

05 SEP 2023

INDEPENDENT AUDITOR'S REPORT

226

To,
The President,
Bhartiya Vistarwadi Party.

Report on the financial Statements

We have audited the accompanying financial statement of **BHARTIYA VISTARWADI PARTY**, which comprise the Balance Sheet as at 31st March 2023, and the statement of Income and Expenditure account, the Receipt and Payment account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

The Party's Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position and cash flows of the Party in accordance with the accounting principles generally accepted in India, including the applicable accounting standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Party and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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.

We conducted our audit in accordance with the standards on Auditing 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 judgement, including the assessment of the risk 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 party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on whether the Party has in place an adequate internal financial control system over financial reporting and operative effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the party's 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

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) We have sought and 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 political Party so far as appears from our examination of those books;
- c) The Balance Sheet, Statement of Income & Expenditure and Receipt & Payment account dealt with by 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 give to us, the Balance Sheet, Income and Expenditure Account and the Receipt & Payment account are in conformity with the accounting standards generally accepted in India.

For F A G & Associates
Chartered Accountants

CA A. K. Bajaj (Prop.)
Firm Regn No. 0011
CAG Emp. No. CR5311
Membership No. 419201



UDIN: 23419201BGXXAM7186

Place: Kanpur

Date : 22-08-2023


BHARTIYA VISTARWADI PARTY
VILLAGE - SHYAMPUR, POST - DUGAREI, DISTRICT - FATEHPUR, U.P.

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPOUS FUND		CURRENT ASSETS, LOANS AND ADVANCES	
Opening Fund	16,409.60	Cash in Hand	5,412.00
Add: Excess of Income over Expenditure	350.00	Cash at Bank (Oriental Bank of Commerce)	15,347.60
	16,759.60		
CURRENT LIABILITIES & PROVISIONS			
Audit Fees Payable	4,000.00		
Total		Total	
	20,759.60		20,759.60

As per our separate report of even date attached.

For F A G & ASSOCIATES

Chartered Accountants

CA A. K. B. (Prop.)

Firm Regn. No. 0014449C
CAG Emp No. CR5311
Membership No. 419201

UDIN: 23419201BGXXAM7186

Place: Kanpur

Date: 22-08-2023



BHARTIYA VISTARWADI PARTY
VILLAGE - SHYAMPUR, POST - DUGAREI, DISTRICT - FATEHPUR, U.P.

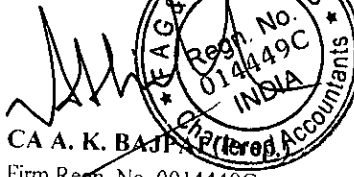
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Expenses	4,000.00	By Ordinary Membership Fee	150.00
To Petrol Expenses	22,000.00	By Donations	50,000.00
To Office Expenses	8,000.00		
To Meeting Expenses	6,000.00		
To Advertisement Expenses	5,000.00		
To Website Expenses	4,800.00		
To Excess of Income over Expenditure c/over to Balance Sheet	350.00		
Total	50,150.00	Total	50,150.00

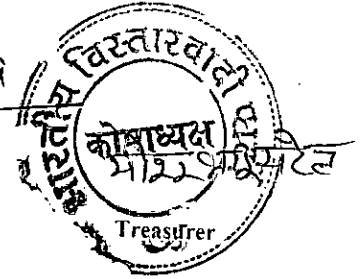
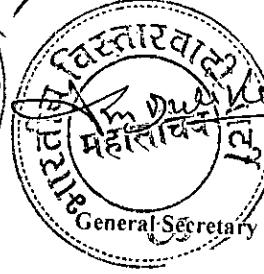
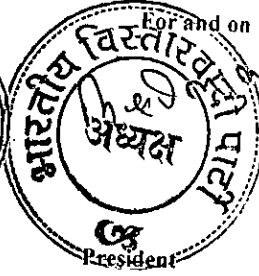
As per our separate report of even date attached.

For F A G & ASSOCIATES

Chartered Accountants



CA A. K. BAJPA
Firm Regn. No. 0014449C
CAG Emp No. CR5311
Membership No. 419201



UDIN: 23419201BGXXAM7186

Place: Kanpur

Date: 22-08-2023


BHARTIYA VISTARWADI PARTY
VILLAGE - SHYAMPUR, POST - DUGAREI, DISTRICT - FATEHPUR, U.P.

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance			
Cash in Hand	6,062.00	Payments During the Year	
Balance with Banks	14,347.60	Petrol Expenses	22,000.00
		Office Expenses	8,000.00
Receipts During the Year		Meeting Expenses	6,000.00
Ordinary Membership Fee	150.00	Advertisement Expenses	5,000.00
Donations	50,000.00	Website Expenses	4,800.00
		Payment of Earlier Year Provision	
		Audit Fees	4,000.00
		Closing Balance	
		Cash in Hand	5,412.00
		Balance with Banks	15,347.60
	70,559.60		70,559.60

For F A G & ASSOCIATES

Chartered Accountants


CA A. K. [Signature]
Firm Regn. No. 001449C
CAG Emp No. CR5311
Membership No. 419201

For and on behalf of BHARTIYA VISTARWADI PARTY


अध्यक्ष
President


सचिव
General Secretary


कोषाध्यक्ष
Treasurer

UDIN: 23419201BGXXAM7186

Place: Kanpur

Date: 22-08-2023

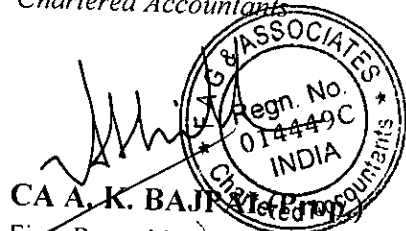
BHARTIYA VISTARWADI PARTY
REGD. OFFICE: VILLAGE SHYAMPUR, POST DUGAREI, DISTRICT FATEHPUR, U.P.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Accounting Standards and Generally Accepted Accounting Principles except for the receipt of subscription of annual Fees from ordinary members, which is being accounted for on cash basis.
2. There is no contingent liability existing as on the date of the Balance Sheet, which has not been provided for.
3. Provisions of all known liabilities have been made during the year ended on that date.

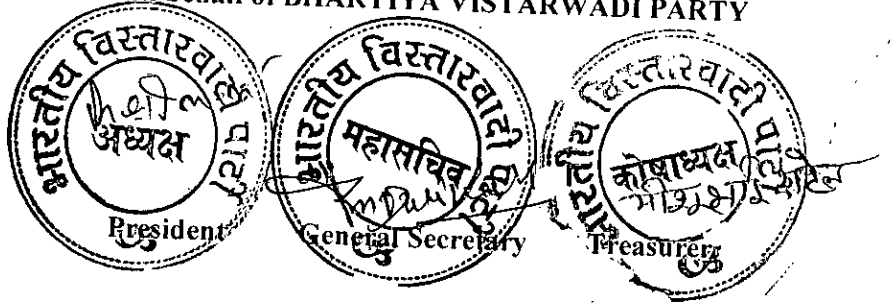
For F A G & ASSOCIATES

Chartered Accountants



CA A. K. BAJAJ
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CAG Emp No. CR5311
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For and on behalf of BHARTIYA VISTARWADI PARTY



Place: Kanpur

Date: 22-08-2023