



HARIRAJ CHARITABLE TRUST - AMRELI

F.Y. 2019 - 2020

AUDIT REPORT

-: ADDRESS :-

HARIRAJ CHARITABLE TRUST

26, Omnagar - 3,
Behind G.I.D.C.

Hanuman Para Road,
Amreli - 365601

:: Auditor ::-

A.B.Kothiya & co.

Chartered Accountants

2nd floor , Girnar Complex

Opp. Library

Amreli - 365601

Ph.No. 02792 -228953

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS

2nd Floor, Gimar Complex, Opp. Library, Amreli - 365601

AUDIT REPORT

Name Of the Trust:- Hariraj Cheritable Trust

Registration No. E/638/AMRELI

We have audited the account of the above trust for the year ended 31st March, 2020 and bag to report that:-

1. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. Receipts and disbursements are properly and correctly shown in accounts.
3. The cash balance and vouchers in the custody of the manager or trustee on the date of the audit are in the agreement with account.
4. Books, deed, accounts, vouchers and other documents and records required by us were produced before us.
5. An inventory, certified by the trustee of the moveable assets of the trust has been maintained.
6. The manager/Trustee appeared before us and furnished the necessary information required by us.
7. No property or funds of the trust were applied for any object or purpose other than the objects for purposes of trust.
8. The amounts outstanding for more than one year are Rs. NIL and the amount written off in NIL.
9. Tender were invited for repairs or construction as the expenditure involved did exceed Rs. 5000/-.
10. No money of the public trust has been and invested contrary to the provision of Section 35.
11. No alienation of immovable property has been and mand contrary to the provision of Section 36. We have further to report that:

Note : 1. Submit Change Report about Addition and Deduction in moveable Asset.

President/Trustee

Date : 07/09/2020

Place :- Amreli



For, A. B. KOTHIYA & CO.
Chartered Accountants

A. B. Kothiya
(Ashok B. Kothiya)
Partner
M. No: 107721

UDIN :- 20107721AAAOWL3251

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS

2nd Floor, Ginnar Complex, Opp. Library, Amreli - 365601

ANNEXURE - A

Name Of the Trust:- Hariraj Cheritable Trust

Registration No. E/638/AMRELI

Significant Accounting Policies and notes for the year ending 31st March 2020.

- (1) **Basis of preparation of financial statement**
 - a) The accounts are prepared on historical cost convention and comply with the mandatory accounting standards issued by the institute on Chartered Accounts of India.
 - b) Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.
- (2) **Fixed Assets and Depreciation**

All the fixed Assets has been shown at actual cost / written down value of the beginning of the year less depreciation.
- (3) **Revenue Recognition**

All income and expenditure items having a material bearing on the Financial Statements are recognized on cash basis.
- (4) **Foreign Currency Transactions**

Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of realization.

Previous year's figures have been regrouped, recanted wherever necessary to confirm to this year's classification.

For, Hariraj Cheritable Trust

President/Trustee

Date : 07/09/2020

Place : Amreli



For, A. B. Kothiya & Co.
Chartered Accountants



A. B. Kothiya
(Ashok B. Kothiya)

Partner

M.No. 107721

UDIN :- 20107721AAAAL3251

SCHEDULE IX-C
(See Rule 32)

Statement of income liable to contribution for the year ending 31/03/2020

Name Of the Trust:- Hariraj Charitable Trust, Amreli

Registration No. E/638/AMRELI

Address of the Trust's office :- 26,Omnnagar (3),Behind G.I.D.C. Hanumanpara Road,Amreli-365601.

E-mail :- info@hariraj.org

Phone No. :- 02792 223525

Name,Address and Phone number of trustees,whom submit the audit report:-

D.V. Vagadia - 26,Omnnagar (3),Behind G.I.D.C. Hanumanpara Road,Amreli-365601.

Details of Relating Bank Account:

ICICI Bank Saving A/c No. 072501000430, YES Bank A/c No. 0700/ 0617

Name of Bank:- ICICI Bank, YES Bank

Branch:- Amreli

Address:- ICICI Bank- Near S.T. Depot

Bank Account No. Of Trust for transaction of Foreign Contribution:- UCO Bank A/C No. 10580110022634

