



Auditor's Report

To the President/ Secretary of

THE JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT,

WARD NO-2, OLD GAGRIBAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001.

We have audited the Balance sheet as at 31 March 2023 along with Income & Expenditure Account & Cash Flow Statement for the year ended on above said date attached herewith of THE JAMMU & KASHMIR PEOPLES DEMOCRATIC FRONT, RAJBAGH, WARD NO-2, OLD GAGRIBAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001. The Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We Conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on 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 a reasonable basis for our opinion.

Further we report that

- i) 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.
 - ii) In our opinion proper books of accounts have been kept by the political party as far as appears from our examination of those books.
 - iii) That the Balance sheet, Income & Expenditure Account and cash flow statement are in agreement with the books of accounts.
 - iv) In our opinion & to the best of our information & according to the explanation given to us the said accounts give a true & fair view
- A. In the case of the Balance sheet of the state of affairs of the Political Party as at 31 March 2023.
- B. In the case of Income & Expenditure Account of the Surplus/Deficit for the year ended on that date.
- In the case of Cash flow statement of the cash flows for the year ended on that date.

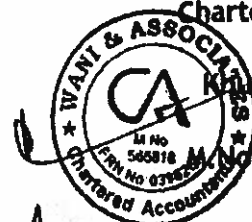
Place: - Lasjan Srianagr

Date: - 26/06/2024

UDIN: - J456581837ZXB08240.

For Wani & Associates

Chartered Accountants



Khusroo Ahmad Wani
(Proprietor)

No. 565818

Hakeem Mohammad Yaseen Shah

PRESIDENT

J&K Peoples Democratic Front (PDRF), Near New Bus Stand Batapora Srinagar 192303 Kashmir

J&K Peoples Democratic Front
Secretary

Notes on Accounts

1. Basis of Preparation of Financial Statements

The financial statements of the Political Party have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards. The financial statements have been prepared on accrual basis under the historical cost convention.

2. Use of estimates

Preparing Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue & expenses.

3. Principles of Consolidation

The Financial Statements include the account of Party Bank Account and its Chairman's bank Account, significant interdivision transactions and balances have been eliminated.

4. Depreciation

That the management has followed the WDV method of depreciation on its assets and charged rates of depreciation as per Income Tax act 1961.

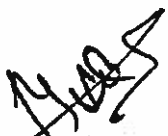
5. Other Income

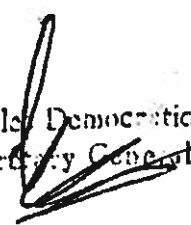
Other income represent the Interest earned on Bank Account during the Year amounted to Rs. NIL.

6. Employee Costs

Employee Costs include the Salary to Staff and Staff Welfare Expenses paid during the Year.




Hakeem Mohammad Yaseen Siyah
PRESIDENT
J&K Peoples Democratic Front (PDF)³


J&K Peoples Democratic Front
Secretary General

JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT (SECULAR)
WARD NO-2, OLD GAGRIBAL, NEHRU PARK BOULEVARD ROAD SRINAGAR-190001

BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Note No	Amount (Rs)	
		Figures as at the end of current reporting period 31-03-2023	Figures as at the end of current reporting period 31-03-2022
<u>I. SOURCES OF FUNDS</u>			
<u>1. Fund Account</u>			
Capital Fund	1	68,600.00	68,600.00
General Fund	2	88,255.00	94,714.00
Earmarked Funds	3	--	--
Reserves	4	--	--
<u>2. Loans And Borrowings</u>			
Secured Loans	5	--	--
Unsecured Loans	6	--	--
<u>3 Current Liabilities And Provisions</u>			
Expenses Payable	7	6,490.00	5,290.00
Total		1,63,345.00	1,68,604.00
<u>II. Assets</u>			
<u>4. Fixed assets</u>			
Tangible assets	8	1,05,895.00	1,24,624.00
<u>5. Current assets</u>			
Cash and cash equivalents	9	57,450.00	43,980.00
Total		1,63,345.00	1,68,604.00

Notes Forming Part of the Financial Statements

For Jammu and Kashmir Developments Front

As per our report of even date attached

For Wani & Associates

Khusroo Ahmad Wani (Proprietor)

M.No 565818

Place- Lasjan

Date- 26-06-2024



Hakeem Mohammad Yaseen Shah

PRESIDENT

J&K Peoples Democratic Front (PDF)

Secretary

J&K Peoples Democratic Front
Secretary General

UDIN- 2456581807ZZB08240.

