

**AUDITOR'S REPORT**

To,  
**The Members,**  
**Gujarat High Court Advocates' Association**

We have audited the accompanying financial statements of **Gujarat High Court Advocates' Association**, which comprises the Balance Sheet as at 31<sup>st</sup> March, 2024, and Income and Expenditure Account for the year then ended and the summary of significant accounting policies and other explanatory information.

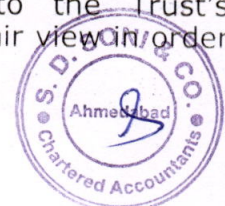
**Management's Responsibility for the Financial Statement:**

Management is responsible for the preparation of these financial statement that give true and fair view of the financial position, financial performance of the Association in accordance with the accounting principles generally accepted in India and as per provisions of Bombay Public Trust Act, as applicable to State of Gujarat. 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 preparations and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:** our responsibility is to express an opinion on these 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 Rules made there under.

We conducted our Audit in accordance with the standards on Auditing as specified by ICAI. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In marking those risk assessment, the auditor considers internal financial control relevant to the Trust's preparations of financial statements that give a true and fair view in order



to design audit procedure 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 control 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

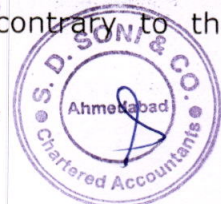
**Opinion:** In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India.

(A) In case of Balance Sheet, of the State of Affairs of the Trust/Association as at 31<sup>st</sup> March 2024 and,

(B) In case of Statement of income and Expenditure Account, excess of income over expenditure for the year ended on that date.

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

- a. The accounts are maintained regularly and in accordance with the provisions of the act and the rules.
- b. Receipts and disbursements are properly and correctly shown in the accounts.
- c. 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.
- d. Books, Deed, Accounts Voucher and other documents and records produced before us have been verified.
- e. The inventory Records of the Trust has been maintained.
- f. The Concerned Officer appeared before us and furnished the necessary information required by us.
- g. No Property or Funds of the Trust were applied for any object or purpose other than the objects or Purposes of Trust.
- h. The amounts outstanding for more than one year are not ascertainable and the amount written-off is Rs. --NIL--.
- i. No money of the Public Trust has been invested contrary to the provisions of section 35.



**S D Soni & Co.**  
Chartered Accountants

- j. No alienations of immovable property have been made contrary to the provisions section 36.
- k. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

Date: 27/09/2024  
Place: Ahmedabad  
UDIN: - 24145356BKFBLO2747



For S D Soni & Co.  
Chartered Accountants  
Firm Re No.: 151545W

*S. D. Soni*

S D Soni  
Proprietor  
Mem No.: 145356

**THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX-C  
(VIDE RULE 32)**

**Statement of income liable to contribution for the year ending 31ST MARCH 2024  
NAME OF PUBLIC TRUST :- Gujarat High Court Advocate Association**

**Registration No.:** F/15225/Ahmedabad

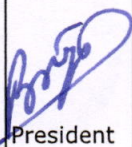
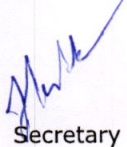
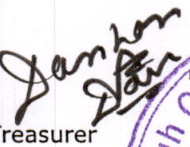
**REG. ADD. OF THE TRUST :-** Gujarat High Court, SG Highway Sola- Ahmedabad-380061

