



Ashwani Daljit & Co.

CHARTERED ACCOUNTANT

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Near Milvartan Bridh Ashram, Majitha Road, Amritsar.
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Ref. No.

Dated

REPORT OF THE AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB- SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.

Registration No. : E-35777(Mumbai)

Name of the Public Trust: ANIMAL WELFARE CHARITABLE TRUST

For the year ended: 31st March 2022

- | | |
|---|-----|
| a) Whether account are maintained regularly and in accordance with provision of the Act And the rule ; | 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 document or records are required by the auditor | YES |
| e) Whether a register of movable and immovable properties is properly maintained, the changes there in 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 or purpose other than the object or purpose of the trust | NO |
| h) The amount of outstanding for more than one year and the amount written off, if any | NIL |
| i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs 5000 | YES |
| j) Whether any money of the public trust has been invested contrary to the provision of section 35 | NO |
| k) Alienations, if any, of the immovable property contrary to the provision of section 36 | NO |
| 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 of waste of money or other property thereof And whether such expenditure, failure, omission, loss or waste was caused in consequences of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust | |

Trustees
accepted
some
donations in
their personal
capacity in
error but all
funds were

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	accounted for and used properly for Hospital
m) Whether the budget has been filed in the form provided by rule 16A	NO
n) Whether the maximum and minimum number of trustee is maintained	YES
o) Whether the meeting are held regularly as provided in such instrument	YES
p) Whether the minute book of the proceeding of the meeting is maintained	YES
q) Whether any of the trustee has any interest in the investment of the trust	NO
r) Whether any of the trustee is a debtor or creditor of the trust	NO
s) Whether the irregularity pointed out by the auditor in the account of the previous year have been Duty complied with by the trustee during the period of audit	N.A.
t) Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy Or Assistant charity commissioner	See General Remarks

Dated: 29/12/2022
Place:- Amritsar



For Ashwani Daljit & Co.
(Chartered Accountants)

Partner
(Ashwani Kumar Gupta)

(VIDE RULE 32)

Name of Public Trust: ANIMAL WELFARE CHARITABLE TRUST
Registered No. : F35777/M...

Registered No. : E35777(Mumbai)

Item not chargeable to contribution under section 58 and rule 32:

- 1) Donation received from other Public Trust and Dharamadas
- 2) Grants received from Government and Local Authorities
- 3) Interest on Sinking or Depreciation Fund
- 4) Amount spent for the purpose of secular education
- 5) Amount spent for the purpose of medical relief
- 6) Amount spent for the purpose of veterinary treatment of animals
- 7) Expenditure incurred form donation for relief or distress caused by scarcity drought, flood, fire or other natural calamity
- 8) Deduction out of income from land used for agricultural purpose:
 - a. Land revenue and logical fund case
 - b. Rent payable to superior landlord
 - c. Cost of production, if lands are cultivated by trust
- 9) Deduction out of income from land used for non-agricultural purpose:-
 - a. Assessment, cases and other government or municipal taxes
 - b. Ground rent payable to the superior landlord
 - c. Insurance premium
 - d. Repairs at 10 percent of gross rent of building
 - e. Cost of collection at 4 percent of gross rent of building let out
- 10) Cost of collection of income or receipts from securities, stocks, etc. At 1 Percent of such income
- 11) Deduction on account of repairs in respect of building not rented and yielding no income, At 10 Percent of the estimated gross annual rent

Gross Annual Income chargeable to contribution Rs

Rs	P.	Rs.	P.
		62,20,875.00	
		62,20,875.00	

Certified that while claiming deduction 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 effect of double deduction.

