

AUDITORS' CERTIFICATE

We have audited the account of **Himmothan Society** ("the Society") (FC Reg No.347900161) having its registered office at 193, Vasant Vihar, Phase II Dehradun, Uttarakhand, India – 248006, Society Registration Number: 78/2007-2008 in the state of Uttarakhand for the year ending March 31, 2021 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank Balance) at the beginning of the financial year was ₹ 1,25,44,504;
2. Foreign contributions of ₹ 1,38,73,774 was received by the Society during the financial year 2020-21;
3. Interest on Foreign Contribution of ₹ 3,99,009 was received by the Society during the financial year 2020- 21;
4. The balance of unutilized foreign contribution (Bank Balance) with the Society at the end of the financial year was ₹ 14,69,092;
5. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011;
6. The information in this certificate and in the enclosed financial statements comprising of the Balance Sheet, Income and Expenditure Account, Statement of Receipts and Payments and Notes forming part of financial statements are correct as checked by us.
7. The Society has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010.

The certificate is to be read along with the notes in Appendix 1.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Joe Pretto
Partner

Membership No.77491
(UDIN-21077491AAAABW1023)

Place: Mumbai
Date: September 2, 2021



Appendix 1 - Notes to Auditor's Certificate on Foreign Contribution Regulation Act, 2010

1. This Certificate is issued in accordance with the terms of our engagement letter dated May 18, 2021

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate dated September 2, 2021, maintenance of separate books of account and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Rules, 2020 (the "Rules"), as applicable and preparation of these financial statements, based on the said set of accounts and records, are in accordance with the accounting principles generally accepted in India.
3. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. We have examined the books of account and other relevant records and documents maintained by the Society in the normal course of its business for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.
5. This certificate is based on our examination the financial statements attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Society.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Restriction on Use

8. This certificate has been issued at the request of the Society for submission to Secretary to the Government of India, Ministry of Home Affairs and is not to be used for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)


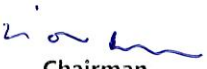





Joe Pretto
Partner
Membership No.77491
(UDIN-21077491AAAABW1023)

Place: Mumbai
Date: September 2, 2021







BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2021

Particulars	Note No.	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	61,332	61,332
(b) Earmarked Funds	4	1,500,739	12,461,288
(c) Other Funds	5	10,389,876	10,963,110
(d) Income and Expenditure Account	6	3,254	484
		11,955,201	23,486,214
LIABILITIES			
(a) Payables	7	8,767	126,400
TOTAL		11,963,968	23,612,614
ASSETS			
(a) Fixed assets	8	10,389,876	10,963,110
(b) Loans and advances	9	105,000	105,000
(c) Cash and bank balances	10	1,469,092	12,544,504
TOTAL		11,963,968	23,612,614
See accompanying notes forming part of the financial statements	1-19		
In terms of our certificate dated September 02, 2021 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants	For and on behalf of the Himmotthan Society		
 Joe Pretto Partner	 Chairman	 Secretary / Treasurer	
			
Place : Mumbai Date : September 02, 2021	Place : Dehradun Date : September 02, 2021		








INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Note No.	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Income			
Transfer from Earmarked Funds	4	25,281,083	22,103,205
Transferred from Fixed Assets Fund	5		
- For Depreciation		774,995	919,675
- For Assets written off		9,026	34,560
Other income	11	2,770	484
Total Income		26,067,874	23,057,924
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		650,000	6,242,193
(b) Programme Expenses	12	23,579,868	15,043,436
(c) Employee Benefit Expenses	13	801,839	458,695
(d) Establishment Expenses	14	258,402	393,441
(e) Depreciation Expenses	8	774,995	919,675
Total Expenses		26,065,104	23,057,440
Excess of Income over Expenditure		2,770	484
See accompanying notes forming part of the financial statements	1-19		
In terms of our certificate dated September 02, 2021 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants		For and on behalf of the Himmotthan Society	
 Joe Pretto Partner		 Chairman	
		 Secretary / Treasurer	
Place : Mumbai		Place : Dehradun	
Date : September 02, 2021		Date : September 02, 2021	



