

# HARIRAJ CHARITABLE TRUST - AMRELI

F.Y. 2021-22

## 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

2<sup>nd</sup> 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, 2022 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.**

*CA V. Vagadia*  
**President/Trustee**

Date : 29/09/2022

Place :- Amreli



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

*A. B. Kothiya*  
**(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 2022.**

**(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**

*(D.V. Vajda)*

Date : 29/09/2022

Place : Amreli



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

*A. B. Kothiya*  
**(Ashok B. Kothiya)**

Partner

M.No. 107721

**SCHEDULE IX-C**

(See Rule 32)

**Statement of income liable to contribution for the year ending 31/03/2022**

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:

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	1742794.89
	1742794.89
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	184894.00
(2) From Foreign Country; F.C.R.A. No. and Date	240731.56
(ii) Grants by government and local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding Agencies	
(1) From Country	1044400.00
(2) From Foreign Country; F.C.R.A. No. and Date	
(iii) Amount spent For purpose of education	704317.00
(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	28048.78
(e) Cost of collection @ 4 per cent, of Gross Rent of building let out:	13468.80
(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	
	2215860.14
<b>Income liable to contribution</b>	<b>NIL</b>

Trustee:- D.V. Vagadia

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

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

Hanumanpara Road,Amreli-365601.

Place:Amreli

Date :- 29/09/2022

UDIN :- 22107721AWWEQD8569



*Ashok 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

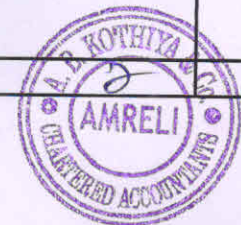
Receipt & Payment A/C on 31/03/2022

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.
<b>Opening Cash and Bank balances</b>		<b>To Expenditure in respect of Fixed Assets</b>	
Cash in hand	7481.00	Rates, Taxes, Cesses -- Property Tax	5362.00
ICICI A/C No. 072501000430	514339.39	Repair & Maintenance Exp.	59823.46
YES Bank A/c No. 065094600000700	207340.82		
YES Bank A/c No. 065094600000617	119885.86	<b>Other Expenses :-</b>	
COO Bank Another & Utilised 10580110022634	823029.31	(Schedule-C)	196518.33
		Agriculture Extension Service	296050.00
<b>By Interest Income</b>		Project Expenses (Schedule-D)	396800.00
Saving Intrest Income	21939.00		
Fixed Deposite Intrest Income	10349.00	<b>General Fund</b>	
Intrest Income(IT)	5770.00	Cyclone Ration Kit	5600.00
Interest SB (FCRA)	20920.00	La - General Fund	343599.01
<b>By Income from other sources:-</b>			
<b>Other Income:-</b>		<b>Gener Equality Through Youth</b>	16696.93
Hall Space Income	336720.00		
		<b>Promotion of Improved Farming Practices</b>	
<b>By Donations in cash or kind</b>		Education On Gender	147196.82
Donation	42500.00	Desi Cotton	6550.00
Donation By Child Right Awarness	1100.00		
Donation By Gender Equitable Boy	1822.00	<b>Water , Sanitation affected from covid-19</b>	
Donation By Learning Assistance	114372.00	Education-Learning, Assisntence	196824.24
Donation Gender Equality Youth	16696.93		
General Donation	101105.96	<b>Fixed Asssets/ Capital Exp.</b>	
Donation for Promotion of Farming	0.00	Tally ERP 9 Software	4248.00
Donation Rozarpay	23300.00	BenQ 28Inch UHD 4k HDR Monitor	22905.00
Donation Water, Sanitation and Hygiene water	1800.00	Dell Optiplex 3050 Mini PC Core 15 No.2	23502.00
Donation Water, Sanitation and Hygiene water	122928.67	LED Monitor 21.5 Inch	12499.00
		Solar Plant	250000.00
<b>Grant Income</b>		Brother HL-B2080 DW Laser Printer	15065.00
Agriculture Extension Services	647600.00		
Reel Project - Cotton Connect	396800.00	<b>Deposit (Assets)</b>	
		Fixed Deposit	900000.00
<b>Current Asset :-</b>			
<b>Sundry Debtors:-</b>		<b>Sundry Debtors</b>	
E-Fresh Agri Bi.Solution Pvt Ltd	97500.00	Cotton Connect	138493.00
Give Foundation	9700.00	E - Fresh Agri Bu. Pvt Ltd	101500.00
Nascorn Foundation	1786.37	Unnati.org	25000.00
Rozar Pay	203591.20		
Unnati.org	25000.00		
	<b>3875377.51</b>		<b>3164232.79</b>



