

INDEPENDENT AUDITOR'S REPORT
TO,
THE TRUSTEE/S of,
SHRI GHANSHYAM MANAV SEVA TRUST

We have audited the accompanying financial statements of **SHRI GHANSHYAM MANAV SEVA TRUST (Regn No. E-3199/Anand, Date:05.01.2016)**, which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the matters stated in Sub section 2 of Section 33 of Bombay Public Trust Act, 1950 with respect to the preparation of financial statements that give a true and fair view of the financial position, financial performance of the Trust and in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trust's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Bombay Public Trust Act, 1950 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31, 2022, and its statement of Income & Expenditure for the year ended on that date.

Report on Other Legal and Regulatory Requirements (Under sub section 2 of section 33 of Bombay Public Trust Act, 1950)

- A. That the accounts are maintained regularly and in accordance with the provisions of the Bombay Public Trust Act, 1950 and the Rules there under.
- B. The Receipt and disbursement are properly and correctly shown in the accounts.
- C. The Cash Balance & Vouchers are in the custody of the Accountant of Trust on the date of the audit were in agreement with accounts.
- D. All the books, deeds, accounts, vouchers and other documents and records required by us, were produced before us.
- E. An inventory, certified by the trustee, of the movables of the trust has/has not been maintained N.A.
- F. That the Trustee appeared before us and furnished the necessary information required by us.
- G. No property or funds of the Trust were applied for any objects or purpose other than the objects or purpose of the Trust.



- H. That the amount outstanding for more than one year are is Nil and the amount written off are Nil.
- I. That tenders were not invited for the repairs and construction as expenditure involved exceed Rs. 5000/- as repairs and construction were carried out departmentally under the supervision of trustee.
- J. No money of Public Trust has been invested contrary to the provision of section 35.
- K. That has not been alienations of immovable property contrary to the provisions of section 36 which have come to our notice.

For, DHIRAJ M THAKKER & CO.
Chartered Accountants


(Dhiraj M. Thakker)
PARTNER

Mem No.035876

FRN No.:112768W

UDIN: 22035876AMPOFA4721

DATE: 29.06.2022



DHIRAJ M THAKKER & CO

Chartered Accountants

4 Singapore Avenue Opp Super Mall Nr.Lal Bunglow C G Road, Navrangpura Ahmedabad : 380009

Email: cadhirajthakker@gmail.com

SCHEDULE-IX (C)

(See Rule 32)

Statement of income liable to contribution for the year ending 31st March, 2022

Name of Public Trust : SHRI GHANSHYAM MANAV SEVA TRUST

Registration No. : E-3199/Anand

Address of the Trust : C/O SWAMINARAYAN GURUKUL POST : KANBHA TALUKA : DASCROI
DIST-AHMEDABAD : 382430

Phone No. : 9879205944

Email ID : ycs29@yahoo.co.in

Name, Address and Phone Number of trustees, whom submit the audit report :

Trustee Name	Address of the Trustee	Phone No. of the Trustee
YASHWANT CHANDULAL SONI	10, SWAMINARAYAN SUKHKAR NIRBHAY RESIDENCY, B/H SHELL PETROL PUMP, AMBLI GAM, AMBLI,, AHMEDABAD-380058	9879205944

Details of Relating Bank Account:

Bank Name	Address of the Bank	A/c.No.
BANK OF INDIA	B04, Shivalik Plaza, Iima Road, Opp. Ahmedabamanagement Association, Ambawadi, Ahmedabad	203610110005450

Bank account number relating to transaction of foreign contribution of trust

FCRA A/c.No. :

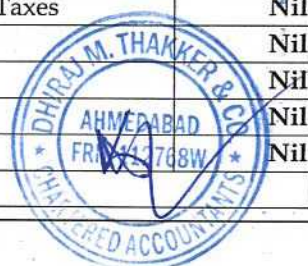
FCRA No. :

Date :

