



# U.K. Aggarwal & Associates

CHARTERED ACCOUNTANTS

Dated .....

Ref. ....

## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS  
SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION

1. We have audited the accompanying financial statement of SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, Statement of Income & Expenditure and Receipts and payment account for the year ended 31<sup>st</sup> March, 2024 and a summary of significant accounting policies and other explanatory information.
2. These Financial Statements are the responsibility of the governing body of the RWA and our role is to express an opinion on them based on our audit.
3. We conducted our audit in accordance with the auditing standards 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 includes examining on a test basis or otherwise, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statement presentation. 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.
4. Further 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 account as required by law have been kept by the RWA so far as it appears from our examination.
  - c. The Balance Sheet, statement of Income and Expenditure and receipts and payment 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 the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
- (i) In the case of the Balance sheet, of the state of the affairs of the RWA as at 31<sup>st</sup> march, 2024; and
  - (ii) In the case of the Income and Expenditure Account of the Deficit of the RWA for the year ended on that date.
  - (iii) In the case of Receipts and payment Account for the year ending 31<sup>st</sup> March, 2024
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the financial statements are true and correct.

For U.K. Aggarwal & Associates  
Chartered Accountants  
Firm Registration No. 009464N

Umesh Kumar Aggarwal  
Proprietor  
Membership No. 082011  
**UDIN: 24082011BKFDTO5689**  
Place: New Delhi  
Date: 28<sup>th</sup> July, 2024



**SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION  
BALANCE SHEET AS AT 31ST MARCH, 2024**

In terms of our separate report of oven data attached

THE TERRITORIES OF OUR SEPARATE REPORTS

For U.K. Aggarwal & Associates

Chartered Accountants  
Firm Registration No. 00946AN



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Umesh Kur  
Proprietor

Membership No. 082011

UBIN: 340402110903 PLACE: 108 25 015 = 2511080402110903

PLACE : New Delhi  
DATE : 28 JULY 2024

Executive Board President Wolfe's Association

B. Mukherjee

President

~~W. L. M.~~  
Secretary

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

PREVIOUS YEAR (RS.)	EXPENDITURE	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	INCOME	CURRENT YEAR (RS.)
4,812	Bank Charges	3,798	2,96,000	Donation	6,54,250
17,110	AMC Charges	-	3,48,800	Diwali Collection	-
32,830	Independence Day Expenses	23,480	3,75,000	Holi Collection	2,25,000
3,04,569	Diwali Mela/ Festival Expenses	28,766	40,000	Dog Money	38,400
-	Lohri Expense	19,510	58,646	Interest On Saving Bank	27,229
3,43,698	Holi Expenses	3,07,902	2,70,000	Membership Fee	2,54,000
24,15,343	Security Guard Services	24,41,694	24,02,450	Security Charges	22,98,015
1,372	AGM Expenses / Meeting Expenses	37,174	3,100	Car Stickers-Receipt	3,700
27,029	Depreciation	37,348	-	Interest on Income Tax Refund	60
330	Conveyance Expenses	2	2	Mis. Income	-
2,070	Computer Repair & Maint.	2,124	-	Interest on FDR	72,709
70,013	Legal and Professional Charges	1,77,577	-	Lohri Collection	15,000
6,939	General Expenses	3,433	-	Donation for Camera	1,00,000
15,584	Printing & Stationery Expenses	8,631	-	Independence Day Receipt	10,000
72,401	Repair & Maintenance	32,780	1,42,016	Excess Of Expenditure over Income	1,20,779
6,495	Reimbursement Expenses	-	6,21,993		
5,04,120	Salaries	1,000			
11,390	Staff Welfare	31,930			
38,650	Electricity Expenses	3,759			
3,695	Telephone Expenses	12,320			
19,027	Miscellaneous Expenses	990			
-	Water Charges	14,937			
32,637	Website Hosting / Web Site Maintenance	5,900			
5,900	Audit Fee	30			
-	Postage & Courier	1,930			
-	Software Expense	136			
-	Rates and Taxes				
<b>39,36,014</b>	<b>TOTAL</b>	<b>38,19,142</b>	<b>39,36,014</b>	<b>TOTAL</b>	<b>38,19,142</b>

In terms of our separate report of even date attached

For U.K. Aggarwal & Associates  
Chartered Accountants  
Firm Registration No. 009464N

Umesh Kumar Aggarwal  
Proprietor  
Membership No. 082011

FRN: 00846AN  
New Delhi  
UDIN: 24082011KFD05299  
PLACE : New Delhi  
DATE : 28 JULY 2024

