

# **AUDITED FINANCIAL STATEMENTS**

**&**

## **AUDIT REPORT**

**OF**

### **SARAYUPARIN BRAHMAN SABHA**

**FOR THE YEAR**

**2022 - 2023**

**AUDITOR :**

**SATISH SHUKLA & CO.**  
**CHARTERED ACCOUNTANTS**  
**RAIPUR - 492001 (C.G.)**  
**MOB.No. 99936-42244**  
**EMAIL- [casatishshukla@yahoo.com](mailto:casatishshukla@yahoo.com)**

# SATISH SHUKLA & CO.

Chartered Accountants

**Office**

"Vasant Villa" Shyam Nagar , In front of Swastik  
Nursing home , Raipur  
Chhattisgarh  
ICAI Firm Regd No. 018325C  
RBI UCN- 954842  
CA&G Empa.No. CR5797

FCA Yateen Jain Contact No 98279-11400  
FCA Rahul Singhvi Contact No 9329569619  
FCA Satish Shukla Contact No 9993642244

Email – [casatishshukla@yahoo.com](mailto:casatishshukla@yahoo.com)  
[casatishshukla@gmail.com](mailto:casatishshukla@gmail.com)

## INDEPENDENT AUDITOR'S REPORT

To,

The Members.

SARAYUPARIN BRAHMAN SABHA ,  
Raipur (C.G.)

### Report on the Financial Statements

We have examined the accompanying financial statements of SARAYUPARIN BRAHMAN SABHA , at Sanjay Nagar , Ring Road No. 01 ,Raipur (C.G.) Registered with Registrar of Society Raipur Chhattisgarh vide no, 13579, which comprises the Balance sheet as on 31<sup>st</sup> March 2023 & Income & expenditures A/c & Receipt & Payment A/c for the year ended on that date.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.



Contd. ....2.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India .Those Standards require that We comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

1. We report the followings observations enclosed in Schedule –“C”

#### **Subject to above, We report that :**

- A. We have obtained all the necessary information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit;
- B. In Our opinion, proper books of account as required by the Act , rules and the bye-laws of the society have been kept by the SARAYUPARIN BRAHMAN SABHA so far as appears from my examination of such books;
- C. The said financial statement dealt with this report are in agreement with the books of accounts.
- D. In our opinion and to the best of our information and according to the explanations given to us, the said accounts , read with notes thereon attached thereto , give a true and fair view in conformity with the accounting principles generally accepted in India:
  - i. in the case of the Balance Sheet, of the state of the affairs of the Society as at 31<sup>st</sup> March 2023; and

Contd. ....3.



- ii. in the case of the Income & Expenditure Account of the **Surplus** of the Society for the year ended on that date, and
- iii. in the case of the Receipt & Payment Account of the Receipt & Payment of the Society for the year ended on that date,

**FOR, SATISH SHUKLA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO.018325C**



**(SATISH SHUKLA)  
PARTNER  
M.NO.423403**



**UDIN-** 23423403 B6XCHU3357

**PLACE: RAIPUR (C.G.)  
DATED: 26.04.2023**

# SARAYUPARIN BRAHMAN SABHA

REGD NO. 13579 , PAN NO. ABMAS8570R

' SANJAY NAGAR ,RING ROAD NO. 1 , RAIPUR, (C.G.)

**BALANCE SHEET AS ON 31ST MARCH' 2023**

LIABILITIES	SCH.	AMOUNT	ASSETS	SCH.	AMOUNT
<b>GENERAL FUND A/C</b>			<b>FIXED ASSETS</b>	SCH-'B	2,584,757.20
OPENING BALANCE		3,084,472.20			
ADD :EXCESS OF INCOME OVER EXPENDITURE		226,753.00	<b>INVESTMENTS</b>		
		<b>3,311,225.20</b>			
			<b>CURRENT ASSETS</b>		
<b>CURRENT LIABILITY &amp; PROVISION.</b>			<b>1. CASH &amp; BANK BALANCES</b>		
SECURITY DEPOSITS	SCH-'A	30,000.00	CASH IN HAND		83,757.00
			<b>BANK BALANCE</b>		673,809.00
<b>2. PROVISION</b>			CANARA BANK	350492.00	
AUDIT FEES PAYABLE		7,700.00	CENTRAL BANK OF INDIA	323317.00	
			<b>3. LOANS &amp; ADVANCES</b>		
			SECURITY DEPOSITS WITH CSPDCL		6,602.00
		<b>3,348,925.20</b>			<b>3,348,925.20</b>