F.C.R.A No. :- 041930023

Date :- 27/03/2019

Gross annual Income	Rs.
Gross annual Income	4455267.06
	4455267.06
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. and Date	
(b) General	
(1) From Country	518140.00
(2) From Foreign Country; F.C.R.A. No. and Date	51815.06
(ii) Grants by government and local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding Agencies	
(1) From Country	3605600.00
(2) From Foreign Country; F.C.R.A. No. and Date	
(iii) Amount spent For purpose of education	
(iv) Amount spent For purpose of medical relief	
(vi)(A) Deduction out of income from Land used for Agricultural purposes :-	
(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 user for agricultural purpose.	
(vii)(A) Deduction out of income from Land used for non agricultural purpose :	
(a) Assessment, Cesses and other Government and Municipal Taxes	
(b) Ground Rent Payable to the superior landlord	
(c) Insurance Premium	
(d) Repairs @ 8.33 per cent. of Gross Rents of building	19084.03
(e) Cost of collection @ 4 per cent. of Gross Rent of building let out	9164.00
(B) Income from lands used for non-agricultural purpose.	
(viii) Cost of collection of income or receipts from Securities Stock ect. at 1 per cent. of such income:	
(ix) Deduction on account of repairs in respect of buildings not Rented and yielding no income @ 8.33 per cent. the estimated gross annual rent	
	4203903.09
Income liable to contribution	251463.97

Trustee:-

D.V. Vagadia

Address:- 26,Omnnagar (3),Behind G.I.D.C. ,
Hanumanpara Road,Amreli-365601.

Place:Amreli

Date : - 07/09/2020

UDIN :- 20107721AAAAWL3251



As per our report of even date
A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANT

A. B. Kothiya
(Ashok B. Kothiya)
(Partner)
M.No. 107721

SCHEDULE IX
(Sec Rule 17 (1))

Name Of Public Trust :- Hariraj Charitable Trust, Amreli
Trust No. :- E/638/Amreli Date Of Registration :- 12/01/1993
Add. of the Trust's office :- 26, Omnagar (3), Behind G.I.D.C. Hanumanpara Road, Amreli-365601.
Phone No. :- 02792 223525
Receipt & Payment A/C on 31/03/2020
Bank Account No. Of Trust for transaction of Foreign Contribution- UCO Bank A/C No. 10580110022634
F.C.R.A No. :- 041930023 Date :- 27/03/2019

Receipt	Rs.	Payment	Rs.
Opening Cash and Bank balances		Rate, Taxes, Cesses	
Cash in hand	✓ 388.00	Property Tax	0.00
ICICI A/c no.072501000430	✓ 278148.10	Other Expenses:- (Schedule-D)	124118.64
Yes Bank A/c 06509460000617	✓ 29562.68	To legal Fees Exp.	5270.00
Yes Bank A/c 06509460000700	✓ 62370.18	Audit Fees Exp.	7080.00
		Liabilities For Exp. (Repayment)	
By Interest Income		Capital Exp.	
On Bank Account		Tally ERP 9 Software	✓ 19470.00
Saving Interest Income	✓ 47714.00	WYZ C	✓ 4359.00
Fixed Deposit Interest Income			
		Current Liabilities	
By Income from other sources:-		Expenditure On Object Of Trust	
Other Income:-		Other Charitable Object	✓ 3605973.00
Hall Space Income	✓ 229100.00	(Schedule - C,)	
Interest Income (IT)	✓ 2898.00		
		For Sundry Credit Balances (Loans)	
Grant Income		Advance To Other	
PU Babra & Khambha - Cotton Connect	✓ 3605600.00	As Per Schedule- A	✓ 372611.00
		Repair & Maintenance Exp.	✓ 210910.00
By Donations in cash or kind		Cash & Bank Balance	
Donation Income	✓ 80500.00	Cash in hand	✓ 721.00
Donations by Give now	✓ 345150.00		
Donations by Letz Change	✓ 92490.00	In Saving Account:-	
Donation Income (FCRA)	✓ 51815.06	UCO Bank FCRA 10580110022634	51815.06
		YES Bank A/c No. 06509460000617	126674.86
Current Liabilities		YES Bank A/c No. 06509460000700	123957.86
Advance to Other		ICICI no.072501000430	524439.60
As Per Schedule - A	351666.00		
Total	5177400.02	Total	✓ 5177400.02

As per our report of even date
A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANT

Trustee:-
D. V. Vagadia
Address:- 26, Omnagar (3), Behind G.I.D.C.,
Hanumanpara Road, Amreli-365601.
Place: Amreli
Date :- 07/09/2020

UDIN :- 20107721AAA AWL3251



A. B. Kothiyia
(Ashok B. Kothiyia)
(Partner)
M.No. 107721

SCHEDULE IX
(See Rule 17 (1))

Name Of Public Trust :- Hariraj Charitable Trust, Amreli

Trust No. :- E/638/Amreli

Date Of Registration :- 12/01/1993

Add. of the Trust's office :- 26, Omnagar (3), Behind G.I.D.C. Hanumanpara Road, Amreli-365601.

Phone No. :- 02792 223525

Income and Expenditure Account for the year ending 31/03/2020.