For Sarvodaya Enclave Resident Welfare Association

*B. Mukherjee*  
President  
  
*Mukherjee*  
Secretary  
  
*D. J. D.*  
Treasurer



**SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)
Opening Cash & Bank Balances			
Cash In Hand	23,960	Salaries	6,03,034
Bank Balances - PNB	14,16,605	Security Expense	25,00,604
Income Tax Refund		TDS paid	15,528
Interest on Income Tax Refund		Fixed Deposits	19,50,000
Interest On Saving Bank		Bank Charges	3,798
Holi Collection		General Expenses	2,843
Car Stickers Receipt		Misc Expenses	11,760
Dog Money Recd.		Postage & Courier	30
Donation Received		Printing and stationery	8,509
Membership Fee		Repair & Maintenance	34,904
Security Received		Staff Welfare	1,000
Lohri Donation		AGM Expenses	37,174
Donation for Camera		Diwali Expenses	28,766
Independence Day Donation		Holi Expenses	3,03,361
Advance for Membership FY 2024-25		Independence Day	23,502
Advance for Security FY 2024-25		Lohri Expenses	19,210
Fixed Deposit		Membership Fee	1,000
Interest on Fixed Deposit		Portable Music System	31,500
		Telephone Expenses	3,759
		Legal and Professional fee	1,71,267
		CCTV	2,27,195
		Software Expenses	1,930
		Electricity Expenses	29,603
		Water Expenses	990
		Closing Cash & Bank Balance	
		Cash In Hand	2,220
		Bank Balances - PNB	8,15,512
			8,17,732
<b>TOTAL</b>	<b>68,28,999</b>	<b>TOTAL</b>	<b>68,28,999</b>

In terms of our separate report of even date attached

For U.K. Aggarwal & Associates  
Chartered Accountants  
Firm Registration No. 009464N  
Umesh Kumar Aggarwal  
Proprietor  
Membership No. 082011  
UDIN: 24082011R11CFFDT05289

For Sarvodaya Enclave Resident Welfare Association



*Umesh Kumar Aggarwal*  
Treasurer  
Secretary

*B. Mukherjee*

President

PLACE : New Delhi  
DATE : 28 JULY 2024

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION  
FIXED ASSETS AS ON 31ST MARCH, 2024

Annexure - 1

NAME OF ASSETS	WDV AS ON 01.04.2023		ADDITION 1ST HALF	ADDITION 2ND HALF	DELETION	TOTAL	RATE	DEPRECIATION AMOUNT	WDV AS ON 31.03.2024
	3,131.73	39,180.36							
RWA Office Furniture and Fixture	22,913.48	-	-	-	-	39,180	10%	3,918.00	2,818.73
Office Equipment	12,789.00	-	-	-	-	22,913	15%	3,437.00	35,262.36
Air Conditioner	13,681.00	-	-	-	-	12,789	15%	1,918.00	19,476.48
Attendance Machine	106.13	-	-	-	-	13,681	15%	2,052.00	10,871.00
Plant and Machinery	51.44	-	-	-	-	106	15%	16.00	11,629.00
Computer	13.00	-	-	-	-	51	40%	21.00	90.13
Printer	2,011.85	-	-	-	-	13	15%	2.00	30.44
Inverter	31,500	31,500	-	-	-	2,012	15%	302.00	11.00
Sony Wireless	75,021.00	-	2,27,195	-	-	31,500	9%	2,756.00	1,709.85
CCTV Camera	1,68,899	31,500	-	2,27,195	-	3,02,216	15%	22,612.75	28,744.00
<b>TOTAL</b>	<b>1,68,899</b>	<b>31,500</b>	<b>-</b>	<b>2,27,195</b>	<b>-</b>	<b>4,27,594</b>	<b>37.347.75</b>	<b>3,90,246.24</b>	<b>37,347.75</b>



B. Mukherjee

Mukherjee

G. J.

## SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION

### NOTE: SIGNIFICANT ACCOUNTING POLICIES AS AT 31<sup>ST</sup> MARCH, 2024

- (a) Basis of Preparation of Financial Standards

The Financial statements have been prepared on accrual basis in accounting with the generally accepted accounting principles (GAAP)

- (b) Revenue Recognition

Income booked on cash basis.

- (c) Fixed Assets

Fixed assets are stated at their original cost less accumulated depreciation and impairment loss, if any.

- (d) Depreciation

Depreciation is calculated on the Written down value of the assets at the rates specified by the Income Tax Act, 1961.

### ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS AS AT 31<sup>ST</sup> MARCH, 2024

1. Yearly subscription from the members, nomination fee for the election and interest from bank on saving accounts have been treated as income for the year.
2. Previous year figures have been indicated & regrouped as only for a comparison.

For U.K. Aggarwal & Associates  
Chartered Accountants  
Firm Registration No. 009464N

Umesh Kumar Aggarwal  
Proprietor  
Membership No. 082011

UDIN: **24082011BKFDTO5689**

Place: New Delhi

Date: 28<sup>th</sup> July, 2024

