

AGRO RANGERS TRUST

REG.NO.: F – 57102(PUNE)

PAN : AAITA4007D

ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31 MARCH, 2023

REGD. OFFICE:

MAJLI NIWAS SR NO 87/2A 2B/1 , MADHAVNAGAR,

RAJGURUNAGAR S.O. SATKARSTHAL,

PUNE, 410505, MAHARASHTRA, INDIA

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AGRO RANGERS TRUST

Report on the Financial Statements

We have audited the accompanying financial statements of **AGRO RANGERS TRUST**, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure Account and Notes to the Accounts for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with The Maharashtra Public Trust Act, 1950 and the rules there under and the bye laws of the Trust. This includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Maharashtra Public Trust Act, 1950 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

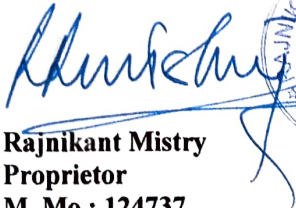
- In case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2023
- In case of the Income and expenditure statement , of the Surplus for the year ended on that date.


Report on Other Legal and Regulatory Requirements

As required by the Maharashtra Public Trust Act, 1950, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Income and Expenditure are dealt with by this report are in agreement with the books of account.

**For RAJNIKANT MISTRY & CO
CHARTERED ACCOUNTANTS
Firm Regn No.: 127753W**


Rajnikant Mistry
Proprietor


M. Mo.: 124737
UDIN: 23124737BGVYTH3021
Place: Mumbai
Dated: 28th September, 2023

Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 and
rule 19 of the Maharashtra Public Trust Act.


Registration No. : **F-57102 (PUNE)**
Name of the Public Trust : **Agro Rangers Trust**
For the year ending : **31st MARCH, 2023**

- | | |
|---|--------|
| (a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the 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, and the defects and inaccuracies mentioned in the previous audit 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 purpose other than the object or purpose of the Trust; | : No |
| (h) The amounts of outstandings for more than one year and the amounts written off, if any; | : Nil |
| (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-; | : N.A |
| (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 contrary to the provision of Section 36 which have come to the notice of the auditor; | : None |
| (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; | : None |
| (m) Whether the budget has been filed in the form provided by rule 16A; | : No |
| (n) Whether the maximum and minimum number of the trustee is maintained; | : Yes |
| (o) Whether the meetings are held regularly as provided in such instrument; | : 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 to the notice of the Deputy or Assistant Charity Commissioner. | : None |

UDIN : 23124737BGVYTH3021

Place : Mumbai

Dated : 28th September, 2023

RAJNIKANT MISTRY & CO.
CHARTERED ACCOUNTANTS

Chartered Accountants
PROPRIETOR



The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31ST MARCH 2023

Name of the Public Trust : Agro Rangers Trust

Registered No. : F-57102 (PUNE)

	Rs.	P.	Rs.	P.
I. Income as shown in the Income and Expenditure Account (Schedule IX)				16,02,027
II. Items not chargeable to Contribution under Section 58 and Rules 32 :				
(i) Donations received from other Public Trusts and Dharmadas				
(ii) Grants received from Government & Local authorities				
(iii) Interest on Sinking or Depreciation Fund				
(iv) Amount spent for the purpose of secular education				
(v) Amount spent for the purpose of medical relief				
(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 the superior landlord				
(c) Insurance Premia				
(d) Repairs at 10 per cent of gross rent of building				
(e) Cost of collection at 4 per cent of gross rent of building let out				
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income				
(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent				
Gross Annual Income chargeable to contribution	Rs.			16,02,027

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 Schedule which have the effect of double-deduction.

Trust Address : Agro Rangers Trust

For AGRO RANGERS TRUST

Mauli Niwas Sr No 87/2A 2B/1, Madhavnagar,
Rajgurunagar S.O, Satkarsthal, PUNE, 410505, Maharashtra, INDIA

Trustee

Trustee

Place : Mumbai

Dated : 28th September, 2023

For RAJNIKANT MISTRY & CO.

CHARTERED ACCOUNTANT

Firm No.: W127753

RAJNIKANT MISTRY

Proprietor

M. No.: 124737

UDIN: 23124737BGVYTH3021

Place : Mumbai

Dated : 28th September, 2023



SCHEDULE - VIII

[Vide Rule 17 (D)]

Name of the Public Trust : **AGRO RANGERS TRUST**
Balance Sheet As At : **31st MARCH 2023**

Registered No. :

F-57102 (FUNE)

31-Mar-2022 (Rs.)	FUNDS & LIABILITIES	As at 31-Mar-2023 (Rs.)	31-Mar-2022 (Rs.)	PROPERTY & ASSETS	As at Mar-2023 (Rs.)	31- (Rs.)
21,000	Trusts Funds or Corpus :- Balance as per last Balance Sheet Adjustment during the year (give details) Contribution by Trustees	21,000	17,983	Immovable Properties :- (At Cost) Balance as per last Balance Sheet Additions during the year	1,91,080	
		21,000		Less : Sales during the year Depreciation up to date	27,253	1,63,827
	Other Earmarked Funds :- (Created under the provisions of the trust deed or scheme or out of the Income) Depreciation Fund Sinking Fund Reserve Fund Any Other Fund			Investments :- Note : The market value of the above investment is Rs _____		
15000	Loans (Secured or Unsecured) :- From Trustees From Others	15,000 3,500	18,500	Furniture & Fixtures :- Balance as per last Balance Sheet Additions during the year Less : Sales during the year Depreciation up to date		
3500	Liabilities :- For Expenses For Advances & Taxes For Rent & Other Deposits For Advance Grant For Audit Fees Payable	7,500 (100)		Loans (Secured or Unsecured) : Good/doubtful Loans Scholarships Other Loans		
	Income and Expenditure Account :- Balance as per last Balance Sheet Less : Appropriation, if any	(5,225)		Advances :- To Trustees To Employees		
	Add : Surplus as per Income and Less : Deficit Expenditure Account	5,55,114				
	Transfer to Asset Side		5,49,889	Closing Stock :-		
						(Contd....)



