

AUDIT REPORT

OF

SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDLWAL SABHA
NAGPUR MAHARASHTRA

FOR THE PERIOD 01/04/2024 TO 31/03/2025

Parakh Mishra Sharma & Co.

Chartered Accountants

Devendra Nagar
Raipur (C.G.) 492009

SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHADELWAL SABHA

RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

RECEIPT		CURRENT YEAR AMOUNT	PAYMENT		CURRENT YEAR AMOUNT
Opening Balance			Capital A/c		
Cash in Hand	61,658.00		Reserve & Surplus		-
Cash at Bank	1,032,113.07	1,093,771.07			
Capital A/c			Sundry Creditors		
Reserve & Surplus		-	Devendra Chabda ji	10,800.00	
			Navneet Dhote	20,858.00	31,658.00
Sundry Creditors			Other Current Assets		
Navneet Dhote	20,858.00		FDR Central Bank		13,400,000.00
Devendra Chabda ji	4,500.00	25,358.00			
Loan & Advacnes			Loans & Advances		
Manoj Ji Sethi		108,700.00	Manojji Sethi	108,700.00	
			Manoj Pahadiya	33,401.00	142,101.00
Other Current Assets			Indirect Expenses		
FDR With HDFC	12,081,431.94		Accounting Charges	20,000.00	
FDR With Central Bank	1,081,426.00	13,162,857.94	Audit Fees	15,000.00	
			Bank Charges	37.39	
Indirect Income			Catters Exp.	30,000.00	
Interest Received	7,041.00		Cleaning Expenses	4,545.00	
Membership Fee	45,001.00		Elec. Exp.MSEDCL	66,840.00	
Rental Income	159,780.00		Electricity Repairs	31,624.00	
Donation Received	311,278.00		Gift & Memento Exp	30,270.00	
Schoolarship Donation	87,000.00		Municipal Tax	7,898.00	
Income Tax Refund	197,140.00	807,240.00	Office Exp.	16,294.00	
			Postage Expenses	2,942.00	
			Printing & Stationery Exp.	10,550.00	
			Repair & Maintenance	23,111.00	
			Salaries	415,100.00	
			Water Charges	4,637.90	
			Schoolership Fund	500,000.00	1,178,849.29
			Closing Balance		
			Cash in Hand	90,222.00	
			Cash at Bank	355,096.72	445,318.72
		15,197,927.01			
					15,197,927.01

Place : Raipur

Dated : 29/09/2025

On Behalf of the Governing body I do here certify that the above statement is TRUE & CORRECT to the best of my knowledge and belief

For,

SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHADELWAL
SABHA


President


Secretary


Treasurer



As per our report of even date

"Extracted & Verified From Books
Of Accounts Of Even Date"

For,

Parakh Mishra Sharma & Co.
Chartered Accountants


Partner

UDIN:- 25432742BMLZYA6437

SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDLWAL SABHA

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

EXPENDITURES	CURRENT YEAR AMOUNT	INCOMES	CURRENT YEAR AMOUNT
To Indirect Expenses		By Indirect Incomes	
Accounting Charges	24,000.00	Interest Received	836,756.88
Audit Fees	15,000.00	Membership	45,001.00
Bank Charges	37.39	Rent Income	191,180.00
Catters Exp.	30,000.00	Donation Received	540,273.00
Cleaning Expenses	4,545.00	Interest Income ITR	12,480.00
Depreciation	43,562.00		
Electricity Charges	71,080.00	Net Deficit	147,560.41
Electricity Repairs	31,624.00		
Gift & Memento Exp	30,270.00		
Municipal Tax :Nmc Bom	7,898.00		
Office Exp.	16,294.00		
Postage Expenses	2,942.00		
Printing & Stationery Exp.	10,550.00		
Repair & Maintenance	23,111.00		
Salaries	449,700.00		
Scholarship Fund (earlier)	413,000.00		
Scholarship Payable 24-25	595,000.00		
Water Charges	4,637.90		
	1,773,251.29		1,773,251.29

Place : Raipur

Dated : 29/09/2025

On Behalf of the Governing body I do here certify that the above statement is TRUE & CORRECT to the best of my knowledge and belief.

For,

**SHRI NAGPUR PRANTIYA DIGAMBER JAIN
KHANDLWAL SABHA**


President


Secretary


Treasurer

As per our report of even date

"Extracted & Verified From Books Of
Accounts Of Even Date"

For,

**Parakh Mishra Sharma & Co.
Chartered Accountants**


Partner

UDIN:- 25432742BMLZYA6437



SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDELWAL SABHA

BALANCE - SHEET

AS ON 31-03-2025

CAPITAL & LIABILITIES	Sch		CURRENT YEAR AMOUNT	ASSETS	Sch		CURRENT YEAR AMOUNT
<u>Income & Expenditure Account</u>				<u>Fixed Assets</u>	E		1,414,708.91
General Fund A/c	A		19,270,999.47	<u>Investment</u>	F		17,745,546.14
<u>Reserve & Surplus</u>				<u>Current Assets</u>	G		
Other Fund		51,166.00		Deposits		755,525.20	
Chhatravas Bhavan Fund		378,071.00		Bank Balance		355,096.72	
Scholarship Fund		(751,610.00)		Cash in Hand		90,222.00	
Corpus Fund		473,644.50	151,271.50				1,200,843.92
<u>Other Liabilities</u>	B		153,839.00				
Deposits & Loans							
<u>Current Liabilities & Provisions</u>							
Sundry Creditors	C	112,149.00					
Provisions	D	672,840.00	784,989.00				
TOTAL			20,361,098.97	TOTAL			20,361,098.97

Place : Raipur
Dated : 29/09/2025

On Behalf Of The Governing Body I Do Here Certify That The Above Statement Is True & Correct To The Best Of My Knowledge And Belief.

