



## INDEPENDENT AUDITORS' REPORT

**Name: Shree Chotter Gol Darji Kelavani Mandal**

### Opinion

We have audited the financial statements of **Shree Chotter Gol Darji Kelavani Mandal** which comprise the balance sheet asat March 31, 2020, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with The Bombay Public Charitable Trust Act, 1950.

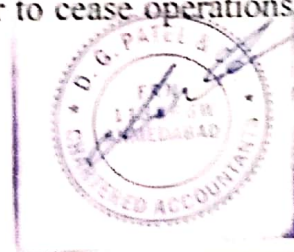
### Basis for Opinion

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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 of the financial statements in accordance with Income Tax Law 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.





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

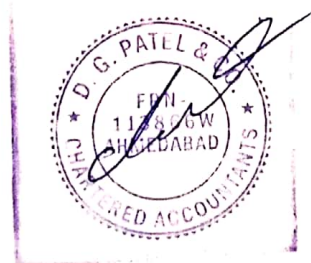
### **Auditor's Responsibilities for the Audit of the Financial Statements**

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.

### **Report on Other Legal and Regulatory Requirements.**

As required by The Bombay Public Charitable Trust Act, 1950 applicable to State of Gujarat and the basis of such checks as we considered necessary and appropriate and according to information and explanations given to us during the course of audit, and beg to report:

- (a) Accounts are maintained regularly and in accordance with the Provisions of the Act and the Rules.
- (b) Receipts and disbursements are properly and correctly shown in the accounts.
- (c) The cash balance and vouchers in custody of the Manager or Trustee on the date of the audit were in agreement with the accounts.
- (d) All books, deeds, accounts, vouchers or other documents or records required by us were produced before us.
- (e) An inventory certified by the Trustee of the movables of the Public Trust has been maintained.





5/A, Dinesh Nagar Society,  
Nr. Naranpura Rly Crossing,  
Naranpura, Ahmedabad - 380013.

Phone : +91 - 79 - 2746 1340  
Fax : +91 - 79 - 2749 5436  
E-mail : dgpatelco@gmail.com

**D.G. Patel & Co.**  
Chartered Accountants

(f) The Accountant appeared before us and furnished the necessary information required by us.

(g) No property or funds of the trust were applied for any object or purpose other than the object or purpose of the Trust.

(h) Amounts outstanding for more than one year Rs. NIL Rs. NIL written off during the year.

(i) Tenders for repairs or construction were not invited as there were no repairs involving expenditure exceeding Rs.5,000/-.

(j) No money of the public trust has been invested contrary to the provisions of Section 35.

(k) There is no alienation of immovable property contrary to provisions of Section 36.

Remarks:

- a) We recommend that Bank Book should be separately maintained instead of Cash/Bank Book
- b) We also recommend to use new receipt books for each financial year

**For, D. G. Patel and Co.**  
**Chartered Accountants**  
**(Firm Reg. No. 113876W)**

**Chetan B. Darji**

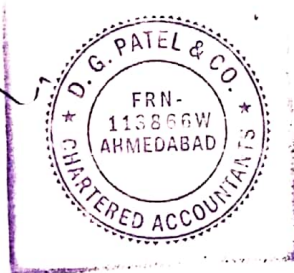
**Partner**

**(Membership Number : 047415)**

**Place : Ahmedabad**

**Date : 16<sup>th</sup> October, 2020**

**UDIN : 20047415AAAACW9798**





THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE IX [VIDE RULE 17(1)]

NAME OF THE TRUST: SHREE CHOTTER GOL DARJI KELVANI MANDAL

REGISTRATION NO.: A-769-Ahmedabad. Date of Registration 13.01.1953

Bank Account No. of Trust for transaction of Foreign

Contribution:..... F.C.R.A. No..... Date:.....

Bank Address:.....

