



Auditor's Report

To the President/ Secretary of

THE JAMMU AND KASHMIR PEOPLES DEMOCRATIC FRONT,

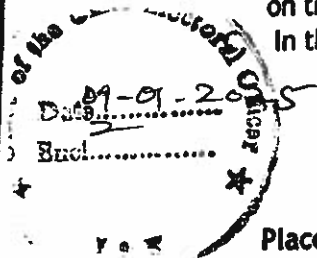
WARD NO-2, OLD GAGRIBAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001.

We have audited the Balance sheet as at 31 March 2024 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.

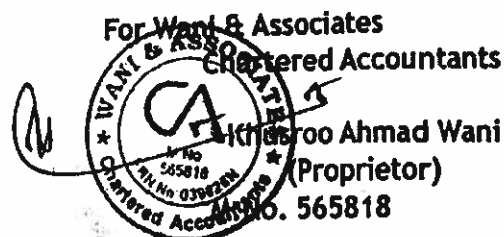
We Conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis 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 2024.
 - 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



Hakeem Mohammad Yaseen Shah
PRESIDENT

J&K Peoples Democratic Front

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

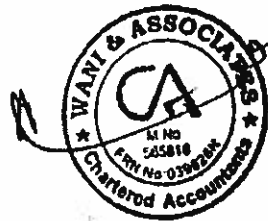
That the management has followed the WDV method of depreciation on its assets and charged rates of depreciation as per Income Tax act 1961.

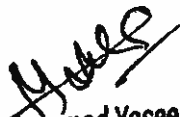
5. Other Income

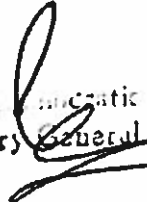
Other income represent the Interest earned on Bank Account during the Year amounted to Rs. NIL.

6. Employee Costs

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




Hakeem Mohammad Yaseen Shah
PRESIDENT
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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, 2024

Particulars	Note No	Amount(Rs)	
		Figures as at the end of current reporting period 31-03-2024	Figures as at the end of current reporting period 31-03-2023
<u>I. SOURCES OF FUNDS</u>			
<u>1. Fund Account</u>			
Capital Fund	1	68,600.00	68,600.00
General Fund	2	88,686.00	88,255.00
Earmarked Funds	3	--	--
Reserves	4	--	--
<u>2. Loans And Brorrowings</u>			
Secured Loans	5	--	--
Unsecured Loans	6	--	--
<u>3 Current Liabilities And Provisions</u>			
Expenses Payable	7	11,090.00	6,490.00
Total		1,68,376.00	1,63,345.00
<u>II.Assets</u>			
<u>4. Fixed assets</u>			
Tangible assets	8	91,546.00	1,05,895.00
<u>5. Current assets</u>			
Cash and cash equivalents	9	76,830.00	57,450.00
Total		1,68,376.00	1,63,345.00

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

M.No 565818

Place- Lasjan

Date- 26-06-2024



Hakeem Mohammad Yaseen Shah

PRESIDENT

J&K Peoples Democratic Front (PDF)^s

J&K Peoples Democratic Front
 Secretary

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Hakeem Mohammad Yaseen Shah
 PRESIDENT

J&K Peoples Democratic Front (PDF)^s

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

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Note No	Amount(Rs)	
		Figures as at the end of current reporting period 31-03-2024	Figures as at the end of current reporting period 31-03-2023
I. Income			
Members Fee & Subscriptions	10	1,84,500.00	1,44,000.00
Grants & Donations	11	1,12,800.00	66,200.00
Other Income	12	-	-
Total Income		2,97,300.00	2,10,200.00
II. Expenses:			
Employee benefit expense	13	66,800.00	48,000.00
Depreciation and amortization expense	8	14,349.00	18,729.00
Other Expenses	14	2,15,720.00	1,49,930.00
Total Expenses		2,96,869.00	2,16,659.00
III. Surplus/ Defecit Carried to General Fund Account	(I - II)	431.00	(6,459.00)
		431.00	(6,459.00)
IV. Tax expense:			
Current tax		-	-
Deferred tax		-	-
V. Profit/(Loss) for the period (XI + XIV)		431.00	(6,459.00)

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

Hakeem Mohammad Yaseen Shah

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

Schedule of Fund Account

<u>Fund Account</u>	<u>Note No</u>	As At 31 March 2024	As At 31 March 2023
		AMOUNT(Rs)	AMOUNT(Rs)
<u>Capital Fund Account</u>	1		
Capital Account		68,600.00	68,600.00
		68,600.00	68,600.00
<u>General Fund Account</u>	2		
Opening Balance		88,255.00	94,714.00
Add:- Surplus/ Defecit		431.00	(6,459.00)
		88,686.00	88,255.00
<u>Earmarked Fund Account</u>	3		
Opening Balance		-	-
		-	-
<u>Reserves Account</u>	4		
Opening Balance		-	-
Total		-	-

