

PVR NEST

Balance Sheet as at 31 March 2023

(Amount in Rs.)

	Particulars	Note	31 March 2023	31 March 2022
I	LIABILITIES			
1	Corpus Funds			
(a)	Corpus Fund	2	5,000	10,936,767
(b)	Reserves and surplus	3	6,136,918	11,103,397
			6,141,918	22,040,164
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other long-term liabilities		-	-
(d)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Sundry Creditor		1,782,954	683,592
			-	-
(c)	Other current liabilities	4	309,523	265,209
(d)	Short-term provisions		-	-
			2,092,477	948,801
	Total		8,234,395	22,988,965
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	5	20,154	24,101
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances		-	-
(e)	Other non-current assets		-	-
			20,154	24,101
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Sundry Debtors		-	416,342
(d)	Cash and bank balances	6	8,214,241	20,095,790
(e)	Short Term Loans and Advances		-	2,452,732
(f)	Other current assets		-	-
			8,214,241	22,964,864
	Total		8,234,395	22,988,965
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements			

Auditors' Report

In term of our audit report of even date

For Narender Singh & Co.

Chartered Accountants

Firm Reg No. 030207N

Narender Singh
CA. Narender Singh
(Partner)

M. No. 089004



For PVR Nest

Sanjeev Kumar
Trustee

Place: New Delhi

Date: 20.07.2023

UDIN: 23089004B6VKUV5019

PVR NEST

Income and Expenditure Account for the year ended 31 March 2023

Particulars		Note	31 March 2023	31 March 2022
I	Revenue from operations	7	40,99,736	12,51,196
II	Other Income	8	5,81,777	8,56,904
III	Total Income (I+II)		46,81,513	21,08,100
IV	Expenses:			
(a)	Employee benefits expense	9	21,20,920	21,22,948
(b)	Depreciation and amortization expense	10	3,947	5,524
(c)	Other expenses	11	1,81,54,892	1,10,63,714
	Total expenses		2,05,79,759	1,31,92,186
V	Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		(1,58,98,246)	(1,10,84,086)
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)		(1,58,98,246)	(1,10,84,086)
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before tax (VII-VIII)		(1,58,98,246)	(1,10,84,086)
X	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
XI	Profit/(Loss) for the period from continuing operations (VII-VIII)		(1,58,98,246)	(1,10,84,086)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the year (XI+XIV)		(1,58,98,246)	(1,10,84,086)
	The accompanying notes are an integral part of the financial statements	1		

Auditors' Report

In term of our audit report of even date

For Narender Singh & Co.

Chartered Accountants

Firm Reg No. 030207N

CA. Narender Singh
(Partner)
M. No. 089004



For PVR Nest

Sanjeev Kumar
Trustee



Place: New Delhi

Date: 20.07.2023

PVR NEST
61, Basant Lok, Vasant Vihar, New Delhi - 110057
Receipt & Payment for the year ended 31st March 2023

Receipts	2023-03-31	2022-03-31	Payment	2023-03-31	2022-03-31
Opening Balance			Payment against Programmes		
Balance with Banks	19,456,382	32,745,901	Salary cost (Annexure A)	2,432,212	2,207,775
Childscape program Income	-	-	Sundry Creditors	-	1,482
Donation Receipts	4,255,787	1,251,196	Direct Expenses		
Interest Income	581,787	856,904	Childscapes Program Expenses	1,590,786	702,996
Other Donation Receipts	-	-	Eco Grants	-	268,663
Other Donation Receipts-CSR	-	-	Women And Community	9,767,359	8,222,676
			Other Donation	2,561,150	3,527,315
			Youth Program	-	100,000
			Cinegreen	-	-
			Collective of leader for PWD	-	-
			Collective of Homeless Women	-	-
			Pink Toilet	-	-
			Urban Place making expenses	-	220,688
			Indirect Expenses		
			Out of Pocket Expenses	-	6,472
			Bank Charges	10,616	8,546
			Professional fee	74,039	61,892
			Printing & Stationery	50,993	12,490
			Conveyance Expenses	183,570	51,314
			Repair And Maintenance	-	5,310
			Postage & Courier	-	-
			Staff welfare	48,399	-
			Mobile and Telephone expenses	-	-
			Closing Balance		
			Bank Accounts	7,574,832	19,456,382
Total	24,293,956	34,854,001	Total	24,293,956	34,854,001

Auditors' Report

In term of our audit report of even date

For Narender Singh & Co.

Chartered Accountants

Firm Reg No. 030207N

Narender Singh

 CA. Narender Singh
 (Partner)
 M. No. 089004

Place: New Delhi

Date : 20.07.2023

For PVR Nest

Sanjeev Kumar

 Sanjeev Kumar
 Trustee

PVR NEST

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 2 Corpus Fund

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2022 (Opening Balance)	Capital Introduced/contr ibuted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.)
									As at 31st March 2023 (Closing Balance)
1	Corpus Fund	100%	10,936,767	-	0	0	-10,931,767	0	5,000
			10,936,767	-	-	-	-10,931,767	-	5,000
Previous Year (PY)			10,936,767	-	-	-	-	-	10,936,767



PVR NEST

Notes forming part of the Financial Statements for the year ended 31st March, 2023

Note - 3 Reserve & Surplus

(Amount in Rs.)

