

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF HIMMOTTHAN SOCIETY

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **HIMMOTTHAN SOCIETY** (“the Society”), which comprise the Balance Sheet as at **March 31, 2020**, and the Statement of Income and Expenditure for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and accounting principles generally accepted in India, of the financial position of the Society as at March 31, 2020, and its financial performance 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management’s Responsibility for the Financial Statements

The Society’s Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records, safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Society's Management is responsible for overseeing the Society's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial



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statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 **DELOITTE HASKINS & SELLS LLP**

Chartered Accountants

(Firm's Registration No. 117366W/ W-100018)



Joe Pretto

(Partner)

(Membership No. 77491)

(UDIN: 20077491AAAABZ9990)

Place: Mumbai

Date: September 28, 2020

BALANCE SHEET AS AT MARCH 31, 2020

Particulars	Note No.	As at Mar 31, 2020 (₹)	As at March 31, 2019 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	1,730,164	1,730,164
(b) Earmarked Funds	4	70,230,488	59,525,034
(c) Other Funds	5	18,969,292	18,545,777
(d) Income and Expenditure Account	6	347,577	207,720
		91,277,521	80,008,695
LIABILITIES			
(a) Payables	7	1,320,940	628,911
		1,320,940	628,911
TOTAL			
		92,598,461	80,637,606
ASSETS			
(a) Fixed assets	8	18,969,292	18,545,777
(b) Loans and advances	9	1,902,864	933,032
(c) Cash and bank balances	10	71,726,305	61,158,797
		92,598,461	80,637,606
TOTAL			
		92,598,461	80,637,606
See accompanying notes forming part of the financial statements		1-19	

In terms of our report attached.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants

 Joe Pretto
 Partner


For and on behalf of the Himmotthan Society


 Chairman


 Secretary / Treasurer






Place : Mumbai

Date : Sept. 28th, 2020





Place : Dehradun

Date : Sept 28th, 2020

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Particulars	Note No.	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
Income			
Transfer from Earmarked Funds	4	148,998,277	155,612,489
Transferred from Fixed Assets Fund	5		
- For Depreciation		2,185,225	2,856,956
- For Assets written off		39,066	16,557
Other income	11	149,097	48,780
Total Income		151,371,665	158,534,782
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		23,654,541	46,132,562
(b) Programme Expenses	12	115,484,807	101,291,905
(c) Employee Benefit Expenses	13	3,679,200	3,073,129
(d) Establishment Expenses	14	6,228,035	5,131,450
(e) Depreciation Expenses	8	2,185,225	2,856,956
Total Expenses		151,231,808	158,486,002
Excess of Income over Expenditure		139,857	48,780
See accompanying notes forming part of the financial statements	1-19		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner 	For and on behalf of the Himmotthan Society  Chairman  Secretary / Treasurer 		
Place : Mumbai Date : <u>Sept 28/5, 2020</u>	Place : Dehradun Date : <u>Sept 28/5, 2020</u>		

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

S. No.	Particulars	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	24,369,290	17,939,401
	Short Term Deposit	36,789,507	63,847,149
	Cash	-	-
	Grant received	157,745,702	157,681,562
	Grant refund by PO's	900,975	1,722,335
	Interest earned on Grants	2,972,661	3,130,889
	Interest earned on own Fund	21,933	48,485
	Interest earned other than grants -Tata Relief Committee	-	57,446
	Received from Tata Relief Committee	-	5,636,248
	TDS Refund received	-	150,615
	TOTAL	222,800,068	250,214,130
B.	PAYMENTS :		
	Grant paid	23,654,541	46,132,562
	Programme Expenses	114,252,464	100,763,307
	Employee Benefit Expenses	3,542,296	2,956,258
	Establishment expenses	6,228,035	5,131,450
	Expenditure made from out of Tata Relief Committee fund	-	6,615,778
	Advance for Project Activities	819,143	-
	Un-Utilized Grant and Interest Refunded to Trust	-	6,872,502
	Un-Utilized Fund and Interest Refunded to TRC	-	1,054,475
	Statutory Liability Paid	628,911	596,050
	Fixed assets purchased	1,798,373	18,916,701
	Rent Security Paid	150,000	16,250
	Closing Balance C/f		
	Bank Balance	22,533,498	24,369,290
	Short Term Deposit	49,192,807	36,789,507
	Cash	-	-
	TOTAL	222,800,068	250,214,130
	For and on behalf of the Himmotthan Society		
		 Chairman	 Secretary / Treasurer
			

HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

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.

