

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION
C-8A, JP Parsvnath Paradise, Mohan Nagar, Ghaziabad, UP-201007
Registered under Society Reg. Act 1860, (Reg no: GHA/05651/2021-2022)
Email: bhupendra1968singh@gmail.com

STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2025 TO 31.03.2026

PARTICULARS	SCH	Figure as at 01.04.2025 to 31.03.2026 (RS.)	Figure as at 01.04.2024 to 31.03.2025 (RS.)
INCOME			
New Maintenance Charges		1,08,51,699.00	1,05,39,247.00
Membership Fee		11,500.00	57,000.00
Voluntary Contribution of Members		47,029.00	-
CANOPY		48,000.00	33,000.00
Interest-Saving		3,065.00	-
Interest-Term Deposit		1,65,412.00	1,11,130.00
Interest-on Income Tax		826.00	-
Miscellaneous income		1,20,106.00	1,85,387.00
Round off		0.26	-
Hoarding Hire Charges		1,21,500.00	73,000.00
TOTAL	A	1,13,69,137.26	1,09,98,764.00
OPERATING EXPENSE			
Bank Charges		5,763.99	1,282.41
Cultural Activities Expenses		63,680.00	22,802.00
Depreciation		2,47,449.00	1,42,999.00
Electricity Exps		21,000.00	27,300.00
Electrical, electronic tools and Maintenance exps		2,50,005.00	1,76,049.00
Festival Expense		-	16,770.00
Housing Keeping Expenses		11,43,541.00	11,51,751.64
Legal Expense		56,358.25	-
GBM and Meeting Expense		8,185.00	3,034.00
Medicine Expense		-	790.00
Mobile and internet expenses		18,142.56	16,663.36
Miscellaneous Expenses		-	920.00
Petrol, diesel and othe oil Chemical Exps		20,900.00	17,490.00
Plantation, Gardening and park Maintanance		7,39,169.00	3,94,592.00
Postage and Courier Charges		2,787.00	3,570.00
Consultancy charges		3,77,140.00	3,16,900.00
Repair & Maintenance Expenses		10,07,847.00	9,67,234.50
Maintenance and Expense of Hoardings		-	69,660.00
Round off		-	1.08
Security, Supervision and Collection Charges		56,42,701.00	57,86,743.76
Society, Society staff and other Welfare Exps		50,600.00	799.00
Stationery, Tag & Sticker Expense		15,228.00	41,042.00
STP & Sewer Maintenance Expense		3,73,210.00	2,81,990.00
Water Charges		18,963.00	20,580.00
TOTAL	B	1,00,62,669.80	94,60,963.75
Excess of Income over Expenditure (Trans.to Members-Corpus Fund)	A-B	13,06,467.46	15,37,800.25
Significant Accounting Policies & Notes are an integral part of these financial Statement	1-6		

Certified the above balance, and are in agreement with Books of accounts.

For N C Tiwary & Co
Chartered Accountant
FRN 028917C

N C TIWARY

Mme: 514004

UDIN: 26514004 NEVKPQ 2847

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

BHUPENDRA SINGH
(PRESIDENT)

ANIRUDH SINGH
(SECRETARY)

Date: 29.08.2026

PLACE: UTTAR PRADESH

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

C-8A, JP Parsvnath Paradise, Mohan Nagar, Ghaziabad, UP-201007

Registered under Society Reg. Act 1860, (Reg no: GHA/05651/2021-2022)

Email: bhupendra1968singh@gmail.com**BALANCE SHEET AS ON 31.03.2026**

PARTICULARS	SCH	AS AT 31.03.2026 (RS.)	AS AT 31.03.2025 (RS.)
<u>SOURCES OF FUNDS</u>			
CORPUS FUND	A	52,26,888.47	39,20,421.01
<u>CURRENT LIABILITY & PROVISIONS</u>			
Other Current Liability	B	1,96,078.74	
	TOTAL	54,22,967.21	39,20,421.01
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
Gross Block	C	22,59,288.00	12,40,342.00
Less: Depreciation		4,85,471.00	2,38,022.00
Net Block		17,73,817.00	10,02,320.00
<u>INVESTMENTS</u>			
In Deposits	D	35,09,908.00	27,41,184.00
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
Dues From Members		-	-
Cash & Bank Balance	E	1,16,952.21	1,54,351.01
Advance with revenue Authority	F	22,290.00	22,566.00
	TOTAL	54,22,967.21	39,20,421.01
Significant Accounting Policies & Notes are an integral part of these financial Statement	1-6		

Certified the above balance, and are in agreement with Books of accounts.

