



NITIN GAMI & ASSOCIATES CHARTERED ACCOUNTANTS

HARSH EDUCATIONAL TRUST

AUDITOR REPORT

(F.Y. 2023-24)

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

(A) SIGNIFICANTS ACCOUNTING POLICIES

METHOD OF ACCOUNTING

Mercantile system of accounting are followed by the assessee except the telephone & electricity bill.

(B) SIGNIFICANTS ACCOUNTING POLICIES

GENERAL

- (a) Accounts are prepared on the historical cost basis and on the accounting principles of a going concern.
- (b) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles. The other significant accounting policies followed by the assessee are as below.

(I) FIXED ASSETS

Fixed assets are stated at cost less depreciation.

(II) DEPRECIATION & AMORTISATION

Depreciation has been provided on fixed assets on W.D.V.

(III) VALUATION OF INVENTORIES

1. Stock is valued at cost price or net realisable value whichever is lower.

NOTES ON ACCOUNT

- Debtors, Creditors and other parties balance are subject to confirmation & adjustment if any resulting therefrom.
- As per normally accepted audit procedure we have checked the posting casting & vouching of the book examined on sample test basis.
- Integral part of Income and Expenditure
- It is not possible to verify and report on clause 44 of 3cd as the necessary information is not maintained by the assessee in its books of accounts regarding the breakup of total expenditure of entities registered or not under gst

IN TERM OF OUR REPORT EVEN DATE ANNEXED.

For UPENDRA KUMAR

Nitin Gami.



FOR NITIN GAMI & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN NO. 332567E

(Nitin Gami)
M. NO. 316213
Date: 08.06.2026

HARSH EDUCATIONAL TRUST
KHALIYARI, WATER TANK KHALIYARI, Raipur B.O, Khaliari, SONBHADRA, SONBHADRA

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
General Fund	1,13,908.00	Fixed Assets	1,08,000.00
		Cash at Bank	2,456.00
		Cash in Hand	3,452.00
Total	1,13,908.00	Total	1,13,908.00

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For HARSH EDUCATIONAL TRUST

UPENDRA KUMAR
Director

FOR NITIN GAMI & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN NO. 332567E

Nitin Gami.

(Nitin Gami)
M. NO. 316213
Date: 08.06.2024



HARSH EDUCATIONAL TRUST
KHALIYARI, WATER TANK KHALIYARI, Raipur B.O, Khaliari, SONBHADRA, SONBHADRA

Income and Expenditure A/c for the year Ending 31st March 2024

Particulars	Amount	Particulars	Amount
To Salaries and Wages (Direct)	35,456.00	By Donation Resived	5,40,452.00
To Socialy Work	45,260.00		
To Education Expenss	68,562.00		
To Electricity Expenss	10,256.00		
To Water Expenss	22,456.00		
To Trust Expenss	19,456.00		
To Other Expenss	3,26,536.00		
To Depreciation	12,000.00		
To Surplus (Excess of Income over Expenditure)	470.00		
Total	5,40,452.00	Total	5,40,452.00

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For HARSH EDUCATIONAL TRUST

UPENDRA KUMAR
Director

**FOR NITIN GAMI& ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN NO. 332567E**

Nitin Gami.

**(Nitin Gami)
M. NO. 316213
Date:08.06.2024**



HARSH EDUCATIONAL TRUST
KHALIYARI, WATER TANK KHALIYARI, Raipur B.O, Khaliari, SONBHADRA, SONBHADRA

Capital A/c as on 31st March 2024

Particulars	UPENDRA KUMAR	Particulars	UPENDRA KUMAR
		By Surplus (Excess of Income over Expenditure)	470.00
		By Capital Account	1,13,438.00
To Balance C/F	1,13,908.00		
Total	1,13,908.00	Total	1,13,908.00

(F.Y. 2023-24)

HARSH EDUCATIONAL TRUST
KHALIYARI, WATER TANK KHALIYARI, Raipur B.O, Khaliari, SONBHADRA, SONBHADRA

Fixed Assets as on 31st March 2024

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Furniture and fitting	10.00%	1,20,000.00				1,20,000.00	12,000.00	1,08,000.00
Total		1,20,000.00				1,20,000.00	12,000.00	1,08,000.00

FOR NITIN GAMI& ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN NO. 332567E

Nitin Gami.



(Nitin Gami)
M. NO. 316213
Date:08.06.2024