



CA Copy

Trust Audit Report
Shree Jivdaya Mandal, Rapar

Trust Registration Number E-379-Kachhh

PAN: AABTS0475N

F.Y.2020-2021

Audited By:

M/S. Lalka & Lalka LLP

{Formerly Khimji Kunverji & Co (Gandhidham)}

Neelam Complex, Office No. 01, 1st Floor,

Plot No. 298, Ward-12B, Nr.HDFC Bank,

Gandhidham Kutch 370201 (Gujarat)

Phone No. (02836) 221427 , 223567

E-mail : khimjikunverjiandco@gmail.com

Website - www.lalkaandlalka.in



INDEPENDENT AUDITOR 'S REPORT

To the Trustees of

Shree Jivdaya Mandal, Rapar

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

OPINION

We have audited the financial statements of **Shree Jivdaya Mandal, Rapar** having registration number E - 379 - Kachchh ("the Trust"), which comprise the Balance Sheet as at 31st March, 2021, and the Income & Expenditure Account for the year then ended, and notes to Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Trust are prepared, in all material respect in accordance with the provisions of The Bombay Public Trusts Act, 1950 (as applicable to Gujarat State) ("the act")

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of the act , and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is mentioned in Annexure "A". This description forms part of our auditor's report.





REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 1 As required by Rule 19 of the Rules framed under the Act, we report that:
- The accounts are maintained regularly and in accordance with the provision of the Act and rules.
 - The receipt and disbursement are properly and correctly shown in the accounts.
 - We have not verified cash balance but the vouchers in the custody of the Trustees, on date of audit were in agreement with the accounts.
 - All books, deeds, accounts, vouchers or other documents or other records required by us were produced before us: except: 1) The Title Deeds of Immovable Properties have not been produced before us, It is stated that Trust Enjoys the Hereditary possession of the same.
 - No Inventory certified by the Trustees of the Moveble properties of the Trust has been produced before us
 - Whenever required by us the Trustees appeared before us and furnished the necessary information required by us
 - No property or funds of the Public Trust were applied for any objects or purposes other than the objects of the trust.
 - Following Amounts are outstanding for more than one year and that no amounts have been written off: (1) TDS of Rs.111239/- 2) Advance to Lawyers Rs. 50000/- 3) Advance to Contractors Rs. 590875/- 4) Income Tax Appeals Rs.204360/-
 - No tenders were invited for the repairs or construction exceeding Rs. 5000/- and we have been told that work was carried out under the supervision of the Trustees
 - No money of Public trust has been invested contrary of the provision of Section 35
 - No alienation of Immovable properties contrary to the provision of section 36 have come to our notice
 - There is no special matter in our opinion, to which, we think it fit or necessary to bring to the notice of Dy. or Assistant Charity Commissioner

Place: Gandhidham

Date: 16.09.2021

Examined & Found Correct
For Lalka & Lalka LLP
{Formerly Khimji Kunverji & Co (Gandhidham)}
Chartered Accountants
Firm Registration No. 105147W / W100641

Padamshi L. Lalka
Partner
Membership No. 005136
UDIN: 21005136AAAAHZ8655

Office no 1, 1st Floor, Neelam Complex, Plot no. 298, Ward 12B, Gandhidham (Kutch)
Tele: (02836) 221427, 223567 E-Mail- khimjikunverjiandco@gmail.com - Website - www.lalkaandlalka.in





Annexure 'A' to Auditor's Report

Further description of the Auditor's Responsibilities for the audit of the financial statements:

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- (i) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Shree Jivdaya Mandal, Rapar
Schedule VIII [Vide Rule 17(1)]

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Balance Sheet for the Year Ended 31st March, 2021

Funds & Liabilities	Sch.	Amount ₹	Assets	Sch.	Amount ₹
Trust Funds or Corpus	"A"	11,92,90,247.00	Immovable Properties	"B"	3,22,22,705.95
			Furniture & Fixture, Dead Stock etc.	"C"	28,05,368.00
			Stock of Fodder & Etc (As per Books)		72,02,740.00
			Investments	"D"	2,20,00,000.00
			Advances	"E"	18,20,967.00
			Income Outstanding	"F"	11,16,046.63
			Cash & Bank Balance	"G"	78,50,167.96
			Income & Expenditure A/c	"H"	4,42,72,251.46
Total ₹		11,92,90,247.00	Total ₹		11,92,90,247.00

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of the Property and assets of the trust.