Schedule of Loans & Borrowings

<u>Loans & Advances</u>	<u>Note No</u>	As At 31 March 2024	As At 31 March 2023
		AMOUNT(Rs)	AMOUNT(Rs)
Secured Loans	5	-	-
Unsecured Loans	6	-	-
		-	-

Schedule of Current Liabilities

<u>Expenses Payable</u>	<u>Note No</u>	As At 31 March 2024	As At 31 March 2023
		AMOUNT(Rs)	AMOUNT(Rs)
<u>Expenses Payable</u>	7		
Salary		7,230.00	4,300.00
Refreshment Expenses		1,540.00	870.00
Event Expenses of Programme		2,320.00	1,320.00
		11,090.00	6,490.00



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

Note 2 Schedule of Fixed Assets and Depreciation Expenses

	Fixed Assets	Gross Block					Accumulated Depreciation				Net Block	
		Balance as at 1 April 2023	Additions/ (Disposals) Before Sep.2023	Additions/ (Disposals) After Sep.2023	Revaluations/ (Impairments)	Balance as at 31 March 2024	Balance as at 1 April 2023	Depreciation charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31 March 2024	Balance as at 1 April 2023
1	Tangible Assets											
1	Furniture & Fixture	1,42,300.00	-	-	-	1,42,300.00	48,937.00	9,336.00	-	-	58,273.00	93,363.00
2	Computers	96,700.00	-	-	-	96,700.00	84,168.00	5,013.00	-	-	89,181.00	12,532.00
	Total	2,39,000.00	-	-	-	2,39,000.00	1,33,105.00	14,349.00	-	-	1,47,454.00	1,05,895.00
												91,546.00



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J&K Peoples Democratic Front
Secretary General

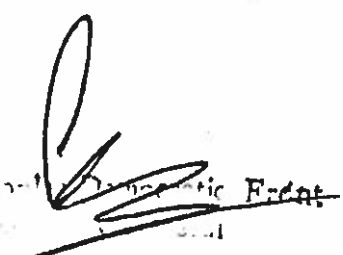
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WARD NO-2, OLD GAGRIBAL NEHRU PARK BOULEVARD ROAD SRINAGAR-190001

Note 9 Schedule of Cash & Cash Equivalents

<u>Cash and cash equivalents</u>	<u>As at 31 March 2024</u>		<u>As at 31 March 2023</u>	
a. Balances with banks*		-		-
This includes:				
Earmarked Balances (eg/- unpaid dividend accounts)	--	-	--	--
b. Cheques, drafts on hand		76,830.00		57,450.00
c. Cash in hand.*		-		-
d. Others (specify nature)				
		76,830.00	-	57,450.00




Hakeem Ullah Vaseen Shah
PRESIDENT
J&K Peoples Democratic Front (PDF)*


J&K Peoples Democratic Front

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

Schedule of Income for the Year Ended on 31-03-2024

<u>Receipts</u>	<u>Note No</u>	<u>Current Period</u>	<u>Previous Period</u>
		<u>AMOUNT(Rs)</u>	<u>AMOUNT(Rs)</u>
		<u>31-03-2024</u>	<u>31-03-2023</u>
Members Fee & Subscriptions	10	1,84,500.00	1,44,000.00
Grants & Donations	11	1,12,800.00	66,200.00
Other Income	12	-	-
		<u>2,97,300.00</u>	<u>2,10,200.00</u>

Schedule of Employee Benefit Expenses for the Year Ended on 31-03-2024

<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>31-03-2024</u>	<u>31-03-2023</u>
Salary To Employees	13	66,800.00	48,900.00
		<u>66,800.00</u>	<u>48,000.00</u>

Schedule of Other Expenses for the Year Ended on 31-03-2024

<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>Other Expenses</u>		<u>31-03-2024</u>	<u>31-03-2023</u>
1	Programme Expenses	14	1,18,120.00	96,120.00
2	Refreshment	14	38,120.00	22,760.00
3	Audit Fee	14	8,400.00	6,800.00
4	Printing & Stationary	14	12,380.00	8,120.00
5	Telephone & Internet	14	4,420.00	3,280.00
6	Travelling & Conveyance	14	34,280.00	12,850.00
			<u>2,15,720.00</u>	<u>1,49,930.00</u>



Hakeen
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PRESIDENT
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