Mumbai-400018

Dated:- 29/12/2022

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The Bombay Public Trust Act, 1950

Schedule IX

[vide Rule 17()]

Name of the Public Trust : **ANIMAL WELFARE CHARITABLE TRUST**

Registration No.E-35777(Mumbai)

Balance sheet as on 31st March 2022

Funds & Liabilities	Rs.	Rs.	Property & Assets	Rs.	Rs.
Trust funds of corpus			Immovable properties:(at cost)		
Balance as per last B/Sheet	3,662,382.00		Premises	3,381,345.00	
Addition: During the Year	1,525,170.00	51,87,552.00	Balance as per last B/Sheet	24,69,947.00	
			Addition during the Year		
			Less: Sale During the Year		
			Depreciation upto date	5,56,411.70	52,94,880.31
Other earmarked funds:- (created under the provision of the trust deed or scheme or out of the income)			Investment:-		
Depreciation Fund			Fixed Deposit		
Sinking Fund			Note:- The market value of the above investment is rs.		
Reserve Fund					
Any other Fund			Furniture & Fixtures :		
Donation			Balance as per last B/Sheet	35,375.00	
Add: additions During the Year...			Additions during the Year	2,443.75	32,931.25
			Depreciation upto date		
Loans(Secured or unsecured)			Plant & Machinery :		
From Trustee			Balance as per last B/Sheet		
From others			Additions during the Year	73,285.00	
			Depreciation upto date	10,992.75	62,292.25
Liabilities			Loans(Secured or unsecured)		
For expenses	965,507.00		Goods (doubtful)		
For advances	26,932.00	9,92,439.00	Loan scholarship		
For provisions			Other loans (Deposits)	54,500.00	54,500.00
audit fees					
Income & Expenditure Account:			Fixed deposits:		
Balance as per last B/Sheet			Advances		
Less: appropriation, if any			To trustee		
Add: Surplus	13,131.60	13,131.60	To Members		
Less: Deficit as per income and expenditure account			To Contractor		
			To Others	2,25,000.00	2,25,000.00
			Income outstanding		
			Rent		
			Other Income-Debtors		
			Other Income -TDS		
			Cash & bank balances: (as per list)		
			a) Cash in Hand		
			b) Axis Bank 2521 C/A	222,829.00	



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			c) ASR Co-Operative Bank 0001	147.631 00 153,058.80	
Total			d) With the Trustee e) With the Manager		5,23,518.80
		6,193,122.60	Total		6,193,122.60

As per our report of even date

For Ashwani Daljit & Co.
(Chartered Accountants)



(Ashwani Kumar Gupta)

Aneet Pal Kaur

Dated: 29/12/2022

Place:- Amritsar

The Bombay Public Trust Act, 1950

Schedule IX

[vide Rule 17()]

Name of the Public Trust : ANIMAL WELFARE CHARITABLE TRUST

Registration No.E-35777(Mumbai)

Income and Expenditure For The Year Ended 31st March 2022

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of Properties			By Rent (accrued)		
Rates, Taxes, and Cess			(realized)		
Repairs & Maintenance	4,18,325.00				
Bank Charges	2,819.20				
Printing & Stationery	4,460.00	4,25,614.20	By Interest (accrued)		
Conveyance, Travelling			(realized)		
Program Expenses					
Meeting Expenses			On FD Maturity		
Establishment Charges	33,73,723.00	33,73,723.00	On Loans		
Registration Charges			On bank account & other income		
To Remuneration to the head of math including his household expenditure, if any			By Dividend		
To Wages			By Donation in cash or kind		62,20,805.00
To Legal Expenses	33,600.00	33,600.00	By subscription from Member		
To Audit Fee			By Other Income	70.00	70.00
To Contribution Fees			By Grant (MCGM)		
To amount written off:			By Income from other sources		
a. Bad debts					
b. Loan Scholarship			By transfer from reserve		
c. Other Items			By deficit carried over to balance sheet		
To depreciation	569,848.20	569,848.20			
To amount transferred to Reserve or Specific Funds					
To expenditure on object of trust					62,20,875.00
Religious					
Educational					
Medical relief					
Relief of poverty					
Other charitable object	18,04,968.00	18,04,968.00			

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To surplus carried over to balance sheet		13,131.60			
Total		62,20,875.00	Total		62,20,875.00

As per our report of even date



For Ashwani Daljit & Co.
(Chartered Accountants)

Partner
(Ashwani Kumar Gupta)

Dated: 29/12/2022
Place:- Amritsar

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ANIMAL WELFARE CHARITABLE TRUST

SCHEDULE (FINANCIAL YEAR 2021-22)

1	Establishment Expenses	AMOUNT
1	Account Maintenance	32,480.00
2	Electricity Expenses	1,07,768.00
3	Office Supplies	1,27,858.00
4	Rent Expenses	40,000.00
5	Salaries	30,12,121.00
6	Staff Welfare Expenses	51,364.00
7	Interest	2,132.00
	Total	33,73,723.00

