

INDEPENDENT AUDITOR'S REPORT

To,
The Trustee,
Shree Bhairavji Mandir Trust

Opinion

We have audited the financial statements of **SHREE BHAIRAVJI MANDIR TRUST**, (the Trust), as at 31st March, 2022, which comprise the balance sheet as at March 31, 2022, and the Income & Expenditure for the year then ended.

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 all material respects, as applicable to state of Gujarat and give a true and fair view of the state of affairs of the Trust as at 31st March, 2022 and its Income and Expenditure for the year then ended.

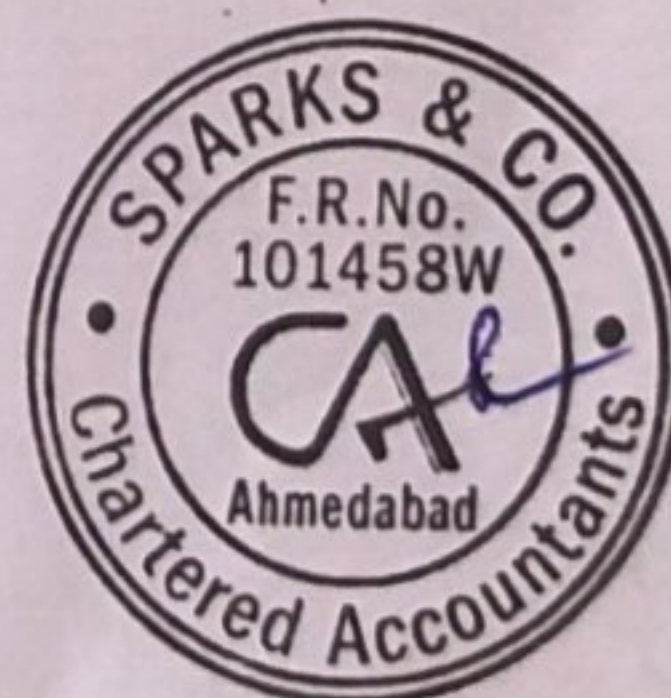
Basis for Opinion

We have conducted our audit of the Financial statements in accordance with Standard on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India (ICAI) together with independence requirement that are relevant to our audit of the Financial statements under the provision of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics.

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

Trustee's Responsibility for the Financial Statements

Trustee's of the Trust is responsible for the preparation of the financial statements in accordance with Bombay Public Trust Act, 1950, as applicable to state of Gujarat and for such internal control as Trust determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Trustee's 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.

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

- 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.
- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Trust.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory Requirements

As required by Bombay Public Trust Act, 1950 as applicable to state of Gujarat, we further report as under:-

1. The Accounts are maintained regularly and in accordance with the provisions of the Bombay Public Trust Act, 1950 and the Rules made there under.
2. Receipts and Disbursements are properly and correctly shown in the accounts.
3. The Cash Balance and Vouchers in the Custody of the Manager or Trustee on the date of the Audit are in the agreement with accounts.
4. Books, Deed, Accounts Vouchers and other documents and records required by us were produced before us.
5. An inventory certified by the trustee of the movables of the Trust has / has not been maintained.
6. The Manager / Trustee appeared before us and furnished the necessary information required by us.
7. No property of Funds of the trust were applied for any object or purpose other than the object of Purpose of the Trust.
8. The amounts outstanding for more than one year are Rs. NIL and the amount written off is Rs. NIL.
9. Tender were not invited for repairs of construction, as the expenditure involved did not exceed Rs. 5000/-.
10. No money of the Public Trust has been invested contrary to the provisions of Section 35.
11. No alienations of immoveable property have been made contrary to the provisions of Section 36. Trust does not have any immoveable Property.

We have further to report that: NIL

For, SPARKS & Co.

