

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS
UNDER SUB - SECTION (2) OF SECTION 33 & 34 AND
RULE 19 OF THE BOMBAY TRUSTS ACT.**

Registration No.: E - 00475

Name of the Public Trust : THE INDIAN ASSOCIATION OF DERMATOLOGISTS
VENERELOGISTS & LEPROLOGISTS

For the year ending on : 31 ST MARCH 2021

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and 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 or 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 produced 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 , & the defects and inaccuracies mentioned in the previous report have been duly complied with ;	YES
(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 other than the objects or purpose of the Trust ;	NO
(h) The amounts of outstanding for more than one year and the amounts written off , if any ;	IT Refund Due Rs 9,30,871
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs 5,000/-	NO
(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 to the provisions of Section 36 which have come to the notice of the auditor ;	NO
(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 ;	NO
(n) Whether the maximum and minimum number of the trustees is maintained ;	YES
(o) Whether the meetings are held regularly as provided in such instruments;	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 ;	YES
(t) Any special matter which the auditor may think fit or necessary to bring the Deputy or Assistant Charity Commissioner .	NO

**Dated : 29.11.2021
MUMBAI**

**FOR H R LALKA & CO
Chartered Accountants
Firm Regn No 105574W**

**HIREN LALKA M. No.: 40242
PROPRIETOR**

The Bombay Public Trust Act, 1950

SCHEDULE - VIII [Vide Rule 17 (1)]

Registration No.:- E - 475

Name of the Public Trust: THE INDIAN ASSOCIATION OF DERMATOLOGISTS VENEROLOGISTS & LEPROLOGISTS (MAHARASHTRA BRANCH)

Balance Sheet As At 31st March 2021

FUNDS & LIABILITIES	Amount(Rs.)	Amount(Rs.)	PROPERTY & ASSETS	Amount(Rs.)	Amount(Rs.)
Trusts Funds or Corpus			Immovable Properties (At Cost)		
Balance as per last Balance Sheet	4,59,080		Balance as per last Balance Sheet	-	
Adjustment during the year (give details)	-	4,59,080	Addition During the year	1,59,08,195	
			Less : Depreciation	(15,90,820)	1,43,17,375
Earmarked Funds			Investment		
(Created under the provisions of the trust deed or scheme or out of the Income)			Fixed Deposit - Union Bank Of India		50,00,000
Building Fund	1,00,00,000				
Depreciation Fund	-		<u>Deposit & Advances</u>		
Sinking Fund	-		Office Deposit	91,992	
Reserve Fund	-		Advance others - TDS	10,22,706	11,14,698
Other Earmarked Funds	21,29,514	1,21,29,514	<u>Income Outstanding</u>		
Loans (Secured or Unsecured)			Sponsorship	4,80,000	
From Trustees	-		Accrued Interest	-	
From Others	-	-	GST Receivable	4,44,311	9,24,311
Liabilities and Provisions - Annexure A		1,32,500	<u>Cash and Bank Balance</u>		
Income and Expenditure Account			Bank of India (S.B.A/c No.8429)	68,83,973	
Balance as per last Balance Sheet	2,26,94,985		Corporation Bank (S.B.A/c No.7860)	24,42,863	93,26,836
Add : Surplus /(Deficit) as per Income and Expenditure Account	(47,32,859)	1,79,62,126			
Total Rs		3,06,83,220	Total Rs.		3,06,83,220

AS PER OUR REPORT OF EVEN DATE

FOR H R LALKA & CO

Chartered Accountants

Firm Regn No 105574W

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

PROPRIETOR
HIREN LALKA M No 040242

Mumbai
29.11.2021

Dr K E Mukadam
PRESIDENT

Dr Aseem Sharma
SECRETARY

Dr. Anil Bokare
TREASURER

SCHEDULE - IX [Vide Rule 17 (1)]

Registration No.:- E - 475

Name of the Public Trust: THE INDIAN ASSOCIATION OF DERMATOLOGISTS VENEROLOGISTS & LEPROLOGISTS (MAHARASHTRA BRANCH)

