



**Dhiraj M Thakker & Co.**  
CHARTERED ACCOUNTANTS

4, Singapore Avenue  
Opp Super Mall, C G Road  
Ahmedabad - 380009  
079-26424415  
# 9925037351/9825107353  
cadhirajthakker@gmail.com

## **INDEPENDENT AUDITOR'S REPORT**

**TO,  
THE TRUSTEES of,  
SHRI GHANSHYAM MANAV SEVA TRUST**

We have audited the accompanying financial statements of **SHRI GHANSHYAM MANAV SEVA TRUST (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







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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.







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- 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: 23035876 BQVWZ H5862**

**Date : 16/05/2023**





**SCHEDULE-IX (C)**

(See Rule 32)

Statement of income liable to contribution for the year ending **31st March, 2023**

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. :

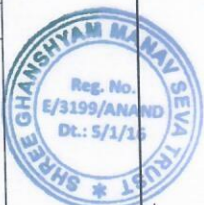
FCRA No. :

Date :

A Gross Annual Income 17972109

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

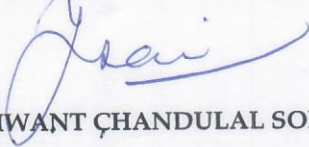
i	Donations received during the year from any source :	5296925
a	Corpus :	5287425
1	From Country	5287425
2	From Foreign Country	Nil
	FCRA No.& Date :	
b	General :	9500
1	From Country	9500
2	From Foreign Country	Nil
	FCRA No.& Date :	
ii	Grants by Government and Local authorities :	Nil
a	Government and 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	1748236
iv	Amount spent for the purpose of medical relief	693831
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		7738992
C Income liable to contribution			10233117

For SHRI GHANSHYAM MANAV SEVA TRUST



YASHWANT CHANDULAL SONI

Trustee

Place ~~DELHI~~ AHMEDABAD

Date 16/05/2023



DHIRAJ M THAKKER & CO

Chartered Accountants

DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

FRN No.: 0112768W





## 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, 2023  
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	B4	2,60,35,717.57
	(1) Balance as per last balance sheet	B1	7,57,02,093.00	B	Investments		--
	(2) Adjustment during the year	B2	4,52,555.00	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	B3	15,05,80,402.78	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	B5	4,63,908.00
	(2) For Advances		--	F	Income outstanding		
	(3) For rent and other deposits		--	(1)	Rent		--
	(4) For sundry credit balance		--	(2)	Interest	B6	34,46,344.00
				(3)	Other Income		--
E	Income and Expenditure Account			G	Cash and Bank Balance		
	(1) Balance as per last balance sheet		4,23,16,117.99	(1)	Bank Balance (Current a/c.)	B7	12,42,865.42
	(2) Less: Appropriation if any		--	(2)	Bank Balance (FD a/c.)	B8	24,60,24,950.00
	(3) Add/Less: Surplus/Deficit		82,60,964.22	(3)	Bank Balance (FCRA a/c.)		--
	(4) As per Income and Expenditure		--	(4)	With Trustee		--
				(5)	With Manager	B9	98,348.00
			27,73,12,132.99				27,73,12,132.99

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 ~~ANAND~~ Ahmedabad

Date 16/05/2023



As Per Our Report Of Even Date  
DHIRAJ M THAKKER & CO  
Chartered Accountants

DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

FRN No.: 0112768W



# SHRI GHANSHYAM MANAV SEVA TRUST

F.Y.: 2022-23

SCHEDULE-B1	
Particulars	Amount
Balance as per last balance sheet	7,57,02,093.00
Trust & Corups Fund	
<b>** Grand Total **</b>	<b>7,57,02,093.00</b>

SCHEDULE-B2	
Particulars	Amount
Adjustment during the year	4,52,555.00
Addition To Corpus Fund During The Year	
<b>** Grand Total **</b>	<b>4,52,555.00</b>

