

HARIRAJ CHARITABLE TRUST - AMRELI

F.Y. 2018 - 2019

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, Girnar 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, 2019 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 is NIL.
9. Tenders were invited for repairs or construction as the expenditure involved did not 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 made 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

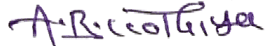
Date : 28/08/2019

Place :- Amreli



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




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

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 2019.

- (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 : 28/08/2019


Place : Amreli



For, A. B. Kothiya & Co.

Chartered Accountants




(Ashok B. Kothiya)

Partner

M.No. 107721

SCHEDULE IX-C

(See Rule 32)

Statement of income liable to contribution for the year ending 31/03/2019.

Name Of the Trust:- Hariraj Charitable Trust, Amreli

Registration No. E/638/AMRELI

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

Details of Relating Bank Account: State bank of India Saving A/c No. 31677329047,

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	2798803.93
	2798803.93
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	172108.93
(2) From Foreign Country; F.C.R.A. No. and Date	
(ii) Grants by government and local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding Agencies	
(1) From Country	2389503.00
(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	6051.00
(b) Ground Rent Payable to the superior landlord	
(c) Insurance Premium	897.00
(d) Repairs @ 8.33 per cent, of Gross Rents of building	18321.84
(e) Cost of collection @ 4 per cent, of Gross Rent of building let out:	8798.00
(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	
	2595679.77
he liable to contribution	203124.17

Trustee:-

D.V. Vagadia

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

Place:Amreli

Date :- 28/08/2019



For A.B. Kothiya & Co.

REGISTERED ACCOUNTANT

Ashok B. Kothiya

Ashok B. Kothiya

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

Receipt & Payment A/C on 31/03/2019.

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.
<u>Opening Cash and Bank balances</u>		<u>Rate, Taxes, Cesses</u>	
Cash in hand	8098.00	Rates, Taxes, Cesses -- Property Tax	6051.00
State Bank of India 31677329047	7115.00	Repair & Maintenance Exp.	12147.00
UCO Bank 113713	21968.00	Insurance	897.00
ICICI A/C No. 072501000430	215990.38	Other Exp. (Schedule - D)	210340.50
B.O.B A/C No.45930100000514	7444.15	To legal Fees Exp.	5430.00
		Audit Fees Exp.	6490.00
<u>By Interest Income</u>			
Saving Interest Income	15694.00		
		<u>Liabilities For Exp. (Repayment)</u>	
		<u>Capital Exp.</u>	
		Cruse CWCANC 1.5 Ton A/c CQ1G183P	100500.00
		Samsung Mini CPU Core I5-Small Desktop	10950.00
		Acer FB222Q 21.5 LED Monitor	6726.00
<u>Income From Other Sources</u>			
Hall Space Income	219950.00		
Intrest (IT)	1548.00		
<u>Grant Income</u>		<u>Current Liabilities</u>	
Farmer Producer Organisations	184600.00	Akshar Sales	39990.00
PU Babra & Khambha - Cotton Connect	2204903.00	Manjuben Makwana	5720.00
		<u>Expenditure On Object Of Trust</u>	
		Other Charitable Object	2204903.00
		(Schedule - C,)	
<u>Donation Income</u>		<u>Advance To Other</u>	
Donation Income	22500.00	As Per Schedule- A	976632.00
Donations by Give now	47055.93		
Donations by Letz Change	102553.00		
		<u>Cash & Bank Balance</u>	
		Cash in hand	386.00
		ICICI A/C No. 072501000430	278148.10
		YES Bank A/c No. 065094600000700	62370.18
		YES Bank A/c No. 065094600000617	29562.68
		UCO Bank 10580110022634 (FCRA)	0.00
<u>Advance to Other</u>			
As Per Schedule - A	897824.00		
Total	3957243.46	Total	3957243.46

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 : - 28/08/2019



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 31/03/2019.