2	Object of the Trust	Amount
1	Dog Food	4,90,595.00
2	Dog Catching	2,91,064.00
3	Dog Cleaning	16,165.00
4	Hospital Operation	96,000.00
5	Medicines	8,59,267.00
6	Operating Theatre	51,877.00
	Total	18,04,968.00

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" General Remarks "

Ref. : ANIMAL WELFARE CHARITABLE TRUST

REGN No. E-35777(MUMBAI)

General Remarks Vide Item (t) of the reports of the Auditors relating to the accounts audited:

1. The trust employs Mercantile System of Accounting.
2. We have relied on information and explanations given by the trustee in respect of various aspects of audit. As represented to us, the trustees have all the control over The Amritsar Central Co-Op Bank Limited (Account No. 011035003100001) and Axis Bank (Account No. 938932521) which is operated for day to-day operations the trust.
3. As represented by the trustees, the fixed assets of the Trust consist of Furniture & Fixtures amounting INR 32,931.25/- , Vehicles amounting to INR 73,285/- and Immovable Property amounting to INR 52,94,880.30/- which relates to hospital premises. As represented by the trustees, the trustees taken the land on lease for running a hospital.
4. As represented by the trustees, trustees have received an income in the form of donation of INR 77,45,975/- out of which INR 15,25,170/- (received in the bank account of the trust) is towards corpus donation towards construction of the hospital premises. The balance of INR 62,20,805/- is towards general donation received (received in the bank account of the trust).
5. As represented by the trustees, the trust has not received any foreign contributions from outside India for the year under audit.
6. As represented by the trustees, the trust has made an expenditure of INR 62,07,743- towards objects of the trust and INR 24,69,947/- towards the construction of the hospital.
7. As represented by the trustees, the transactions appearing in the books of accounts do not represent the transactions appearing in the bank statements of the trust. As represented by the trustees, the books of accounts have been prepared based on the transactions made by the trustees out of the cash withdrawal of the bank.
8. We were not able to verify some minor expenses as necessary documents in respect of the expenses were not produced before us for verification.
9. As represented by the trustees, necessary documentation in respect of the donations has not been adequately maintained. The donation has been classified as per the records maintained by them.

Amritsar

Dated: 29/12/2022

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For Ashwani Daljit & Co.
(Chartered Accountants)

Ashwani Kumar Gupta
Partner
(Ashwani Kumar Gupta)

" Certificate "

Ref. : ANIMAL WELFARE CHARITABLE TRUST

REGN No. E-35777(MUMBAI)

"Certified that amounts of donation which are claimed as donations towards corpus/ Donation received with specific directions that they smell from part of the corpus of the public trust or any earmarked fund of capital nature. We have verified all the communications in writing received from the donors to that effect and satisfied ourselves that donations are toward corpus within the meaning of explanation – 2 of section – 50 of the Bombay Public Trust Act, 1950. it is also certified that the **1,525,170.00 /is transfer toward corpus /** Earmarked Fund are invested in accordance with the provision of the Bombay Public Trust Act 1950; and interest / income therefore is /will be utilized towards the objects of the trust and that the said investment are reflected in the balance sheet for the year ended 31/03/2022".

Amritsar

Dated: 29/12/2022



For Ashwani Daljit & Co.
(Chartered Accountants)

Partner

(Ashwani Kumar Gupta)

UDIN:	23096302BGXGWT8640
MRN/Name:	096302/GUPTA ASHWANI KUMAR
Firm Registration No.:	015768N
Document type:	Audit and Assurance Functions
Document sub type:	Statutory Audit - Non Corporate
Document Date:	29-12-2022
Create Date/Time:	10-01-2023 12:09:22
Financial Figures/Particulars:	
Financial Year:	01-04-2021-31-03-2022
PAN of the Assessee/ Auditee:	AAITA0374M
Gross Turnover/Gross Receipt:	6220805
Shareholder Fund/Owners Fund:	5200683.6
Net Block of Property, Plant & Equipment:	5390103.8
Document description:	Balance Sheet & Audit Report