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-3-2020

EXPENDITURE	Rs.	INCOME	Rs.
To Expenditure in respect of properties:		By Rent:(accrued / realized)	
Rate, Taxes, Cesses			
Repairs and maintenance		By Interest:(accrued / realized)	
Salaries		On Securities	
Insurance		On loans	
Depreciation(by way of provision or adjustment)		On Bank Accounts	4,882
Other Expenses		Others:	
		On Bonds	-
		Bank F.D.	1,99,639
To Establishment Expenses			
(As per Annexure 2)	2,58,185	By Dividends:	
To Remuneration (in the case of a math)		By Donations in cash or in kind:	
To the head of the math, including		Domestic (As per Annexure-1)	6,35,164
his household expenditure, if any		International F.C.R.A. No. and Date	
To Other Expenses	-		
To Legal Expenses	-	By Income from other sources	
To Audit Fees	-	(give details as far as possible)	
To Contribution and Fees	1,022	Membership Fees	6,920
To Amounts written off			
(a) Bad Debts			
(b) Loan Scholarship			
(c) Irrecoverable rents		By Transfer from Reserves	
(d) Other items			
To Miscellaneous Expenses-Bank Charge	-		
To Depreciation			
To Amounts transferred to reserve or specific funds			
To Salary Expenses	-		
To Expenditure on object of the trust:			
(Specify if any from FCRA)			
(a) Religious			
(b) Educational (Annexure 3)	2,26,696		
(c) Medical Relief	-		
(d) Relief of poverty	-		
(e) Other charitable objects			
To Surplus carried over to Balance sheet	3,60,702		
<b>TOTAL Rs..</b>	<b>8,46,605</b>	<b>TOTAL Rs..</b>	<b>8,46,605</b>

As per our report of even date.

FOR, D.G.PATEL & CO.

Chartered Accountants

CHETAN B. DARJI

Partner

(Memb.No.047415)

(Firm Reg.No.113866W)

UDIN : 20047415AAAACW9798

Place: Ahmedabad.

Date : 16-10-2020



FOR, SHREE CHOTTER GOL DARJI

KELVANI MANDAL

CHAIRMAN

Place: Ahmedabad.

Date : 16-10-2020

18/10/2020

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE VIII [VIDE RULE 17(1)]

NAME OF THE TRUST: SHREE CHOTTER GOL DARJI KELVANI MANDAL

REGISTRATION NO.: A-769-Ahmedabad.

Date of Registration

13.01.1953

Bank Account No. of Trust for transaction of Foreign

Contribution:..... F.C.R.A. No..... Date:.....

BALANCE SHEET AS ON 31-3-2020

FUNDS & LIABILITIES	Rs.	ASSETS	Rs.
Trust Funds or Corpus:		Immovable Properties:(At cost or at Book value)	
Balance as per last Balance sheet		Opening Balance	
Addition during the year	-	Add : Additions during the year	
Deduction during the year	-	Less: Sale during the year	
		Less: Depreciation	--
Other Earmarked Funds:	--		
(Created under the Provisions of the Trust Deed or Scheme or out of the Income)		Investments: (At cost)	
Depreciation Fund		Fixed Deposits - Central Bank of India	29,81,283
Sinking Fund		Furniture & Fixtures:	--
Reserve Fund	--	Balance as per Last Balancesheet	
Any other Fund-Chatralay Fund	18,583	Add : Additions during the year	
		Less: Sale during the year	
		Less: Depreciation	--
		Loans (Secured or Unsecured)	--
Loan (Secured or Unsecured)		Good / Doubtful	--
From Trustees:		Loans Scholarship	--
From Others:		Other Loans	
		Advances:	
Liabilities:		To Trustees	
For Expenses		To Employees	
For Advances		To Contractors	-
For rent and other deposits		To Lawyers	
For Sundry Credit Balances		To Others (Annx 4)	1,72,072
		Income Outstanding:	
Lifetime Membership Fees	40,629	Rent	
Opening Balance : 35785		Interest receivable	2,825
Addition 4844		Other Income	
Income & Expenditure Account:		Cash and Bank Balances	
Balance as per last Balance sheet	29,12,127	(give name of the banks)(give type of account and account no.)	
Less: Appropriation if any (Note Book Sahay Fund)	(90,299)	(A) In Saving Account and Fixed Deposit Account - Central Bank of India	82,766
Add: Surplus - As per Income and Expenditure Account	3,60,702	(A/c No.1146735512, IFSC : CBIN0280546)	
		(B) In F.C.R.A. Account No. or fix deposit Account (give names of banks and branches)	
		(C) Cash on hand with Trustee/Accountant/ Accountant Shri Jigneshbhai	2,796
		Income and Expenditure Account:	
		Balance as per Balance sheet	-
		Add : Deficit as per Income &	
		Less: Surplus Expenditure A/c.	-
<b>TOTAL ...</b>	<b>32,41,742</b>	<b>TOTAL.. Rs..</b>	<b>32,41,742</b>