Chartered Accountants (FR No. 101458W)

(CA Snehal R. Shah)

Partner

Membership No. 113347



Place: Ahmedabad
Date: 05/09/2022

UDIN- 22113347AUENVI9512

**Schedule IXC
(vide Rule 32)**

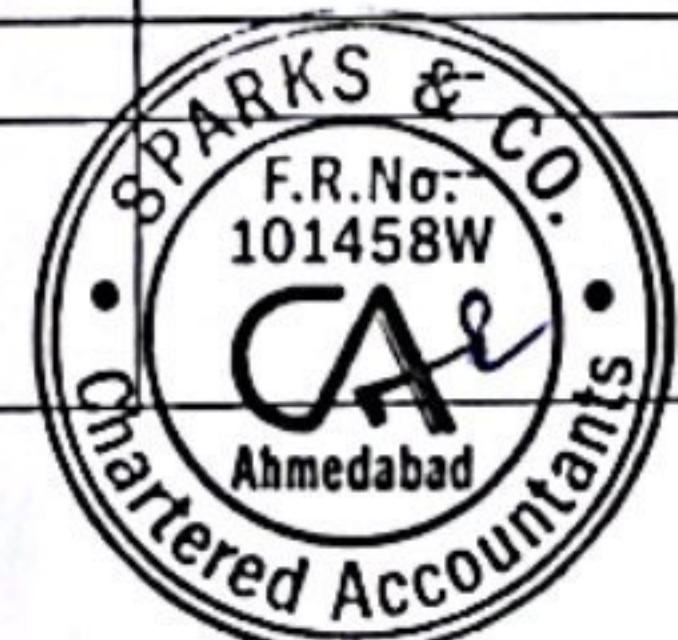
Statement of Income Liabile to Contribution for the year ended 31st March, 2022

Name of the Public Trust: **SHREE BHAIKAVJI MANDIR TRUST**
 Registration No. : **A/214/Sabarkantha**
 Address of Trust : **Bolundra (Ruvach), Idar, Sabarkantha**
 Phone No. : **9825576192**
Details of Secretary, whom submit the audit report:-
 Name : **Himmatsinh Chauhan**
 Address : **B/2/83, Madhuvrund Society, Rannapark,
Ghatlodiya, Ahmedabad, 380 061.**
 Phone No : **9825576192**

Details relating to Bank Account:-

Name of Bank : **HDFC Bank A/c.00691600000911**
 Branch : **Ashram Road,Ahmedabad**
 Name of Bank : **HDFC Bank A/c. 04051000038367**
 Branch : **Civil Hospital Road, Himmatnagar**
 Name of Bank : **Dena Bank A/c. 160011031010**
 Branch : **Chitroda, Idar, Sabarkantha**

		Rs.	Rs.
Gross Annual Income (Including Donations Received towards the corpus of the Trust)			23,46,797.40
LESS: Details of Income not chargeable to contribution under Section 58 and Rule 32.			
1.	Donation Received during the year from any source		
	(a) Corpus	-	
	(1) From Country	-	
	(2) From Foreign Country: FCRA No. and Date	-	
	(b) General		
	(1) From Country (Except Bhandar Income)	20,18,595.00	
	(2) From Foreign country: FCRA No. and Date	-	
		<u>20,18,595.00</u>	20,18,595.00
2.	Grants 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: FCRA No. and Date		
3.	Amount spent for the purpose of education		
4.	Amount spent for the purpose of medical relief		

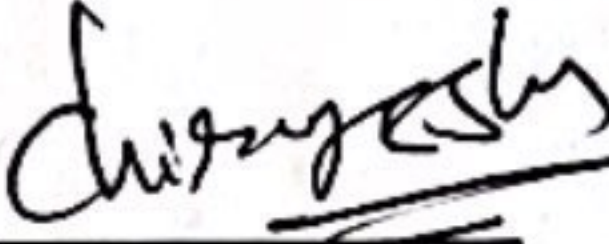


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5.	(A) Deductions out of income from lands used for Agricultural purpose:		
	[a] Land Revenue and local Fund/Cess	---	---
	[b] Rent payable to superior landlord	---	---
	[c] Cost of production, if lands are Cultivated by Trust	---	---
	(B) Income from lands used for Agricultural purpose	---	---
6.	(A) Deductions out of income from lands used for nonagricultural purpose:		
	[a] Assessment, Cess and other Government or Municipal taxes	---	---
	[b] Ground Rent payable of the superior landlord.	---	---
	[c] Insurance Premium	---	---
	[d] Repairs at 8.33 percent of gross Rent of buildings.	---	---
	[e] Cost of collection at 4 per cent of Gross rent or building let out	---	---
	(B) Income from lands used for nonagricultural purpose	---	---
7.	Cost of collection of income or receipts from securities stocks etc., at 1 percent of such income.	23,467.97	23,467.97
8.	Deduction on account of repairs in respect of building not rented and yielding no income at 8.33 per cent of the estimated gross annual rent.	---	---
Income Liable to Contribution			3,04,734.43