RECEIPTS & PAYMENTS ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2021

S. No.	Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
A. RECEIPTS :			
	Opening Balance B/f		
	Bank Balance	4,518,033	3,187,090
	Short Term Deposit	8,026,471	1,011,510
	Cash	-	-
	Grant received	13,873,774	29,282,475
	Grant refund by PO's	258,538	900,259
	Interest earned on Grants	399,009	258,028
	Interest earned on own Fund	2,770	484
	TOTAL	27,078,595	34,639,846
B. PAYMENTS :			
	Grant paid	650,000	6,242,193
	Programme Expenses	23,562,075	14,897,911
	Employee Benefit Expenses	801,839	443,260
	Establishment expenses	258,402	393,441
	Statutory Liability Paid	126,400	85,261
	Fixed assets purchased	210,787	33,276
	Closing Balance C/f		
	Bank Balance	1,469,092	4,518,033
	Short Term Deposit	-	8,026,471
	Cash	-	-
	TOTAL	27,078,595	34,639,846
In terms of our certificate dated September 02, 2021 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner  Place : Mumbai Date : September 02, 2021		For and on behalf of the Himmotthan Society  Chairman  Secretary / Treasurer  Place : Dehradun Date : September 02, 2021	



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

1. **SOCIETY OVERVIEW:**

- i. Himmotthan Society ("the Society") is registered with the Registrar of Societies, Uttarakhand under the Society Registration Act, 1860 vide registration No. 78/2007-2008 dated December 20, 2017 which is valid till December 19, 2022.
- ii. The Society is registered under Foreign Contribution (Regulation) Act, 2010 ("FCRA") vide registration no. 347900161. During the Financial Year 2016-17, FCRA authorities has renewed FCRA certificate for the period starting from November 1, 2016 to October 31, 2021 dated October 28, 2016.
- iii. The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.
- iv. Main objects of the Society are to promote, develop and undertakes activities in Sanitation, Agriculture, Livelihood, Environment, Education, Drinking water, Health, Pollution, Renewable energy, etc as and when required and also focus on poor and underprivileged, in particular people living below poverty line, scheduled caste and scheduled tribes.
- v. Additionally, during financial year 2021-22, the Society has obtained 12A registration renewal certificate via Provisional Registration Number AAATH6935KE20214 dated 28-05-2021 (From AY 2022-23 to AY 2026-27) and 80G registration renewal via Provisional Approval Number AAATH6935KF20214 dated 28-05-2021 (From 28-05-2021 to AY 2024-25) from Income Tax Authority.

2. **SIGNIFICANT ACCOUNTING POLICIES:**

- i. **Basis of Preparation of Financial Statements:**
The financial statements have been prepared on cash basis except for provision for gratuity which is accounted for on accrual basis.
- ii. **Fixed Assets:**
 - a) Fixed assets are stated at written down values i.e. cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets includes all direct expenses relating to acquisition of the asset.
 - b) Fixed assets value up to 5,000/- is fully depreciated in the year of acquisition.
 - c) Fixed Assets Fund is created for the fixed assets purchased from specific grant received.
- iii. **Depreciation:**
Depreciation is provided on the written down value method in accordance with the rates prescribed under Income Tax Act which are given as below.

Nature of Assets	Rate of Depreciation Percentage
Computer & Software	40%
Furniture & Fixture	10%
Office Equipment	15%
Land & Building	10%
Plant and Machinery	15%
Plant and Machinery (Solar)	40%
Vehicle	15%



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

iv. **Revenue Recognition:**

- a) Earmarked grants are initially credited to a liability account in the Balance Sheet and are transferred to Income and Expenditure Account in the year in which and to the extent to which the Society complies with the conditions attached to them.
- b) Interest Income is recognized in the year of receipt.
- c) Income from symposia, seminars and workshops are recognized on receipt for symposia, seminars and workshops organized and held.

v. **Foreign Currency Transactions:**

The Society has received foreign contributions under Foreign Contribution Regulatory Act, 2010 read with FCRA Rules, 2011. The foreign contribution received has been accounted for in the books on the basis of Foreign Inward Remittance Certificate copies issued by the banker. The exchange rate mentioned in the FIRC copy is taken as conversion rate for the purpose of converting foreign contribution in INR.

vi. **Grant :**

Grants paid to implementing partners are accounted as an expense in the year of payment.

vii. **Employee Benefits:**

a) **Short Term Benefits:**

Short term Employee Benefits are accounted as an expense in the Income and Expenditure account in the year in which the payments are made.

b) **Post-employment Benefit Plans**

Contribution to Provident Fund are recognized as an expense in the income and expenditure account when the employees have rendered services entitling them to contributions.

Charge and provision for gratuity is recorded based on actuarial valuation done by an independent actuary.