SCHEDULE - VIII
[Vide Rule 17 (D)]

Name of the Public Trust : AGRO RANGERS TRUST
Balance Sheet As At : 31st MARCH 2023

Registered No. : F-57102 (PUNE)

(Contd....)

As at 31-Mar-2022	FUNDS & LIABILITIES	As at 31-Mar-2023 (Rs.)	As at 31-Mar-2022	PROPERTY & ASSETS	As at Mar-2023 (Rs.)	31-
				Income Outstanding :-		
				Rent		
				Interest		
				Other Income		
				Cash and Bank Balances :-		
			14,972	(a) In Current Account	19,81,521	
				In Fixed Deposit Account		
				(b) With the Trustee		
				(c) With the Manager		
			1,320	(d) Cash In Hand	1,321	19,82,842
				Income and Expenditure Account :-		
				Balance as per Balance Sheet		
				Less : Appropriation, if any		
				Add : Deficit as per Income and		
				Less : Surplus Expenditure Account		
			5,225	Transferred from liability side		
39,500	Total Rs.....	21,46,669	39,500	Total Rs.....		21,46,669

As per our report of even date,
For RAJNIKANT MISTRY & CO.
CHARTERED ACCOUNTANT
Firm No.: W127753



Rajnikant Mistry
RAJNIKANT MISTRY
Proprietor
M. No.: 124737
UDIN: 23124737B6VYTH3021
Place : Mumbai
Dated : 28th September, 2023

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

For Agro Rangers Trust

President Trustee

Place : Mumbai
Dated : 28th September, 2023

SCHEDULE - IX

[Vide Rule 17 (1)]

Registered No. : F-57102 (PUNE)

Name of the Public Trust : AGRO RANGERS TRUST
Income & Expenditure Account for the year ending : 31st MARCH 2023

As at 31-Mar-2022 (Rs.)	EXPENDITURE	As at Mar-2023	31 (Rs.)	As at 31-Mar-2022 (Rs.)	INCOME	As at 31-Mar-2023 (Rs.)
	To Expenditure in respect of properties :- Rates, Taxes, Cesses Repairs & Maintenance Salaries Insurance Depreciation (by way of provision of adjustments) → Other Expenses	-	-		By Rent (accrued) (realised)	
	To Establishment Expenses	-	-		By Interest (accrued) (realised)	
	To Remuneration to Trustees	-	-		On Securities	
	To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any	-	-		On Loans	
	To Legal Fees	-	-		On Bank Account	
2,000	To Audit Fees	-	7,500			
	To Contribution and Fees	-	-		By Dividend	
	To Amount written off :- (a) Bad Debts (b) Loan Scholarship (c) Irrecoverable Rents	-	-		By Donations in Cash or Kind	16,02,027
	28 To Miscellaneous Expenses	96	96		By Grants By Income from other sources (in details as far as possible)	
1,997	To Depreciation	-	27,253			
	To Amount transferred to Reserve or Specific Funds	-	-			



The Bombay Public Trust Act, 1950

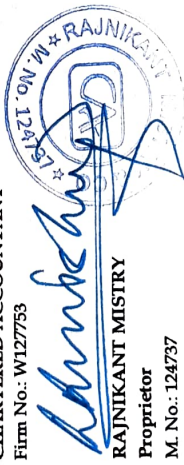
SCHEDULE - IX [Vide Rule 17 (1)]

Name of the Public Trust : AGRO RANGERS TRUST
Income & Expenditure Account for the year ending : 31st MARCH 2023

Registered No. : F-57102 (PUNE)

To Expenditure on Objects of the Trust			By Transfer from Reserve	
(a) Religious	-			
(b) Educational	10,12,064			
(c) Medical Relief	-			
(d) Relief of Poverty	-	10,12,064		
(e) Other Charitable Objects	-			
To Surplus carried over to Balance Sheet		5,55,114	4,025	
		16,02,027	4,025	
				Total Rs.....
4,025				16,02,027

As per our report of even date,
For RAJNIKANT MISTRY & CO.
CHARTERED ACCOUNTANT
Firm No.: W127753



Proprietor
RAJNIKANT MISTRY
M. No.: 124737
UDIN: 23124737BGVYTH5021
Place : Mumbai
Dated : 28th September, 2023

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

For Agro Rangers Trust

President

Trustee

Place : Mumbai
Dated : 28th September, 2023

AGRO RANGERS TRUST**A.Y 2023-24**

Details of Expenditure on Object of the Trust	Amount
Agri Expenses	1,29,996
Agri Rent Nf	20,000
Agro Forestry Sapling	16,000
Courier Charges	82
Document Charges	2,000
Doner Food Expenses	11,000
Electrices Exp NF	10,245
Internet Expenses	10,800
Labour Charges	12,675
Newsletter Consulting Fee	3,000
Office Expenses	28,430
Petrol Expenses Project Travel	8,026
Printing & Stationery	13,527
Profession Fees	17,260
Repairs & Maintance	9,663
Staff Food Expenses	7,352
Salary	6,52,300
Training Expenses	3,000
Transport Expenses	19,275
Travelling Expenses	37,433
Total	10,12,064