A Gross Annual Income 13093172

B Details of income not chargeable to contribution under section 58 and rule 32:

i	Donations received during the year from any source :	507000
a	Corpus :	262100
1	From Country	262100
2	From Foreign Country	Nil
	FCRA No.& Date :	
b	General :	244900
1	From Country	244900
2	From Foreign Country	Nil
	FCRA No.& Date :	
ii	Grants by Government and Local authorities :	Nil
a	Government and Local authorities	Nil
b	From Foreign Country	Nil
c	By Funding agencies :	Nil
1	From Country	Nil
2	From Foreign Country	Nil
	FCRA No.& Date :	
iii	Amount spent for the purpose of education	1196278
iv	Amount spent for the purpose of medical relief	1262480
vi	A Deductions out of income from lands used for agricultural purpose :	Nil
1	Land Revenue and Local Fund Cess	Nil
2	Rent Payable to superior landlord	Nil
3	Cost of production, if lands are cultivated by trust.	Nil
B	Income from lands used for agricultural purpose.	Nil
vii	A Deductions out of income from lands used for non-agricultural purpose :	Nil
1	Assessment, cesses and other Government or Municipal Taxes	Nil
2	Ground rent payable to the slupeior landlord	Nil
3	Insurance premium	Nil
4	Repairs @ 8.33% of gross rent of building	Nil
5	Cost of collection at 4% of gross rent of buildings let out	Nil
B	Income from land used for non-agricultural purpose	Nil



viii	Cost of collection of income or receipts from securities, stocks, etc. at 1% of such income	Nil
ix	Deductions on account of repairs in respect of buildings not rented and yielding to income, @ 8.33% of the estimated gross annual rent	Nil
x	Total Deduction	2965758
C	Income liable to contribution	10127414

For SHRI GHANSHYAM MANAV SEVA TRUST

DHIRAJ M THAKKER & CO

Chartered Accountants


YASHWANT CHANDULAL SONI

Trustee

Place DIST-AHMEDABAD

Date 29/06/2022


DHIRAJ LAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

UDIN : 22035876AMPOFA4721

FRN No.: 112768W



SCHEDULE-VIII

(See Rule 17(1))

Name of Public Trust : SHRI GHANSHYAM MANAV SEVA TRUST
 Registration No.& Date : E-3199/Anand, Date: 05/01/2016
 Address of the Trust : C/O SWAMINARAYAN GURUKUL POST : KANBHA TALUKA : DASCROI
 DIST-AHMEDABAD : 382430
 Phone No. : 9879205944
 Balance Sheet as on 31st March, 2022
 Bank account number relating to transaction of foreign contribution of trust
 FCRA A/c.No. : FCRA No. : Date :
 Bank Address :

FUNDS AND LIABILITIES			Sch.	AMOUNT	PROPERTY AND ASSETS			Sch.	AMOUNT
A	Trust fund or Corpus				A	Immovable properties	B3	1,82,83,141.57	
	(1) Balance as per last balance sheet	B1	7,57,02,093.00	B	Investments			--	
	(2) Adjustment during the year		--	C	Furniture and Fixtures			--	
B	Other earmarked funds			D	Loans (Secured/Unsecured)				
	(1) Depreciation fund		--	(1)	Good/Doubtful			--	
	(2) Sinking fund		--	(2)	Loans Scholarships			--	
	(3) Reserve fund		--	(3)	Other Loans			--	
	(4) Any other fund	B2	14,57,45,532.78	E	Advances				
C	Loans (Secured/Unsecured)			(1)	To Trustees			--	
	(1) From Trustees		--	(2)	To Employees			--	
	(2) From Others		--	(3)	To Contractor			--	
D	Liabilities			(4)	To Lawyers			--	
	(1) For Expenses		--	(5)	To Others	B4	4,70,186.00		
	(2) For Advances		--	F	Income outstanding				
	(3) For rent and other deposits		--	(1)	Rent			--	
	(4) For sundry credit balance		--	(2)	Interest	B5	50,85,156.00		
E	Income and Expenditure Account			(3)	Other Income			--	
	(1) Balance as per last balance sheet		3,53,05,551.81	G	Cash and Bank Balance				
	(2) Less: Appropriation if any		--	(1)	Bank Balance (Current a/c.)	B6	2,89,551.20		
	(3) Add/Less: Surplus/Deficit		70,10,566.18	(2)	Bank Balance (FD a/c.)	B7	23,96,02,074.00		
	(4) As per Income and Expenditure		--	(3)	Bank Balance (FCRA a/c.)			--	
				(4)	With Trustee			--	
				(5)	With Manager	B8	33,635.00		
			26,37,63,743.77					26,37,63,743.77	

In case the accounts are maintained on cash basis, state the income outstanding here below:

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.