Accompanied Singnificant Accounting Policies & Notes on Accounts (Refer Schedule C)

AS PER OUR REPORT ATTACHED OF EVEN DATE

FOR, SATISH SHUKLA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 018325C

SATISH SHUKLA  
PARTNER  
M. NO. 423403  
UDIN NO  
PLACE : RAIPUR  
DATED : 26-04-2023



For, SARAYUPARIN BRAHMAN SABHA

SURESH SHUKLA  
(PRESIDENT)

KALYAN PR. PANDEY  
(GEN SECRETARY)

VIJAYSHANKAR  
PANDEY  
(TREASURER)

सरयूपारीण ब्राह्मण सभा,  
रिंग रोड नं. 1, मठपुरेना, रायपुर

UDIN - 23423408BGXCHU3357

**SARAYUPARIN BRAHMAN SABHA****REGD NO. 13579, PAN NO. ABMAS8570R**

SANJAY NAGAR, RING ROAD NO. 1, RAIPUR, (C.G.)

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO AUDIT FEES	5,000.00	BY WELFARE CONTRIBUTION RECEIPT	486,072.00
TO BANK CHARGES	1,553.00	BY MEMBER SHIP FEES	1,002.00
TO BUILDING MAINTANANCE EXP.	85,990.00	BY BANK INTEREST	16,539.00
TO CLEANING EXP.	46,838.00	BY LIABILITY OF SD WRITTEN OFF	45,426.00
TO DEPRECIATION EXP.	41,067.00		
TO ELECTRICAL REPAIRING EXP.	18,441.00		
TO ELECTRICITY EXP	24,018.00		
TO REFRESHMENT & POOJA EXP..	13,822.00		
TO GARDEN EXP.	1,250.00		
TO HEALTH CHECKUP EXP.	3,197.00		
TO HOLI FUNCTION EXP.	16,050.00		
TO PRINTING EXP.	4,557.00		
TO REPUBLIC DAY EXP.	1,275.00		
TO SALARY TO STAFF	35,000.00		
TO SELF DEFENCE TRAINING EXP.	2,547.00		
TO LEGAL EXP	12,300.00		
TO TELEPHONE EXP.	9,381.00		
TO EXCESS OF INCOME OVER EXPENDITUR	226,753.00		
	<b>549,039.00</b>		<b>549,039.00</b>

Accompanied Singnificant Accounting Policies &amp; Notes on Accounts (Refer Schedule C)

AS PER OUR REPORT ATTACHED OF EVEN DATE

FOR, SATISH SHUKLA &amp; CO.

CHARTERED ACCOUNTANTS

FIRM REGN. NO.018325C

SATISH SHUKLA  
PARTNER

M. NO. 423403

UDIN NO

PLACE : RAIPUR

DATED : 26-04-2023



For, SARAYUPARIN BRAHMAN SABHA

SURESH SHUKLA  
(PRESIDENT)सरयूपारिण ब्राह्मण सभा,  
रिंग रोड क्र. 1, पठपुरेना, रायपुरKALYAN PR. PANDEY  
(GEN SECRETARY)VIJAYSHANKAR  
PANDEY  
(TREASURER)

UDIN - 23423408B G XCH 03357

**SARAYUPARIN BRAHMAN SABHA**

**REGD NO. 13579, PAN NO. ABMAS8570R**

' SANJAY NAGAR ,RING ROAD NO. 1 , RAIPUR, (C.G.)

**RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31-03-2023**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>OPENING BALANCE :-</b>			
CASH IN HAND	111,171.00	BY BANK CHARGES	1,553.00
<b>BALANCE AT BANK</b>	501,834.00	BY CLEANING EXP.	46,838.00
CANARA BANK 258700.00		BY OLD AUDIT FEES PROVISION PAID	3,000.00
CENTRAL BANK OF INDIA 243134.00		BY RETURN OF OLD SECURITY DEPOSITS	33,574.00
TO WELFARE CONTRIBUTION RECEIPT	486,072.00	BY BUILDING MAINTANANCE	150,101.00
TO ADVANCE SECURITY DEPOSITS RECD	30,000.00	BY PURCHASE OF WEB SITE	5,546.00
TO MEMBER SHIP FEES	1,002.00	BY ELECTRONIC REPAIRING EXP.	18,441.00
TO BANK INTEREST	16,539.00	BY ELECTRICITY EXP 24,018.00	30,620.00
		CLOSING SECURITY DEPOSITS 6602.00	
		BY HOSPITALITY EXP.	13,822.00
		BY GARDEN EXP.	1,250.00
		BY HEALTH CHECKUP EXP.	3,197.00
		BY HOLI FUNCTION EXP.	16,050.00
		BY PRINTING EXP.	4,557.00
		BY REPUBLIC DAY EXP.	1,275.00
		BY SALARY TO STAFF	35,000.00
		BY SELF DEFENCE TRAINING EXP.	2,547.00
		BY LEGAL EXP.	12,300.00
		BY TELEPHONE EXP.	9,381.00
		<b>CLOSING BALANCE :-</b>	
		CASH IN HAND	83,757.00
		<b>BANK BALANCE</b>	673,809.00
		CANARA BANK 350492.00	
		CENTRAL BANK OF INDIA 323317.00	
	<b>1,146,618.00</b>		<b>1,146,618.00</b>

Accompanied Singnificant Accounting Policies & Notes on Accounts (Refer Schedule C)  
AS PER OUR REPORT ATTACHED OF EVEN DATE

FOR, SATISH SHUKLA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO.018325C



SATISH SHUKLA  
PARTNER  
M. NO. 423403  
UDIN NO -  
PLACE : RAIPUR  
DATED : 26-04-2023

For, SARAYUPARIN BRAHMAN SABHA

SURESH SHUKLA  
(PRESIDENT)

KALYAN PR. PANDEY  
(GEN SECRETARY)

VIJAYSHANKAR  
PANDEY  
(TREASURER)


सरयूपारिण ब्राह्मण सभा,  
रिंग रोड नं. 1, मठपुरेवा, रायपुर

UDIN - 23423403B6XCHU8357

**SARAYUPARIN BRAHMAN SABHA**  
FOR THE YEAR ENDING 31-03-2023

Schedule forming part of the Financial statements as on 31/03/2023

<b>CURRENT LIABILITY &amp; PROVISION.</b>		<b>AMOUNT</b>
<b>SCHEDULE - A</b>		
<b>SECURITY DEPOSITS</b>		
HARISH CHADRA SAHU		10,000.00
NETESH DHARUV		10,000.00
SANJAY SEN		10,000.00
	<b>TOTAL</b>	<b>30,000.00</b>
<b>PROVISIONS</b>		
AUDIT FEES PAYABLE OLD		5,000.00
AUDIT FEES PAYABLE CURRENT YEAR		2,700.00
	<b>TOTAL</b>	<b>7,700.00</b>

  
**बन्धु,**  
सरयुपारीण ब्राह्मण सभा,  
सिंग रोड क्र. 1, मठपुरेना, रावपुर.











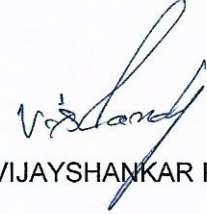


**SCHEDULE -B**  
**SARAYUPARIN BRAHMAN SABHA**  
 RING ROAD NO. 1 , SANJAY NAGAR ,RAIPUR, (C.G.)  
 FOR THE PERIOD 01.04.2022 TO 31.03.2023

01-04-2022							31-03-2023
FIXED ASSETS	Rate of Dep	OPENING WDV	ADDITION > 182 days	ADDITION < 182 days	SOLD	DEPRICIATION	CLOSING WDV
LAND AND BUILDING	0%	23,26,460.20	1,29,736.00			0.00	24,56,196.20
COMPUTER	40%	21,670.00	12,300.00			13,588.00	20,382.00
COMPUTER TABLE	10%	2,900.00				290.00	2,610.00
DARI	15%	1,240.00				186.00	1,054.00
CCTV CAMERA	15%	20,975.00				3,146.00	17,829.00
ELECTRIC FAN	15%	21,684.00				3,253.00	18,431.00
FURNITURE	10%	26,636.00				2,664.00	23,972.00
ALMIRAH	10%	5,600.00				560.00	5,040.00
PUMP SET	15%	11,877.00				1,782.00	10,095.00
WATER TANK	15%	9,200.00				1,380.00	7,820.00
WEBSITE SOFTWARE	40%	15,000.00	20,546.00			14,218.00	21,328.00
	Total	24,63,242.20	1,62,582.00	0.00	0.00	41,067.00	25,84,757.20