Dated:

Navinchandra M. Morabia

Shri Navinchandra M. Morabia

Trustee

Vipul R. Mehta

Shri Vipul R. Mehta

Trustee

Velji I. Mehta

Shri Velji I. Mehta

Trustee

Address: Opp. Lohana Building, Rapar, Kutch
Pincode - 370165

Phone No. 94275 12036

Examined & Found Correct
For Lalka & Lalka LLP

{Formerly Khimji Kunverji & Co (Gandhidham)}

Chartered Accountants

Firm Registration No. 105147W / W100641

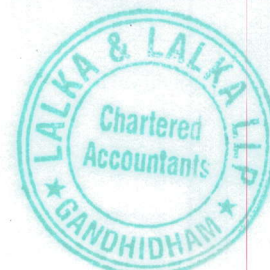
Padamshi L. Lalka

Padamshi L. Lalka

Partner

Membership No. 005136

Date: 1 6 SEP 2021



Shree Jivdaya Mandal, Rapar

Schedule IX [Vide Rule 17(1)]

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Income & Expenditure for the Year Ended 31st March, 2021

Expenditure	Sch.	Amount ₹	Amount ₹	Income	Sch.	Amount ₹	Amount ₹
Expenditure in respect of Properties:-				Interest			
Rent, Rates, Taxes & Cesses		1,40,253.00		On Bank Accounts		1,12,575.50	
Repairs & Maintenance		16,63,681.00		On FDRs		12,97,362.00	
Insurance		85,056.00	18,88,990.00	On IT Refund		1,814.00	14,11,751.50
Establishment Expenses	"I"		2,12,606.59				
Audit Fees		60,000.00		Donations			
I.T. Fees		10,000.00		In Cash		4,74,57,652.00	
Other Matter Fees		11,000.00		In Kind		64,18,038.00	5,38,75,690.00
GST on above		14,580.00	95,580.00				
Agricultural Expenses			18,000.00	Grant from Gujarat Govt			
Contribution & Fees			50,000.00	for Dhor Subsidy (as per books)			2,92,69,325.00
Miscellaneous Expenses			39,893.00	Income from Other Sources			
Repair to dead stock			3,79,456.00	Anonymous Donation			
Depreciation			37,68,251.00	(Directly Deposited by Parties)			
				By Cheque, NEFT, etc (Details not Known)			2,87,186.00
Expenditure on Object - of the Trust:							
(a) Other Charitable Objects & Panjarapole Running Expenses	"J"		11,49,23,277.00	Box Collection		1,58,000.00	
				Agricultural Income		3,00,000.00	
				Other Income		36,09,486.00	40,67,486.00
				Deficit C/o to Balance Sheet			3,24,64,615.09
Total ₹			12,13,76,053.59	Total ₹			12,13,76,053.59

Dated: *22/09/2021*

Shri Navinchandra M. Morabia
Trustee

पुन्य र मेहा
Shri Vipul R. Mehta
Trustee

श्री वेली मेहा
Shri Velji I. Mehta
Trustee
Address:- Opp. Lohana Building, Rapar, Kutch Pincode - 370165
Phone No. 94275 12036

Examined & Found Correct
For Lalka & Lalka LLP
(Formerly Khimji Kunverji & Co (Gandhidham))
Chartered Accountants
Firm Registration No. 105147W / W100641

Padamshi L. Lalka

Padamshi L. Lalka
Partner
Membership No. 005136

Date: 16 SEP 2021



Shree Jivdaya Mandal, Rapar

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Annexures to Financial Statements as on 31st March, 2021

Schedule-'A' Trust Funds or Corpus

Opening Balance
Add:- Addition During the Year

23,63,410.00

23,63,410.00

Specific Account (Corpus)

