

M. J. Khilawala

B.Com., FCA

Ajay H. Mandviwala

B.Com., FCA

M. J. KHILAWALA & CO.

Chartered Accountants

2/1340-41, Hanuman Street,

Sagrampura, Surat -395 002.

Ph(O) :2323147

M: 98255-22332

THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No. : SURAT - E / 6921
Name of the Trust : DIVYA JYOTI TRUST
Address : SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
For the year ended on : 31/03/2021

(1) Whether Accounts are maintained regularly and in accordance with the provisions of the Act & Rules	YES
(2) Whether receipts & disbursements are properly and correctly shown in the accounts ?	YES
(3) Whether the cash balance & vouchers in the custody of the manger or trustee on the date of audit were in agreement within accounts.	YES
(4) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him.	YES
(5) Whether register of movable and immovable properties is properly maintained or not.	YES
(6) Whether the manager or trustee or any other person require by the auditor to appear before him did so and furnished the necessary information require by him.	YES
(7) Whether any property or funds of the trust were applied for any other objects or purpose of the trust.	NO
(8) The amounts outstanding for more than one year and the amounts written off, if any.	NO
(9) Whether tenders were invited for repairs or construction involving expenditures exceeding Rs. 5000/-, being the construction work were carried out under the supervision of the trustee.	N.A.
(10) Whether trust has invested any funds against resolution u/s. 35.	NO
(11) Whether the Trust has transferred any immovable properties against resolution u/s.36 to any other person/No immovable properties, held.	NO
(12) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	NO

For, M. J. KHILAWALA & CO.

Chartered Accountants



Date : 13/11/2021

Place : SURAT

Partner

FRN : 105144W

UDIN. 21121350AAAAEQ6942

SCHEDULE VIII (See Rule 17(1))
THE BOMBAY PUBLIC TRUST ACT, 1950

Name of the Publics Trust : **DIVYA JYOTI TRUST**
 Registration No. : **SURAT - E / 6921** Date of Registration : **19/01/2010**
 Address of Trust's Office : **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Bank Account No. of Trust for transaction of Foreign Contribution : **Dena Bank FCRA - 013511023823 (Mandvi)**
 F.C.R.A. No.: **II / 21022 / 64 (0048) / 2013-FCRA-II** Date: **17/06/2014**

as on 31-03-2021

FUNDS & LIABILITIES :			RS.	RS.	RS.
TRUST FUNDS or CORPUS :					
CORPUS FUNDS:					
Balance as per last B/s	Trust / Corpus Fund	Opening	92,68,393.50		
Adjustment during year	Addition during the Year		44,933.00		
	Less : Deduction during the Year		(9,705.00)	93,03,621.50	
	Donation Receipts -Opening		2,39,97,874.00		
	Add: Received During the year		-	2,39,97,874.00	
OTHER EARMARKED FUND					
(Created under the provision of Trust deed or Scheme or out of the income)					
	Hospital Construction Fund	Opening	1,81,30,951.00		
	Add: Received During the year		-	1,81,30,951.00	
CAPITAL FUNDS :					
	<u>DONATION - 80G(NR)</u>	Opening	4,37,42,970.79		
Depreciation Fund	Add: Received During the year		2,35,29,264.00	6,72,72,234.79	
Sinking Fund					
Reserve Fund					
Any Other Fund	<u>DONATION- 80G(Corpus)</u>	Opening	39,51,318.00		
	Add: Received During the year		7,37,000.00	46,88,318.00	
LOAN (SECURED & UNSECURED) :					
From Trustees	<u>FCRA DONATION- (NR)</u>	Opening	5,53,66,306.50		
	Add: Received During the year		-	5,53,66,306.50	
From Others					
	<u>Govt. Grant for Equipment</u>	Opening	33,36,000.00		
	Add: Received During the year		-	33,36,000.00	
LIABILITIES :					
For Expenses	<u>DONATION - 35AC</u>	Opening	1,27,48,233.00		
	Add: Received During the year		-	1,27,48,233.00	
For Advances	<u>Survey Receipt</u>	Opening	1,26,65,611.00		
For Rent & Other deposit	Add: Received During the year		-	1,26,65,611.00	
For Sundry Credit Balances					
	Construction Fund	Opening	1,00,00,000.00		
			-	1,00,00,000.00	21,75,09,149.79
	CURRENT LIABILITIES :			1,65,41,848.00	1,65,41,848.00
	(As per Annexure - 2)				
INCOME & EXPENDITURE A/C. :					
Balance as per Last Balance sheet					
Add / Less : Excess / Shortage as per Income & Expenditure A/c.					
TOTAL RS...					23,40,50,997.79