**Bank Account No.:**

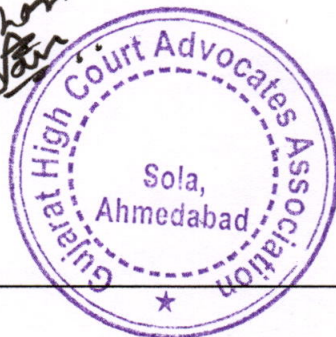
**Name of Bank.:**

	Amount Rs	Amount Rs
<b>Gross Annual Income</b>		1 07 98 154
<b>II.DETAILS OF INCOME NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.</b>		
(i) Donations received during the year from any source		
(a) Corpus		
(1) From Country		
(2) From Foreign Country,F.C.R.A. No. and Date		
(b) General		
(1) From Country		
(2) From Foreign Country,F.C.R.A. No. and Date	42 09 276	
(ii) Grants received from Government and Local authorities.		
(a) Government and Local Authorities		
(b) From foreign company		
(c) By Funding Agencies		
(1) From Country		
(2) From Foreign Country,F.C.R.A. No. and 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.	-	
(vi) (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 agriculture purpose	-	
(ix) (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 the superior land-lord		
c. Insurance premia	-	
d. Repairs at 8.333 per cent of gross rent of building.	-	
e. Cost of collection at 4 per cent of gross rent building let out	-	
(B) Income from lands used for non-agriculture purpose		
(x) Cost of collection of income or receipts from securities,. stocks, etc at 1 per cent of such income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 8-1/3 percent of the estimated gross annual rent.		
<b>Income Liable to contribution</b>	-	65 88 878

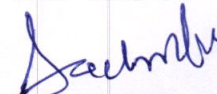
As per our report of even date  
For, Gujarat Highcourt Advocate Association

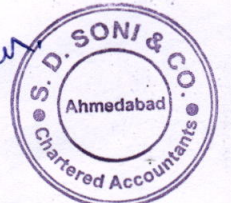
 President  
 Secretary  
 Treasurer

Date:  
Place : Ahmedabad



For, S D Soni & Co.  
Chartered Accountants  
FRN:- 151545w

  
 Sachin Soni  
 Proprietor  
 M No.: 145356  
 Date:27/09/2024  
 UDIN :



**The Bombay Public Trust Act 1950**

Schedule VII

(Vide Rule 17 (ii))

**NAME OF PUBLIC TRUST :-** Gujarat High Court Advocate Association  
**REG. ADD. OF THE TRUST :-** Gujarat High Court, SG Highway Sola - Ahmedabad-380061  
**Registration No.:** F/15225/Ahmedabad

**Balance Sheet as on 31st March 2024**

Liabilities	SCH	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)	Assets	SCH	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
<b>Membership Capital Funds</b>				<b>Fixed Assets</b>	<b>C.</b>		
As per Last balance sheet		1 62 40 250	1 06 40 250			17 82 063	17 10 576
Add: Life Membership Fund		3 15 000	56 00 000	<b>Investments</b>			
Less: Fund Utilized				Fixed Deposits		3 89 18 676	3 49 41 071
<b>Corpus Fund</b>		1 65 55 250	1 62 40 250	<b>Current Assets, Loans &amp; Advances</b>	<b>D.</b>		
<b>Accumulated Funds</b>				Closing Stock of Welfare Stamp		74 520	1 08 000
As per Last Balance Sheet		66 75 978	55 71 616	Cash & Bank Balance		26 25 789	32 68 973
Add: Addition During the Year		15 89 546	11 04 362	Loans & Advances	<b>E.</b>	17 10 804	14 92 550
Less: Deduction During the Year							
<b>Other Corpus Funds</b>	<b>A.</b>	2 01 93 942	1 85 13 442				
<b>Current Liabilities</b>							
Sundry Creditors		3 135					
Outstanding and unpaid Expenditure	<b>B.</b>	94 000	91 500				
Other Liabilities							
<b>Income &amp; Expenditure Account</b>							
As per Last Balance Sheet							
Add: Income over Expenditure for the Current year		15 89 546	11 04 362				
Less: Transferred to Accumulated funds		15 89 546	11 04 362				
Balance		4 51 11 851	4 15 21 170			4 51 11 851	4 15 21 170

For, Gujarat Highcourt Advocate Association

Date: 27/09/2024  
Place: Ahmedabad

President Secretary Treasurer

As per our report of even date

For S D Soni & Co.