Particulars	Opening Balance	Donation	Amt. Transferred From Income & Expenditure	Interest	Rent Income	Other Charitable Expenses	Closing Balance
Building Fund	1,47,73,011	-	-	-	-	-	1,47,73,011
Kayami Tithi Fund	1,34,54,296	-	-	-	-	-	1,34,54,296
Vid-Vikash(Land) Scheme	6,90,70,479	-	-	-	-	-	6,90,70,479
Life Membership Fees	10,47,000	-	-	-	-	-	10,47,000
Animal welfare board of india, Chennai (Capital Grant)	1,50,000	-	-	-	-	-	1,50,000
Sanchay yojana (Capital Subsidy For Pond)	2,74,938	-	-	-	-	-	2,74,938
Kayami photo Yojna A/c.	1,63,33,443	-	-	-	-	-	1,63,33,443
Shelter House for looking after the Animals	18,23,670	-	-	-	-	-	18,23,670
TOTAL	11,69,26,837.00	-	-	-	-	-	11,69,26,837.00

Closing Balance

Total

11,92,90,247.00

Schedule-'B' Immovable Properties

Rate of Depreciation (%)	Particulars	Opening Balance	Additions Before 30.09.20	Additions After 30.09.20	Adjusted Against Grant	Total	Depreciation	Closing Balance
0%	Land	6,36,726.95	-	-	-	6,36,726.95	-	6,36,726.95
0%	Land at Bhutakiya village	2,66,000.00	-	-	-	2,66,000.00	-	2,66,000.00
0%	Navapura Land	4,967.00	-	-	-	4,967.00	-	4,967.00
10%	Building	32,25,548.00	-	6,66,464.00	5,88,590.00	33,03,422.00	3,26,449.00	29,76,973.00
10%	Panjarapole Building	1,11,53,178.00	1,07,200.00	4,76,789.00	-	1,17,37,167.00	11,49,877.00	1,05,87,290.00
10%	Pabushree Building	51,54,189.00	-	-	-	51,54,189.00	5,15,419.00	46,38,770.00
10%	Bakanavid Building	87,07,938.00	19,38,083.00	-	-	1,06,46,021.00	10,64,602.00	95,81,419.00
10%	Pabu Bore Building	4,11,249.00	-	1,14,800.00	-	5,26,049.00	46,865.00	4,79,184.00
10%	Weigh-Bridge	1,02,070.00	-	-	-	1,02,070.00	10,207.00	91,863.00
10%	Pond (Talav) Account	29,91,962.00	-	6,72,624.00	6,72,624.00	29,91,962.00	2,99,196.00	26,92,766.00
10%	Bhutakiya Land Water-Bore	2,23,498.00	-	10,000.00	-	2,33,498.00	22,850.00	2,10,648.00
10%	Construction at Bhutakiya land	62,332.00	-	-	-	62,332.00	6,233.00	56,099.00
	Total	3,29,39,657.95	20,45,283.00	19,40,677.00	12,61,214.00	3,56,64,403.95	34,41,698.00	3,22,22,705.95

Schedule-'C' Furniture & Fixture, Dead Stock etc.

Rate of Depreciation (%)	Particulars	Opening Balance	Additions Before 30.09.20	Additions After 30.09.20	Adjusted Against Grant	Total	Depreciation	Closing Balance
10%	Furniture & Fixture, Dead Stock etc.	27,16,144.00	-	-	-	27,16,144.00	2,71,614.00	24,44,530.00
15%	Deluxe Bike	34,064.00	-	-	-	34,064.00	5,110.00	28,954.00
15%	C.C. Tv Cameras	98,671.00	-	-	-	98,671.00	14,801.00	83,870.00
15%	Electric Equipments	1,11,092.00	23,500.00	9,65,507.00	9,16,707.00	1,83,392.00	23,849.00	1,59,543.00
15%	Air Conditioners	-	27,300.00	-	-	27,300.00	4,095.00	23,205.00
15%	Laptop	-	-	53,250.00	-	53,250.00	3,994.00	49,256.00
15%	Mobile	-	-	14,000.00	-	14,000.00	1,050.00	12,950.00
40%	Computer & Accessories	5,100.00	-	-	-	5,100.00	2,040.00	3,060.00
	Total	29,65,071.00	50,800.00	10,32,757.00	9,16,707.00	31,31,921.00	3,26,553.00	28,05,368.00