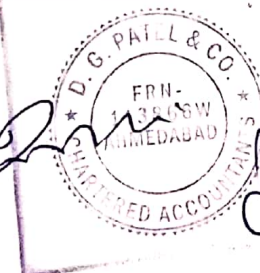
AS PER OUR SEPARATE REPORT OF EVEN DATE.

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

Income Outstanding-(if accounts are kept on cash basis)  
Rent  
Interest  
Other Income  
Total Rs...

FOR, D.G.PATEL & CO.  
Chartered Accountants

CHETAN B.DARJI  
Partner  
(Memb.No.047415)  
(Firm Reg.No.113866W)  
UDIN : 20047415AAAACW9798  
Place: Ahmedabad.  
Date : 16-10-2020



FOR, SHREE CHOTTER GOL DARJI  
KELVANI MANDAL  
CHAIRMAN  
20/10/2020

Place: Ahmedabad.  
Date : 16-10-2020

18/10/2020



THE BOMBAY PUBLIC TRUSTS ACT, 1950

"Schedule IX C"

(Vide Rule 32)

Statement of Income liable to contribution for the year ended 31-3-2020

NAME OF THE TRUST: SHREE CHOTTER GOL DARJI KELVANI MANDAL

REGISTRATION NO.: A-769-Ahmedabad.

Details of Relating Bank Account:

Name of Bank.....Branch.....Address.....

Bank Account number relating to transaction of foreign contribution of

Trust.....F.C.R.A. No.....Date.....

Particulars	Rs.
Gross Annual Income	8,46,605
Total (A)	8,46,605
Details of income not chargeable to contribution under Section 58 and Rule 32	
i) Donations received during the year from any source	
(a) Corpus	
(1) From Country	
(2) From Foreign Country; F.C.R.A. No. and Date	
(b) General	
(1) From Country	6,35,164
(2) From Foreign Country; F.C.R.A. No. and Date	
ii) Grant by Government and Local authorities	
(a) Government and Local authorities	
(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	2,26,696
iv) Amount spent for the purpose of medical relief	
v) (A) Deduction out of income from lands used for agricultural purposes:	
(a) Land Revenue and Local Fund Cess	
(b) Rent payable to superior landlord	
(c) Cost of production, if lands are cultivated by trust	
(B) Income from Land used for agricultural purpose.	
vi) (A) Deduction out of income from lands used for nonagricultural purpose:	
(a) Assessment, Cesses and other Government or Municipal taxes	
(b) Ground rent payable to the superior landlord	
(c) Insurance Premium	
(d) Repairs at 8.33 per cent of Gross rent of buildings	
(e) Cost of collection at 4 per cent of gross rent of building let out	
(B) Income from lands used for non-agriculture purpose.	
vii) Cost of collection of income or receipt from securities stocks etc. at 1 percent of such income	1,996
viii) Deduction on account of repairs in respect of building not rented and yielding no income at 8.33 percent of the estimated gross annual rent	
TOTAL (B)	8,63,856
Income liable to contribution (A-B)	Nil

As per our report of even date.

FOR, D.G.PATEL & CO.