FOR, SHREE BHAIKAVJI MANDIR TRUST


Himmatsinh Chauhan


Chiragbhai Shah

PLACE: AHMEDABAD

DATE: 05/09/2022

FOR, SPARKS & Co.

FIRM REG NO 101458W


(CA SNEHAL R SHAH)
PARTNER

MEMBERSHIP NO: 113347

UDIN- 22113347 AUEKVI9512



Name of Public Trust : SHREE BHAIKAVJI MANDIR TRUST
Trust Registration No.A-214-SABARKANTHA
Balance Sheet as at March 31, 2022

FUNDS & LIABILITIES	Amount Rs	Amount Rs	PROPERTY & ASSETS	Amount Rs	Amount Rs
TRUST FUNDS OR CORPUS:			MOVABLE PROPERTIES:-		
Balance as per last Balancesheet			Balance as per last Balance Sheet	1057436.00	
Adjustment During the year			Additions during the Year	Nil	
			Less: Sales During the Year	Nil	
			Less: Depreciation till date	Nil	1057436.00
OTHER EARMARKED FUNDS			INVESTMENTS:-		
(Created under the provisions of the Trust			Note: (i) Market Value of the above Investments		
Deed or Scheme or out of the Income)			is Rs. _____	Nil	
Depreciation Fund			(ii) Including in Concerns in which the		
Sinking Fund			Trustees are interested is Rs. _____	Nil	
Reserve Fund					
Other Fund	5121259.00	5121259.00			
LOANS (SECURED OR UNSECURED)			LOANS:-		
From Trustees			Loans / Scholarships		
From Others			Other Loans	121583.2	121583
LIABILITIES			ADVANCES:		
For Expenses			To Trustees	Nil	
For Advances			To Employees	Nil	
For Rent And Other Deposits			To Others (Interest Receivable)	Nil	
For Sundry Credit balances			To Others (TDS Receivable)	Nil	0.00
			DEPOSITS:-		
			DEPOSITS:(ASSET)	7120.00	7120.00
INCOME & EXPENDITURE ACCOUNT:			INCOME OUTSTANDING:-		
Balance as per last Balance Sheet	3312937.90		Rent	Nil	
Less: Appropriation, if Any			Interest	Nil	
Add: SURPLUS / DEFICIT	671418.40	3984356.30	Other Income	Nil	
			(i) BANK BALANCE		
			In current/saving Account (Annexure 1)	2293679.88	
			In Fixed Deposit (Annexure 2)	5624964.21	
			(ii) CASH ON HAND	832.01	7919476.10
TOTAL		9105615.30	TOTAL		9105615.30

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.

As per our report of even date
For, SPARKS & Co.
Chartered Accountants
(FRN No. 101458W)



Place-Ahmedabad
Date- 05/09/22
CA Snehal R. Shah
Partner
M.No. 113347

Trustee

Trustee

Trustee

UDIN - 22113347AUE-

2022090512

THE BOMBAY PUBLIC TRUST ACT, 1950

Schedule IX [Vide Rule 17(1)]