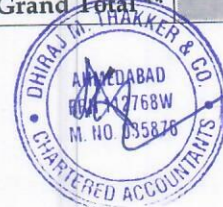
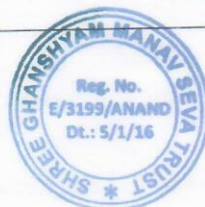
SCHEDULE-B3									
Description	Opening	Bhet Income	Interest Income	Rent Income	Transfer Income	Other Income	Expenses	Transfer Expenses	Closing
Bandhkam Contribution	145745533	4834870	0	0	0	0	0	0	150580403
<b>** GRAND TOTAL **</b>	145745533	4834870	0	0	0	0	0	0	150580403

SCHEDULE-B4					
Description	Opening	Addition	Depreciation	Deduction	Closing
Immovable properties	0	0	0	0	0
Land Purchase	6612575	689500	0	0	7302075
Building Construction Exps	11670567	7063076	0	0	18733643
<b>** GRAND TOTAL **</b>	18283142	7752576	0	0	26035718

SCHEDULE-B5	
Particulars	Amount
Advances To Others	2,29,079.00
Electricity Deposits	29,100.00
Advance Tax Paid Ay 2017-2018	79,376.00
Tds Receivable 2016-2017	67,520.00
Tds Receivable 2017-2018	58,833.00
Tds Receivable 2018-2019	
<b>** Grand Total **</b>	<b>4,63,908.00</b>

SCHEDULE-B6	
Particulars	Amount
Income Outstanding (Interest)	34,46,344.00
Fdr Interest Receivable	
<b>** Grand Total **</b>	<b>34,46,344.00</b>

SCHEDULE-B7	
Particulars	Amount
Bank Balance (Current a/c.)	2,58,894.52
Balance With Bank Of India Himmatlal Park	1,95,974.44
Balace With Bank Of India Corupus Fund Himmatlal P	7,87,996.46
Balace With Bank Of India Kujad Br.	
<b>** Grand Total **</b>	<b>12,42,865.42</b>





Bank Balance (FD a/c.)		SCHEDULE-B8
Particulars		Amount
Fdr With Boi Kujad Br.		6,36,79,322.00
Fdr With Boi Kujad Br.		2,83,87,526.00
Fdr With Boi Himmatlal Br.		1,34,63,734.00
Fdr With Boi Kujad Br.		9,11,49,135.00
Fdr With Boi Himmatlal Br.		13,45,233.00
Fdr With Boi Kujad Br.		4,80,00,000.00
<b>** Grand Total **</b>		<b>24,60,24,950.00</b>

Cash Balance (Manager)		SCHEDULE-B9
Particulars		Amount
Cahs On Hand		98,348.00
<b>** Grand Total **</b>		<b>98,348.00</b>

