

## INDEPENDENT AUDITOR'S REPORT

To

The Board of Trustees of M/s. THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS

### Opinion

We have audited the financial statements of The Board of Trustees of M/s. THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS, which comprise the Balance sheet at 31<sup>st</sup> March 2020, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.


In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31<sup>st</sup> March, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to the Trust and of the state of affairs of the Institution as at 31 March 2020, and its deficit for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

  
Managing Trustee  
THE GARDEN OF HOPE TRUST



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For J. MATHEW & Co.  
ICAI Regn. No. 002028S



JOHN MATHEW.C.M  
Chartered Accountant  
Proprietor

Memb. No. 025343

UDIN: 21025343AAAADR8123

OOTACAMUND,  
14.01.2020.

Managing Trustee  
of THE GARDEN OF HOPE TRUST

Managing Trustee  
of THE GARDEN OF HOPE TRUST

**THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

		PAYMENTS		
		Rs.p	Rs.p	Rs.p
	Cash in hand	1,18,802.06		1,67,459.57
	- Karur Vysya Bank	1,06,868.20		1,43,694.00
	- South Indian Bank			15,825.00
To	General Donation		6,000.00	1,14,441.00
To	Contribution to Training		1,520.00	1,67,802.00
To	Marketing support services		30,506.00	
To	Nursery Income		1,03,798.50	
To	Due to Agriculturists		1,60,335.21	
	Receipt from Consumers			1,61,777.60
				<u>7,70,999.17</u>
				<u>7,70,999.17</u>

Notes: Refer Balance Sheet

Date : 14.01.2021  
 Place: Ooty

Per our report of even date.  
 For J. MATHIEW & Co.,  
 ICAI Regn. No. 0020288



*[Signature]*  
 JOHN MATHIEW.C.M.  
 Chartered Accountant  
 Proprietor  
 Membership No:025343

*[Signature]*  
 Managing Trustee  
**THE GARDEN OF HOPE TRUST**

*[Signature]*  
 Managing Trustee  
**THE GARDEN OF HOPE TRUST**



**THE GARDEN OF HOPE TRUST, THAMBATTY,  
THE NILGIRIS.**  
**SCHEDULE TO RECEIPTS AND PAYMENTS FOR THE  
YEAR ENDED 31.03.2020**

**OFFICE AND ADMINISTRATION**

**Sch - I**

	<b>Rs.p</b>
Bank Charges	216.57
Computer Maintenance	1,500.00
Postage and Courier	50.00
Electricity Charges	6,618.00
Phone Bill Expenses	18,224.00
Office Expenses	530.00
Telephone Charges	16,563.00
Travelling Expenses	440.00
Office Rent	1,20,000.00
Printing and Stationery	3,318.00
	<u>1,67,459.57</u>

**RESOURCE NURSERY**

**Sch-II**

Cow Maintenance	510.00
Inputs and manure	15,600.00
Nursery Lease	1,20,000.00
Nursery Maintenance	4,424.00
Nursery Training Program	1,245.00
Nursery Irrigation	1,915.00
	<u>1,43,694.00</u>

**OTHER PROJECT EXPENSES**

**Sch-III**

Project expenses - Tree Sapling	15,825.00
	<u>15,825.00</u>



  
**Managing Trustee**  
**For THE GARDEN OF HOPE TRUST**

  
**Managing Trustee**  
**For THE GARDEN OF HOPE TRUST**

**THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.**  
BALANCE SHEET AS AT 31.03.2020

	Amount Rs.	Amount Rs.
<b>LIABILITIES</b>		<b>ASSETS</b>
<b>CORPUS FUND - Opening Balance</b>		<b>FIXED ASSETS - as per Schedule</b>
<b>GENERAL FUND- Opening Balance</b>	8,13,411.32	
Less: Excess of Expenditure over Income	<u>(1,18,794.69)</u>	<b>ADVANCES AND DEPOSITS - OB</b>
		Gas
		Rent
<b>Due to Agriculturists and Advances from Buyers</b>	67,554.08	Lease
		<b>Due from Agri Buyers and Advances</b>
		<b>CLOSING BALANCES:</b>
		Cash in hand
		Cash at Bank
		- Karur Vysya Bank
		- South Indian Bank
		<u>43,109.70</u>
		<u>1,11,177.74</u>
		<u>7,490.16</u>
		<u>1,61,777.60</u>
		<u>7,63,170.72</u>

Note: 1 Basis of Accounting: Cash Basis.  
2 Depreciation is provided under WDV method at the rates indicate.

Per our report of even date.  
For J. MATHEW & Co.  
ICAI Regn. No. 002028S



*[Signature]*  
**JOHN MATHEW.C.M.**  
Chartered Accountant  
Proprietor  
Membership No:025343

*[Signature]*  
Managing Trustee  
**For THE GARDEN OF HOPE TRUST**

*[Signature]*  
Managing Trustee  
**For THE GARDEN OF HOPE TRUST**

Date : 14.01.2021  
Place: Ooty

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.  
SCHEDULE TO BALANCE SHEET AS AT 31.03.2020

Particulars	Rate	Opening Balance	Addition	Total	Depreciation	Closing Balance
Building	5%	65,634.54		65,634.54	3,281.73	62,352.81
Irrigation Equipments	15%	27,926.11		27,926.11	4,188.92	23,737.19
Camera	15%	3,919.65		3,919.65	587.95	3,331.70
Laptop	40%	10,382.40		10,382.40	4,152.96	6,229.44
LCD Projector	15%	16,757.94		16,757.94	2,513.69	14,244.25
Printer	40%	1,249.92		1,249.92	499.97	749.95
Wireless Modem	15%	852.10		852.10	127.81	724.28
Computers	40%	4,536.00		4,536.00	1,814.40	2,721.60
Other equipments	15%	10,728.42		10,728.42	1,609.26	9,119.16
Training Centre	10%	1,70,819.60		1,70,819.60	17,081.96	1,53,737.64
Furniture and Fixtures	10%	36,391.19		36,391.19	3,639.12	32,752.07
UPS	40%	2,664.00		2,664.00	1,065.60	1,598.40
Livestock	0%	31,000.00		31,000.00	-	31,000.00
Diesel Motor	15%	26,398.34		26,398.34	3,959.75	22,438.59
		<b>4,09,260.20</b>		<b>4,09,260.20</b>	<b>44,523.12</b>	<b>3,64,737.09</b>



  
Managing Trustee  
For THE GARDEN OF HOPE TRUST

  
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