For,
SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDELWAL
SABHA

 President
 Secretary
 Treasurer



As per our report of even date
For,
Parakh Mishra Sharma & Co.
Chartered Accountants


 Parnter

UDIN:- 25432742BMLZYA6437

SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDELWAL SABHA

Schedule "A" to "J" Annexed and Forming Part of Balance Sheet of even date

SCHEDULE - "A"
General Fund A/c

Opening Balance	19,418,559.88
Add: Net Deficit Trf. From Income & Expenditure A/c	(147,560.41)
Total -->	19,270,999.47

SCHEDULE - "B"
Deposit & Loans

Naresh Jhanzari	153,839.00
Total -->	153,839.00

SCHEDULE - "C"
Sundry Creditors

Manoj Pahadiya	112,149.00
Total -->	112,149.00

SCHEDULE - "D"
Provisions

Electric Bill Payable	4,240.00
Salary Payable	34,600.00
Schoolarship Payable 2425	595,000.00
Accounting Charges Payable	24,000.00
Audit Fees Payable	15,000.00
Total -->	672,840.00

SCHEDULE - "E"
Fixed Assets A/c for the period 01/04/2024 to 31/03/2025

Name of Assets	Dep. Rate	Opening Bal.	Addition		Deletion		Depreciation	Closing Bal.
			I Period	II Period	I Period	II Period		
Chhatravas Bhavan	0%	1,092,181.00	-	-	-	-	-	1,092,181.00
Plot	0%	708.61	-	-	-	-	-	708.61
		1,092,889.61	-	-	-	-	-	1,092,889.61
Utensils	10%	104,303.00	-	-	-	-	10,430.00	93,873.00
Furniture	10%	120,601.30	-	-	-	-	12,060.00	108,541.30
		224,904.30	-	-	-	-	22,490.00	202,414.30
Machinery	15%	1,028.00	-	-	-	-	155.00	873.00
Bore Well	15%	5,927.00	-	-	-	-	889.00	5,038.00
Electric Installation	15%	132,724.00	-	-	-	-	19,909.00	112,815.00
Telephone Instrument	15%	798.00	-	-	-	-	119.00	679.00
		140,477.00	-	-	-	-	21,072.00	119,405.00
Total ==>>>		1,458,270.91	-	-	-	-	43,562.00	1,414,708.91

SCHEDULE - "F"
Investments

Sahres Wardhman Co-Op Bank	200.00
FDR	17,745,346.14
Total -->	17,745,546.14



Handwritten signatures and initials.

SCHEDULE - "G"

Sundry Debtors

TDS	654,340.20
TDS 24-25	82,502.00
MSEB (SD)	18,683.00
Total -->	<u>755,525.20</u>

SCHEDULE - "H"

(A) SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

01 SIGNIFICANT ACCOUNTING POLICIES :

Trust follows the cash method of accounting. The financial statements have been prepared in accordance with the generally accepted accounting principles.

02 DEPRECIATION :

Depreciation on the Trust various fixed assets has been charged on the written down value method, at the rates specified in Income Tax Rules.

03 SALES AND OPERATING INCOME :

(i) Revenue is recognised when the services are invoiced and cash is received.

04 REVENUE RECOGNITION :

Item of income and expenditure are recognized on Cash basis.

05 No material event occurred after the balance sheet date having significant effect on state of affairs as on date.

06 EXTRA ORDINARY ITEMS :

As Informed by management no such item has been charged to revenue.

07 CONTINGENT LIABILITIES :

Contingent liabilities are not generally account for in the books of account.

08 We have not physically verified cash in hand ,It is taken as certified by management .

Place : Raipur

Dated : 29/09/2025

For,

SHRI NAGPUR PRANTIYA DIGAMBER JAIN
KHANDELWAL SABHA

 President
 Secretary
 Treasurer



Signature to Schedule 'A' to 'J'

As per our report of even date

For,

Parakh Mishra Sharma & Co.

Chartered Accountants



Partner

UDIN:- 25432742BMLZYA6437

PARAKH MISHRA SHARMA & CO.

Chartered Accountants

Devendra Nagar, Raipur

To,

The President/ Secretary
Shri Nagpur Prantiya Digamber Jain Khandelwal Sabha
Nagpur M.H.

Dear Sir,

We have examined the books of account of **SHRI NAGPUR PRANTIYA DIGAMBER JAIN KHANDLWAL SABHA, NAGPUR M.H.** for the year ended on **31/03/2025** and have pleasure in enclosing here with the **RECEIPTS & PAYMENTS, INCOME & EXPENDITURE ACCOUNT AND BALANCE SHEET** for the year ended on **31/03/2025** and reports are as under :-

1. The books of Account i.e. Cash Book, Receipt & Expenses Vouchers produced before us as for our verification. The books of Account has been Maintained on cash basis.
2. The receipts and disbursements are properly & correctly shown in the books of accounts.
3. We have not physically verified the cash in hand as at the end of the year.
4. No any material irregularities has come to our notice during the course of our Audit.
5. No illegal or improper expenditure has come to our notice during the course of our Audit.
6. No wastage of Money or other property has come to our notice during the course of our Audit.
7. No failure or omission to recover the money has come to our notice during the course of our Audit.
8. No Depreciation is Charged in the Books. Fixed Assets are Shown at Cost.

In our opinion the information and explanation given to us the said accounts given true & fair view.

Lastly we are thankful to management for their Co - operation extended to us while conducting the Audit.

Place:- Raipur

Date:- 29/09/2025

For,

Parakh Mishra Sharma & Co.

Chartered Accountants



Autosh
(Partner)