For N C Tiwary & Co
Chartered Accountant
FRN 028917C

N C TIWARY

Mem: 514004

UDIN: 26514004NEVKF62847

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

BHUPENDRA SINGH
(PRESIDENT)ANIRUDH SINGH
(SECRETARY)

Date: 29.08.2026

PLACE: UTTAR PRADESH

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION
C-8A, JP Parsvnath Paradise, Mohan Nagar, Ghaziabad, UP-201007
SCHEDULES FORMING PART OF THE STATEMENT OF AFFAIRS AS AT 31.03.2026

S C H	PARTICULARS	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A	CORPUS	31.03.2026		31.03.2025	
a	Members Corpus Fund	39,20,421.01		23,82,620.76	
	Add:- Gross Fund Received under the concept of Mutuality	1,10,78,334.26		1,08,14,634.00	
	Less: Last Year TDS, paid as Tax liability	-		-	
	Less: Gross Fund Utilized under the concept of Mutuality	99,52,669.80		93,91,303.75	
	Total corpus Donation		50,46,085.47		38,05,951.01
b	ACCUMULATED BALANCE OF INCOME AND EXP. A/C				
	Excess of Income over Expenditure	1,80,803.00		1,14,470.00	
	(Other than under the concept of mutuality)		1,80,803.00		1,14,470.00
	Net Corpus Funds		52,26,888.47		39,20,421.01
B	CURRENT LIABILITIES				
	<u>Sundry Creditors</u>				
	A.S Security Services		1,90,640.74		-
	First NCR Facility Management		4,438.00		-
	Sundry Others		1,000.00		-
			1,96,078.74		-
D	DEPOSITS				
	Fixed Deposits		2,33,500.00		2,33,500.00
	Sweep Fds with BOI		31,82,000.00		24,38,000.00
	Interest accrued on fixed Deposit		94,408.00		69,684.00
			35,09,908.00		27,41,184.00
E	CASH AND BANK BALANCES				
	Cash in Hand		9,956.26		30,702.82
	Bank of India		1,06,995.95		1,23,648.19
			1,16,952.21		1,54,351.01
F	ADVANCE WITH REVENUE AUTHORITIES				
	TDS RECEIVABLES AY 2024-25		4,152.00		4,152.00
	TDS RECEIVABLES		18,138.00		18,414.00
			22,290.00		22,566.00

Certified the above balance, and are in agreement with Books of accounts.

For N C Tiwary & Co
Chartered Accountant
FRN 028917C

N C TIWARY

Mem: 514084

UDIN: 26514064NEVKF62847

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

BHUPENDRA SINGH
(PRESIDENT)

ANIRUDH SINGH
(SECRETARY)

Date: 29.08.2026

PLACE: UTTAR PRADESH

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

C-8A, JP Parsvnath Paradise, Mohan Nagar, Ghaziabad, UP-201007
Registered under Society Reg. Act 1860, (Reg no: GHA/05651/2021-2022)