Income and Expenditure Account for the year ending 31st March 2021

EXPENDITURE	Amount(Rs.)	Amount(Rs.)	INCOME	Amount (Rs.)	Amount(Rs.)
To Expenditure in respect of properties :- Rates, Taxes, Cesses Repairs and maintenance Depreciation (by way of prov of adjustments)	71,276 2,43,767 15,90,820	19,05,863	By Rent (accrued) (realized)	- -	
To Establishment Expenses:- Annexure B		10,74,832	By Interest (accrued) (realized)	- -	-
To Legal Expenses		1,00,000	Details of Interest Earned		
To Audit Fees		67,500	On Bank Account FD	-	
To Contribution and Fees		-	On Bank Account SB	6,12,691	
To Amount written off :			Interest on Income Tax Refund	16,680	6,29,371
(a) Bad debts	-		By Balance w/off		-
(b) Loan Scholarship	-		By Donations in Cash or Kind		-
(c) Irrecoverable Rents	-		By Grants		-
(d) Other Items/Excess provision w/o	-	-	By Excess Provision W Back		10,199
To Depreciation		-	By Miscelle Receipt		1,717
To Expenditure on Objects of the Trust:			<u>By Income from other sources</u>		
(a) Religious	-		Life / Annual Membership	1,47,174	
(b) Educational - Annexure C	53,14,151		Dermazone Contribution Bhopal	-	
(c) Medical Relief	55,000		Fees for Seminar/Lectures / Events	3,51,968	
(d) Relief of Poverty	-		Stall and Banners at Seminars / Events	-	
(e) Other Charitable Objects	-	53,69,151	Cuticon Income - 2019 Others	7,57,906	
To Income tax		-	Cuticon Income - 2020 Sponsorship	7,84,746	
			Sponsorship Receipts	11,01,406	31,43,200
			To Excess of Expenses over Income transferred to Balance Sheet		47,32,859
Total Rs		85,17,346	Total Rs		85,17,346

AS PER OUR REPORT OF EVEN DATE
FOR H R LALKA & CO
Chartered Accountants
Firm Regn No 105574W

PROPRIETOR
HIREN LALKA M No 040242

Mumbai
29.11.2021

Dr K E Mukadam
PRESIDENT

Dr Aseem Sharma
SECRETARY

Dr. Anil Bokare
TREASURER

**THE INDIAN ASSOCIATION OF DERMATOLOGISTS,
VENEREOLOGISTS & LEPROLOGISTS**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT - 31.03.2021

(A) ACCOUNTING POLICIES

THE ASSOCIATION FOLLOWS THE MERCANTILE SYSTEM OF ACCOUNTING

(B) FIXED ASSETS

FIXED ASSETS ARE STATED AT COST

(C) DEPRECIATION

THE TRUST HAS PROVIDED THE DEPRECIATION AS PER THE INCOME TAX RULES AND RATES SPECIFIED THEREIN ON WRITTEN DOWN VALUE METHOD

(D) INVESTMENT

INVESTMENTS ARE VALUED AT COST. IN PREVIOUS FINANCIAL YEAR ALL FIXED DEPOSITS WERE ENCASHED TO FUND THE PURCHASE OF PREMISES. PAYMENT FOR THE PREMISES WAS DONE IN JUNE 2020 AND WAS DELAYED DUE TO LOCKDOWN .. HOWEVER AS ON THE YEAR END THE ASSOCIATION HAS PLACED THE FIXED DEPOSIT OF RS 50,00,000

(E) SERVICE TAX DUES

DURING THE YEAR UNDER REVIEW , THE SERVICE TAX AUDIT ORDER WAS RECEIVED AND THEY HAVE RAISED THE DEMAND OF RS 7,66,737. THE ASSOCIATION IS GOING TO FILE APPEAL AGAINST ABOVE DEMAND . THE LIABILITY IF ANY ARISED AFTER APPEAL HEARING WILL BE ACCOUNTED IN THE YEAR IN WHICH THE ORDER IS RECEIVED

(F) PUNE DERMACON 2020 INCOME

AS THE PUNE CHAPTER HAS NOT COMMUNICATED ITS INCOME STATUS FOR THE DERMACON 2020 THE SHARING OF REVENUE IS NOT ACCOUNTED IN CURRENT YEAR ACCOUNTS. THE SAME WILL BE ACCOUNTED ON RECEIPT BASIS , IN THE YEAR IN WHICH IT IS RECEIVED.