2. SIGNIFICANT ACCOUNTING POLICIES:

i. Basis of Preparation of Financial Statements:

The financial statements have been prepared on cash basis except for gratuity and advances to vendors, which is accounted for on accrual basis.

ii. Fixed Assets:

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. Fixed assets value up to 5,000/- is fully depreciated in the year of acquisition. 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.

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

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 (FIRC) 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 reported 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, 2020 (₹)	As at March 31, 2019 (₹)
General Fund		
Balance at beginning of the year	1,730,164	1,585,132
Add: Transferred from Earmarked Funds	-	2,145,032
Less: Transferred to Other Funds	-	2,000,000
Total	1,730,164	1,730,164

Note 4: Earmarked Funds

Particulars	As at March 31, 2020 (₹)	As at March 31, 2019 (₹)
Balance at beginning of the year	59,525,034	78,518,256
Add: Received during the year	157,752,102	157,697,422
Add: Interest Income	2,976,191	3,134,039
Less: Transferred to General Fund	-	2,145,032
Less: Refunded during the year	-	6,872,502
Add: Refund by Onward Partners	900,975	1,722,335
Less: Transferred to Fixed Assets Fund	1,798,373	16,916,700
Less: Transferred to Income and Expenditure Account	148,998,277	155,612,489
Add: Adjustments	(127,164)	(295)
Total	70,230,488	59,525,034

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at March 31, 2020 (₹)	As at March 31, 2019 (₹)
Fixed Assets Fund		
Balance at beginning of the year	18,545,777	2,502,590
Less: Asset sold/ Written off	39,066	16,557
Add: Transferred from Earmarked Funds	1,798,373	16,916,700
Less: Transferred to Income and Expenditure Account	2,185,225	2,856,956
Add: Transferred from General Fund for Building	-	2,000,000
Add: Adjustment as per Note 8	849,433	-
Total	18,969,292	18,545,777

Refer Note 8 for Land and Building note

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2020 (₹)	As at March 31, 2019 (₹)
Balance at beginning of the year	207,720	158,940
Add: Excess of Income over expenditure	139,857	48,780
	347,577	207,720

Note 7: Payables

Particulars	As at March 31, 2020 (₹)	As at March 31, 2019 (₹)
Statutory Dues	379,682	166,794
Provision for Gratuity	941,258	462,117
Total	1,320,940	628,911



HIMMOTTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2019	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2020 (Refer Note below)
1	Sir Ratan Tata Trust										
1.1	Central Himalayan Education Initiative	(442,297)	507,000	-	-	-	-	-	-	(73,656)	(8,953)
1.2	Integrated Microfinance Initiatives	(4,995,932)	14,400,000	19,514	10,708,772	-	-	-	-	-	(1,285,190)
1.3	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society	(393,976)	10,500,000	47,000	9,054,426	-	-	-	-	-	1,098,598
1.4	Supplementary Support Budget for Natural Resource based Livelihood Project	(405,741)	458,000	3,587	-	-	-	-	-	(52,565)	3,281
1.5	Livelihoods Skill - Uttarakhand	9,992,122	6,000,000	143,285	13,016,690	372,886	-	-	-	-	2,745,831
	Total (1)	3,754,176	31,865,000	213,386	32,779,888	372,886	-	-	-	(126,221)	2,553,567
	<i>Previous year</i>	<i>2,823,439</i>	<i>32,261,512</i>	<i>115,445</i>	<i>27,657,550</i>	<i>554,576</i>	<i>2,267,083</i>	<i>1,576,348</i>	<i>609,337</i>	-	<i>3,754,176</i>
2	Navajbai Ratan Tata Trust/ Tata Educational Development Trust										
2.1	Central Himalayan Education Initiative	(8,658)	-	-	-	-	-	-	-	-	(8,658)
2.2	Central Himalayan Livestock Initiative	1,601,541	11,490,000	60,354	15,320,843	-	-	-	716	-	(2,168,232)
2.3	Wash in School -HPCL Project	(185,629)	185,628	-	-	-	-	-	-	-	(1)
2.4	Library and Early Literacy Intervention	-	3,097,000	36,662	1,467,781	7,600	-	-	-	-	1,658,281
2.5	Water Purifier for Portable Water in School	-	876,000	-	-	-	-	-	-	-	876,000
	Total (2)	1,407,254	15,648,628	97,016	16,788,624	7,600	-	-	716	-	357,390
	<i>Previous year</i>	<i>10,236,077</i>	<i>22,822,000</i>	<i>107,245</i>	<i>29,462,003</i>	<i>122,117</i>	<i>1,690,614</i>	<i>568,684</i>	<i>85,350</i>	-	<i>1,407,254</i>
3	Sir Dorabji Tata Trust										
3.1	Mission Pulses	4,394,822	12,000,000	56,549	11,122,225	-	-	-	-	-	5,329,146
3.2	Education and Sports Initiative in Uttarakhand Himalayas	-	8,351,000	-	476,870	-	-	-	-	-	7,874,130
	Total (3)	4,394,822	20,351,000	56,549	11,599,095	-	-	-	-	-	13,203,276
	<i>Previous year</i>	<i>624,049</i>	<i>19,647,000</i>	<i>38,606</i>	<i>15,634,692</i>	<i>279,846</i>	-	-	-	<i>(295)</i>	<i>4,394,822</i>
4	JRD Tata Trust										
4.1	Leh Livelihoods Initiatives	1,385,974	-	14,832	1,304,430	-	-	-	-	-	96,376
4.2	Administration & Recurring Expenses	-	1,999,000	-	1,998,057	-	-	-	-	(943)	-
4.3	Tourist Staying Arrangement Enhancement and Water Museum/ Social Hub in Jadhpani Cluster	-	800,000	-	-	-	-	-	-	-	800,000
	Total (4)	1,385,974	2,799,000	14,832	3,302,487	-	-	-	-	(943)	896,376
	<i>Previous year</i>	<i>-</i>	<i>4,598,000</i>	<i>28,012</i>	<i>3,226,038</i>	<i>14,000</i>	-	-	-	-	<i>1,385,974</i>
5	Tata Relief Committee										
5.1	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	304,477	-	-	-	-	-	-	-	-	304,477
5.2	Water and Sanitation Programme - Monitoring	359,086	-	142	11,574	-	-	-	-	-	347,654



