

**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, SAMEYPUK P.O., DELHI -110 042** as at 31st March, 2024 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, 2024
 - 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 2023 to 31st March 2024.

For A. John Moris & Co.,
Chartered Accountants.
Firm Regn. No. 007220S

(CA Shrawan Kumar)
Partner

Membership No. 413548

UDIN: 24413548BKGSMM9405 - 6 SEP 2024



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Branch - Ahmedabad | Bengaluru | Chhatigarh | Hyderabad | Kolkata | Lucknow | Mumbai | New Delhi | Ranchi | Surat | Erode | Kochi | Kumbakonam
Madurai | Nagercoil | Nagpur | Stricity | Thiruvananthapuram | Thrissur | Tirunelveli | Tiruppur | Trichy | Tuticorin | Visakhapatnam

KARUNA PREM: DELHI
BALANCE SHEET AS AT 31ST. MARCH, 2024

LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
CAPITAL FUND:			
Indian Account			
Opening Balance	12,43,476.37		4,75,510.00
Less: Excess of Expenditure over Income	6,83,387.50	5,60,088.87	4,80,072.00
CAPITAL FUND:			
Foreign Account		4,75,510.00	66,414.22
			5,55,526.87
			6,21,941.09
FOREIGN GRANTS:			
Opening Balance	66,001.90		
Receipts during the year(Interest)	425.00		
Less: Utilized during the year	12.68	66,414.22	
Total Rs.	11,02,013.09	Total Rs.	11,02,013.09
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 A. John Moris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



Signature

(CA Shrawan Kumar)
Partner
Membership No.413548

Signature
Secretary/Chief Functionary
- 6 SEP 2024

SCHEDULE – 'I'
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**

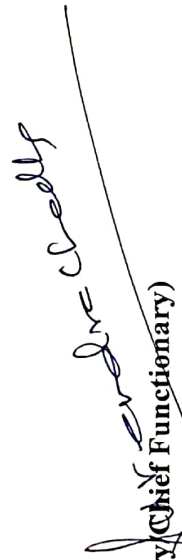
Revenue from general purpose donations is recognized on the date on which the donation is received by the Society.

(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


(Secretary/Chief Functionary)
-6 SEP 2024



For A. John Morris & Co.,
Chartered Accountants.
Firm Regn. No. 007220S

(CA Shrawan Kumar)
Partner

Membership No. 413548

KARUNA PREM: DELHI
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024

<u>EXPENDITURE</u>	<u>AMOUNT (Rs.)</u>	<u>INCOME</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
Foreign Grants utilized		Foreign Grants:		
Indian Grants utilized		Received during the year (Including interest)	425.00	
		Add: Unutilized as on 01.04.2022	66,001.90	
		Less: Unutilized as on 31.03.2023	66,414.22	12.68
<u>Expenses of Indian Account</u>				
Medical Care Programme		Donations - 80G	13,37,383.00	
		Other Donation	1,100.00	13,38,483.00
<u>Admin Expenses</u>		Interest on Saving Bank		27,934.00
Bank Charges	882.50			
Repair & Maintenance	20,000.00			
Audit Fees	27,140.00			
Postage & Courier	1,732.00			
Professional Charges	41,800.00			
Printing & Stationery	2,030.00			
Depreciation		Excess of Expenditure over Income		6,83,387.50
Total Rs.		Total Rs.		20,49,817.18

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

For A. John Moris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



(CA Shrawan Kumar)
Partner
Membership No.413548

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Secretary/Chief Functionary

- 6 SEP 2024

KARUNA PREM: DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)	AMOUNT (RS.)
OPENING BALANCES:			FOREIGN GRANTS UTILIZED		12.68
Foreign Contributions A/c.	66,001.90				
Indian Account	12,35,873.37	13,01,875.27	INDIAN FUNDS UTILIZED		
			Programme Expenses		19,53,179.00
Indian Account			Medical Care Programme		
Donations					
Donations - 80G	13,37,383.00		Admin Expenses		
Other Donation	1,100.00	13,38,483.00	Bank Charges	882.50	
			Repair & Maintenance	20,000.00	
Foreign Account			Audit Fees	27,140.00	
Contribution Received		-	Postage & Courier	1,732.00	
			Professional Charges	41,800.00	
BANK INTEREST:			Printing & Stationery	2,030.00	93,584.50
Foreign Contribution A/c.	425.00	28,359.00	CLOSING BALANCES:		
Indian Account	27,934.00		Foreign A/c.	66,414.22	
			Indian Account	5,55,526.87	6,21,941.09
Total Rs.		26,68,717.27	Total Rs.		26,68,717.27