Bank Account No. Of Trust for transaction of Foreign Contribution:- UCO Bank A/C No. 10580110022634

F.C.R.A No. :- 041930023

Date :- 27/03/2019

EXPENITURE	Rs.	INCOME	Rs.
To Expenditure in respect of Rates, Taxes, Cesses -- Property Tax		By Rent (accrued/ realized)	
Repair & Maintenance Exp.	210910.00	By Interest (accrued/ realized)	
Insurance		<u>By Interest Income</u>	
<u>Other Expenses :-</u> (Schedule-D)	124118.64	Saving Interest Income	47714.00
To Establishment expenses		<u>By Donations in cash or kind</u>	
To the head of the math, including his house hold expenditure, if any		Donation Income	80500.00
To legal fee expenses	5270.00	Donations by Give now	345150.00
To audit fees	7080.00	Donations by Letz Change	92490.00
To contribution and fees		Donation Income (FCRA)	51815.06
To amounts written off-		<u>By Income from other sources:-</u>	
(a) Bad debts		<u>Other Income:-</u>	
(b) Loan scholarships		Hall Space Income	229100.00
(c) Irrecoverable rents		Intrest Income (IT)	2898.00
(d) Other items		<u>Grant Income</u>	
To Miscellaneous expenses		PU Babra & Khambha - Cotton Connect	3605600.00
To Depreciation	125400.00		
To Amounts transferred to Reserve of specific funds			
To Expenditure on objects of Trust (specify if any from FC)			
(a) Religious			
(b) Educational			
(c) Medical Relief			
(d) Relief of Poverty			
(e) Other Charitable objects (As Per Schedule - C)	3605973.00		
Net Profit Transfer to balance	376515.42		
Total	4455267.06	Total	4455267.06

As per our report of even date
A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANT

Trustee:-

D.V. Vagadia

Address:- 26, Omnagar (3), Behind G.I.D.C. ,
Hanumanpara Road, Amreli-365601.

Place: Amreli

Date :- 07/09/2020

UDIN :- 20107721AAA AWL3251



A. B. Kothiyia
(Ashok B. Kothiyia)

(Partner)

M.No. 107721

Hariraj Charitable Trust, Amreli

Schedule- C
OTHER CHARITABLE OBJECT
PU Babra & PU Khambha

Sr No.	Particulars	Amount
1	Monocrotophos & OtherPPE Awareness Activity	109955.00
2	Manager Salaries	435456.00
3	Soil Testing	5340.00
4	Awareness Relies On PMWM/PPE Etc	36957.00
5	Administrative Expenses	177343.00
6	Child Awareness Activity	20600.00
7	Decent Work Activity & Mass Campiging	110157.00
8	Demo Plots	43900.00
9	Inter State PU Exposrse	27450.00
10	Miscellaneous Exp.	14100.00
11	Simple Required Construction	55481.00
12	TOT for PU Managers on Project Management Skills	29854.00
13	Field Facilitators Salaries	1681026.00
14	Farmers Demonstration & Field Day	153975.00
15	Farmers Workshop on FPO-TOT	245920.00
16	Travel PU Manager	47880.00
17	Travel Field Facilitators	215515.00
18	Exposure Visit	30000.00
19	Demonstration kit	173040.00
20	Support for LG PU Report-BCI	12000.00
	TOTAL	3605973.00

Schedule-D
OTHER EXP.

Sr No.	Particulars	Amount
	<u>Administrative Exp.</u>	
1	Honorarium	32949.00
2	Bank Charge	382.14
3	Commission Charge	13387.50
4	Reward Disbursement for Project on Letzchangr Fun	77400.00
	TOTAL	124118.64



SCHEDULE IX
(See Rule 17 (1))

Name Of Public Trust -> Hariraj Charitable Trust, Amreli

Trust No. -> E/638/Amreli

Date Of Registration -> 12/01/1993

Add. of the Trust's office :- 26, Omnagar (3), Behind G.I.D.C. Hanumanpara Road, Amreli-365601.

Phone No. :- 02792 223525

Balance Sheet as on 31/03/2020

Bank Account No. Of Trust for transaction of Foreign Contribution:- UCO Bank A/C No. 10580110022634

F.C.R.A No. -> 041930023

Date :- 27/05/2019

FUNDS AND LIABILITIES		Rs.	PROPERTY AND ASSETS		Rs.
<u>Trust Fund or Corpus</u>			Immovable Property		
Corpus Fund	A.P.L.Y.	990500.00	Investments		
Other Earmarked Funds			Furniture and Fixtures (Schedule-B)		876354.00
Depreciation Fund			<u>Loans(secured or unsecured):-</u>		
Sinking Fund			Good/Doubtful		
Reserve Fund			Loans Scholarships		
Any other fund			Other Loans		
<u>Loans(unsecured):-</u>			<u>Advances</u>		
From trustees			To Trustees		
From others			To Employees		
			To Contractor		
			To Lawyers		
<u>Liabilities</u>			<u>To Others:-</u> (Schedule-A)		334316.00
For Expenses			<u>Cash and Bank Balances</u>		
For Advances			Cash in hand		721.00
			ICICI A/C No. 072501000430		524439.60
<u>Income and Expenditure Account</u>			YES Bank A/c No. 065094600000700		123957.86
Balance as per last balance sheet			YES Bank A/c No. 065094600000617		126674.86
	671262.96		UCO Bank 10580110022634 (FCRA)		51815.06
Add : During the Year	376515.42	1047778.38			
Total		2038278.38	Total		2038278.38