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 3: General Fund**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
General Fund		
Balance at beginning of the year	61,332	61,332
Total	61,332	61,332

Note 4: Earmarked Funds

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Balance at beginning of the year	12,461,288	4,157,007
Add: Received during the year	13,873,774	29,282,475
Add: Interest Income	399,009	258,028
Add: Refund by Onward Partners	258,538	900,259
Less: Transferred to Fixed Assets Fund	210,787	33,276
Less: Transferred to Income and Expenditure Account	25,281,083	22,103,205
Total	1,500,739	12,461,288

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Fixed Assets Fund		
Balance at beginning of the year	10,963,110	11,314,516
Less: Asset sold/ Written off	9,026	34,560
Add: Transferred from Earmarked Funds	210,787	33,276
Less: Transferred to Income and Expenditure Account	774,995	919,675
Add: Adjustment	-	569,553
Total	10,389,876	10,963,110

Refer Note 8 for Land & Building Note

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Balance at beginning of the year	484	-
Add: Excess of Income over expenditure	2,770	484
	3,254	484

Note 7: Payables

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Statutory Dues	1,800	39,228
Provision for Gratuity	6,967	87,172
Total	8,767	126,400



HIMMOTHTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2020	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2021 (Refer Note below)
1	Foreign Contribution (Foreign Source)									
1.1	One Prosper International-Canada	16,512	-	-	-	-	-	-	-	16,512
1.2	Vesterguard Lifestraw	1,645	-	-	1,645	-	-	-	-	-
	Subtotal (Foreign Source)	18,157			1,645					16,512
2	Foreign Contribution (Local Source)									
2.1	Donation for Relief Rehabilitation and Livelihoods work in UK	593	-	-	593	-	-	-	-	-
2.2	The Hans Foundation, New Delhi (Local Source)	-	-	-	-	-	-	-	-	-
2.2.1	Maximizing Mountain Agriculture Project	1,175,810	-	-	-	-	-	-	-	-
2.2.2	Maximizing Mountain Agriculture Project - II	-	2,000,000	13,367	3,671,912	-	-	258,538	(1,434,348)	-
2.2.3	Toilet Construction in School Under Hans School Modernization Program	332,007	-	-	-	-	-	-	1,434,348	(224,197)
2.2.4	Water Supply in Govt Schools	-	-	-	-	-	-	-	(332,007)	-
2.3	HT Parekh Foundation, Mumbai	-	943,774	3,551	1,284,975	-	-	-	332,007	(5,643)
2.3.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmoththan Society	678	-	1	679	-	-	-	-	-
2.4	Collectives for Integrated Livelihood Initiatives (CINI), Jamshedpur (Local Source)	-	-	-	-	-	-	-	-	-
2.4.1	Promoting Decentralized Renewable Energy Solution-LEH	1,895,221	3,270,000	35,814	5,150,635	50,400	-	-	-	-
2.4.2	Clean Energy Initiative for Rural Uttarakhand	9,038,822	7,660,000	346,276	15,170,644	160,387	-	-	-	1,714,067
	Subtotal (Local Source)	12,443,131	13,873,774	399,009	25,279,438	210,787	-	258,538	-	1,484,227
	GRAND TOTAL (FC)	12,461,288	13,873,774	399,009	25,281,083	210,787	-	258,538	-	1,500,739
	<i>Previous year</i>	<i>4,157,007</i>	<i>29,282,475</i>	<i>258,028</i>	<i>22,103,205</i>	<i>33,276</i>	-	<i>900,259</i>	-	<i>12,461,288</i>

Note :-

- 1) Closing balance represent amounts received from various donors for specific projects under taken/ to be undertaken by the society as per its objects, which have remained unutilized as at the Balance Sheet date.
- 2) Previous year figures are in italics.
- 3) * Projects closed during the year.
- 4) **Projects closed during the previous year



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 8 : Fixed Assets (created out of Earmarked Funds)

Particulars	Gross Block (at Cost)					Depreciation			Net Block	
	Opening Balance as on April 1, 2020	Additions during the Year	Deletions	Adjustment *	Closing Balance as on March 31, 2021	Opening Balance as on April 1, 2020	Depreciation for the Year	Deletions	Adjustment *	Closing Balance as on March 31, 2021
Tangible Assets										
Computers	741,553	123,101	70,891		793,763	554,188	104,658	61,865		596,981
Office Equipments	746,077	33,276	37,800		741,553	464,554	713,826	24,192		554,188
	761,952	87,686	-		849,638	230,347	90,309	-		320,656
	790,952	-	29,000		761,952	144,579	93,816	8,048		230,347
Furnitures & Fixtures	511,992	-	-		511,992	341,295	17,070	-		358,365
	511,992	-	-		511,992	318,099	23,196	-		341,295
Land*	5,695,530	-	-	-	5,695,530	-	-	-	-	-
	-	-	-	-	5,695,530	-	-	-	-	-
Building*	3,779,470	-	-	-	3,779,470	718,099	306,137	-	-	1,024,236
	9,475,000	-	-	(5,695,530)	3,779,470	947,500	340,152	-	(569,553)	718,099
Plant and Machinery	1,220,870	-	-	-	1,220,870	412,403	180,610	-	-	593,013
	1,220,870	-	-	-	1,220,870	153,378	259,025	-	-	412,403
Vehicles	696,600	-	-	-	696,600	188,525	76,211	-	-	264,736
	696,600	-	-	-	696,600	98,865	89,660	-	-	188,525
Total Tangible Assets	13,407,967	210,787	70,891	-	13,547,863	2,444,857	774,995	61,865	-	3,157,987
<i>Previous Year</i>	<i>13,441,491</i>	<i>33,276</i>	<i>66,800</i>	<i>-</i>	<i>13,407,967</i>	<i>2,126,975</i>	<i>919,675</i>	<i>32,240</i>	<i>(569,553)</i>	<i>2,444,857</i>
Note:-										