The above Balance sheet to the best of our belief contains a true accounts of the Funds & Liabilities and Property of the Trust

U.R. Gajiwala

TRUSTEE
 Dr. UDAYBHAI RANCHHODHBHAI GAJIWALA
 Mob. No. 94261 25947
 Suthar Falia, Mandvi, Dist-Surat-394160

Balance Sheet as on 31st March 2021

PROPERTY & ASSETS		RS.	RS.
IMMOVABLE PROPERTIES :			
	FIXED ASSETS AS PER ANNEXURE -3		8,23,72,132.00
INVESTMENT :			
	FD - Dena Bank (BOB)	1,50,05,191.00	
	FD - DCB Bank	9,25,56,666.00	
FURNITURE & FIXTURES :			
	FD - HDFC Bank	36,79,644.46	
	FD - Surat People's Co-op. Bank	11,86,591.83	
Balance as per last balance sheet	FFD - DCB Bank	83,98,943.97	
Adjustment during the year	FFD - Dena Bank - Mandvi	6,85,855.00	
	FFD - Dena Bank - Surat	5,59,185.00	
LOAN (SEC./ UNSEC.)GOOD/DOUBTFUL :			
Loan Scholar Ship			
Other Loan	ICICI Prudential Ultra Short Term Fund	45,00,000.00	12,65,72,077.26
ADVANCES :			
	Closing Stock		15,29,112.59
To Trustees			
To Employees			
To Contractors	TCS Receivable - FY 2020-21	4,838.00	
To Lawyers	TDS Receivable - FY 2020-21	6,68,396.00	
To Others	TDS Receivable - FY 2019-20	9,78,764.00	16,51,998.00
	Loans & Advances - (As per Annexure -1)		17,18,953.00
INCOME OUTSTANDIG :			
	Transfer from Janseva Stores		28,37,258.93
From Rent	Transfer To Diwaliba Optometry Collage		51,83,260.06
From Interest			
From Other Sources			
CASH & BANK			
	Central Bank of India - 3831949677	10,000.90	
	DCB Bank - Petty Cash	54,761.00	
BALANCE :			
	DCB Bank - 10113600000028	23,18,564.92	
	DCB Bank - Kitchen A/c - 10113600000046	1,14,472.28	
	Dena Bank- (013511023781) Mandvi Branch	7,87,002.36	
	Dena Bank- NET A/C (013510023791) Mandvi Branch	2,44,652.39	
	Dena Bank- Savings A/c - 111110024529 Surat Branch	59,273.80	
	Dena Bank - FCRA - 013511023823	11,88,341.14	
	SBI - FCRA Delhi - 39904827764	10,072.05	47,87,140.84
	Cash on hand	24,766.00	
	Cash on hand - Kitchen Department	4,356.00	29,122.00
INCOME & EXPENDITURE A/C. :			
	Balance as per Last Balance sheet	92,85,415.98	
Add / Less : During the year adjustment			
Add / Less : Excess / Shortage as per Income & Expenditure A/c.		(19,15,472.87)	73,69,943.11
TOTAL RS...			23,40,50,997.79

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.,
Chartered Accountants.



Ajay H. Mandviwala
H. Mandviwala

Partner

FRN : 105144W

M. J. Khilawala
B.Com., FCA

A. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
Annexure to Balance Sheet as on 31st March 2021

Annexure - 1	Loans & Advances	Rs.
	Ashokbhai Parmar Loan	9,000.00
	Asmitaben Vasava Loan	18,000.00
	Bhavnaben Gamit Loan	4,400.00
	Dr Swapnil Pacchigar Loan	60,000.00
	Giju Chaudhary Loan	9,500.00
	Electricity - Deposit	3,28,993.00
	KAPS (Loan & Advance)	2,87,960.00
	Kiran Chaudhary Loan	5,000.00
	Lilaben Vasava Loan	9,000.00
	Luster Diamond Pvt Ltd	8,00,000.00
	Mahesh Vasava (CBR) Netrang	1,58,600.00
	Manjulaben Rameshbhai Vasava	1,500.00
	Yatin T Mistry Loan	27,000.00
	Total	17,18,953.00

