

BALANCE SHEET

FOR THE ACCOUNTING YEAR

2023 – 2024

OF

GAUR ATULYAM
APARTMENT OWNERS
ASSOCIATION

GAUR ATULYAM, GH-01A, OMICRON 1, GREATER
NOIDA, Gautam Buddha Nagar, GAUTAM BUDDHA
NAGAR, Kasna B.O, UTTAR PRADESH-201310

BY
AUDITORS :

CHARTERED ACCOUNTANTS



GAUR ATULYAM APARTMENT OWNERS ASSOCIATION
Gaur Atulyam, Gh-01a, Omicron 1, Greater Noida, Gautam Buddha Nagar,
Kasna B.O, Uttar Pradesh-201310

BALANCE SHEET AS AT 31/03/2024

In ₹

Particulars	Note No.	31/03/2024	31/03/2023
Capital Fund			
Capital Account	2.1	4,78,83,196	4,32,62,091
		4,78,83,196	4,32,62,091
Current liabilities			
Trade payables	2.2	1,02,26,012	76,01,506
Other current liabilities	2.3	-	1,32,500
Short-term provisions	2.4	8,11,653	9,24,063
		1,10,37,665	86,58,069
TOTAL		5,89,20,861	5,19,20,160
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.5	18,88,554	20,14,988
		18,88,554	20,14,988
Other non-current assets	2.6	4,31,17,816	4,12,27,471
		4,50,06,370	4,32,42,459
Current assets			
Cash and cash equivalents	2.7	43,58,877	9,81,320
Other current assets	2.8	95,55,614	76,96,381
		1,39,14,491	86,77,701
Accounting Policies and Notes on Accounts	1.0		
TOTAL		5,89,20,861	5,19,20,160

In terms of our attached report of even date
For PHMG AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0022360C


PIYUSH MISHRA
(PARTNER)
M. NO. : 511199



For GAUR ATULYAM APARTMENT OWNERS
ASSOCIATION


SANJAY
KAUSHIK

(PRESIDENT)


GAJENDRA
SINGH NAGAR

(SECRETARY)


VIPIN KAUSHIK

(TREASURER)

UDIN: 24511199BKCISU1804

Date: 22/09/2024
Place NOIDA

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

Note No. 2.1 Capital Fund

Capital Fund as on 31th March 2024		
Particulars	31/03/2024	31/03/2023
IFMS SECURITY		
Opening Balance	4,51,11,825	4,13,57,650
Add: Received During the Year	-	37,54,175
Total (A)	4,51,11,825	4,51,11,825
RWA MEMBERSHIP FEES		
Opening Balance	13,58,000	13,09,000
Add: Received During the Year	-	49,000
Total (B)	13,58,000	13,58,000
BUILDING FUND		
Opening Balance	10,21,660	-
Add: Received During the Year	15,78,450	10,21,660
Total (C)	26,00,110	10,21,660
RESERVE FUND		
Opening Balance	-42,29,394	-45,46,864
Add: Surplus (Deficit) transferred from Income & Expenditure Account)	26,96,135	9,25,576
Less: Provision for Income Tax	-5,55,295	-6,08,106
Less: Previous year tax adjustment	-89,024	-
Add: Receipt from Members (Annexure-A)	5,40,76,971	-
Less: Expenditure incurred for member (Annexure-B)	-5,30,86,135	-
Total (D)	-11,86,741	-42,29,394
Grand Total (A+B+C+D)	4,78,83,194	4,32,62,091

Note No. 2.2 Trade Payables

Particulars	31/03/2024	31/03/2023
Creditors Due others		
Creditors for Expenses	1,02,26,012	76,01,506
	1,02,26,012	76,01,506

Note No. 2.3 Other Current Liabilities

Particulars	31/03/2024	31/03/2023
Other payables		
Other Current Liabilities		
Security Deposit	0	1,32,500
	0	1,32,500

Note No. 2.4 Short Term Provisions

Particulars	31/03/2024	31/03/2023
Tax Provision		
Current Tax		
Current Tax	5,55,295	4,34,036
Others		
TDS/TCS Payable	1,20,463	2,16,405
GST Payable	65,895	2,14,622
Audit Fees Payable	70,000	59,000
	8,11,653	9,24,063



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FIXED ASSETS

Block	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2024
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
Computer	40.00%	5,037.00	0.00	0.00	0.00	5,037.00	2,015.00	3,022.00
Office Equipment	15.00%	19,86,004.00	57,800.00	1,39,953.00	0.00	21,83,757.00	3,17,067.00	18,66,690.00
Plant And Machinery	15.00%	8,814.00	0.00	0.00	0.00	8,814.00	1,322.00	7,492.00
Software	25.00%	15,134.00	0.00	0.00	0.00	15,134.00	3,784.00	11,350.00
Total		20,14,989.00	57,800.00	1,39,953.00	0.00	22,12,742.00	3,24,188.00	18,88,554.00

Note No. 2.6 Other non-current assets

Particulars	In ₹	
	31/03/2024	31/03/2023
Others		
Bank Deposits with more than 12 Months maturity	4,31,17,816	4,12,27,471
	4,31,17,816	4,12,27,471

Note No. 2.7 Cash and cash equivalents

Particulars	In ₹	
	31/03/2024	31/03/2023
Cash in Hand	9,052	1,507
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
YES BANK	19,319	26,083
ICICI BANK	24,25,544	9,53,730
AXIS BANK	1,03,001	0
Deposit Account		
Sweep FD ICICI	18,01,961	0
	43,58,877	9,81,320

