

HARIRAJ CHARITABLE TRUST - AMRELI

F.Y. 2020 - 2021

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, 2021 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 : 13/01/2021

Place :- Amreli



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


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

UDIN :- 21107921A-AA-BNK4044

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS

2nd Floor, Gimar 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 2021.

(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 : 13/11/2021

Place : Amreli



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

A. B. Kothiya
(Ashok B. Kothiya)

Partner

M.No. 107721



UDIN :- 21107721AAABNK4044

SCHEDULE IX-C

(See Rule 32)

Statement of income liable to contribution for the year ending 31/03/2021

Name Of the Trust:- Hariraj Charitable Trust, Amreli

Registration No. E/638/AMRELI

Address of the Trust's office :- 26,Om Nagar (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,Om Nagar (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:- SBI FCRA Bank A/C No. 40063330562

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

Date :- 27/03/2019

Gross annual Income	Rs.
Gross annual Income	1584005.50
	1584005.50
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	263461.19
(2) From Foreign Country; F.C.R.A. No. and Date	950858.81
(ii) Grants by government and local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding Agencies	
(1) From Country	
(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	25389.84
(e) Cost of collection @ 4 per cent, of Gross Rent of building let out:	12192.00
(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	
	1251901.84
Income liable to contribution	332103.66

Trustee:-

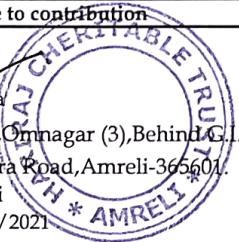
D.V. Vagadia

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

Hanumanpara Road, Amreli-365601.

Place:Amreli

Date :- 13/11/2021



As per our report of even date

A. B. KOTHIYA & CO.

CHARTERED ACCOUNTANT

A. B. Kothiya
(Ashok B. Kothiya)

(Partner)

M.No. 107721

UDIN :- 21107921AAA B N K 4044

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 31/03/2021

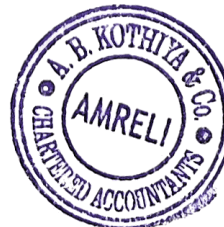
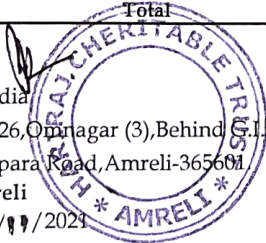
Bank Account No. Of Trust for transaction of Foreign Contribution:- SBI FCRA Bank A/C No. 40063330562

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	721.00	Property Tax	5831.00
ICICI A/c no.072501000430	524439.60	Other Expenses:- (Schedule-D)	220934.93
Yes Bank A/c 065094600000617	126674.86	To legal Fees Exp.	9680.00
Yes Bank A/c 065094600000700	123957.86	To Audit Fee	8260.00
UCO Bank FCRA 10580110022634	51815.06		
		Liabilities For Exp. (Repayment)	
By Interest Income		Capital Exp.	
On Bank Account		Dell Optiplex 3020 Micro Tiny Desktop	13800.00
Saving Interest Income	26062.50	Acer LED 21.5 KA220HQ	6254.00
Fixed Deposite Interest Income	25640.00		
Saving Interest Income (FCRA)	10098.00		
		Current Liabilities	
By Income from other sources:-		Expenditure On Object Of Trust	
Other Income:-		Donation Promotion Of Improved	100570.00
Hall Space Income	304800.00	Farming 9000 Farm	
Intrest Income (IT)	3085.00	Donation Water & Sanitation Covid-19 in Amreli	89138.00
		Fixed Deposite	300000.00
By Donations in cash or kind		Sunday Debtors	
General Fund (Schedule-C)	796969.61	E Fresh Agribusiness Solution Pvt Ltd	48000.00
Donation Promotion Of Improved		Give Foundation	9700.00
Framing 9000 Farm	254316.82		
Donation Water, Sanitation and		Nasscom Foundation	1786.37
Hygiene Water Covid-19 in Amreli distric	163033.57	Rozorpay	203591.20
		Advance To Other	
		As Per Schedule- A	0.00
Current Liabilities		Repair & Maintenance Exp.	12729.00
E Fresh Agribusiness Solutions Pvt.Ltd.	36000.00	Cash & Bank Balance	
		Cash in hand	7481.00
		In Saving Account:-	
		UCO Bank Another & Utilised	823029.31
		YES Bank A/c No. 065094600000617	119885.86
		YES Bank A/c No. 065094600000700	207340.82
Advance to Other		ICICI Bank A/c no.072501000430	514339.39
As Per Schedule - A	254737.00	SBI FCRA Bank A/C No. 40063330562	0.00
Total	2702350.88	Total	2702350.88

Trustee:-
D.V. Vagadia
Address:- 26, Omnagar (3), Behind G.I.D.C. ,
Hanumanpara Road, Amreli-365601
Place: Amreli
Date :- 13/04/2021



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

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

UDIN :- 21107721AAA-BNK4044

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(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 31/03/2021.

