

Registration No. **F-6123(PUNE)**

Name of the Public Trust: **DIGHI YERWADA MAR THOMA CENTRE.**

For the year ending **31<sup>st</sup> March 2021**

(a) Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules;	-----	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	-----	YES
(c) Whether the cash balance and vouchers in the custody of the manager of trustee on the date of audit were in agreement with the accounts;	-----	YES
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were provided before him;	-----	YES
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	-----	NA
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	-----	YES
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	-----	NO
(h) The amounts of out standings for more than one year and the amounts written off, if any;	-----	NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5, 000/-	-----	YES
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	-----	NO
(k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	-----	NIL
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	-----	NO
(m) Whether the budget has been filed in the form provided by rule 16A;	-----	YES
(n) Whether the maximum and minimum number of the trustees is maintained;	-----	YES
(o) Whether the meetings are held regularly as provided in such instrument;	-----	YES
(p) Whether the minute books of the proceedings of the meeting is maintained;	-----	YES
(q) Whether any of the trustees has any interest in the investment of the trust;	-----	NO
(r) Whether any of the trustees is a debtor or creditor of the trust;	-----	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	-----	NIL
(t) Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	-----	NO

**NAVI MUMBAI**

**DATE: 28/07/2021**

**UDIN No.21024897AAAABG8496**

**CHARTERED ACCOUNTANTS**  
**Auditors**  
**The Bombay Public Trusts Acts, 1950**

**Abraham George**  
**Partner Elias George & Co.**  
**Chartered Accountants.**  
**FRN No.000801S**  
**Member Ship No. 024897**

## INDEPENDENT AUDITOR'S REPORT

To

The Members of the Dighi Yerwada Mar Thoma Centre.

Vishrantwadi, Pune

1. We have audited the accompanying financial statements of The Dighi Yerwada Mar Thoma Centre, Vishrantwadi, Pune, which comprise the Balance Sheet as at 31st March 2021 and the Statement of Income & Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Trust for the period 1st April 2019 to 31st March 2021. \*

### Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Bombay Trust Act, 1950 there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the Bombay Trust Act 1950 Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the

Bombay Trust Act 1950, and any other applicable Acts, and or circulars issued by the Registrar, in the manner so required for the society gives a true and fair view in conformity with the accounting principles generally accepted in India:

- (I) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2021.
- (ii) in the case of the Statement of Income & Expenditure of the surplus for the year ended on that date; and

#### **Report on Other Legal and Regulatory Matters**

7. The Balance Sheet and the Income & Expenditure Account have been drawn up in accordance with the provisions of the Bombay Trust Act 1950.

8. We report that :

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

(b) The transactions of the Trust, which have come to our notice, have been within the powers of the Trust.

(c) The returns received from the office of the Trust have been found adequate for the purposes of our audit.

9. In our opinion, the Balance Sheet and Income & Expenditure Account comply with applicable Accounting Standards.

10. We further report that:

(i) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account and the returns.

(ii) In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of these books.

For Elias George & Co.

Chartered Accountants

Abraham George.

Partner

Membership Number 024897

Firm Registration Number 0008015

Place of Signature: Nerul.

Date of Report: 28/07/2021

UDIN No.21024897AAAABG8496