For SHRI GHANSHYAM MANAV SEVA TRUST

YASHWANT CHANDULAL SONI

Trustee

Place AHMEDABAD

Date 29/06/2022

As Per Our Report Of Even Date

DHIRAJ M THAKKER & CO

Chartered Accountants



DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

UDIN : 22035876AMPOFA4721

FRN No.: 112768W



SHRI GHANSHYAM MANAV SEVA TRUST

F.Y.: 2021-22

Balance as per last balance sheet		SCHEDULE-B1
Particulars		Amount
Trust & Corpus Fund		7,57,02,093.00
** Grand Total **		7,57,02,093.00

SCHEDULE-B2									
Description	Opening	Bhet Income	Interest Income	Rent Income	Transfer Income	Other Income	Expenses	Transfer Expenses	Closing
Bandhkam Contribution	145483433	262100	0	0	0	0	0	0	145745533
** GRAND TOTAL **	145483433	262100	0	0	0	0	0	0	145745533

Immovable properties							SCHEDULE-B3
Description	Opening	Addition	Depreciation	Deduction		Closing	
Capital Work In Progress	388834	0	0	0		388834	
Land Purchase	6612575	0	0	0		6612575	
Building Construction Exps	11439233	0	0	157500		11281733	
** GRAND TOTAL **	18440642	0	0	157500		18283142	

Advances To Others		SCHEDULE-B4
Particulars		Amount
Electricity Deposit		2,29,079.00
Advance Tax Paid Ay 2017-18		29,100.00
Tds Receivable 2016-17		79,376.00
Tds Receivable 2017-18		67,520.00
Tds Receivable 2018-19		58,833.00
Tds Receivable 2020-21		3,262.00
Tds Receivable 2021-22		3,016.00
** Grand Total **		4,70,186.00

Income Outstanding (Interest)		SCHEDULE-B5
Particulars		Amount
Fdr Interest Receivable		50,85,156.00
** Grand Total **		50,85,156.00

Bank Balance (Current a/c.)		SCHEDULE-B6
Particulars		Amount
Balance With Bank Of India Himatlal Park		1,34,187.45
Balance With Boi Corpus Fund- Himmatlal Park Br.		86,777.29
Balance With Bank Of India Kujad		68,586.46
** Grand Total **		2,89,551.2

Bank Balance (FD a/c.)		SCHEDULE-B7
Particulars		Amount
Fdr With Boi - Kujad Branch		5,88,83,729.00
Fdr With Boi - Kujad Branch		3,18,78,630.00



Fdr With Boi - Himmatlal Park Branch	4,77,35,243.00
Fdr With Boi - Kujad Branch	4,83,43,507.00
Fdr With Boi - Himmatlal Park Branch	4,78,49,861.00
Fdr With Boi - Kujad Branch	49,11,104.00
** Grand Total **	23,96,02,074.00

Cash Balance (Manager)		SCHEDULE-B8
Particulars		Amount
Cash On Hand		33,635.00
** Grand Total **		33,635.00



SCHEDULE-IX

(See Rule 17(1))

Name of Public Trust : SHRI GHANSHYAM MANAV SEVA TRUST
 Registration No.& Date : E-3199/Anand, Date: 05/01/2016
 Address of the Trust : C/O SWAMINARAYAN GURUKUL POST : KANBHA TALUKA : DASCROI
 DIST-AHMEDABAD : 382430

Phone No. : 9879205944

Income and Expenditure Account for the year ending 31st March, 2022

Bank account number relating to transaction of foreign contribution of trust

FCRA A/c.No. : FCRA No. : Date :

Bank Address :

