

AUDITOR'S REPORT

To,
The Members of MUMBAI SURGICAL SOCIETY.
MUMBAI.

I have audited the attached Balance Sheet of THE INDIAN ASSOCIATION OF DAY SURGERY and the annexed Income & Expenditure Account for the year ended on 31st March,2023, both of which I have signed under reference to this report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

I have conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts & disclosures in the financial statements. An audit also includes accessing the accounting principles used & significant estimates made by the management, as well as evaluating the overall presentation of the financial statement. I believe that my audit provides a reasonable basis for my opinion.

Further to above with the book of accounts, vouchers and other documents as were available with the society and produced to us in connection therewith to report that:

1. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.
2. In my opinion, proper books of account have been maintained as required under the Societies Registration Act, 1860, and the Rules of the Society , so far as it appears from the examination of these books.
3. The Balance Sheet and the Income & Expenditure Account examined by me are in agreement with the Books of Accounts of the Society.
4. In my opinion, and to the best of my information and according to the explanations given to me, the said accounts, read with the Remarks in the Audit Memos attached herewith give all the information required and give a true and fair view :-

SHYAM PADIA & CO.
CHARTERED ACCOUNTANTS

Cell : 91-93230 34864
E-Mail :shyampadia@gmail.com
D-41/013, VIRAT, Gokul Dham,
Film City Road, Goregaon(East),
Mumbai- 400 063.

- i. In the case of the Balance Sheet, of the State of affairs of the Society as at 31st March 2023.

A N D

- ii. In the case of the Income & Expenditure Account, of the Surplus of Income over the Expenditure of the Society , for the year ended on that date.

For SHYAM PADIA & CO.
Chartered Accountants
Firm Registration No.113528W

CA. Shyam Sundar Padia.
Partner.
M.No. 47007.
UDIN : 23047007BGRKSD1073

Place : Mumbai.

Date : 13th April, 2023.



THE INDIAN ASSOCIATION OF DAY SURGERY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

Previous Year's	EXPENDITURE	AMOUNT (RS.P.)	AMOUNT (RS.P.)	Previous Year's	INCOME	AMOUNT (RS.P.)	AMOUNT (RS.P.)
	To Expenditure on Objects of the Trust/Society						
	a. Religious						
	b. Educational & Medical Relief						
	Seminar & Conference Expenses						
	Printing & Stationery Expenses						
	Membership & Subscription Expenses						
	Postages & Courier Expenses						
	Awards & Prize Distribution Exps.		-				
	c. Medical Relief						
	d. Relief of Poverty & Other Charitable Objects						
	e. Other Charitable Objects						
70,058.00	By Surplus carried over to Balance Sheet		1,60,390.39		By Deficit carried over to Balance Sheet		
70,058.00	Total		1,60,408.09	70,058.00	Total		1,60,408.09

As per my Audit report of Even Date
For SHYAM PADIA & CO.
Chartered Accountants
FRN : 113528W

For THE INDIAN ASSOCIATION OF DAY SURGERY

(CA. Shyam Sundar Padia)
Partner
M.NO.047007
UDIN: 23047007BGRKSD1073
Date: 13/04/2023
Place: Mumbai