For, SARAYUPARIN BRAHMAN SABHA

  
**SATISH SHUKLA**  
 सरयूपारीण ब्राह्मण सभा,  
 PRESIDENT  
 रिंग रोड क्र. 1, मठपुरेला, रायपुर


  
**KALYAN PR. PANDEY VIJAYSHANKAR PANDEY**  
 GEN SECRETARY      TREASURER



**SARAYUPARIN BRAHMAN SABHA RAIPR CHHATTISGARH.**  
**For the year ended 31.03.2023**

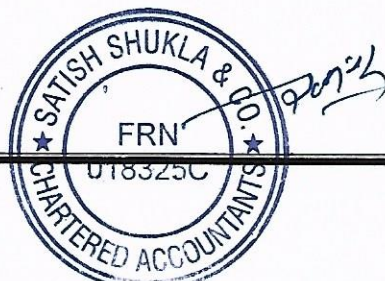
**SCHEDULE - "C"**

**ACCOUNTING POLICIES, NOTES TO THE ACCOUNTS & ADDITIONAL INFORMATION**

1. **Basis of Preparation of Financial Statements:**  
This financial statements are prepared under the historical cost convention in accordance with the accounting principles generally accepted in India and generally comply with the Accounting Standards issued by the Institute of the Chartered Accountants Of India.
2. **Recognition of Income and Expenditure: -**  
Mercantile method of accounting is employed unless otherwise specifically stated elsewhere in this schedule. However where the amount is immaterial / negligible and / or establishment of accrual / Determination of amount is not possible, no entries are made for the accruals.
3. **Use of Estimates : -**  
The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of expenses and revenues during the reporting period .Difference between actual results and estimates are recognized in the period in which results are known or materialized.
4. **Contingent Liabilities : -**  
Contingent assets are generally not provided for in the books of accounts and in case there are any contingent liabilities , separate disclosure are made in the Notes to the Accounts.

**Notes to the Accounts**

1. There is no claim against the society not acknowledged as debts.
2. Closing cash balance has been taken by us as certified by the Treasurer of the Society.
3. SARAYUPARIN BRAHMAN SABHA is registered with the Registrar of Co-operative Society Raipur Chhattisgarh, vide its Registration No. 13579 dated 27<sup>th</sup> March 1984.
4. Debit / Credit balances of parties and banks are subject to confirmation / reconciliation.



5. Schedule A to B forms an integral part of the financial Statements

Signature to Schedule "A - C"

FOR, SATISH SHUKLA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 018325C

for, SARAYUPARIN BRAHMAN SABHA



SATISH SHUKLA  
M.NO.423403



(SURESH SHUKLA)  
PRESIDENT



(KALYAN PR PANDEY)  
GEN. SECRETARY

UDIN-

23403403B6XCHU3357

सरायुपारिन ब्रह्मण सभा,  
रिड रोड नं. 1, मठपुरेजा, रायपुर



(VIJAY SHANKAR PANDEY)  
TREASURER

PLACE: RAIPUR (C.G.)  
DATED: 26-04-2023

<b>UDIN:</b>	23423403BGXCHU3357
<b>MRN/Name:</b>	423403/SATISH SHUKLA
<b>Firm Registration No.:</b>	018325C
<b>Document type:</b>	Audit and Assurance Functions
<b>Document sub type:</b>	Statutory Audit - Non Corporate
<b>Document Date:</b>	26-04-2023
<b>Create Date/Time:</b>	10-06-2023   17:12:48
<b>Financial Figures/Particulars:</b>	
<b>Financial Year:</b>	01-04-2022-31-03-2023
<b>PAN of the Assessee/ Auditee:</b>	ABMAS8570R
<b>Gross Turnover/Gross Receipt:</b>	549039
<b>Shareholder Fund/Owners Fund:</b>	3311225
<b>Net Block of Property, Plant &amp; Equipment:</b>	2584757
<b>Document description:</b>	AUDIT OF SARAYUPARIN BRAHMAN SABHA