Annexure - 2	Current Liabilities :	Rs.
Sundry Creditors :		
	Alkesh Dayalji Vaghela	11,93,481.00
	Bhagyashree Metals Private Limited	22,26,535.00
	Bijoy Bimalbhai Patel	5,04,930.00
	Dahyabhai Hadpati	(4,000.00)
	Dayalji Manjibhai Mistry	15,60,706.00
	DR Project - Transfer to DJT	27,24,153.00
	Gautambhai D Patil	10,81,425.00
	ICICI Lombard General Insurance	17,262.00
	Jayesh Devidas Patil	16,92,212.00
	Jay Niranjnabhai Mistry	11,25,098.00
	Natubhai Prajapati	(3,000.00)
	Niranjn Shantilal Mistry	8,65,142.00
	Rajendrabhai D Patil	10,24,655.00
	Samir Maganlal Patel	4,61,510.00
	Samsuddin Mahbul	12,30,700.00
	Shri Krishna Co.	6,20,922.00
	Somnath Carting	39,942.00
	Tripurariabhai Shah	(600.00)
		1,63,61,073.00
Provisions :		
	Vision Centre Medicine & Optical Income	26,334.00
	Gratuity Income	73,270.00
	TDS Payable	81,171.00
		1,80,775.00
		1,65,41,848.00

For, M. J. KHILAWALA & CO.
Chartered Accountants



A. H. Mandviwala

Partner

FRN : 105144W

Date : 13/11/2021

Place : SURAT

M. J. Khilawala
B.Com., FCA

Ajay H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

DIVYA JYOTI TRUST
SUTHAR FALIYA, AT - MANDVI, DIST-SURAT-394160

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

FIXED ASSETS

Annexure - 3

Particulars	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
AIR CONDITIONER								
AIR CONDITIONER	15%	5,29,989.00	0	0	0	5,29,989.00	79,498.00	4,50,491.00
LAND & BUILDING								
BUILDING RENOVATION	10%	47,02,937.00	0	0	0	47,02,937.00	4,70,294.00	42,32,643.00
CONSTRUCTION - NEW	10%	2,09,83,953.00	0	0	0	2,09,83,953.00	20,98,395.00	1,88,85,558.00
FLAT AT SIDDH SHILA	0%	7,80,593.00	0	0	0	7,80,593.00	0.00	7,80,593.00
Amalsadi New Hospital Campus	0%	50,64,080.00	1,03,642.00	2,64,68,648.00	0	3,16,36,370.00	0.00	3,16,36,370.00
LAND R.NO.1049/1, 1050, 1050/1	0	11,37,713.00	0	0	0	11,37,713.00	0.00	11,37,713.00
COMPUTER								
COMPUTER	60%	1,57,144.00	0	0	0	1,57,144.00	94,286.00	62,858.00
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	15,35,890.00	0	0	0	15,35,890.00	1,53,589.00	13,82,301.00
VEHICLES								
VEHICLES	15%	19,18,185.00	0	0	0	19,18,185.00	2,87,727.00	16,30,458.00
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	8,04,689.00	0	0	0	8,04,689.00	80,469.00	7,24,220.00
EQUIPMENTS								
DR EQUIPMENTS	15%	41,51,024.00	0	0	0	41,51,024.00	6,22,654.00	35,28,370.00
EQUIPMENTS	15%	2,00,72,668.00	4,62,560.00	1,65,350.00	0	2,07,00,578.00	30,92,685.00	1,76,07,893.00
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	3,47,404.00	0	0	0	3,47,404.00	34,740.00	3,12,664.00
WATER TREATMENT PLANT								
WATER TREATMENT PLANT	-	24,500.00	0	0	24500	0.00	0	0.00
Total		6,22,10,769	5,66,202	2,66,33,998	24,500	8,93,86,469	70,14,337	8,23,72,132

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.
Chartered Accountants



Ajay H. Mandviwala

Partner
FRN : 105144W

Date : 13/11/2021
Place : SURAT

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C (SEE Rule 32)

Statement of income liable to contribute for the year ending : 31/03/2021

Name of the Publics Trust : **DIVYA JYOTI TRUST**
 Registration No. : **SURAT - E / 6921**
 Address : **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Trustee Details : **Dr. Udaybhai Rachhodbhai Gajiwala** Phone No. **94261 25947**
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Bank Details : **Dena Bank, Medical college Branch, Civil Campus, Surat. SB A/c- 111110024529**
 (Other bank details as per Balance Sheet)