(Dr. T Naresh Row)
Hon. Authorised Signatory

(Dr. Kishor Adyanthaya)
Hon. Authorised Signatory

Date: 13/04/2023
Place: Mumbai

THE INDIAN ASSOCIATION OF DAY SURGERY
BALANCE SHEET AS ON 31ST MARCH,2023

PREVIOUS YEAR Rs.	FUNDS AND LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	PREVIOUS YEAR Rs.	PROPERTY AND ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
	Trusts Funds or Corpus:-				Immovable Properties:- (At Cost)		
11,42,836.00	Balance as per last Balance Sheet	12,12,894.00			Balance as per last Balance Sheet		
	Addition during the year (give details)				Additions during the year		
	Income Tax Refund				Less: Sales during the year		
					Depreciation up to date		
		12,12,894.00					
	Less:				Investments:- (At Cost)		
70,058.00	Surplus transferred to Corpus Account	1,59,222.39	13,72,116.39	10,65,065.00	Fixed Deposit With Indian Overseas Bank	10,65,065.00	
	Other Earmarked Funds:-				Accrued Interest	69,601.00	11,34,666.00
	(Created under the provisions of the Trust Deed or scheme or out of the income)						
	Depreciation Fund				Deposit with Government Bodies		
	Sinking Fund				Fixed Assets		
	Reserve Fund				Balance as per last Balance Sheet		
	Any Other Fund		-		Additions during the year	-	
					Less: Sales During the year		
					depreciation up to date	-	-
	Loans (Secured or Unsecured):-				Loans (Secured or Unsecured): Good/Doubtful:-		
	From Trustees				Sundry Receivables		
	From Others.						
	Advance Received		-		Advances:-		
	Liabilities:-				To Trustees		
	For Expenses				To Employees		
	Outstanding Expenses Payable			-	Income Outstanding:-		
	For Rent and Other Deposits				Rent		
	For Sundry Credit Balances		-		Interest		
					Other Income		

THE INDIAN ASSOCIATION OF DAY SURGERY
BALANCE SHEET AS ON 31ST MARCH,2023

PREVIOUS YEAR Rs.	FUNDS AND LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	PREVIOUS YEAR Rs.	PROPERTY AND ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
	Income and Expenditure Account:-				Cash and Bank Balances:-		
	Balance as per last Balance Sheet			1,47,829.00	a) Cash on hand		
-	Add/(Less): Surplus or (Deficit) as per	-			Indian Overseas Bank	2,37,450.39	2,37,450.39
70,058.00	Income and Expenditure Account:-	1,60,390.39			b) With the Trustee		
	Self Asst. Tax Paid				c) With the Manager		
	IT Refund Received	6,565.00					
	Taxes Deducted at Source	(7,733.00)					
		1,59,222.39					
(70,058.00)	Surplus transferred to Corpus Account	(1,59,222.39)	-				
							-
12,12,894.00	Total		13,72,116.39	12,12,894.00	Total		13,72,116.39

The above Balance Sheet to the best of our belief contains a true account of the Funds and Liabilities and of the property and assets of the Trust.

As per my Audit report of Even Date
For SHYAM PADIA & CO.
Chartered Accountants
FRN : 113528W

For THE INDIAN ASSOCIATION OF DAY SURGERY

(CA. Shyam Sundar Padia)
Partner
M.NO.047007
UDIN: 23047007BGRKSD1073
Date: 13/04/2023
Place: Mumbai

(Dr. T Naresh Row)
Hon.Authorised Signatory

(Dr. Kishor Adyanthaya)
Hon. Authorised Signatory

Date: 13/04/2023
Place: Mumbai

THE INDIAN ASSOCIATION OF DAY SURGERY

FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED 31/03/2023

GROSS RECEIPTS	RS	RS
INTEREST INCOME	82,019.00	
DOCTORS CONFERENCE CONTRIBUTIONS/ SPONSORSHIPS AND MEMBERSHIP RECEIPTS	78,389.09	
		1,60,408.09
EXPENDITURE		
Conferences, Seminars & Events Expenses Seminars & Conference Exps including all Exps	-	
Photography & Audio Visual Expenses		
Awards & Prize Distribution Exps.		
Administrative Exps incl. Printing, Postage, Conveyance, Travelling & Staff expenses		
Bank Charges	17.70	
Accounts and Taxation Expenses		
Statutory Audit Exps		17.70
PROFIT / (LOSS)		1,60,390.39
NET PROFIT		

For THE INDIAN ASSOCIATION OF DAY SURGERY

(Dr. T Naresh Row) (Dr. Kishor Adyanthaya)
Hon.Authorised Signatory Hon.Authorised Signatory

Date : 13/04/2023
Place: Mumbai