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Secretary General

JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT (SECULAR)
WARD NO-2, OLD GAGRI BAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Amount (Rs)

Particulars	Note No	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of current reporting period 31-03-2022
I. Income:			
Members Fee & Subscriptions	10	1,44,000.00	1,20,000.00
Grants & Donations	11	66,200.00	55,300.00
Other Income	12	-	-
Total Income		2,10,200.00	1,75,300.00
II. Expenses:			
Employee benefit expense	13	48,000.00	40,000.00
Depreciation and amortization expense	8	18,729.00	25,451.00
Other Expenses	14	1,49,930.00	1,02,160.00
Total Expenses		2,16,659.00	1,67,611.00
III. Surplus/ Defect Carried to General Fund Account	(I - II)	(6,459.00)	7,689.00
		(6,459.00)	7,689.00
IV. Tax expense:			
Current tax		-	-
Deferred tax		-	-
V. Profit/(Loss) for the period (XI + XIV)		(6,459.00)	7,689.00

Notes Forming Part of the Financial Statements

For Jammu and Kashmir Developments Front

As per our report of even date attached

For Wani & Associates
 Khusrro Ahmad Wani (Proprietor)
 M.No 565818
 Place- Lasjan
 Date- 26-06-2024



Hakeem Mohammad Yaseen Shah
PRESIDENT
J&K Peoples Democratic Front (PDF)

Secretary

J&K Peoples Democratic Front
Secretary General

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J&K Peoples Democratic Front
Secretary General

JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT (SECULAR)
WARD NO-2, OLD GAGRI BAL NEHRU PARK BOULVARD ROAD SRINAGAR-190001

Schedule of Fund Account

Fund Account	Note No	As At 31 March 2023	As At 31 March 2022
		AMOUNT(Rs)	AMOUNT(Rs)
Capital Fund Account	1		
Capital Account		68,600.00	68,600.00
		68,600.00	68,600.00
General Fund Account	2		
Opening Balance		94,714.00	87,025.00
Add:- Surplus/ Defecit		(6,459.00)	7,689.00
		88,255.00	94,714.00
Earmarked Fund Account	3		
Opening Balance		-	-
		-	-
Reserves Account	4		
Opening Balance		-	-
		-	-
Total			

Schedule of Loans & Borrowings

Loans & Advances	Note No	As At 31 March 2023	As At 31 March 2022
		AMOUNT(Rs)	AMOUNT(Rs)
Secured Loans	5	-	-
Unsecured Loans	6	-	-
		-	-

Schedule of Current Liabilities

Expenses Payable	Note No	As At 31 March 2023	As At 31 March 2022
		AMOUNT(Rs)	AMOUNT(Rs)
Expenses Payable	7		
Salary		4,300.00	4,640.00
Refreshment Expenses		870.00	650.00
Event Expenses of Programme		1,320.00	-
		6,490.00	5,290.00

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Secretary General

Note B Schedule of Fixed Assets and Depreciation Expenses



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Secretary General~~

JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT (SECULAR)
WARD NO-2, OLD GAGRIBAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001

Note 9 Schedule of Cash & Cash Equivalents

<u>Cash and cash equivalents</u>	<u>As at 31 March 2023</u>		<u>As at 31 March 2022</u>	
a. Balances with banks*		-		-
This includes:				
Earmarked Balances (eg/- unpaid dividend accounts)	--	-	--	--
b. Cheques, drafts on hand		57,450.00		43,980.00
c. Cash in hand.*		-		-
d. Others (specify nature)				
		57,450.00	-	43,980.00



Hakeem
Hakeem Mohammad Yaseen Shah
PRESIDENT
J&K Peoples Democratic Front (PDF)*

[Signature]
J&K Peoples Democratic Front
SRINAGAR

JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT (SECULAR)
WARD NO-2, OLD GAGRI BAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001

Schedule of Income for the Year Ended on 31-03-2023

<u>Receipts</u>	<u>Note No</u>	<u>Current Period</u>	<u>Previous Period</u>
		<u>AMOUNT(Rs)</u>	<u>AMOUNT(Rs)</u>
		<u>31-03-2023</u>	<u>31-03-2022</u>
Members Fee & Subscriptions	10	1,44,000.00	1,20,000.00
Grants & Donations	11	66,200.00	55,300.00
Other Income	12	-	-
		2,10,200.00	1,75,300.00

Schedule of Employee Benefit Expenses for the Year Ended on 31-03-2023

<u>Employee Benefit Expenses</u>	<u>Note No</u>	<u>Current Period</u>	<u>Previous Period</u>
		<u>AMOUNT(Rs)</u>	<u>AMOUNT(Rs)</u>
		<u>31-03-2023</u>	<u>31-03-2022</u>
Salary To Employees	13	48,000.00	40,000.00
		48,000.00	40,000.00

Schedule of Other Expenses for the Year Ended on 31-03-2023

<u>S.No.</u>	<u>PARTICULARS</u>	<u>Note No</u>	<u>Current Period</u>	<u>Previous Period</u>
			<u>AMOUNT(Rs)</u>	<u>AMOUNT(Rs)</u>
			<u>31-03-2023</u>	<u>31-03-2022</u>
1	Programme Expenses	14	96,120.00	74,120.00
2	Refreshment	14	22,760.00	8,430.00
3	Audit Fee	14	6,800.00	5,400.00
4	Printing & Stationary	14	8,120.00	2,130.00
5	Telephone & Internet	14	3,280.00	2,430.00
6	Travelling & Conveyance	14	12,850.00	9,650.00
			1,49,930.00	1,02,160.00



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Secretary General