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	6051.00	By Rent (accrued/realized)	
Repair & Maintenance Exp.	12147.00	By Interest (accrued/realized)	
Insurance	897.00		
Other Expenses :- (Schedule-D)	210340.50	By Interest Income Saving Interest Income	15694.00
To Establishment expenses			
To the head of the math, including his house hold expenditure, if any		By Donations in cash or kind	
To legal expenses	5430.00	Donation Income	22500.00
To audit fees	6490.00	Donations by Give now	47055.93
To contribution and fees		Donations by Letz Change	102553.00
To amounts written off-			
(a) Bad debts		By Income from other sources:-	
(b) Loan scholarships		Other Income:-	
(c) Irrecoverable rents		Hall Space Income	219950.00
(d) Other items		Intrest Income (IT)	1548.00
To Miscellaneous expenses	127971.00		
To Depreciation		Grant Income	
To Amounts transferred to Reserve of specific funds		Farmer Producer Organisations	184600.00
To Expenditure on objects of trust (specify if any from FC)		PU Babra & Khambha - Cotton Connect	2204903.00
(a) Religious			
(b) Educational		By Transfer from Reserve	
(c) Medical Relief			
(d) Relief of Poverty			
(e) Other Charitable objects (As Per Schedule - C)	2204903.00		
Net Profit Transfer to balance	224574.43		
Total	2798803.93	Total	2798803.93

As per our report of even date

Trustee:-

D.V. Vagadia

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

Place: Amreli

Date :- 28/08/2019

A. B. KOTHIYA & CO.

CHARTERED ACCOUNTANT



A. B. Kothiya
(Ashok B. Kothiya)

(Partner)

M.No. 107721



Hariraj Charitable Trust, Amreli

Schedule- C
OTHER CHARITABLE OBJECT
PU Babra & PU Khambha

Sr No.	Particulars	Amount
1	PU Manager Salaries	403200.00
2	PU Soil Testing	64800.00
3	Field Facilitators Salaries	1209600.00
4	Travel PU Manager	45600.00
5	Travel Field Facilitators	268800.00
6	Demo Plots	55500.00
7	Child Awareness Activity	20597.00
8	Support for LG PU Report-BCI	12000.00
9	Administrative Expenses	124806.00
	TOTAL	2204903.00

Schedule-D
OTHER EXP.

Sr No.	Particulars	Amount
	<u>Administrative Exp.</u>	
1	Honorarium	108226.00
2	Bank Charge	1543.24
3	Electricity Exp.	56794.00
4	Commission Charge	752.26
5	Travel & Entertainment Exp.	5200.00
6	Bonus/Gift Exp.	29090.00
7	Postage/Courier Exp.	105.00
8	Contingencies	8630.00
	TOTAL	210340.50



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 31/03/2019.

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

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)	977925.00
Depeiciation 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	
<u>Liabilities</u>		To Contractor	
For Expenses		To Lawyers	
For Advances		<u>To Others:-</u> (Schedule-A)	313371.00
<u>Income and Expenditure Account</u>		<u>Cash and Bank Balances</u>	
Balance as per last balance sheet		Cash in hand	386.00
	468418.53	ICICI A/C No. 072501000430	278148.10
Add : During the Year	224574.43	YES Bank A/c No. 065094600000700	62370.18
Less : Transfer	21730.00	YES Bank A/c No. 065094600000617	29562.68
	671262.96	UCO Bank 10580110022634 (FCRA)	0.00
Total	1661762.96	Total	1661762.96

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 : - 28/08/2019



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

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



Hariraj Charitable Trust, Amreli

Advances to Others

(Schedule - A)

Sr No.	Particular	Opening Balance on 01-04-2018	Additional on Current Year	Deduction on Current Year	Closing Balance on 31-03-2019
1	TDS Receivable	84784.00	44105.00	44062.00	84827.00
2	Electricity Deposit	4751.00	3470.00	0.00	8221.00
3	Cotton Connect	145028.00	929057.00	853762.00	220323.00
	Total	234563.00	976632.00	897824.00	313371.00