Chartered Accountants

*Chetan B. Darji*  
 CHETAN B. DARJI  
 Partner  
 (Memb.No.047415)  
 UDIN : 20047415AAAACW9798  
 (Firm Reg.No.113866W)  
 Place: Ahmedabad.  
 Date : 16-10-2020



FOR, SHREE CHOTTER GOL DARJI  
 KELVANI MANDAL

*Chairman*  
 CHAIRMAN

Place: Ahmedabad.  
 Date : 16-10-2020

*18/10/2020*

**SHREE CHOTTER GOL DARJI KELVANI MANDAL F.Y.2019-20**

**Annexure 1**

**Donation in Cash or in Kind**

Particulars	Amt in Rs.
DIWALI DONATION	1,79,907
MARRIAGE DONATION	42,345
MAMERA DONATION	13,412
SHUBH DONATION	1,53,003
ADVERTISEMENT INCOME	15,850
SMARAN DONATION	42,111
SAGPAN DONATION	1,001
FIRST SEMINAR DONATION	79,927
SECOND SEMINAR DONATION	20,000
TELEPHONE DIARY INCOME	35,000
BULLETIN INCOME	49,156
WEBSITE ADVERTISEMENT INCOME	3,452
<b>Total</b>	<b>6,35,164</b>

**Annexure 2**

**Establishment Expenses**

Particulars	Amt in Rs.
PRINTING AND STATIONERY	17,030
CALENDER PRINTING EXP.	63,538
FALICITATION EXP.	2,355
MEETING AND TRAVELLING EXP.	3,250
FIRST SEMINAR EXP.	37,497
PRIZE DISTRIBUTION EXP.	24,523
POSTAGE AND COURIER EXP	651
SNEH SANMELAN EXP	74,133
WEBSITE EXP.	12,000
BULLETIN EXP.	23,208
<b>Total</b>	<b>2,58,185</b>

**Annexure 3**

**Notebook Sahay Expenses**

Particulars	Amt in Rs.
Note Book Printing Exp.	3,82,239
Note Book Distribution Exp.	10,340
<b>Total</b>	<b>3,92,579</b>
Less : Note Book Sale Income	1,65,883
<b>Note Book Sahay Exp.(Educational Exp.)</b>	<b>2,26,696</b>

**Annexure 4**

**Advances**

Particulars	Amt in Rs.
Hall Booking Advance-2nd Seminar	64,220
Note Book Printing Advance	72,000
TDS 2018-19	17,648
TDS 2019-20	18,204
<b>TOTAL</b>	<b>1,72,072</b>



NAME OF THE TRUST:SHREE CHOTTER GOL DARJI KELVANI MANDAL  
A/c. Year 2019-20

**SIGNIFICANT ACCOUNTING POLICIES:**

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(1) Basic of Preparation of Financial Statements:

The financial statements have been prepared under the historical cost convention and in accordance with the normally accepted accounting principles.

(2) Investment

Investment are stated at cost

(3) Basis of Accounting

All items of income and expenditure having material effect on the financial statements are recognised on cash basis

(4) Accounting policies not specifically referred to are consistent with generally accepted accounting practices.

FOR,SHREE CHOTTER GOL DARJI KELVANI MANDAL

  
CHAIRMAN



શ્રી છોતેર ગોળ દરજી કેળવણી મંડળ  
તારીખ ૩૧.૦૩.૨૦૨૦ ના રોજ પુરા થતા વર્ષનું આવક જાવક પત્રક