Chartered Accountants

ICAI FRN NO : 151545W

(S.D.Soni)

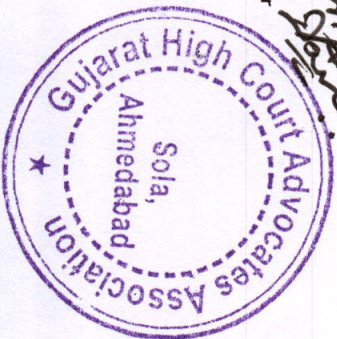
Proprietor

Membership No. 145356

Date: 27/09/2024

Place: Ahmedabad

UDIN :



**NAME OF PUBLIC TRUST :- Gujarat High Court Advocate Association**  
**REG. ADD. OF THE TRUST :- Gujarat High Court, SG Highway Sola - Ahmedabad -380061**  
**Registration No. : F/15225/Ahmedabad**

**Income & Expenditure Account for the Year Ended 31st March 2024**

Expenditure	SCH	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)	Income	SCH	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
Opening Stock of Welfare		1 08 000	86 400				
<b>To Expenditure in respect of Properties</b>				By Interest: On Securities On Loans On Bank Account		26 83 001	17 88 806
Rates, Taxes, Cesses, Repairs and maintenance, Salaries				By Income from Other Source, Other Income	G.	66 06 882	13 07 747
Insurance Depreciation Other Expenses		7 04 480	6 47 450	By Membership Contribution Income By Closing Stock of Welfare		15 08 271 74 520	42 07 021 1 08 000
To Establishment Expenses To Remuneration to Trustee, To the head of math, including his house hold expenditure, if any To Legal Expenses To Audit Fees. To Contribution & Fees. To Amount Written off. (a) Bad debts (b) Loan Scholarship (c) Irrecoverable Rent (d) Other items							
To Miscellaneous Exp. To Depreciation. To Amount Transfer to Earmarked Funds		2 54 887 13 20 000	2 31 940 21 20 000				
To Expenditure on Object of Trust: A. Religious B. Educational C. Medical Relief D. Relief To Poverty E. Other Charitable Objects	F.	68 95 761 15 89 546	32 21 422 11 04 362				
To Surplus Transferred to Accumulated Funds		1 08 72 674	74 11 574				
		<b>1 08 72 674</b>	<b>74 11 574</b>	<b>Total</b>		<b>1 08 72 674</b>	<b>74 11 574</b>

For, Gujarat Highcourt Advocate Association

President \_\_\_\_\_  
Secretary \_\_\_\_\_  
Treasurer \_\_\_\_\_  
Date: 27/09/2024  
Place : Ahmedabad



As per our report of even date

For S D Soni & Co.  
Chartered Accountants  
ICAI FRN NO : 151545W

(S.D.Soni)  
Proprietor  
Membership No. 145356  
Date: 27/09/2024  
Place : Ahmedabad  
UDIN :



**Gujarat High Court Advocates Association**  
Schedules Forming Part of the Balance Sheet As on 31.03.2024

**Schedule - A Other Corpus Funds**

Particulars	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
Activity Fund	33 11 000	33 11 000
Air Condition Fund	8 69 000	8 69 000
Association General Fund	14 00 000	14 00 000
Association Development Fund	14 45 000	14 45 000
Earmarked Funds	93 12 610	79 92 610
Sticker Fund	63 250	63 250
Welfare Fund	37 93 082	34 32 582
<b>Total</b>	<b>2 01 93 942</b>	<b>1 85 13 442</b>

**Schedule - B Current Liabilities**

Particulars	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
<b>Outstanding and unpaid Expenditure</b>		
Salary Payable	49 000	46 500
Audit Fees Payable	35 000	35 000
Other Expenses Payable	10 000	10 000
<b>Total</b>	<b>94 000</b>	<b>91 500</b>

**Schedule - C: Fixed Assets(Immovable and Movable Properties)**

Particulars	Opening Balance	Addition During The Year	Deduction	Depreciation	Closing Balance
Computers & Printers	44 966			17 252	27 714
Electronic Equipments & Appliances	6 99 202	36 500		1 03 861	6 31 841
Equipments	1 07 684			16 153	91 531
Furnitures & Fixtures	8 58 724	21 000		87 973	7 91 751
Chamber 131		1 87 670		18 767	1 68 903
I Card Machine		68 204		10 231	57 973
SOUND SYSTEM		13 000		650	12 350
<b>Total Current Year</b>	<b>17 10 576</b>	<b>3 26 374</b>		<b>2 54 887</b>	<b>17 82 063</b>
<b>Previous Year</b>	<b>14 34 179</b>	<b>5 08 337</b>		<b>2 31 940</b>	<b>17 10 576</b>