1. Previous year figures are in italics

2.* During the financial year 2018-19, the entity had purchased Land & Building for Rs 95 lakhs. The bifurcation of land and building cost has been done during the previous financial year based on the valuation report received from J.K.Gupta, Chartered Engineer. The depreciation pertaining to the cost of the Land that had been charged off during the Financial year 2018-19 has been reversed in financial year 2019-20 and the corresponding depreciation effect is shown in the adjustment column



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 9: Loans and Advances

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Security Deposits	105,000	105,000
Total	105,000	105,000

Note 10: Cash and Bank Balances

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	1,469,092	4,518,033
	1,469,092	4,518,033
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	-	8,026,471
	-	8,026,471
Total	1,469,092	12,544,504



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note : 11 Other income**

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
(a) Interest received from banks on: Saving Accounts	2,770	484
Total	2,770	484

Note 12: Programme Expenses

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Salaries	3,844,125	2,807,057
Staff Welfare Expenses	11,968	9,965
Contributions to Gratuity, Provident & ESI	275,354	282,860
Honorarium and Consultancy Fees	2,791,480	1,834,281
Insurance	-	23,752
Field Office Building Rent	250,380	357,415
Water and Electricity Charges	8,966	7,811
Communication	100,869	90,652
Training/ Programme expenses	15,679,868	8,315,309
Travel and Conveyance	455,055	1,185,657
Printing and Stationery	144,871	63,955
Repairs and Maintenance	7,906	30,162
Fixed Assets written off	9,026	34,560
Total	23,579,868	15,043,436

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Salaries to Admin staff	768,546	409,349
Staff Welfare Expenses	531	531
Contribution to Provident Fund, Gratuity and ESI	32,762	48,815
Total	801,839	458,695

Note 14: Establishment Expenses

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Professional / Consultant fees - Non Program	11,850	7,670
Water and Electricity Charges	6,514	5,651
Miscellaneous and Office Maintenance Expenses	69,714	131,363
Office Building Rent	150,000	228,561
Bank Charges	5,546	8,300
Travel & Conveyance	5,245	1,855
Communication, Postage and Courier	9,533	10,041
Total	258,402	393,441



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

15. The Society is registered under section 12AA of the Income Tax Act, 1961, by the Commissioner of Income Tax, Dehradun vide registration No.10768 dated September 25, 2008 w.e.f. March 28, 2008, which entitles it to claim an exemption from Income tax provided certain conditions laid down in the Income Tax Act 1961 are complied with. Provision for tax will be made only in the year in which the Society is unable to establish reasonable certainty of its ability to fulfil these conditions. The Society has also obtained a certificate under section 80G of the Income Tax Act, 1961.
16. A nationwide lockdown was imposed during March 2020 due to COVID 19 pandemic, Himmotthan being an Associate Organization of Tata Trust is following all protocols set out by the Board of Himmothan. Himmotthan is involved in various virtual capacity building programmes, coordinating the Covid prevention measures of Tata Trusts with local Government authorities and enabling farmers for cultivation of Kharif crop by seed distribution and related guidance, however, the financial impact for 2020-21 from these activities are not material.
17. Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th Sept'20 came into force on 29th Sept'20. Point No 3 of the Act, prohibited sub-granting of foreign contribution to any other entity. In compliance to this all sub-granting projects being implemented by the Society, the targets have been revised to the extent of the funds received as on the date of amendment and implementation is in progress accordingly. The Society also receives FCRA funds directly from Foreign source for implementing projects and there is no impact on those projects by this amendment. As on the date of the amendment, the society did not have any active FCRA projects implemented through sub-grantees and hence, there is no impact on the activities of the society.
18. The bifurcation of costs within various cost centers have been done based on Management's Judgement.
19. Previous years' figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Himmotthan Society


Chairman




Secretary/Treasurer

Place: Dehradun

Date: September 02, 2021