	3875377.51		3164232.79
<b>Deposit (Assets)</b>			
Fix Deposits	300000.00		
<b>Advance to Other</b>			
As Per Schedule - A	72120.00		
		<b>Advance To Other</b>	
		As Per Schedule- A	7937.00
		<b>Cash &amp; Bank Balance</b>	
		Cash in hand	9231.00
		ICICI A/C No. 072501000430	602421.77
		YES Bank A/c No. 065094600000700	58523.72
		YES Bank A/c No. 065094600000617	42379.61
		UCO Bank Another & Utilised 10580110022634 (FC)	120017.06
		SBI FCRA A/c.40063330562	242754.56
<b>Total</b>	<b>4247497.51</b>	<b>Total</b>	<b>4247497.51</b>

Trustee:- D.V. Vagadia

Address:- 26,Om Nagar (3),Behind G.I.D.C.,  
Hanumanpara Road,Amreli-365601.  
Place:Amreli  
Date : - 29/09/2022  
UDIN :- 22107721AWWEQD8569



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

*A. 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**

**Income and Expenditure Account for the year ending 31/03/2022**

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.
<b>To Expenditure in respect of Fixed Assets</b>		<b>Donation Income</b>	
Rates, Taxes, Cesses -- Property Tax	5362.00	Donation (Domestic)	42500.00
Repair & Maintenance Exp.	59823.46	Donation By Child Right Awareness	1100.00
		Donation By Gender Equitable Boy	1822.00
To Depreciation	171492.00	Donation By Learning Assistance	114372.00
		Donation Gender Equality Youth (FCRA)	16696.93
<b>Other Expenses :-</b>		General Donation (FCRA)	101105.96
(Schedule-C)	196518.33	Donation Rozarpay	23300.00
		Donation Water, Sanitation and Hygiene	
Agriculture Extension Service	296050.00	Water	1800.00
Project Expenses (Schedule-D)	396800.00		
		<b>Grant Income</b>	
<b>PF Gender Equality Through Youth Exp.</b>	16696.93	Agriculture Extension Services	647600.00
		Reel Project - Cotton Connect	396800.00
<b>Utilitisation of Fund u/s 11(2)</b>			
<b>General Fund</b>		<b>On Bank Accounts</b>	
Cyclone Ration Kit	5600.00	Saving Intrest Income	21939.00
La - General Fund	343599.01	Fixed Deposite Intrest Income	10349.00
		Intrest Income(IT)	5770.00
<b>Promotion of Improved Farming Practices</b>		Saving Intrest Income ( FCRA)	
Education On Gender	147196.82	C.Y.	20920.00
Agri Culture Desi Cotton	6550.00	Add : Trans. Interest	10063.44
			30983.44
<b>Water , Sanitation affected from covid-19 and</b>		<b>Other Income</b>	
Education-Learning, Assistance	196824.24	Hall Space Income	336720.00
<b>Amount Transferring To the Other</b>		<b>By Transfer from Fund u/s 11(2)</b>	
<b>Embodied Fund</b>		General Fund	349199.01
General Fund	101105.96	Promotion Of Improved Farming Practices	153746.82
Interest Earned On The Foreign Contribution	25541.19	Water, Sanitation and Hygine care for affected from	196824.24
		Covid19 in Amreli District	
<b>Net Profit Transfer to Balance Sheet</b>	<b>483468.46</b>		
<b>Total</b>	<b>2452628.40</b>	<b>Total</b>	<b>2452628.40</b>

Trustee:- **D.V. Vagadia**

As per our report of even date

**A. B. KOTHIYA & CO.**

CHARTERED ACCOUNTANT

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

Place: **Amreli**

Date : - **29/09/2022**



**Ashok B. Kothiya**

(Partner)