F.C.R.A. BANK A/c No.: **Dena Bank - FCRA (013511023823)** **Mandvi Branch**
F.C.R.A. No. : II / 21022 / 64 (0048) / 2013-FCRA-II **Date: 17/06/2014**

	Rs.	Rs.
Gross annual income		
Details of income not chargeable to contribution under section 58 and rule 32 :		
(i) Donation received during the year from any source		
(a) Corpus: (1) From Country		
(2) From Foreign Country; F.C.R.A.No.& Date		
(b) General:(1) From Country		
(2) From Foreign Country; F.C.R.A.No.& Date		
(ii) Grant received from Govet. & Local authorities.		
(a) Government and Local authority		
(b) From Foreign Country		
(c) From Funding Agencies		
(1) From Country		
(2) From Foreign Country; F.C.R.A.No.& Date		
(iii) Interest on Sinking or Depreciation Fund		
(iv) Amount spent for the Purpose of education		
(v) Amount spent for the Purpose of Medical relief		
(A) Deduction 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 land are cultivated by trust.		
(B) Income from Lands used for Agricutureal purpose.		
(vii) (A) Deduction out of income from lands used for Non Agricultural purpose		
(a) Assessment,cesses and other Government or Municipal Taxes		
(b) Ground rent payable to Suprior landlord.		
(c) Insurance Premium.		
(d) Repairs at 8.33% of Gross rent of building		
(e) Cost of collection at 4% of gross rent of building let out		
(B) Income from Lands used for Non-Agricultureal purpose		
(viii) Cost of collection of income or receipts from security, stock etc. at 1% of such income.		
(ix) Deductions on account of repairs in respect of buildings not rented and yielding no income , at 8.33% of the estimated gross annual Rent		
Total Deduction Rs...		-
Income Liable to Contribution Rs.		Nil

U.R. Gajiwala

TRUSTEE
DR. UDAYBHAI R. GAJIWALA



For, M. J. KHILAWALA & CO.
Chartered Accountants

M. J. Khilawala

Date : 13/11/2021
Place : Surat

Partner
FRN : 105144W

SCHEDULE IX (Vide Rule 17(a))
THE BOMBAY PUBLIC TRUST ACT, 1950

Name of the Publics Trust : **DIVYA JYOTI TRUST**

Registration No. : **SURAT - E / 6921**

Date of Registration : **19/01/2010**

Address of the Trust's Office: **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Bank Details : **Dena Bank, Medical college Branch, Civil Campus, Surat. SB A/c- 111110024529**
 (Other bank details as per Balance Sheet)

F.C.R.A. BANK A/c No. **Dena Bank FCRA - 013511023823 (Mandvi Branch)**

F.C.R.A. No. : II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

INCOME & EXPENDITURE Account for the Year Ended on 31st March 2021

EXPENDITURES		RS.
To EXPENDITURE IN RESPECT OF PROPERTIES		
Rates, Taxes, Cesses		
Repair and Maintenance	AMC Expense	2,43,341.00
Salaries	Audit Fee	33,000.00
Insurance	Bank Charges	29,817.33
	Camp & Stationery Expense	4,50,770.00
	Electricity Expense	6,46,782.00
	Electrical Equipment	21,420.00
To DEPRECIATION (By way of provision or	Freight & Noor Expense	28,653.02
	Generator Expense	56,479.00
To OTHER EXPENSES	Insurance Expense	3,57,654.00
	Innoguration Expense	14,004.00
To ESTABLISHMENT EXPENSES	Membership Expenses	22,950.00
	Nagarpalika Vero	53,625.00
To REMUNERATION (In case of math to the	News paper Expense	1,680.00
including his house-hold expenditure, if any.)	Postage & Corrier Expense	15,348.44
	Rent for Trust Building	2,400.00
	Registration Fees	3,000.00
	Repair & Maintenance Expense	10,73,743.00
To LEGAL EXPENSES	Telephone Expense	49,335.00
	Trainnig Expenses	34,360.00
To AUDIT FEES	Travelling Expense	13,270.00
	Vehicle Repairing Expense	4,80,622.00
To CONTRIBUTION AND FEES]	Publication Expense	88,268.66
		37,20,522.45
To AMOUNTS WRITTEN OFF-		
(a) Bad debts		
(b) Loan Scholarships		
(c) Irrecoverable rents		
(c) Other items		
To MISCELLANEOUS EXPENSES		
To DEPRECIATION	DEPRECIATION A/C	70,14,337.00
To AMOUNT TRANSFERRED TO RESERVE OR SPECIFIED FUND		
To EXPENDITURE ON OBJECT OF THE TRUST		
(SPECIFY IF ANY FROM FCRA)		
(a) Religious		
(b) Educational		
(c) Medical Relief	AS PER ANNEXURE -4	3,79,54,816.69
(d) Relief of Poverty		
(e) Other Charitable Objective		
	TOTAL EXPENSES	4,86,89,676.14
To SURPLUS CARRIED OVER TO BALANCE SHEET		19,15,472.87
	TOTAL RS...	5,06,05,149.01