For SHRI GHANSHYAM MANAV SEVA TRUST

*[Signature]*

YASHWANT CHANDULAL SONI

Trustee

Place

*ANAND Ahmedabad*

Date 16/05/2023



As Per Our Report Of Even Date  
DHIRAJ M THAKKER & CO

Chartered Accountants

*[Signature]*  
DHIRAJLAL MANEKLAL THAKKER

Partner

Mem.No.: 035876

FRN No.: 0112768W



# 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, 2023**  
 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
<b>A To Expenditure in respect of properties</b>			<b>A By Rent</b>		
(1) Rates, Taxes, Cesses		--	(1) Accrued		--
(2) Repairs and Maintenance		--	(2) Realised		--
(3) Salaries		--	<b>B By Interest (Accrued)</b>		
(4) Insurance		--	(1) On Securities		--
(5) Depreciation		--	(2) On Loans		--
(6) Other Expenses		--	(3) On Bank Account	P6	1,26,74,751.77
<b>B To Establishment Expenses</b>	P1	56,192.55	<b>C By Interest (Realised)</b>		
<b>C To Remuneration</b>		--	(1) On Securities		--
<b>D To the head of the math</b>		--	(2) On Loans		--
<b>E To Legal Expenses</b>		--	(3) On Bank Account		--
<b>F To Audit Fees</b>	P2	1,500.00	<b>D By Dividend</b>		--
<b>G To Contribution and Fees</b>		--	<b>E By Donation in cash or kind</b>		
<b>H To Amount written-off</b>			(1) Domestic	P7	9,500.00
(1) Bad debts		--	(2) International		--
(2) Loan Scholarships		--	<b>F By Transfer from Reserve</b>		--
(3) Irrecoverable Rents		--	<b>G By Deficit Carried Over to B/S</b>		--
(4) Other Items		--	<b>H By Other Income</b>	P8	432.00
<b>I To Miscellaneous Expenses</b>		--			
<b>J To Depreciations</b>		--			
<b>K To amounts transferred to Reserve of</b>		--			
<b>L To Expenditure on objects of the trust</b>					
(1) Religious		--			
(2) Educational	P3	17,48,236.00			
(3) Medical Relief	P4	6,93,831.00			
(4) Relief of Poverty	P5	19,23,960.00			
(5) Other Charitable Objects		--			
<b>M To Surplus Carried Over to B/S</b>		82,60,964.22			
		1,26,84,683.77			1,26,84,683.77

For **SHRI GHANSHYAM MANAV SEVA TRUST**

**YASHWANT CHANDULAL SONI**

Trustee

Place **Ahmedabad**

Date **16/05/2023**



As Per Our Report Of Even Date

**DHIRAJ M THAKKER & CO**

Chartered Accountants

**DHIRAJLAL MANEKLAL THAKKER**

Partner

Mem.No.: 035876

FRN No.: 0112768W



# SHRI GHANSHYAM MANAV SEVA TRUST

F.Y.: 2022-23

## To Establishment Expenses

### SCHEDULE-P1

Particulars	Amount
Bank Charges	21.55
Consultancy Fees	1,500.00
Electricity Exps	50,671.00
Traveling Exps	4,000.00
<b>** Grand Total **</b>	<b>56,192.55</b>

## To Audit Fees

### SCHEDULE-P2

Particulars	Amount
Audit Fees	1,500.00
<b>** Grand Total **</b>	<b>1,500.00</b>

## Educational

### SCHEDULE-P3

Particulars	Amount
Educational Relief	17,48,236.00
<b>** Grand Total **</b>	<b>17,48,236.00</b>

## Medical Relief

### SCHEDULE-P4

Particulars	Amount
Medical Relief	6,93,831.00
<b>** Grand Total **</b>	<b>6,93,831.00</b>

## Relief of Poverty

### SCHEDULE-P5

Particulars	Amount
Food Grains Supplied To Poor	19,23,960.00
<b>** Grand Total **</b>	<b>19,23,960.00</b>

## By Interest Accured on Bank Account

### SCHEDULE-P6

Particulars	Amount
Interest On Savings Bank Account	48,272.77
Interest On Fixed Deposits	1,26,26,479.00
	0.00
<b>** Grand Total **</b>	<b>1,26,74,751.77</b>

## By Donation in cash or kind (Domestic)

### SCHEDULE-P7

Particulars	Amount
Donation Income	9,500.00
<b>** Grand Total **</b>	<b>9,500.00</b>





By Other Income		SCHEDULE-P8
Particulars		Amount
Interest On Income Tax Refund		432.00
<b>** Grand Total **</b>		<b>432.00</b>

For SHRI GHANSHYAM MANAV SEVA TRUST

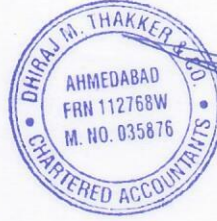
*[Signature]*

YASHWANT CHANDULAL SONI

Trustee

Place ~~ANAND~~ Ahmedabad

Date 16/05/2023



As Per Our Report Of Even Date  
DHIRAJ M THAKKER & CO

*[Signature]*  
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