Email: bhupendra1968singh@gmail.com

STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2025 TO 31.03.2026

PARTICULARS	SCH	Under the concept of Mutuality & part of Corpus	Other than concept of Mutuality	Total
INCOME				
New Maintenance Charges		1,08,98,728.00		1,08,98,728.00
Membership Fee		11,500.00		11,500.00
CANOPY		48,000.00	-	48,000.00
Interest-Term Deposit		-	1,65,412.00	1,65,412.00
Interest-Saving		-	3,065.00	3,065.00
Interest-IT Refund		-	826.00	826.00
Round off		0.26	-	0.26
Hoarding Hire Charges		-	1,21,500.00	1,21,500.00
Miscellaneous income		1,20,106.00	-	1,20,106.00
TOTAL		1,10,78,334.26	2,90,803.00	1,13,69,137.26
OPERATING EXPENSE				
Bank Charges		5,763.99	-	5,763.99
Cultural Activities Expenses		63,680.00	-	63,680.00
Depreciation		2,47,449.00	-	2,47,449.00
Electricity Exps		21,000.00	-	21,000.00
Electrical, electronic tools and Maintenance.exps		2,50,005.00	-	2,50,005.00
Festival Expense		-	-	-
Housing Keeping Expenses		11,43,541.00	-	11,43,541.00
Legal Exps		56,358.25	-	56,358.25
GBM and Meeting Expense		8,185.00	-	8,185.00
Mobile and internet expenses		18,142.56	-	18,142.56
Petrol, diesel and othe oil Chemical Exps		20,900.00	-	20,900.00
Plantation, Gardening and park Mainetance		7,39,169.00	-	7,39,169.00
Postage and Courier Charges		2,787.00	-	2,787.00
Consultancy Charges		3,77,140.00	-	3,77,140.00
Repair & Maintenance Expenses		10,07,847.00	-	10,07,847.00
Security, Supervision and Collection Charges		55,32,701.00	1,10,000.00	56,42,701.00
Society, Society staff and other Welfare Exps		50,600.00	-	50,600.00
Stationery, Tag & Sticker Expense		15,228.00	-	15,228.00
STP & Sewer Maintenance Expense		3,73,210.00	-	3,73,210.00
Water Charges		18,963.00	-	18,963.00
TOTAL		99,52,669.80	1,10,000.00	1,00,62,669.80
Excess of Income over Expenditure (Trans.to Members-Corpus Fund)		11,25,664.46	1,80,803.00	13,06,467.46
Significant Accounting Policies & Notes are an integral part of these financial Statement	1-6			

Certified the above balance, and are in agreement with Books of accounts.

For N C Tiwary & Co
Chartered Accountant
FRN 025117C

N C TIWARY

Mme: 514004

UDIN: 26514004NENK662847

Date: 29.08.2026

PLACE: UTTAR PRADESH

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

BHUPENDRA SINGH
(PRESIDENT)

ANIRUDH SINGH
(SECRETARY)

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2026**

- 1 **Method of Accounting:** The accounts have been prepared under historical cost convention on Cash basis unless otherwise specifically stated in accordance with the normally accepted accounting principals, as followed consistently by the association.
- 2 **Depreciation:**
Depreciation has been provided as per the rates prescribed under Income tax rules 1962.
- 3 **Fixed Asstes:**
Fixed Asstes are stated at their original cost including taxes , incidental expenses and interest cost related to acquisition and installation.
- 4 **Recognition of income and expenses:-**
All items of income and expenditure are generally recognized on Receipt & Payment Basis

a) Dues From Members of Rs 1,23,43,264 has not been considered in this Fy, as payment not Received.
- 5 **Events occuring after balance sheet date:-**
Events occuring after balance sheet date which affects the financial position to a material extent are taken into cognizance , if any.
- 6 Above Rs 5000, Expenses, there is no hierarchical approval process, It should be in place.
- 7 A new List of Members has been filed with the registrar office of the society.
- 8 As per the statement of Treasurer of the Society Member, Mr Devendra Kumar Mittal ji, GBM register has been properly maintained and signed by office bearer of AOA and availble society member, As per the discussion, all the new venture proceeded with the defined principal, as per bye laws and aprooval on meeting of members. Minutes of the meeting , has been maintained.
- 9 It has been advisable to the concern in charge of the socienty association, for taking GST registration , As applicable to the society., have some reverse charge transaction, in the books of accounts.

For N C Tiwary & Co
Chartered Accountant
FRN 028917C

N C TIWARY
Mem: 514004

UDIN: 26514004NEVKFG2847

DATE: 29.08.2026

PLACE: UTTAR PRADESH

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

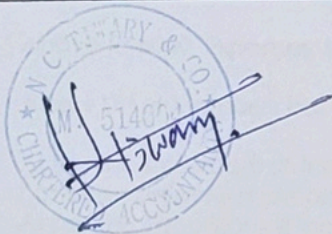
BHUPENDRA SINGH
(PRESIDENT)

ANIRUDH SINGH
(SECRETARY)

JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

C. Fixed Assets & Depreciation Schedule

Description	Rate	Gross Block					Depreciation / Amortization				Net Block	Net Block
		As at 01-04-2025	Addition as on or before 30.09.2025	Addition after 30.09.2025	Deduc tion / Adjust ment	As at 31-03-2026	As at 01-04-2025	For the year	Deductio n / Adjustm ent	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
TANGIBLE ASSETS												
Mobile	15%	14,000.00	3,071.00	-	-	17,071	3,885	1,978	-	5,863	11,208	10,115
Vehicle Rikshaw	15%	12,500	-	-	-	12,500	4,824	1,151	-	5,975	6,525	7,676
CCTV	15%	5,00,215	50,700	36,550	-	5,87,465	89,573	71,943	-	1,61,516	4,25,949	4,10,642
Motor/ Motor Installation	15%	2,19,251	-	18,516	-	2,37,767	38,043	28,570	-	66,613	1,71,154	1,81,208
Battery	15%	7,000	-	-	-	7,000	2,322	702	-	3,024	3,976	4,678
Invertor with trolley	15%	4,000	-	-	-	4,000	1,327	401	-	1,728	2,272	2,673
HP Printer	15%	17,400	-	-	-	17,400	5,771	1,744	-	7,515	9,885	11,629
Pedestal Fan	15%	12,167	2,998	-	-	15,165	1,871	1,994	-	3,865	11,300	10,296
Grass Cutting Machine	15%	5,712	-	-	-	5,712	1,585	619	-	2,204	3,508	4,127
Fogging Machine	15%	8,205	-	-	-	8,205	2,277	889	-	3,166	5,039	5,928
Boom Barrier	15%	2,15,000	35,000	-	-	2,50,000	59,663	28,551	-	88,214	1,61,786	1,55,337
Solar Light	15%	16,050	62,159	2,52,800	-	3,31,009	4,454	30,023	-	34,477	2,96,532	11,596
Sprayer	15%	84,452	-	-	-	84,452	12,668	10,768	-	23,436	61,016	71,784
Cooler	15%	4,800	-	-	-	4,800	720	612	-	1,332	3,468	4,080
Air Condition	15%	28,590	-	-	-	28,590	4,289	3,645	-	7,934	20,656	24,301
Steel Almirah	10%	4,000	-	-	-	4,000	400	360	-	760	3,240	3,600
Iron Gate	10%	87,000	-	-	-	87,000	4,350	8,265	-	12,615	74,385	82,650
Borewell & Pipe	10%	-	1,77,330	48,146	-	2,25,476	-	20,140	-	20,140	2,05,336	-
Submersible Pump	15%	-	4,850	-	-	4,850	-	728	-	728	4,122	-
Bush Cutter	15%	-	19,500	-	-	19,500	-	2,925	-	2,925	16,575	-
Chain Saw Machine	15%	-	22,000	-	-	22,000	-	3,300	-	3,300	18,700	-
Stablizer	15%	-	2,650	-	-	2,650	-	398	-	398	2,252	-
Solar Light Shed	10%	-	2,61,676	-	-	2,61,676	-	26,168	-	26,168	2,35,508	-
Boulder	15%	-	-	21,000	-	21,000	-	1,575	-	1,575	19,425	-
Total		12,40,342	6,41,934	3,77,012	-	22,59,288	2,38,022	2,47,449	-	4,85,471	17,73,817	10,02,320



JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION

BHUPENDRA SINGH
(PRESIDENT)

ANIRUDH SINGH
(SECRETARY)

Name JP GARDEN ESTATE RESIDENTS WELFARE ASSOCIATION
 status : AOP/BOI
 Assessment year : 2026-27
 financial year ending : 31.03.2026
 PAN: AAHAJ9843J
 Date of Formation: 12.08.2021
 Address : C-8A, JP Parsvnath Paradise, Mohan Nagar, Ghaziabad, UP-201007
 Regd under: Registered under Society Reg. Act 1860, (Reg no: GHA/05651/2021-2022)

STATEMENT OF ASSESSABLE INCOME

	<u>Amount</u> <u>Rs.</u>	<u>Amount</u> <u>Rs.</u>
<u>INCOME RECEIVED</u>		
Income From Interest		
Saving Interest	3,065	
Term Deposit	1,65,412	
Income Tax	826	
Rental	1,21,500.00	
Less: related Expenses	<u>-</u>	1,21,500
<u>Other Income</u>		
Miscellaneous Income-Sale kabadi	-	
Canopy charges receipts	<u>-</u>	<u>2,90,803</u>
TOTAL INCOME		2,90,803

TAX ON TOTAL INCOME at MMR	87,241
Add: Surcharge @10%	8,724
Add: Cess @4%	3,839
	<u>99,804</u>
TDS	18138
PAYABLE/ (REFUND)	<u>81,663</u>

But ITR- self computation

TAX ON TOTAL INCOME at MMR	87,241
Add: Surcharge @37%	32,279
Add: Cess @4%	4,781
	<u>1,24,301</u>
TDS	18,138
PAYABLE/ (REFUND)	<u>1,06,160</u>