Name of Public Trust : SHREE BHAIKAVJI MANDIR TRUST

Name and Address of the Managing Trustee

Himmatsinh D. Chauhan

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

Trust Registration No. A-214-SABARKANTHA

EXPENDITURE	Amount Rs	Amount Rs	INCOME	Amount Rs	Amount Rs
TO EXPENDITURE in respect of PROPERTIES			BY RENT (Accrued) / (Realised)		Nil
Rent, Taxes, Cesses		Nil	BY INTEREST (Accrued) / (Realised)		
Repairs and Maintenance		15770.00	On Securities	295603.00	
Salaries		296000.00	On Loans	Nil	
Depreciation		Nil	On Bank Accounts	30496.00	326099.00
Insurance		Nil	Dividends		Nil
Establishment Expenses		Nil			
Remuneration to the Trustees		Nil			
Remuneration (In case of a math) to the head of the MATH, incl household expenditure			Donation in cash or in kind		2018595.00
Legal Expenses		Nil	Grants		Nil
Audit Fees		8000.00	Income from other sources		2103.40
Contribution and fees		Nil	Transfer from Reserve		Nil
Amounts written off		8000.00			
(a) Bad Debts		Nil			
(b) Loan Scholarships		Nil			
(c) Irrecoverable rents		Nil			
(d) Other Items		Nil			
Miscellaneous Expenses (Annexure-3)		477296.00			
DEPRECIATION					
Amounts transferred to reserve or specific funds					
Expenses on the object on the Trust					
(a) Religious		Nil			
(b) Educational		Nil			
(c) Medical		Nil			
(d) Relief of Poverty		Nil			
(e) Other charitable objects (Annexure-4)		878313.00			
SURPLUS CARRIED TO BALANCE SHEET			DEFICIT CARRIED TO BALANCE SHEET		
TOTAL		2346797.40	TOTAL		2346797.40

As per our report of even date

For, SPARKS & Co.

Chartered Accountants

(FRN No. 101458W)

For, Shree Bhairavji Mandir Trust

[Signature]

Place-Ahmedabad

Date- 05/09/22

CA Shehal R. Shah

Partner

M No. 113347

Trustee

Trustee

Trustee



UDIN - 22113347AUEUVI9512

Financial Year 2021-22

Annexure "1"

Bank Balance in Current/Savings Account

Particulars	Amount (Rs.)
Dena Bank - 31010	1113668.30
HDFC Bank - 00911	683114.55
HDFC Bank - 38367	490221.27
S.K.Gramin Bank	6675.76
TOTAL	2293679.88

Annexure "2"

Bank Balance in Fixed Deposits

Particulars	Amount (Rs.)
HDFC-Fixed Deposit	5624964.21
TOTAL	5624964.21

Annexure "3"

Miscellaneous Expenses

Particulars	Amount (Rs.)
Bank Charges	6849.00
Garden Expense	407772.00
Misc. Expense	4709.00
Printing Expense	43006.00
Welfare Expense	7460.00
Tea, Dudh, Khand Expense	7500.00
GROSS TOTAL	477296.00

Annexure "4"

Expenses related to Object of Trust

Particulars	Amount (Rs.)
Bhairavjyanti	43000.00
Award expense	3150.00
Banner and Photo Frame Exp	860.00
Electrical Exp	1300.00
Electricity Exps.	57731.00
Fullhar Shringar Kharch	39850.00
Havan Exps.	6920.00
Light and Decoration Exp	13222.00
mandir parisar maramat Kharch	660021.00
Monthly Chaudas havan	18846.00
Monthly Rasoi,havan,prasad,Bhajan exp	30893.00
Navratri Nom Havan Exp.	2520.00
GROSS TOTAL	878313.00

(Signature)



SHREE BHAIRAVJI MANDIR TRUST

Notes on Accounts:

1) Significant Accounting Policies:

- The Assessee generally follows mercantile system of accounting both as to Income & Expenditure Items. Accounts have been prepared on Historical Cost Basis and on the principle of going Concern.
- Investments are stated at cost of Acquisition.

2) Sundry Creditors, Loans & Advances and other Balances are subject to confirmation and reconciliation.

3) Whenever Documentary Evidence is not available for verification, we have relied on the Authentication of the Trustee of the Trust. Book entry is passed on the basis of such Authentication of Trustee wherever Such Bill, Voucher and other Supporting evidence is not available for verification.

4) Contingent Liabilities have not been provided.

5) Details of various Income Tax Forms have been provided by the Trustee and has been verified and certified by the Auditors.

6) Auditors have not physically verified Cash on hand at the year-end. The same has been certified by the Trustee.

7) Accounting Standards as may be applicable have been complied with.

For, SPARKS & Co.