The above Balance Sheet to the best of our belief contains a true account of the funds and Liabilities and of the property and Assets of the trust.

Trustee:-

D.V. Vagadia

Address:- 26, Omnagar (3), Behind G.I.D.C. ,

Hanumanpara Road, Amreli-365601.

Place: Amreli

Date . - 07/09/2020

UDIN -> 20107721AAAOWL3251



As per our report of even date
A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANT



A.B. Kothiyia
(Ashok B. Kothiyia)
(Partner)
M.No. 107721

Hariraj Charitable Trust, Amreli
Advances to Others
(Schedule - A)

Sr No.	Particular	Opening Balance on 01-04-2019	Additional on Current Year	Deduction on Current Year	Closing Balance on 31-03-2020
1	TDS Receivable	84827.00	72118.00	61482.00	115463.00
2	Electricity Deposit	8221.00	0.00	0.00	8221.00
3	Cotton Connect	20625.00	900495.00	510184.00	210632.00
	Total	515571.00	572611.00	351666.00	334316.00

Furniture & Fixture
(Schedule - B)

Sr No.	Particular	Rate of Depreciation (%)	Opening Balance on 01-04-2019	Additional in Current Year	Deduction in Current Year	Sub Total	Depreciation	Closing Balance on 31-03-2020
	Fixed Assets :-							
1	Ceiling Fan	15.00	236.00	0.00	0.00	236.00	35.40	200.60
2	Chair	15.00	771.00	0.00	0.00	771.00	115.65	655.35
3	Cruise CWCANC 1.5 Ton A/c CQ1G183P	15.00	85425.00	0.00	0.00	85425.00	12814.25	72610.75
4	Samsung Mini CPU Core i3 Small Desktop	60.00	4380.00	0.00	0.00	4380.00	2628.00	1752.00
5	Acer FB222Q 21.5 LED Monitor	60.00	4708.00	0.00	0.00	4708.00	2825.00	1883.00
6	Cupboard	15.00	487.00	0.00	0.00	487.00	73.05	413.95
7	Ujaval Fan	15.00	450.00	0.00	0.00	450.00	68.00	382.00
8	Inverter	15.00	4916.00	0.00	0.00	4916.00	737.40	4178.60
9	Monitor	15.00	1621.00	0.00	0.00	1621.00	243.15	1377.85
10	Monn Pump Set Texmo	15.00	512.00	0.00	0.00	512.00	77.00	435.00
11	Office cum training centre	10.00	792906.00	0.00	0.00	792906.00	79291.00	713615.00
12	Printer HP 1020 LaserJet	60.00	178.00	0.00	0.00	178.00	107.00	71.00
13	Printer Samsung 3200	60.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Submersible Pump Set	15.00	1558.00	0.00	0.00	1558.00	234.00	1324.00
15	Table	15.00	332.00	0.00	0.00	332.00	50.00	282.00
16	Tally ER19 Software	60.00	0.00	19470.00	0.00	19470.00	11682.00	7788.00
17	Office Table	15.00	19037.00	0.00	0.00	19037.00	2856.00	16181.00
18	Wall Fan	15.00	428.00	0.00	0.00	428.00	64.00	364.00
19	WYZ C	60.00	0.00	4356.00	0.00	4356.00	2615.00	1741.00
20	Xerox Machine	15.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Bed	15.00	6125.00	0.00	0.00	6125.00	918.75	5206.25
22	Modam TP Link TD Wireless	60.00	196.00	0.00	0.00	196.00	118.00	78.00
23	Electric Geyser - 2	10.00	4001.00	0.00	0.00	4001.00	400.00	3601.00
24	Hitachi A.C.	15.00	18218.00	0.00	0.00	18218.00	2733.00	15485.00
25	Voltas A/C 1.5 ton Inverter Split Cool	15.00	31442.00	0.00	0.00	31442.00	4716.00	26726.00
	Total		977925.00	23825.00	0.00	1001750.00	125400.00	876350.00

Addition

Particular	Date of Addition	Amount
Tally ER19 Software	25/07/2019	19470.00
WYZ C	29/09/2019	4356.00
Total		23825.00