U.R. Gajiwala

TRUSTEE

DR. UDAYBHAI RANCHHODBHAI GAJIWALA

Mob. No. 94261 25947

Suthar Falia, Mandvi, Dist-Surat-394160

Date : 13/11/2021

Place : SURAT

M. J. Khilawala
B.Com., FCA

Ajay. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

FCRA.No.: II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

For the year ended on 31-03-2021

INCOME	RS.	RS.
By RENT (ACCRUED / REALIZED)		
Consultancy Receipts	3,66,500.00	
DBCS, Surat	56,13,500.00	
Indoor Receipts	1,46,87,995.00	
KAPS - Kakrapar	6,25,783.00	
Keratoplasty Operation Receipts	67,500.00	
Kitchen Receipts	1,78,234.00	
Misc. Receipts	32,582.53	
OPD Receipts	43,53,020.00	
RSBY Receipts	4,70,453.00	
Research Activity Receipt	23,054.00	
Training Receipts	1,87,900.00	
Vision Centre Receipts	10,81,247.00	
Vehicle Receipt	71,283.00	
Award Income	50,000.00	
By INTEREST (ACCRUED / REALIZED)		
Discount on Sales	31,250.28	
On Securities		
On Loans		
On Bank Accounts		
By DIVIDEND		
By DONATION IN CASH OR KIND		
Domestic : Donation U/s 80G (R)	1,31,94,363.00	
International FCRA No. & Date: FCRA Donation (R)	-	
By INCOME FROM OTHER SOURCES (IN DETAIL)		
Savings Bank Interest	2,27,989.00	
FD Interest - DCB	49,38,679.00	
FD Interest - Dena Bank	12,91,283.00	
FD Interest - HDFC	30,81,047.20	
Income Tax Refund Interest	31,486.00	
By TRANSFER FROM RESERVE		
TOTAL INCOME		5,06,05,149.01
To DEFICIT CARRIED OVER TO BALANCE SHEET		
TOTAL RS...		5,06,05,149.01

For, M. J. KHILAWALA & CO.
Chartered Accountants



Ajay H. Mandviwala

Partner

FRN : 105144W

M. J. Khilawala

B.Com., FCA

A. H. Mandviwala

B.Com., FCA

M. J. KHILAWALA & CO.

Chartered Accountants

2/1340-41, Hanuman Street,

Sagrampura, Surat -395 002.

Ph(O) :2323147

M: 98255-22332

DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Annexure to INCOME & EXPENDITURE Account for the Year Ended on 31st March 2021

<u>Annexure - 4</u>	<u>Amount</u>
Bio Waste treatment expense	1,41,600.00
CBR Expense	10,54,042.00
Consultant Visit Charge Expense	87,260.00
EDLI Scheme Expense	1,69,557.00
Gratuity Premium	6,61,897.00
Hospital Expense	12,34,332.00
Hospital Sanitation Expense	15,467.00
Kitchen Expense	13,03,620.00
Laboratory Expense	1,42,107.00
Linen Expense	3,820.00
Opening Stock :	22,35,281.46
Add : Purchase	61,82,117.10
	<u>84,17,398.56</u>
Less : Closing stock	<u>15,29,112.59</u>
Poor Patient Fund Expenses	47,805.00
POL Vehicle Expense	15,27,953.00
PF Contribution	13,23,233.00
RSBY Expense	16,747.00
Staff Salary Expense	2,26,53,495.00
TA - DA and Food Expense	53,283.00
Vision Centre Expense	6,30,282.00
Round off	30.72
Total	<u>3,79,54,816.69</u>

For, **M. J. KHILAWALA & CO.,**
Chartered Accountants.



Date : 13/11/2021

Place : SURAT

A. H. Mandviwala
Partner
FRN : 105144W