Bank Account No. Of Trust for transaction of Foreign Contribution:- SBI FCRA Bank A/C No. 40063330562

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

Date :- 27/03/2019

EXPENITURE	Rs.	INCOME	Rs.
To Expenditure in respect of Rates, Taxes, Cesses – Property Tax	5831.00	By Rent (accrued/realized)	
Repair & Maintenance Exp.	12729.00	By Interest (accrued/realized)	
Insurance		On Securities	
		On Loans	
<u>Other Expenses :-</u>		<u>On Bank Accounts</u>	
(Schedule-D)	220934.93	Saving Intrest Income	26062.50
To Establishment expenses		Fixed Deposite Intrest Income	25640.00
To the head of the math, including his house hold expenditure, if any		Saving Intrest Income(FCRA)	10098.00
To legal fee expenses	9680.00	By Dividend	
To audit fees	8260.00	By Donation in cash or kind	
To contribution and fees		General Fund (Schedule-C)	796969.61
To amounts written off-		Donation Promotion Of Improved Farming	254316.82
(a) Bad debts		Donation Water, Sanitation and Hygiene water	163033.57
(b) Loan scholarships			
(c) Irrecoverable rents			
(d) Other items			
To Miscellaneous expenses			
To Depreciation	113618.00		
To Amounts transferred to Reserve of specific funds			
To Expenditure on objects of trust (specify if any from FC)			
(a) Religious		International F.C.R.A.No.and Date	
(b) Educational		By Income From Other Sources	
(c) Medical Relief		Other Income	
(d) Relief of Poverty		Hall Space Income	304800.00
(e) Other Charitable objects		Intrest Income(IT)	3085.00
(As Per Schedule - C)			
<u>Promotion of Improved Farming Practices</u>			
Education On Gender	100570.00		
<u>Water , Sanitation affected from covid-19 and Hygine Care For</u>			
Education-Learning, Assistance	89138.00		
<u>Amount Sanctioned by Resolution Transferring to the Fund [Section 11(2)]</u>			
General Fund	533508.42		
Promotion of Improved Farming Practices among 9000 Farmers	153746.82		
Water, Sanitation and Hygiene Care etc	73895.57		
Surplus Transfer to balance	262093.76		
Total	1584005.50	Total	1584005.50

Trustee:-

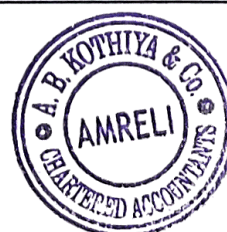
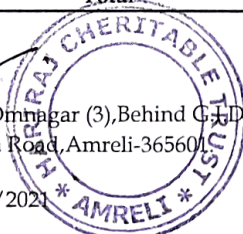
D.V. Vagadia

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

Hanumanpara Road, Amreli-365601.

Place: Amreli

Date :- 13/11/2021



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

A. B. KOTHIYA
(Ashok B. Kothiyia)

(Partner)

M.No. 107721

UDIN :- 21107721AAA-BNK4044

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(See Rule 17 (1))

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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 31/03/2021

Bank Account No. Of Trust for transaction of Foreign Contribution:- SBI FCRA Bank A/C No. 40063330562

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

Date :- 27/03/2019

FUNDS AND LIABILITIES	Rs.	PROPERTY AND ASSETS	Rs.
Trust Fund or Corpus		Immovable Property	
Corpus Fund A.P.L.Y.	990500.00	Investments	
Other Embodied Fund [Section 11(2)]		Furniture and Fixtures (Schedule-B)	782790.00
General Fund (20-21)	533508.42	Loans(secured or unsecured)-	
Promotion of Improved Farming Practices among 9000 Farmers (20-21)	153746.82	Good/Doubtful	
Water, Sanitation and Hygiene Care etc (20-21)	73895.57	Loans Scholarships	
Other Earmarked Funds		Other Loans	
Depeiciation Fund		Sundry Debtors	
Sinking Fund		E Fresh Agribusiness Pvt.Ltd.	12000.00
Reserve Fund		Give Foundation	9700.00
Any other fund		Nasscom Foundation	1786.37
		Rozarpay	203591.20
Loans(unsecured)-		Advances	
From trustees		To Trustees	
From others		To Employees	
Liabilities		To Contractor	
For Expenses	0.00	To Lawyers	
For Advances		To Others:- (Schedule-A)	79579.00
		Deposite FD no.065040100004902	300000.00
Income and Expenditure Account		Cash and Bank Balances	
Balance as per last balance sheet	1047778.38	Cash in hand	7481.00
Add : During the Year	262093.76	ICICI A/C No. 072501000430	514339.39
	1309872.14	YES Bank A/c No. 065094600000700	207340.82
		YES Bank A/c No. 065094600000617	119885.86
		UCO Bank Another & Utilised	823029.31
		SBI FCRA Bank A/C No. 40063330562	0.00
Total	3061522.95	Total	3061522.95

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.

