

# K.W. JAIN & CO.

Chartered Accountants



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## Audit Report to the Members of the "Himmotthan Society"

### Report on the Financial Statements:

We have audited the accompanying financial statements of "HIMMOTTHAN SOCIETY, 65, Phase-II, Vasant Vihar, Dehradun (PAN-AAATH6935K)" (The Society), which comprise of the Balance Sheet as at 31st March, 2014, the Income and Expenditure Account and the Receipts and Payment Account for the year then ended and a summary of 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, income and expenditure and receipts and payments of the Society in accordance with the Accounting Standards as prescribed by the Institute of Chartered Accountants of India to the extent applicable. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2014:
- b. In the case of the Income and Expenditure Account of the NIL Surplus/Deficit for the year ended on that date; and
- c. In the case of the Receipts and Payment Account, of the receipts and payments for the year that ended on that date.

**Other Matter**

We have not audited the accounts of partner NGOs to whom Grants have been disbursed, during the year, by the Society, and expenditure incurred by the NGOs amounting to Rs.1,80,95,801/-. Utilisation Certificates obtained by the Society from Statutory Auditors of Partner NGOs, were verified with books of account in the case of four NGOs and for remaining, we have placed reliance on the Utilisation Certificates of Statutory Auditors of partner NGOs.

For M/S K.W.Jain & Co.  
Chartered Accountants,

  
(Alok K. Jain)  
Proprietor

Membership # 70088  
FRN # 000247C

Date: 23.09.2014  
Place: Dehra Dun