Chartered Accountants (F.R.No. 101458W)



CA Snehal R. Shah
Partner
Membership No. 113347

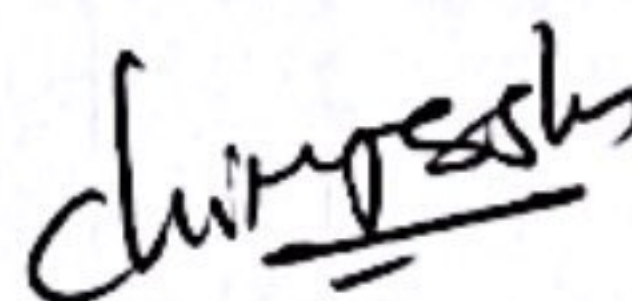


For, SHREE BHAIRAVJI MANDIR

TRUST



Trustee



Trustee

Date: 05/09/22
Place: Ahmedabad

તા. 31 માર્ચ 2022 ના રોજ પુરા થતા વર્ષ માટે ફાળો આપવા પાત્ર આવકનું પત્રક
સાર્વજનિક ટ્રસ્ટનું નામ : શ્રી ભૈરવજી મંદિર ટ્રસ્ટ, બોલુન્દ્રા, (સ્વય) તા. ભરુચ, જી. સાબરકાંઠા
ટ્રસ્ટ રજી નં. : એ - 214 - સાબરકાંઠા.

અનં.	વિગત	રૂ. પૈસા	રૂ. પૈસા
	એકંદરે વાર્ષિક ગ્રોસ આવક જાવક ખાતા થી		2346797.4
1	બાદ: કલમ 58 અને નિયમ 32 હેઠળ ફાળો લેવા પાત્ર ન હોય તેવી આવકની વિગત		
2	કોઈ સાધન ધ્વારા વર્ષ દરમિયાન મળેલ ડોનેશન તથા સખાવતો પહોંચબુકની આવક કમી કરી છે.		2018595.00
3	સરકારે અને સ્થાનિક પ્રાધિકારીઓ આપેલ ગ્રાન્ટો.		
4	ડુબત અથવા ઘસારા ફંડ ઉપરનું વ્યાજ		
5	શિક્ષણ હેતુ માટે ખર્ચેલ રકમ.		
6	તબીબી રાહતના હેતુ માટે ખર્ચેલ રકમ. મેડીકલ કેમ્પ તથા ખર્ચ.		
7	ખેતીના હેતુઓ માટે વપરાતી જમીનના આવકમાંથી કપાતો. અ. જમીન મહેસુલ અને લોકલ ફંડ સેસ. બ. વરિષ્ઠ જમીનદાર આપવા પાત્ર ગણાત. ક. ટ્રસ્ટ તરફથી જમીન ખેડવામાં આવતી હોય તો ઉત્પાદન ખર્ચ		
8	બિન-ખેતી વિષયક હેતુઓ માટે વપરાતી જમીનની આવકમાંથી કપાતો. અ. આકારણી સેસ અને બીજા સરકારી અથવા મ્યુનિસિપલ કરો. બ. વરિષ્ઠ જમીનદાર માલીકન ભરવા પાત્ર જમીન ભાડું. ક. વીમાનુ પ્રિમિયમ. ડ. મકાનોના એકંદરે 8.33 ટકા દરે મરામત. ઈ. ભાડે આપવા મકાનોના એકંદરે ભાડાના 4 ટકાના દરે ભાડા વધારવાનું ખર્ચ.		
9	આવી આવકના 1 ટકાના દરે સિક્યુરીટી, સ્ટોક વગેરેમાંથી થયેલ આવક અથવા મળેલ રકમ ઉધરાવવાનું ખર્ચ.		23467.97
10	અંદાજીત કુલ વાર્ષિક ભાડાના 8.33 ના દરે ભાડે આપ્યા ન હોય અને જેની કોઈ આવક ન હોય તે મકાનો સંબંધમાં મરામત અંગે કપાતો. રીપેરીંગ ખર્ચ		
	ફાળો આપવા પાત્ર આવક		304734.43