Schedule-'D' Investments

FDRs with Bank of Baroda Rapar
FDRs with Bank of India Rapar

1,40,00,000.00

80,00,000.00

Total

2,20,00,000.00

Schedule-'E' Advances

Others (suppliers)
Income Tax Appeal (F.Y. 2016-17) (For Stay of Demand)
Lawyers
Deposits for Rent
Deposits with GeB & PWD & Land Lord (As per Books)

14,07,625.00

2,04,360.00

50,000.00

1,00,000.00

58,982.00

Total

18,20,967.00



Schedule:-'F'	Income Outstanding			
	Accrued Interest			9,09,205.63
	TDS	FY 2019-20		
		FY 2020-21		
			1,11,239.00	
			95,602.00	2,06,841.00
				Total
				11,16,046.63
Schedule:-'G'	Cash & Bank Balance			
	S.B. Account with Bank of Baroda Rapar (A/c No. 90880100017039)			33,92,350.13
	S.B. Account With Bank of Baroda, Dadar Mumbai (A/c No. 027810018554)			1,51,399.35
	S.B. Account With Axis Bank Ltd, Rapar (A/c No. 912010016065436)			6,29,255.96
	S.B. Account With Bank Of India, Rapar (A/c No. 382810110000609)			28,35,782.52
	Cash On Hand			8,41,380.00
				Total
				78,50,167.96
Schedule:-'H'	Income & Expenditure A/c			
	Opening Balance:			
	Add: Deficit during the year			
			1,18,07,636.37	
			3,24,64,615.09	4,42,72,251.46
				Total
				4,42,72,251.46
Schedule:-'I'	Establishment Expenses			
	Bank Charges			21,347.59
	Printing & Stationary Expenses			1,52,773.00
	Sundry Debit Balances Written Off (TDS Receivable)			38,486.00
				Total
				2,12,606.59
Schedule:-'J'	Other Charitable Expenses & Panjarapole Running Expenses			
	Dhor Sambhad Expenses			65,690.00
	Dhor Charamani Expenses			1,37,63,734.00
	Dhor Safai Expenses			13,66,048.00
	Electricity Expenses			9,95,654.00
	Fitness Certificate Expenses			8,000.00
	Ghas Chaara Kharid Vapraas Expenses			9,14,43,572.00
	Ghas Chaara Majuri Expenses			1,12,471.00
	Ghas Chaara Insurance Expenses			10,529.00
	Advertisement Expenses			1,81,901.00
	Kutra Rotla Expenses			5,57,986.00
	Newspaper & Periodicals			11,545.00
	Salary Expenses			16,45,845.00
	Bonus			1,80,385.00
	Pashu Ahar Expenses			27,80,760.00
	Pashu Medical Expenses			9,74,284.00
	Postage Expenses			71,821.00
	Membership Fees			21,000.00
	Telephone Expenses			25,098.00
	Travelling Expenses			79,872.00
	Festival Expenses			27,490.00
	Vehicle Running Expenses			5,29,658.00
	Vehicle Insurance Expenses			69,934.00
				Total
				11,49,23,277.00

Dated: *am. 20/09/2021*
 Shri Navinchandra M. Morabia
 Trustee
पुन्य २ नं०
 Shri Vipul R. Mehta
 Trustee
२१५० ८१५५ ०१५५
 Shri Velji I. Mehta
 Trustee
 Address:- Opp. Lohana Building, Rapar, Kutch Pincode - 370165
 Phone No. 94275 12036

Examined & Found Correct
 For Lalka & Lalka LLP
 (Formerly Khimji Kunverji & Co (Gandhidham))
 Chartered Accountants
 Firm Registration No. 105147W / W100641

P

Padamshi L. Lalka
 Partner
 Membership No: 5136
 Date:

16 SEP 2021



Shree Jivdaya Mandal, Rapar
Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973
Accounting Policies and Notes Forming Part of Accounts as on 31.03.2021

A Accounting Policies

1 Basis of Preparation of Financial Statement:

The Trust follows the cash system of accounting except for Interest on FDR which is recorded on accrual basis.