(G) TAXATION

THE ASSOCIATION IS REGISTERED UNDER SECTION 12A AND THE OPTION FOR SPENDING THE SURPLUS WILL BEEN EXERCISED AS PER INCOME TAX LAWS

(H) ROUNDING OFF

THE FIGURES ARE ROUNDED OFF TO THE NEAREST RUPEE

Dr K E Mukadam
PRESIDENT

Dr Aseem Sharma
SECRETARY

Dr. Anil Bokare
TREASURER

29.11.2021

The Bombay Public Trusts Act, 1950
Schedule - I X C
(VIDE RULE 32)

Name of the Public Trust : **THE INDIAN ASSOCIATION OF DERMATOLOGISTS VENEREOLOGISTS &
LEPROLOGISTS**

Registered No. **E - 00475**

Statement of income liable to contribution for the year ended on 31st March, 2021

	AMOUNT-RS	AMOUNT-RS
I. Income as shown in the Income and Expenditure Account (schedule IX)		37,84,487
II. Items not chargeable to contribution under section 58 and Rules 32 :		
(I) Donations received from Public Trusts and Dharamdas		-
(ii) Grants received from Government and Local authorities		-
(iii) Interest on Sinking or Depreciation Fund		-
(iv) Amount spent for the purpose of secular education		53,14,151
(v) Amount spent for the purpose of medical relief		55,000
(vi) Amount spent for the purpose of veterinary treatment of animals		-
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		-
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		-
(b) Rent payable to superior landlord		-
(c) Cost of production, if lands are cultivated by trust		-
(ix) Deductions out of income from lands used for non agricultural purposes :-		
(a) Assessment, cesses and other Government or Municipal Taxes		-
(b) Ground rent payable to superior landlord		-
(c) Insurance premium		-
(d) Repairs at 10 per cent of gross rent of building		-
(e) Cost of collection at 4 per cent of gross rent of buildings let out		-
(x) Cost of collection of income or receipts from securities, stocks, etc. At 1 per cent of such income		-
(x) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		-
GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION RS.		(15,84,664)

**THIS IS A
MEDICAL
TRUST**

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedules which have the effect of double deduction.

FOR H R LALKA & CO
CHARTERED ACCOUNTANTS

Trust Address :

604 , Wellington Business Park , Dated :
Near Mittal Industrial Estate , **MUMBAI**
Andheri - Kurla Road , 29/11/2021
Marol , Andheri - East ,
Mumbai - 400059 Dated :

25/11/2021

Dr K E Mukadam
PRESIDENT

Office Bearer (s)

Dr Aseem Sharma
SECRETARY

Dr. Anil Bokare
TREASURER

**THE INDIAN ASSOCIATION OF DERMATOLOGISTS,
VENERELOGISTS & LEPROLOGISTS**
Annexures to Final Accounts for the Year ended 31.03.2021

Annexure A : Liabilities and Provisions

1	Audit fees payable	60,750
2	Statutory Dues Payable	14,125
3	Other Payables	57,625
	TOTAL	1,32,500

Annexure B : Establishment Expenses

	Accounting Charges	1,65,000
	Bank Charges	33,859
	Printing & Stationery	15,584
	Salary	75,000
	Miscellaneous Expenses	73,566
	Travelling Expenses	18,493
	Conveyance	20,737
	Interest on late payment -Tds	11,908
	Interest on late payment -Service Tax / GST	7,073
	Service Tax Paid	2,55,237
	Website Expenses	23,400
	Professional fees paid	3,74,975
	TOTAL	10,74,832

Annexure C : Expenditure on Objects of Trust - Educational

I	Cuticon Expenses - Current Year	11,73,000
II	Cuticon Expenses - Prior Years	33,67,404
III	Jounal Publication Expenses	7,73,747
	TOTAL	53,14,151