Sr. No.	Project Name	Opening Balance as on April 1, 2019	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2020 (Refer Note below)
	Total (5)	663,563	-	142	11,574	-	-	-	-	-	652,131
	<i>Previous year</i>	<i>1,339,016</i>	-	<i>57,624</i>	<i>324,610</i>	<i>481,087</i>	<i>25,380</i>	-	<i>98,000</i>	-	<i>663,563</i>
6	Titan Company Limited										
6.1	Wash Project	-	7,000,000	61,813	6,382,028	111,692	-	-	-	-	568,093
6.2	Integrated Village Development Project (IVDP)	248,517	8,000,000	146,291	7,391,331	9,000	-	-	-	-	994,477
	Total (6)	248,517	15,000,000	208,104	13,773,359	120,692	-	-	-	-	1,562,570
	<i>Previous year</i>	<i>1,813,120</i>	<i>6,000,000</i>	<i>57,317</i>	<i>7,749,210</i>	-	-	-	<i>127,290</i>	-	<i>248,517</i>
7	Arghyam Foundation										
7.1	Wash Plus - Water and Sanitation Project	286,758	-	9,609	29,729	-	-	-	-	-	266,638
	Total (7)	286,758	-	9,609	29,729	-	-	-	-	-	266,638
	<i>Previous year</i>	<i>2,008,589</i>	-	<i>43,201</i>	<i>7,867</i>	-	<i>1,757,165</i>	-	-	-	<i>286,758</i>
8	Confederation Indian Industry										
8.1	Water and Sanitation in Kuth and Kutki Villages	2,557	-	22	2,579	-	-	-	-	-	-
	Total (8)	2,557	-	22	2,579	-	-	-	-	-	-
	<i>Previous year</i>	<i>1,498,964</i>	-	<i>19,070</i>	<i>315,717</i>	<i>67,500</i>	<i>1,132,260</i>	-	-	-	<i>2,557</i>
9	HT Parekh Foundation, Mumbai										
9.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatthan Society	26,261,234	-	1,425,264	6,193,172	477,652	-	-	-	-	21,015,674
	Total (9)	26,261,234	-	1,425,264	6,193,172	477,652	-	-	-	-	21,015,674
	<i>Previous year</i>	<i>32,320,041</i>	-	<i>1,794,507</i>	<i>7,338,733</i>	<i>514,581</i>	-	-	-	-	<i>26,261,234</i>
10	Uday Foundation										
10.1	To help in understanding the potential and business dynamics of BPO Services	1,621,695	281,000	18,384	1,920,430	-	-	-	-	-	649
	Total (10)	1,621,695	281,000	18,384	1,920,430	-	-	-	-	-	649
	<i>Previous year</i>	<i>225,000</i>	<i>2,000,000</i>	<i>34,369</i>	<i>637,674</i>	-	-	-	-	-	<i>7,627,695</i>
11	National Agriculture Bank for Rural Development (NABARD)										
11.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	304,000	965,389	3,713	821,657	71,200	-	-	-	-	380,245
	Total (11)	304,000	965,389	3,713	821,657	71,200	-	-	-	-	380,245
	<i>Previous year</i>	-	<i>304,000</i>	-	-	-	-	-	-	-	<i>304,000</i>
12	Other Relief Projects										
12.1	Uttarakhand Saath Hen Hum Livelihood Programme (STAR)	-	-	-	-	-	-	-	-	-	-
12.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	204,150	-	4,754	89	-	-	-	-	-	208,815
12.2	Others	5,350	-	-	-	-	-	-	-	-	5,350
	Total (12)	209,500	-	4,754	89	-	-	-	-	-	214,165
	<i>Previous year</i>	<i>5,080,069</i>	-	<i>769,138</i>	<i>2,368,264</i>	<i>2,671,443</i>	-	-	-	-	<i>209,500</i>
13	Uttarakhand Gramya Vikas Samiti										
13.1	Integrated Livelihood Support Program	194,122	2,78,437	15,010	8,953,150	-	-	-	-	-	(325,581)