M.No. 107721

UDIN :- **22107721AWWEQD8569**

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 31/03/2022**

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.
<b>Trust Fund or Corpus</b>			Immovable Property	0.00
Corpus Fund	A.P.L.Y.	990500.00	Investments	0.00
<b>Other Embodied Fund [Section 11(2)]</b>			Furniture and Fixtures (Schedule-B)	939517.00
General Fund	A.P.L.Y.	533508.42	<b>Loans(secured or unsecured)-</b>	
Add:- During the Year		101105.96	Deposit FD no.065040400012282	100000.00
Add:- Tran.From P&L		51815.06	Deposit FD no.065040400012292	400000.00
Less:- During the Year		349199.01	Deposit FD no.072513002007	200000.00
Promotion of Improved Farming Practices			Deposit FD no.072513002008	200000.00
among 9000 Farme	A.P.L.Y.	153746.82	Security Deposit	8221.00
Less:- During the Year		153746.82		
Water, Sanitation and Hygiene Care etc			<b>Sundry Debtors</b>	
	A.P.L.Y.	73895.57	Cotton Connect	138493.00
Less:- During the Year		73895.57	E-Fresh Agri Bi.Solution Pvt Ltd	16000.00
Interest earned on foreing Contribution			<b>To Others:-</b>	
	A.P.L.Y.	25541.19	As per Schedule: A	7175.00
<b>Income and Expenditure Account</b>			<b>Cash and Bank Balances</b>	
Balance as per last balance sheet			Cash in hand	9231.00
	A.P.L.Y.	1309872.14	ICICI A/C No. 072501000430	602421.77
Add : During the Year		483468.46	YES Bank A/c No. 065094600000700	58523.72
Less:- Transfer		61878.50	YES Bank A/c No. 065094600000617	42379.61
		1731462.10	UCO Bank Another & Utilised 10580110022634 (FC)	120017.06
			SBI FCRA A/c.40063330562	242754.56
<b>Total</b>		<b>3084733.72</b>	<b>Total</b>	<b>0.00</b>
				<b>3084733.72</b>

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 :- 29/09/2022



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

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

UDIN :- 22107721AWWEQD8569

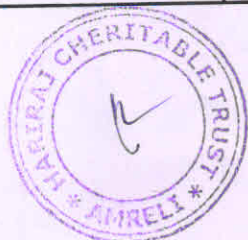


**Hariraj Charitable Trust, Amreli**  
**Advances to Others**  
**(Schedule -A)**

Sr No.	Particular	Opening Balance on 01-04-2021	Addition on Current	Deduction on Current Year	Closing Balance on 31-03-2022
1	TDS Receivable	71358.00	7937.00	72120.00	7175.00
	<b>Total</b>	<b>71358.00</b>	<b>7937.00</b>	<b>72120.00</b>	<b>7175.00</b>