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

For A. John Morris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



(CA Shrawan Kumar)
Partner
Membership No. 413548

Shrawan Kumar
Secretary/Chief Functionary

- 6 SEP 2024

KARUNA PREM: DELHI
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2024

<u>LIABILITIES</u>	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>	<u>ASSETS</u>	<u>AMOUNT (RS.)</u>	<u>AMOUNT (RS.)</u>
CAPITAL FUND					
Fixed Assets as per contra		4,75,510.00	FIXED ASSETS (As per Contra)		4,75,510.00
FOREIGN GRANTS			CURRENT ASSETS		
Opening Balance	66,001.90		Cash at Bank (PNB A/C)	15,333.22	
Receipts during the year (Interest)	425.00		Cash at Bank (SBI A/C)	1,908.00	
Less : Utilized during the year	12.68	66,414.22	TDS Recoverable	49,173.00	66,414.22
Total Rs.		66,414.22	Total Rs.		66,414.22

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

For A. John Moris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



(Signature)
(CA Shrawan Kumar)
Partner
Membership No. 413548

(Signature)
Secretary/Chief Functionary
- 6 SEP 2024

KARUNA PREM (FC)

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2024

PARTICULARS	OP. BALANCE AS ON 01.04.2023	ADDITION	TOTAL	DEP.	W.D.V. AS ON 31.3.2024
AMBULANCE	5,73,239.00		5,73,239.00	1,01,160.00	4,72,079.00
PRINTER	10,295.00		10,295.00	6,864.00	3,431.00
	5,83,534.00		5,83,534.00	1,08,024.00	4,75,510.00



Surendra Chakraborty

KARUNA PREM: DELHI
INCOME & EXPENDITURE ACCOUNT OF FOREIGN CONTRIBUTION
FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	AMOUNT (RS.)	AMOUNT (RS.)	INCOME	AMOUNT (RS.)	AMOUNT (RS.)
Foreign Grants utilized		12.68	Foreign Grants: Received during the year (Including interest) Add: Unutilized as on 01.04.2023 Less: Unutilized as on 31.03.2024	425.00 66,001.90 66,414.22	12.68
	Total Rs.	12.68		Total Rs.	12.68

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

For A. John Moris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



(Signature)

(CA Shrawan Kumar)
Partner
Membership No. 413548

Secretary/Chief Functionary
(Signature)
18 SEP 2024

KARUNA PREM: DELHI

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)	AMOUNT (RS.)
<u>Opening Balances:</u>			<u>Admin Expenses</u>		12.68
Cash at Bank (PNB A/C)	5,921.90		Bank Charges		
Fixed Deposit	1,857.00				
TDS Recoverable	58,223.00	66,001.90			
<u>Interest From Banks</u>					
Saving Account		425.00			
			<u>CLOSING BALANCES :</u>		
			Cash at Bank (PNB A/C)	15,333.22	
			Cash at Bank (SBI A/C)	1,908.00	
			TDS Recoverable	49,173.00	66,414.22
Total Rs.	66,426.90		Total Rs.		66,426.90

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

For A. John Morris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



Signature
Secretary/Chief Functionary

(CA Shrawan Kumar)
Partner
Membership No.413548

- 6 SEP 2024

BALANCE SHEET OF INDIAN ACCOUNT AS AT 31ST. MARCH, 2024

LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
CAPITAL FUND:			FIXED ASSETS:		
<u>General A/c.</u>			Laptop		4,562.00
Opening Balance	12,43,476.37				
Less : Excess of Expenditure over Income	6,83,387.50	5,60,088.87			
			CURRENT ASSETS:		
			Bank of Baroda	25,832.58	
			Indian Bank	5,29,694.29	5,55,526.87
Total Rs.		5,60,088.87	Total Rs.		5,60,088.87

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

For A. John Moris & Co.,
Chartered Accountants
Firm Regn. No. 007220S



Secretary/Chief Functionary

- 6 SEP 2024
Jurender

(CA Shrawan Kumar)

Partner

Membership No.413548

KARUNA PREM (LC)

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2024

PARTICULARS	OPENING BALANCE	DEPRECIATION 31.03.2023	DEPRECIATION FOR THE 31.03.2024	W.D.V. AS ON 31.3.2024
LAPTOP	44,000.00	36,397.00	3,041.00	4,562.00
	44,000.00	36,397.00	3,041.00	4,562.00



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KARUNA PREM: DELHI

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Partner
Membership No.413548

Membership No. 413548

~~Secretary/Chief of functionary~~