આવક	રકમ રૂ	જાવક	રકમ રૂ
લગભગ	૪૨૩૪૫.૦૦	કારોબારી મિટિંગ - મુસાફરી ખર્ચ	૩૨૫૦.૦૦
મામેરા ભેટ	૧૩૪૧૨.૦૦	પ્રિન્ટિંગ એન્ડ સ્ટેશનરી ખર્ચ	૧૭૦૩૦.૦૦
જાહેરાત આવક	૧૫૮૫૦.૦૦	સન્માન ખર્ચ	૨૩૫૫.૦૦
દિવાળી ભેટ	૧૭૯૯૦૭.૦૦	પ્રથમ સેમિનાર ખર્ચ	૩૭૪૯૭.૦૦
ફિક્સડ ડિપોઝિટ વ્યાજ આવક	૧૯૯૬૩૯.૦૦	ઇનામ વિતરણ ખર્ચ	૨૪૫૨૩.૦૦
સેવિંગ બેંક એકાઉન્ટ વ્યાજ આવક	૪૮૮૨.૦૦	બુલેટીન ખર્ચ	૨૩૨૦૮.૦૦
સભ્ય ફી	૬૯૨૦.૦૦	ચેરિટી કમિશનર વહીવટી ફાળો	૧૦૨૨.૦૦
સમરણ ભેટ	૪૨૧૧૧.૦૦	સ્નેહ સંમેલન ખર્ચ	૭૪૧૩૩.૦૦
શુભ ભેટ	૧૫૩૦૦૩.૦૦	કેલેન્ડર છપામણી ખર્ચ	૬૩૫૩૮.૦૦
સગપણ ભેટ	૧૦૦૧.૦૦	કુરિયર તથા ટપાલ ખર્ચ	૬૫૧.૦૦
પ્રથમ સેમિનાર ભેટ	૭૯૯૨૭.૦૦	વેબસાઈટ ખર્ચ	૧૨૦૦૦.૦૦
દ્વિતીય સેમિનાર ભેટ	૨૦૦૦૦.૦૦	નોટબુક છપામણી ખર્ચ	૩૮૨૨૩૯.૦૦
ટેલિફોન ડાયરી આવક	૩૫૦૦૦.૦૦	નોટબુક વિતરણ ખર્ચ	૧૦૩૪૦.૦૦
બુલેટીન આવક	૪૯૧૫૬.૦૦		
વેબસાઈટ જાહેરાત આવક	૩૪૫૨.૨૦		
નોટબુક વિતરણ આવક	૧૬૫૮૮૩.૦૦		
		કુલ ખર્ચ	૬૫૧૭૮૬.૦૦
કુલ આવક	૧૦૧૨૪૮૮.૨૦	ખર્ચ કરતા આવકનો વધારો	૩૬૦૭૦૨.૨૦
	૧૦૧૨૪૮૮.૨૦		૧૦૧૨૪૮૮.૨૦

શ્રી છોતેર ગોળ દરજી કેળવણી મંડળ  
તારીખ ૩૧.૦૩.૨૦૨૦ ના રોજનું પાકું સરવૈયું

મૂડી અને જવાબદારીઓ	રકમ રૂ	મિલકત અને લેણાં	રકમ રૂ
જનરલ ફંડ		ફિક્સડ ડિપોઝિટ	૨૯૮૧૨૮૩.૦૦
૦૧.૦૪.૨૦૧૯ નું સિલક ૨૯૧૨૧૨૭.૧૫			
નોટબુક સહાય ફંડ (૯૦૨૯૮.૫૦)			
આવક નો વધારો ૨૦૧૯-૨૦ ૩૬૦૭૦૨.૨૦		સેન્ટ્રલ બેંક - સેવિંગ બેંક એકાઉન્ટ	૮૨૭૬૬.૩૩
૩૧.૦૩.૨૦૨૦ નું સિલક ૩૧૮૨૫૩૦.૮૫	૩૧૮૨૫૩૦.૮૫		
		હાથ પર સિલક (રોકડ)	૨૭૯૬.૦૦
છાત્રાલય ફંડ	૧૮૫૮૩.૪૮		
		નોટબુક છાપામણી એડવાન્સ	૭૨૦૦૦.૦૦
આજીવન સભ્ય ફી ફંડ ૩૫૭૮૫.૦૦			
નવા સભ્ય ફી (૨૦૧૯-૨૦) ૪૮૪૪.૦૦	૪૦૬૨૯.૦૦	ટી.ડી.એસ ( ૨૦૧૮-૧૯ )	૧૭૬૪૮.૦૦
		ટી.ડી.એસ ( ૨૦૧૯-૨૦ )	૧૮૨૦૪.૦૦
		દ્વિતીય સેમિનાર - હોલ બુકિંગ એડવાન્સ	૬૪૨૨૦.૦૦
		ફિક્સડ ડિપોઝિટ વ્યાજ બાકી લેણાં	૨૮૨૬.૦૦
	૩૨૪૧૭૪૩.૩૩		
			૩૨૪૧૭૪૩.૩૩

શ્રી છોતેર ગોળ દરજી કેળવણી મંડળ

મનોજલાલ પી. દરજી પ્રમુખ  
જી.એ.સાઈ એન.દરજી મંત્રી

દિપકકુમાર કે. દરજી ખજાનચી

ગોવિંદલાલ ડી. દરજી આંતરિક ઓડીટર