**Schedule - D: Cash and Bank Balances**

Particulars	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
<b>Cash Balance</b>	6 949	2 947
<b>Balances With Bank</b>		
ICICI GHCAA Account	6 55 204	20 41 880
ICICI Welfare Account	1 164	1 164
SBI Activitues Account		
SBI Lifemembership Interest Account	8 47 284	84 293
SBI Life Membership Account	1 59 640	8 81 812
SBI SB Account	2 22 526	2 16 968
SBI Sport Account	16 665	30 290
SBI Welfare Fund Account	7 16 357	9 619
<b>TOTAL</b>	<b>26 25 789</b>	<b>32 68 973</b>

**Schedule - E: Loans & Advances**

Particulars	FY 2023-24 (Rs.)	FY 2022-23 (Rs.)
TDS Receivables	11 50 133	8 73 008
Other Loans & Advances	5 60 671	6 19 542
<b>TOTAL</b>	<b>17 10 804</b>	<b>14 92 550</b>



**Gujarat High Court Advocates' Association**

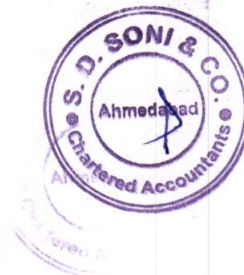
**Schedules Forming Part of the Balance Sheet As on 31.03.2024**

**Schedule - F : Expenditure on the object of the Trust**

<b>Particulars</b>	<b>FY 2023-24 (Rs.)</b>	<b>FY 2022-23 (Rs.)</b>
Audit Fees	40 000	35 000
Website & Application Development Expenses		7 246
Electricity Expenses	83 060	51 860
Calender Printing Expenses	1 04 517	1 10 566
Office Expenses	2 61 626	2 51 214
Other Expenses	1 60 274	1 45 408
Cherity Commission Fee Form 2016-2023	3 91 948	
Legal & Professional Fees	12 500	20 000
Repairs & Maintanance Expenses	78 900	1 28 785
Gathering & Function Expenses	40 30 101	17 93 525
Subscription Fee	27 500	1 34 000
Sports Activities Expenses	11 66 275	1 20 116
Telephone Expenses	25 560	11 622
Group Insurance Expenses	5 13 500	4 12 080
<b>Total</b>	<b>68 95 761</b>	<b>32 21 422</b>

**Schedule - G : Other Income**

<b>Particulars</b>	<b>FY 2023-24 (Rs.)</b>	<b>FY 2022-23 (Rs.)</b>
Cubilce Income	22 820	18 290
I Card Fees	30 000	25 600
Welfare Stamp Commision	5 07 600	4 56 000
Donation Income	42 09 276	7 74 750
Membership Fees Form	5 720	7 200
Directory Adverisement Income	18 00 000	
Any other Income	31 466	25 907
<b>Total</b>	<b>66 06 882</b>	<b>13 07 747</b>





### Office Expenses

Particulars	FY 2023-24 (Rs.)
Office Expenses	1 35 230
Sing Chana Masal Expenses	87 680
Stationery & Printing Expenses	38 715
<b>Total</b>	<b>2 61 625</b>

### Other Expenses

Particulars	FY 2023-24 (Rs.)
Bank Charges	18 853
Election Expenses	88 758
I Card Expenses	14 943
TDS Expenses	37 720
<b>Total</b>	<b>1 60 274</b>

### Gathering & Function Expenses

Particulars	FY 2023-24 (Rs.)
A J Shastri Party	3 40 758
Badminton Tournaments	1 57 605
Gujarat Day Celebration	2 22 000
Justice Moxaben Thakker Party	30 000
Justice Soniabehn Gokani Party	7 500
Mugical Night Expenses	1 80 000
Portrait Unveiling Function	17 22 538
Sunita Agrawal Party	6 92 409
V M Pancholi Party Expenses	22 400
Food Expenses - Arbitration	1 50 000
Garba Party Function Expenses	5 04 891
<b>Total</b>	<b>40 30 101</b>