સ્પાર્ક્સ એન્ડ કું.
ચાર્ટર્ડ એકાઉન્ટન્ટ

સી.એ. સ્નેહલ આર. શાહ
ભાગીદાર
મેમ્બરશીપ નંબર - ૧૧૩૩૪૭

તારીખ : ૦૫/૦૬/૨૦૨૨

સ્થળ : અમદાવાદ

UDIN-22113847AVEGV19512

શ્રી ભૈરવજી મંદિર ટ્રસ્ટ
રજી.નં.એ-૨૧૪ સાબરકાંઠા

શ્રી ભૈરવજી મંદિર ટ્રસ્ટ. બોલુન્દ્રા (ડુવચ)

બોલુન્દ્રા (ડુવચ) તા. ઈડર, જી. સાબરકાંઠા

ટ્રસ્ટ રજી. નં. : એ - ૨૧૪- સાબરકાંઠા

તા. ૩૧/૦૩/૨૦૨૨ ના રોજનું સરવૈયું

ફંડ તથા જવાબદારીઓ	રકમ	મિલકત તથા લેણાં	રકમ
ટ્રસ્ટ ફંડ	૭૭૨૪૫	સ્થાવર મિલકતો	
		ઇલેક્ટ્રોનિક સાધનો	૧૪૨૮૭૦
		CCTV કેમેરા સાધનો	૧૨૯૩૩૯
જમીન મકાન બાંધકામ ફંડ	૪૪૩૯૪૬૭	મોબેક ડિઝાઇન	૮૦૪૦૦
		ફર્નિચર	૧૦૯૦૭૦
મિલકત ખરીદ-અન્ય ફંડ	૬૦૪૫૪૭	આભુષણો	૭૪૧૭૫
		હાર્ડ ડિસ્ક	૪૨૩૦
		LED TV	૧૫૦૦૦
		ROUTER	૬૪૯૦
		ચાંદીની આંગી	૪૫૦૬૩૪
		પંખો	૧૬૯૯૦
		કોઉન્ટીંગ મશીન	૮૦૦૦
		સબ મર્સીબલ પમ્પ	૨૦૨૩૮
		રોકાણો	
		એચડીએફસી - ફિક્સ ડિપોઝિટ વ્યાજસાથે	૫૬૨૪૯૬૪.૨૧
		લોન તથા એડવાન્સીસ :	
		ટી.ડી. એસ મળવા પાત્ર	૧૨૧૫૮૩.૨
		ઇલેક્ટ્રીક ડીપોઝિટ	૭૧૨૦
		વ્યાજ મળવા પાત્ર	
ઉપજ ખર્ચ ખાતે બાકી	૩૩૧૨૯૩૭.૯	રોકડ તથા બેંક :	
ઉમેરો: આવક નો વધારો	૬૭૧૪૧૮.૪	રોકડ	૮૩૨.૦૧
	૩૯૮૪૩૫૬.૩	એચડીએફસી - અમદાવાદ	૬૮૩૧૧૪.૫૫
		બેંક ઓફ બરોડા - હિમ્મતનગર	૧૧૧૩૬૬૮.૩
		એચડીએફસી - હિમ્મતનગર	૪૯૦૨૨૧.૨૭
		સા. કા ગ્રામીણ બેંક - સાબલી	૬૬૭૫.૭૬
	૯૧૦૫૬૧૫.૩		૯૧૦૫૬૧૫.૩

ઉપરનું સરવૈયું અમારી જાણ અને માન્યતા મુજબ ટ્રસ્ટના ફંડ તથા જવાબદારીઓ અને મિલકત તથા લેણાં નો સાચો અહેવાલ રજુ કરે છે.

તારીખ : ૦૫/૦૯/૨૦૨૨
સ્થળ : અમદાવાદ
પ્રમુખ / ટ્રસ્ટીશ્રી
શ્રી ભૈરવજી મંદિર ટ્રસ્ટ
રજી. નં. એ-૨૧૪ સાબરકાંઠા



સ્પાર્ક્સ એન્ડ કું.
ચાર્ટર્ડ એકાઉન્ટન્ટ

સી.એ. સ્નેહલ આર. શાહ
ભાગીદાર

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