2 Fixed Assets and Depreciation

(a) Land Values are shown at cost

(b) Other Assets are shown at depreciated value. Depreciation is Provided on written down method as per the rates prescribed under the I.T. Act & Rules.

3 Interest

Interest income is recorded on cash basis except Interest on FDR which is recorded on accrual basis.

4 Investments

Investments are shown at Cost.

Dated: *22/09/2021*

Shri Navinchandra M. Morabia
Trustee

22/09/2021
Shri Vipul R. Mehta
Trustee

22/09/2021
Shri Velji I. Mehta
Trustee

Address: Opp. Lohana Building, Rapar, Kutch Pincode -
370165

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Examined & Found Correct
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Chartered Accountants
Firm Registration No. 105147W / W100641

[Signature]

Padamshi L. Lalka
Partner

Membership No: 5136

Date: **16 SEP 2021**



Schedule IX C
(vide rule 32)

Statement of Income Liabe to Contribution for the year ending:-

31st March, 2021

Name of the Public Trust :- Shree Jivdaya Mandal, Rapar

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Address of the trust :- Opp. Lohana Building, Rapar, Kutch Pincode - 370165

Phone no. 94275 12036

Details of Relating Bank Account :- S.B. A/c with Bank of Baroda, Rapar (A/C No.90880100017039)

	(Amount in)	Rs.	Rs.
Gross Annual Income :		8,89,11,438.50	
Add: Capital Grant		21,77,921.00	9,10,89,359.50
<u>Details of Income not chargeable to contribution under Sec. 58 and Rule 32:</u>			
(I) Donation received during the year any source			
(a) Corpus			
(1) From Country		-	
(2) From Foreign Country; F.C.R.A.No. and Date			
(b) General			
(1) From Country		5,38,75,690.00	
Anonymous Donations		2,87,186.00	
(2) From Foreign Country; F.C.R.A.No. and Date			
(II) Grant by Government and Local Authority			
(a) Government and Local authorities		2,92,69,325.00	
Capital Grant		21,77,921.00	
(b) From Foreign Country			
(c) By Funding agencies			
(1) From Country			
(2) From Foreign Country; F.C.R.A.No. and Date:			
(III) Amount spent for the purpose of education			
(IV) Amount spent for the purpose of Medical Relief			
(VI) (A) Deduction out of Income from land used for agriculture purpose			
(a) Local Revenue and Local Fund Cess			
(b) Rent payable to Superior Landlord			
(c) Cost of Production, if land are cultivated by Trust			
<u>(B) Income from lands used for agricultural purpose.</u>		3,00,000.00	
(VII) (A) Deduction out of Income from Land used for non agriculture purpose			
(a) Assessment Cases and other Government or Municipal Taxes			
(b) Ground rent payable to Superior Landlord			
(c) Insurance Premium			
(d) Repairs at 8-1/3 percent of gross rent of Building			
(e) Cost of collection at 4 percent of gross rent of Building let out			
<u>(B) Income from lands used for non-agricultural purpose.</u>			
(VIII) Cost of collection of Income or Receipt from Securities stock etc. at 1 percent of such Income			
(IX) Deduction on Account of repairs in respect of building not rented any yielding on Income at 8-1/3 percent of the estimated gross Income			8,59,10,122.00
Income Liabe to Contribution			51,79,237.50

Dated:

Navinchandra M. Morabia
Shri Navinchandra M. Morabia
Trustee

Vipul R. Mehta
Shri Vipul R. Mehta
Trustee

Velji I. Mehta
Shri Velji I. Mehta
Trustee

Address: Opp. Lohana Building, Rapar, Kutch Pincode - 370165

Phone no. 94275 12036

Examined & Found Correct

For Lalka & Lalka LLP

{Formerly Khimji Kunverji & Co (Gandhidham)}

Chartered Accountants

Firm Registration No. 105147W / W100641



Padamshi L. Lalka

Padamshi L. Lalka

Partner

Membership No: 5136

Date: 16 SEP 2021

Checked by [Signature]
Final Audit done by [Signature]
Routine Audit done by [Signature]