EXPENDITURE	Sch.	AMOUNT	INCOME	Sch.	AMOUNT
A To Expenditure in respect of properties			A By Rent		
(1) Rates, Taxes, Cesses		--	(1) Accrued		--
(2) Repairs and Maintenance		--	(2) Realised		--
(3) Salaries		--	B By Interest (Accrued)		
(4) Insurance		--	(1) On Securities		--
(5) Depreciation		--	(2) On Loans		--
(6) Other Expenses		--	(3) On Bank Account		--
B To Establishment Expenses	P1	1,10,497.82	C By Interest (Realised)		
C To Remuneration		--	(1) On Securities		--
D To the head of the math		--	(2) On Loans		--
E To Legal Expenses		--	(3) On Bank Account	P7	1,25,83,228.00
F To Audit Fees	P2	1,500.00	D By Dividend		--
G To Contribution and Fees	P3	50,000.00	E By Donation in cash or kind		
H To Amount written-off			(1) Domestic	P8	2,44,900.00
(1) Bad debts		--	(2) International		--
(2) Loan Scholarships		--	F By Transfer from Reserve		--
(3) Irrecoverable Rents		--	G By Deficit Carried Over to B/S		--
(4) Other Items		--	H By Other Income	P9	2,944.00
I To Miscellaneous Expenses		--			
J To Depreciations		--			
K To amounts transferred to Reserve of		--			
L To Expenditure on objects of the trust					
(1) Religious		--			
(2) Educational	P4	11,96,278.00			
(3) Medical Relief	P5	12,62,480.00			
(4) Relief of Poverty	P6	31,99,750.00			
(5) Other Charitable Objects		--			
M To Surplus Carried Over to B/S		70,10,566.18			
		1,28,31,072.00			1,28,31,072.00

For SHRI GHANSHYAM MANAV SEVA TRUST

YASHWANT CHANDULAL SONI

Trustee

Place AHMEDABAD

Date 29/06/2022



As Per Our Report Of Even Date

DHIRAJ M THAKKER & CO

Chartered Accountants



DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

UDIN : 22035876AMPOFA4721

FRN No.: 112768W

SHRI GHANSHYAM MANAV SEVA TRUST

F.Y.: 2021-22

To Establishment Expenses		SCHEDULE-P1
Particulars		Amount
Bank Charges		125.82
Consultancy Fees		1,500.00
Electricity Exps		87,295.00
Nakal Fees		100.00
Stationery & Printing Exps		477.00
Vehicle Exps		21,000.00
** Grand Total **		1,10,497.82

To Audit Fees		SCHEDULE-P2
Particulars		Amount
Audit Fees		1,500.00
** Grand Total **		1,500.00

To Contribution and Fees		SCHEDULE-P3
Particulars		Amount
Charity Contribution		50,000.00
** Grand Total **		50,000.00

Educational		SCHEDULE-P4
Particulars		Amount
Educational Relief		11,96,278.00
** Grand Total **		11,96,278.00

Medical Relief		SCHEDULE-P5
Particulars		Amount
Medical Relief		12,62,480.00
** Grand Total **		12,62,480.00

Relief of Poverty		SCHEDULE-P6
Particulars		Amount
Grass & Cattle Food Supplied To Animals		11,90,000.00
Food Grains Supplied To Poor		20,09,750.00
** Grand Total **		31,99,750.00

By Interest Realised on Bank Account		SCHEDULE-P7
Particulars		Amount
Interest On Savings Bank Account		65,227.00
Interest On Fixed Deposits		1,25,18,001.00
** Grand Total **		1,25,83,228.00



By Donation in cash or kind (Domestic)		SCHEDULE-P8
Particulars		Amount
Donation Income		2,44,900.00
	** Grand Total **	2,44,900.00

By Other Income		SCHEDULE-P9
Particulars		Amount
Interest On Income Tax Refund		2,944.00
	** Grand Total **	2,944.00

For SHRI GHANSHYAM MANAV SEVA TRUST


YASHWANT CHANDULAL SONI

Trustee

Place AHMEDABAD

Date 29/06/2022



As Per Our Report Of Even Date

DHIRAJ M THAKKER & CO

Chartered Accountants




DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

UDIN : 22035876AMPOFA4721

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