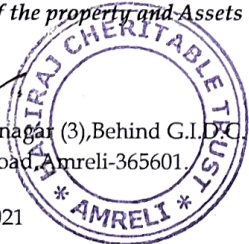
Trustee:-

D.V. Vagadia

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

Place: Amreli

Date :- 13/11/2021



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

A. B. Kothiya
(Ashok B. Kothiya)

(Partner)

M.No. 107721

UDIN :- 2107921AAA Bnk4044

Hariraj Charitable Trust, Amreli

Advances to Others

(Schedule - A)

Sr No.	Particular	Opening Balance on 01-04-2020	Additional on Current Year	Deduction on Current Year	Closing Balance on 31-03-2021
1	TDS Receivable	115463.00	0.00	44105.00	71358.00
2	Electricity Deposit	8221.00	0.00	0.00	8221.00
3	Cotton Connect	210632.00	0.00	210632.00	0.00
	Total	334316.00	0.00	254737.00	79579.00

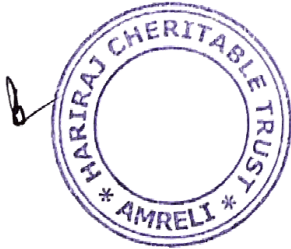
Furniture & Fixture

(Schedule - B)

Sr No.	Particular	Rate of Depreciation (%)	Opening Balance on 01-04-2020	Additional in Current Year	Deduction in Current Year	Sub Total	Depriciation	Closing Balance on 31-03-2021
	Fixed Assets :-							
1	Ceiling Fan	15.00	201.00	0.00	0.00	201.00	30.00	171.00
2	Chair	15.00	655.00	0.00	0.00	655.00	98.00	557.00
3	Cruse CWCANC 1.5 Ton A/c CQ1G183P	15.00	72611.00	0.00	0.00	72611.00	10892.00	61719.00
4	Samsung Mini CPU Core I5-Small Desktop	60.00	1752.00	0.00	0.00	1752.00	1051.00	701.00
5	Acer FB22Q 21.5 LED Monitor	60.00	1883.00	0.00	0.00	1883.00	1130.00	753.00
6	Cupboard	15.00	414.00	0.00	0.00	414.00	62.00	352.00
7	Havell Fan	15.00	382.00	0.00	0.00	382.00	57.00	325.00
8	Inverter	15.00	4179.00	0.00	0.00	4179.00	627.00	3552.00
9	Monitor	15.00	1378.00	0.00	0.00	1378.00	207.00	1171.00
10	Mono Pump Set Texmo	15.00	435.00	0.00	0.00	435.00	65.00	370.00
11	Office cum training centre	10.00	713615.00	0.00	0.00	713615.00	71362.00	642253.00
12	Printer HP 1020 LaserJet	60.00	71.00	0.00	0.00	71.00	43.00	28.00
13	Printer Samsung 3201	60.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Submersible Pump Set	15.00	1324.00	0.00	0.00	1324.00	199.00	1125.00
15	Table	15.00	282.00	0.00	0.00	282.00	42.00	240.00
16	Tally ERP 9 Software	60.00	7788.00	0.00	0.00	7788.00	4673.00	3115.00
17	Office Table	15.00	16181.00	0.00	0.00	16181.00	2427.00	13754.00
18	Wall Fan	15.00	364.00	0.00	0.00	364.00	55.00	309.00
19	WYZ C	60.00	1744.00	0.00	0.00	1744.00	1046.00	698.00
20	Bed	15.00	5205.00	0.00	0.00	5205.00	781.00	4424.00
21	Modam TP Link TD Wiewless Router	60.00	78.00	0.00	0.00	78.00	47.00	31.00
22	Electric Geyser - 2	10.00	3601.00	0.00	0.00	3601.00	360.00	3241.00
23	Hitachi A.C.	15.00	15485.00	0.00	0.00	15485.00	2323.00	13162.00
24	Voltas A/C 1.5 ton Invertor Split Cool	15.00	26726.00	0.00	0.00	26726.00	4009.00	22717.00
25	Dell Optiplex 3020 Micro Tiny Desktop	60.00	0.00	13800.00	0.00	13800.00	8280.00	5520.00
26	Acer LED 21.5 Ka220hq	60.00	0.00	6254.00	0.00	6254.00	3752.00	2502.00
	Total		876354.00	20054.00	0.00	896408.00	113618.00	782790.00

Addition

Particular	Date of Addition	Amount
Dell Optiplex 3020 Micro Tiny Desktop	11-06-2020	13800.00
Acer LED 21.5 Ka220hq	10-07-2020	6254.00
Total		20054.00



(Schedule - C)
Donation Income for General Fund

Sr No.	Particulars	Amount
1	Cheque / Cash	17000.00
2	Crowdera Ventures	600.00
3	Give	40471.82
4	Rozarpay	203603.00
5	Nasscom Foundation	1786.37
6	UK Online Giving (FC)	533508.42
	TOTAL	796969.61

Schedule-D
OTHER EXP.

Sr No.	Particulars	Amount
	<u>Administrative Exp.</u>	
1	Honorarium	169081.00
2	Documentation	7200.00
3	Dues & Sunscription	1529.00
4	Telephone & Other Communication Exp.	4243.28
5	Bank Charge	1458.82
6	Electricity Exp.	33042.00
7	Travel & Entertainment	3255.00
8	Commission Charge	1125.83
	TOTAL	220934.93

