PREM
 Secretary/Chief Functionary

KARUNA PREM (FC)**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2023**

PARTICULARS	OP. BALANCE AS ON 01.04.2022	ADDITION	TOTAL	DEP.	W.D.V. AS ON 31.3.2023
AMBULANCE	6,74,399.00		6,74,399.00	1,01,160.00	5,73,239.00
PRINTER	17,159.00		17,159.00	6,864.00	10,295.00
	6,91,558.00		6,91,558.00	1,08,024.00	5,83,534.00



KARUNA PREM: DELHI
INCOME & EXPENDITURE ACCOUNT OF FOREIGN CONTRIBUTION
FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT (RS.)	AMOUNT (RS.)	INCOME	AMOUNT (RS.)	AMOUNT (RS.)
Foreign Grants utilized		13,59,505.56			
			Foreign Grants:		
			Received during the year (Including interest	17,076.00	
			Add: Unutilized as on 01.04.2022	14,08,431.46	
			Less: Unutilized as on 31.03.2023	66,001.90	13,59,505.56

Total Rs.

13,59,505.56

Total Rs.

13,59,505.56

Examined and found correct in accordance
with the books of accounts and information's
and explanations furnished to us.
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N



15 SEP 2023

For KARUNA PREM
[Signature]
Secretary/Chief Functionary

KARUNA PREM: DELHI

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)	AMOUNT (RS.)
Opening Balances:					
Cash at Bank (PNB A/C)	73,421.46		Programme Expenses		
Fixed Deposit	10,16,877.00		Medical Help	2,80,000.00	
Advance & Imprest	1,48,200.00		Medical Care Programme	3,87,062.00	
TDS Recoverable	1,69,933.00	14,08,431.46	Adi Shakti	3,93,097.00	10,60,159.00
Contribution Received		3,082.00	Admin Expenses		
			Audit Fees	27,140.00	
			Bank Charges & Others	5,621.56	
			Professional Charges	59,800.00	
			Honorarium Expenses	2,05,000.00	
			Short & Excess	(9.00)	
			Printing & Stationery	1,794.00	2,99,346.56
Interest From Banks			CLOSING BALANCES:		
Saving Account	13,994.00		Cash at Bank (PNB A/C)	5,921.90	
Fixed Deposit	-	13,994.00	Cash at Bank (SBI A/C)	1,857.00	
			TDS Recoverable	58,223.00	66,001.90
Total Rs.		14,25,507.46	Total Rs.		14,25,507.46

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No. 006002N



(MARTIN P. PINTO F.C.A.)

Membership No. 085006

15 SEP 2023

For KARUNA PREM

Secretary/Chief Functionary

Secretary/Chief Functionary

KARUNA PREM: DELHI
BALANCE SHEET OF INDIAN ACCOUNT AS AT 31ST. MARCH, 2023

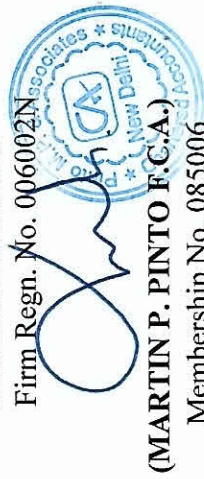
LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
<u>CAPITAL FUND:</u>			<u>FIXED ASSETS:</u>		
<u>General A/c.</u>			Laptop		7,603.00
Opening Balance	9,88,813.57				
Add : Excess of Income over Expenditure	2,54,662.80	12,43,476.37			
			<u>CURRENT ASSETS:</u>		
			Bank of Baroda	25,116.58	
			Indian Bank	12,10,756.79	12,35,873.37
Total Rs.		12,43,476.37	Total Rs.		12,43,476.37

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No. 006002N



(MARTIN P. PINTO F.C.A.)

Membership No. 085006

For KARUNA PREM
Secretary/Chief Functionary

15 SEP 2023

KARUNA PREM (LC)

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2023

PARTICULARS	OPENING BALANCE	DEPRECIATION 31.03.2022	DEPRECIATION FOR THE 31.03.2023	W.D.V. AS ON 31.3.2023
LAPTOP	44,000.00	31,328.00	5,069.00	7,603.00
	44,000.00	31,328.00	5,069.00	7,603.00



KARUNA PREM: DELHI

6,84,851.00

For Pinto M.P. & Associates

Firm Regn. No. 006002N

(MARTIN P. PINTO F.C.A.)

Membership No. 085006

15 SEP 2023

For KARUNA PRISM

~~Secretary/Chief Functionary~~

~~Secretary/Chief Functionary~~

KARUNA PREM: DELHI
RECEIPTS AND PAYMENTS ACCOUNT OF INDIAN ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)	AMOUNT (RS.)
OPENING BALANCES:					
Cash in hand	-		<u>Programme Expenses</u>		
Bank of Baroda	24,419.58		Adi Shakti	1,97,702.00	
Indian Bank	10,98,441.99		Medical Care Programme	1,06,092.00	3,03,794.00
Committed Liability	(29,848.00)		<u>Admin Expenses</u>		
Advance & Imprest	(1,48,200.00)	9,44,813.57	Bank Charges	152.20	
			Honorarium	56,000.00	
			Printing & Stationery	33,845.00	89,997.20
CLOSING BALANCES:					
<u>Donations</u>			Bank of Baroda	25,116.58	
Donations - 80G	5,98,684.00		Indian Bank	12,10,756.79	12,35,873.37
Other Donation	52,000.00	6,50,684.00			
Interest on Saving Bank		34,167.00			
Total Rs.		16,29,664.57	Total Rs.		16,29,664.57

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 004002N

(MARTIN P. PINTO F.C.A.)
New Delhi
Membership No. 085006

15 SEP 2023

For KARUNA PREM
Secretary/Chief Functionary

Secretary/Chief Functionary