Furniture & Fixture

(Schedule - B)

Sr No.	Particular	Rate of Depreciation (%)	Opening Balance on 01-04-2018	Additional in Current Year	Deduction in Current Year	Sub Total	Depriciation	Closing Balance on 31-03-2019
	Fixed Assets :-							
1	Battery	15	10114.00	0.00	10114.00	0.00	0.00	0.00
2	Camera 1/1	15	205.00	0.00	205.00	0.00	0.00	0.00
3	Camera 1/2	15	169.00	0.00	169.00	0.00	0.00	0.00
4	Ceiling Fan	15	278.00	0.00	0.00	278.00	42.00	236.00
5	Chair	15	907.00	0.00	0.00	907.00	136.00	771.00
6	Cruse CWCANC 1.5 Ton A/c CQ1G183P	15	0.00	100500.00	0.00	100500.00	15075.00	85425.00
7	Samsung Mini CPU Core I5-Small Desktop	60	0.00	10950.00	0.00	10950.00	6570.00	4380.00
8	Acer FB222Q 21.5 LED Monitor	30	0.00	6726.00	0.00	6726.00	2018.00	4708.00
9	Cupboard	15	573.00	0.00	0.00	573.00	86.00	487.00
10	Havell Fan	15	530.00	0.00	0.00	530.00	80.00	450.00
11	Inverter	15	5784.00	0.00	0.00	5784.00	868.00	4916.00
12	Monitor AOC 18.5	15	1907.00	0.00	0.00	1907.00	286.00	1621.00
13	Mono Pump Set Texmo	15	602.00	0.00	0.00	602.00	90.00	512.00
14	Office cum training centre	10	881007.00	0.00	0.00	881007.00	88101.00	792906.00
15	Printer HP 1020 Laserjet	60	444.00	0.00	0.00	444.00	266.00	178.00
16	Printer Samsung 3201	60	558.00	0.00	558.00	0.00	0.00	0.00
17	Submersible Pump Set	15	1833.00	0.00	0.00	1833.00	275.00	1558.00
18	Table	15	391.00	0.00	0.00	391.00	59.00	332.00
19	Office Table	15	22397.00	0.00	0.00	22397.00	3360.00	19037.00
20	Wall Fan	15	504.00	0.00	0.00	504.00	76.00	428.00
21	Webcam HT-8520	15	200.00	0.00	200.00	0.00	0.00	0.00
22	Xerox Machine	15	10484.00	0.00	10484.00	0.00	0.00	0.00
23	Bed	15	7203.00	0.00	0.00	7203.00	1080.00	6123.00
24	Modam TP Link TD Wireless	60	490.00	0.00	0.00	490.00	294.00	196.00
25	Electric Geyser - 2	10	4446.00	0.00	0.00	4446.00	445.00	4001.00
26	Hitachi A.C.	15	21433.00	0.00	0.00	21433.00	3215.00	18218.00
27	Voltas A/C 1.5 ton Invertor Split Cool	15	36991.00	0.00	0.00	36991.00	5549.00	31442.00
	Total		1009450.00	118176.00	21730.00	1105896.00	127971.00	977925.00

Addition

Particular	Date of Addition	Amount
Cruse CWCANC 1.5 Ton A/c CQ1G183P	24-04-2018	100500.00
Samsung Mini CPU Core I5-Small Desktop	17-07-2018	10950.00
Acer FB222Q 21.5 LED Monitor	09-02-2019	6726.00
Total		118176.00

Deduction

Particular	Date of Deduction	Amount
Battery	31-03-2019	10114.00
Camera 1/1	31-03-2019	205.00
Camera 1/2	31-03-2019	169.00
Printer Samsung 3201	31-03-2019	558.00
Webcam HT-8520	31-03-2019	200.00
Xerox Machine	31-03-2019	10484.00
Total		21730.00