Note No. 2.8 Other current assets

Particulars	In ₹	
	31/03/2024	31/03/2023
IFMS Receivable (Gaursons)	47,90,671	42,05,608
Receivable Flat Owners	26,80,523	25,21,869
NPCL Security Deposit	8,68,500	8,68,500
Advance to Vendors	2,45,318	41,583
Receivable from Card Swipe	12,136	58,821
Inn4solution Pvt Ltd	7,896	0
TDS Receivable 23-24	2,62,976	0
GST INPUT	1,87,594	0
Advance Tax	5,00,000	0
	95,55,614	76,96,381

In terms of our attached report of even date

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M. NO. : 511199



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ASSOCIATION


SANJAY
KAUSHIK

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GAJENDRA
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(SECRETARY)


VIPIN KAUSHIK

(TREASURER)

UDIN: 24511199BKCISU1804

Date: 22/09/2024
Place: NOIDA

GAUR ATULYAM APARTMENT OWNERS ASSOCIATION
Gaur Atulyam, Gh-01a, Omicron 1, Greater Noida, Gautam Buddha Nagar,
Kasna B.O, Uttar Pradesh-201310

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

In ₹

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Income From Non Members	2.9	15,32,291	6,56,95,482
Other income	3.0	22,18,214	18,79,908
Total Revenue		37,50,505	6,75,75,390
Expenses			
Cost of goods sold		0	0
Depreciation and amortization expense	3.1	-	2,82,903
Finance costs	3.2	-	44,011
Other expenses	3.3	10,54,370	6,63,22,900
Total expenses		10,54,370	6,66,49,814
Profit before tax		26,96,135	9,25,576
Tax expense:	3.4		
Current tax		5,55,295	6,08,106
Deferred tax		-	-
Profit/(loss) for the period		21,40,840	3,17,470

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Piyush Mishra
PIYUSH MISHRA
(PARTNER)
M. NO. : 511199

For GAUR ATULYAM APARTMENT OWNERS
ASSOCIATION

Sanjay Kaushik
**SANJAY
KAUSHIK**

Gajendra Singh Nagar
**GAJENDRA
SINGH NAGAR**

Vipin Kaushik
VIPIN KAUSHIK

(PRESIDENT)

(SECRETARY)

(TREASURER)

UDIN: 24511199BKCISU1804

Date: 22/09/2024
Place: NOIDA

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

Note No. 2.9 Income

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Income From Members		
Parking Charges (Stickers)	32,443	10,700
Club Reimbursement	0	2,00,000
Boom Barrier RFID Reimbursement	0	1,50,000
Common Area Maintenance	4,12,98,388	4,29,59,436
Electricity Charges	37,39,367	1,25,19,536
Vending Charges	14,24,513	10,83,364
Club Booking Charges	2,35,117	2,19,068
DG Fixed Charges	73,36,800	73,22,400
Other Receipt	10,344	0
Less: Transfer to Reserve Fund	(5,40,76,972)	0
Other Operating Revenues		
Shop Rent	1,27,904	31,356
Scrap Sale	0	1,05,042
Advertisement Receipt	4,69,980	0
Brokerage Charges	8,475	0
Canopy Charges	1,93,855	0
Donation for Temple	2,39,888	0
Entry Fees for Kabadi	93,223	0
Event Collection	16,950	0
Penalty Charges	7,372	0
Stall Fees	7,203	0
Welcome Charges	3,08,899	0
Work Permit For Flat	50,068	0
Wrong Parking Charge	8,474	0
Sponsorship Receipts	0	6,72,202
Liabilities Written Back	0	4,22,378
	15,32,291	6,56,95,482

Note No. 3.0 Other income

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest		
Interest on FDR	21,43,320	17,42,141
Interest on Saving Bank	74,894	1,37,767
	22,18,214	18,79,908

Note No. 3.1 Depreciation and amortisation expense

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Depreciation & Amortisation		
Depreciation Tangible Assets	3,24,188	2,82,903
Less: Transfer to Reserve Fund	3,24,188	2,82,903
	(3,24,188)	

Note No. 3.2 Finance costs

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest Expenses		
Interest Expenses		
Interest and Penalties	0	0
Bank Charges		
Bank Charges	36,854	44,011
Less: Transfer to Reserve Fund	36,854	44,011
	(36,854)	



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Note No. 3.3 Other expenses

Particulars	Member/ Non Member	2023-24			2022-23
		Share for Non Member	Expenditure for Member	Amount	Amount
Electricity and Power Expenses	Member	-	4,435,282	4,435,282	17262497
Water Charges	Member	-	4,422,222	4,422,222	0
Event, Festival and Temple Expenses	Member	-	428,702	428,702	106,810
Office Running & Maintenance	Member	-	166,008	166,008	196253
Printing and Stationery	Member	-	-	-	35336
Repair & Maintenance	Common	1,054,370	36,467,648	37,522,018	48077570
Legal and Professional	Member	-	10,640	10,640	496240
Audit Fee	Member	-	70,000	70,000	59000
Gym Expenses	Member	-	22,595	22,595	-
Rate And Taxes	Member	-	6,618,692	6,618,692	-
Interest and Penalty	Member	-	83,687	83,687	89194
Round Off	Member	-	-2	-2	-
Total		1,054,370	52,725,474	53,779,844	66,322,900
Less : Transferred to					
Profit and Loss Account		1,054,370		1,054,370	
Reserve Fund			52,725,474	52,725,474	

Note No. 3.4 Tax Expense

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Current tax		
Current Tax	5,55,295	6,08,106
	5,55,295	6,08,106


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