**Furniture & Fixture**  
**(Schedule - B)**

Sr No.	Particular	Rate of Depreciation (%)	Opening Balance on 01-04-2021	Additional in Current Year	Deduction in Current Year	Sub Total	Depreciation	Closing Balance on 31-03-2022
	<b>Fixed Assets :-</b>							
1	Ceiling Fan	15.00	171.00	0.00	0.00	171.00	26.00	145.00
2	Chair	15.00	557.00	0.00	0.00	557.00	84.00	473.00
3	Cruse CWCANC 1.5 Ton A/c CQ1G183P	15.00	61719.00	0.00	0.00	61719.00	9258.00	52461.00
4	Samsung Mini CPU Core I5-Small Desktop	60.00	701.00	0.00	0.00	701.00	421.00	280.00
5	Acer FB222Q 21.5 LED Monitor	60.00	753.00	0.00	0.00	753.00	452.00	301.00
6	Cupboard	15.00	352.00	0.00	0.00	352.00	53.00	299.00
7	Havell Fan	15.00	325.00	0.00	0.00	325.00	49.00	276.00
8	Inverter	15.00	3552.00	0.00	0.00	3552.00	533.00	3019.00
9	Monitor	15.00	1171.00	0.00	0.00	1171.00	176.00	995.00
10	Mono Pump Set Texmo	15.00	370.00	0.00	0.00	370.00	56.00	314.00
11	Office cum training centre	10.00	642253.00	0.00	0.00	642253.00	64225.00	578028.00
12	Printer HP 1020 LaserJet	60.00	28.00	0.00	0.00	28.00	17.00	11.00
13	Printer Samsung 3201	60.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Submersible Pump Set	15.00	1125.00	0.00	0.00	1125.00	169.00	956.00
15	Table	15.00	240.00	0.00	0.00	240.00	36.00	204.00
16	Tally ERP 9 Software	60.00	3115.00	4248.00	0.00	7363.00	3143.00	4220.00
17	Office Table	15.00	13754.00	0.00	0.00	13754.00	2063.00	11691.00
18	Wall Fan	15.00	309.00	0.00	0.00	309.00	46.00	263.00
19	WYZ C	60.00	698.00	0.00	0.00	698.00	419.00	279.00
20	Bed	15.00	4424.00	0.00	0.00	4424.00	664.00	3760.00
21	Modam TP Link TD Wireless Router	60.00	31.00	0.00	0.00	31.00	19.00	12.00
22	Electric Geyser - 2	10.00	3241.00	0.00	0.00	3241.00	324.00	2917.00
23	Hitachi A.C.	15.00	13162.00	0.00	0.00	13162.00	1974.00	11188.00
24	Voltas A/C 1.5 ton Inverter Split Cool	15.00	22717.00	0.00	0.00	22717.00	3408.00	19309.00
25	Dell Optiplex 3020 Micro Tiny Desktop	60.00	5520.00	0.00	0.00	5520.00	3312.00	2208.00
26	BenQ 28Inch UHD 4k HDR Monitor	60.00	0.00	22905.00	0.00	22905.00	13743.00	9162.00
27	Dell Optiplex 3050 Mini PC Core i5 No.2	60.00	0.00	23502.00	0.00	23502.00	7051.00	16451.00
28	LED Monitor 21.5 Inch	60.00	0.00	12499.00	0.00	12499.00	3750.00	8749.00
29	Solar Plant	40.00	0.00	250000.00	0.00	250000.00	50000.00	200000.00
30	Brother HL-B2080 DW Laser Printer	60.00	0.00	15065.00	0.00	15065.00	4520.00	10545.00
31	Acer LED 21.5 Ka220hq	60.00	2502.00	0.00	0.00	2502.00	1501.00	1001.00
	<b>Total</b>		<b>782790.00</b>	<b>328219.00</b>	<b>0.00</b>	<b>1111009.00</b>	<b>171492.00</b>	<b>939517.00</b>



Addition	Date Of Addition	Amount
Particular		
Tally ERP 9 Software	28-11-2021	4248.00
BenQ 28Inch UHD 4k HDR Monitor	03-07-2021	22905.00
Dell Optiplex 3050 Mini PC Core 15 No.2	04-11-2021	23502.00
LED Monitor 21.5 Inch	04-11-2021	12499.00
Solar Plant	13-01-2022	250000.00
Brother HL-B2080 DW Laser Printer	23-03-2022	15065.00
<b>TOTAL</b>		<b>328219.00</b>

**Schedule-C  
OTHER EXP.**

Sr No.	Particulars	Amount
	<b>Administrative Exp.</b>	
1	Honorarium	90059.00
2	Annual Report Exp.	9750.00
3	Charity Contribution Exp.	6642.00
4	Website Exp.	4000.35
5	Bank Charge	2960.32
6	Electricity Exp.	40485.00
7	Admin Cost	4000.00
8	Commission Charge	4141.66
9	Audit Fee Exp.	8260.00
10	Legal Fee Exp.	18540.00
11	IT Return Fee Exp.	7680.00
	<b>TOTAL</b>	<b>196518.33</b>

**Schedule-D  
REEL PROJECT**

Sr No.	Particulars	Amount
1	Admin Cost	60000.00
2	Demo Plost (With Banners)	16800.00
3	Drip Farmers Workshop	25000.00
4	Drip Instalattion Support & Follow - up	20000.00
5	Group Wise Programmatic & Agronomic Training	40000.00
6	Soil Testing	7500.00
7	Travel Field Executives	14000.00
8	Travel Project Cordinator Cum Agronomist	17500.00
9	Salary Field Executives	77000.00
10	Salary Projects Cordinator Cum Agronomist	119000.00
	<b>TOTAL</b>	<b>396800.00</b>