	31 March 2023	31 March 2022
3 Reserves and surplus		
(a) Capital Reserve	-	-
(b) Revaluation Reserve	-	-
(c) Other Reserve (Please specify)	-	-
(d) Undistributed Surplus - Opening Balance	1,11,03,397	2,21,87,483
Add: Amount transferred from Corpus Fund (Refer Note below)	1,09,36,767	-
Add: Amount transferred from Income and Expenditure Account	(1,58,98,246)	(1,10,84,086)
Undistributed Surplus - Closing Balance	61,41,918	1,11,03,397
Total (a+b+c+d)	61,41,918	1,11,03,397

Note: The Trust has during the year utilised amounts towards development of society . The corpus created in earlier years have been utilised and the same has been credited to the Reserves and Surplus. The management of the Trust believes, given the amount of funding available with the Trust, it is prudent to dissolve the opening Corpus Fund and expects to generate higher cashflows in future period to fund the amount of spends for the continuous development of society.



PVR NEST

Notes forming part of the Financial Statements for the year ended 31st March, 2023

Note: 4 Other Current liabilities

4	Other current liabilities	31 March 2023	31 March 2022
(a)	PF Payable	23,434	21,609
(b)	Salary Payable	-	6,511
(c)	Employee Recoverable	2,35,457	1,72,711
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	50,631	64,375
(h)	Other payables (specify nature)	-	-
	Total Other current liabilities	3,09,522	2,65,206



Notes forming part of the Financial Statements for the year ended 31st March, 2023

5 Property, Plant and Equipment and Intangible Assets (owned assets)										(Amount in Rs.)	
Particulars /Assets	TANGIBLE ASSETS							Others (specify nature)	Total		
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles					
Gross Block											
At 1 April 2022				5,123	18,978						24,101
Additions				-	-						-
Deductions/ Adjustments				-	-						-
At 1 April 2021				8,538	21,087						29,625
Additions				-	-						-
Deductions/ Adjustments				-	-						-
At 31 March 2023				5,123	18,978						24,101
At 31 March 2022				8,538	21,087						29,625
Depreciation/Adjustments											
At 1 April 2022				2,049	1,898						3,947
Additions				-	-						-
Deductions/ Adjustments				-	-						-
At 1 April 2021				3,415	2,109						5,524
Additions				-	-						-
Deductions/ Adjustments				-	-						-
At 31 March 2023				2,049	1,898						3,947
At 31 March 2022				3,415	2,109						5,524
Net Block											
At 31 March 2022				5,123	18,978						24,101
At 31 March 2023				3,074	17,080						20,154



PVR NEST

Notes forming part of the Financial Statements for the year ended 31st March, 2023

6	Cash and Bank Balances	31 March 2023	31 March 2022
A	Cash and cash equivalents		
(a)	On Bank accounts	75,74,832	1,94,56,382
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits (Bank Guarantee)	6,39,408	6,39,408
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Total	82,14,241	2,00,95,790
	(I)		
B	Other bank balances		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	-	-
	(II)		
	Total Cash and bank balances	82,14,241	2,00,95,790
	(I+II)		



PVR NEST

Notes forming part of the Financial Statements for the year ended 31st March, 2023

(Amount in Rs.)

	31 March 2023	31 March 2022
7 Revenue from operations		
(a) Childscape Program Income	-	-
(b) Donation receipts	-	-
(c) Grants or donations received	40,99,736	12,51,196
(d) Other operating revenue	-	-
Revenue from operations (Gross)	40,99,736	12,51,196
Less: Excise duty	-	-
Revenue from operations (Net)	40,99,736	12,51,196
8 Other income	31 March 2023	31 March 2022
(a) Interest income	5,81,777	8,56,904
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (Please specify)	-	-
Total other income	5,81,777.00	8,56,904.00



PVR NEST

Notes forming part of the Financial Statements for the year ended 31st March, 2023

		31 March 2023	31 March 2022
9	Employee benefits expense (Including contract labour)		
(a)	Salaries	23,55,934	20,99,240
(d)	Staff welfare expenses	64,986	23,708
	Total Employee benefits expense	24,20,920	21,22,948
10	Depreciation and amortization expense	31 March 2023	31 March 2022
(a)	on tangible assets (Refer note 5)	3,947	5,524
(b)	on intangible assets (Refer note 5)	-	-
	Total Depreciation and amortization expense	3,947	5,524
11	Other Expenses	31 March 2023	31 March 2022
(a)	Childscapes Program Expenses	34,76,526	6,23,472
(b)	Women & Community	1,16,56,537	62,30,869
(c)	Repairs and maintenance - Machinery	-	5,310
(d)	mobile & Telephone Expenses	41,574	19,169
(e)	Donation Paid	25,61,150	35,47,460
(f)	convenyance expenses	1,71,077	51,314
(g)	Car rental Expenses	1,43,525	1,20,000
(h)	Printing and stationery	46,444	14,647
(i)	Audit Fee	-	59,000
(j)	Legal and professional charges	76,339	8,792
(k)	Amount W/off	(28,896)	-
(l)	Out of pocket Expenses	-	6,472
(m)	Bank Charges	10,616	8,546
(n)	Youth Program	-	1,00,000
(o)	Eco Grants	-	2,68,663
	Total	1,81,54,892	1,10,63,714