Sr. No.	Project Name	Opening Balance as on April 1, 2019	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2020 (Refer Note below)
	Total (13)	194,122	8,418,437	15,010	8,953,150	-	-	-	-	-	(325,581)
	<i>Previous year</i>	191,701	8,617,796	18,855	8,634,230	-	-	-	-	-	194,122
14	Uttarakhand Forest Resource Management										
14.1	Japan International Cooperation Agency	127,502	8,635,673	-	9,147,072	48,364	-	-	-	-	(432,261)
	Total (14)	127,502	8,635,673	-	9,147,072	48,364	-	-	-	-	(432,261)
	<i>Previous year</i>	(11,704)	5,627,659	-	5,467,853	20,600	-	-	-	-	127,502
15	Axis Bank Foundation										
15.1	Lakhpatti Kisan – Sustainable Livelihood for Small and Marginal Farmers in Rural India	5,501,383	21,000,000	299,292	18,143,114	417,906	-	-	-	-	8,239,655
	Total (15)	5,501,383	21,000,000	299,292	18,143,114	417,906	-	-	-	-	8,239,655
	<i>Previous year</i>	-	9,000,000	137,213	3,554,782	75,048	-	-	-	-	5,501,383
16	Darshak Shashivadan Vasavada										
16.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	1,000,000	-	48,483	264,369	87,438	-	-	-	-	696,676
	Total (16)	1,000,000	-	48,483	264,369	87,438	-	-	-	-	696,676
	<i>Previous year</i>	-	1,000,000	-	-	-	-	-	-	-	1,000,000
17	Tata Global Beverages Limited										
17.1	Piloting Water Security Through, Integrated Village Development Model	8,004,970	-	272,844	2,214,484	156,409	-	-	-	-	5,906,921
	Total (17)	8,004,970	-	272,844	2,214,484	156,409	-	-	-	-	5,906,921
	<i>Previous year</i>	-	8,000,000	4,970	-	-	-	-	-	-	8,004,970
18	National Scheduled Tribal Fin Develop. Corporation										
18.1	Changthang Leh Livestock and Wool Craft Promotion	-	1,197,000	14,630	717,466	4,950	-	-	-	-	489,214
	Total (18)	-	1,197,000	14,630	717,466	4,950	-	-	-	-	489,214
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
19	Uttarakhand Forest Department										
19.1	Spring Management Consortium	-	800,000	4,545	95,520	-	-	-	-	-	709,025
	Total (19)	-	800,000	4,545	95,520	-	-	-	-	-	709,025
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
20	Vestegard										
20.1	Wash in Leh	-	12,500	-	5,995	-	-	-	-	-	6,505
	Total (20)	-	12,500	-	5,995	-	-	-	-	-	6,505
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
21	Ministry of Tribal Affairs										
21.1	Centre of excellence for research and documentation on agro-processing and livelihoods in tribal areas of leh district	-	1,496,000	11,584	131,219	-	-	-	-	-	1,376,365
	Total (21)	-	1,496,000	11,584	131,219	-	-	-	-	-	1,376,365
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
	Total NFC (1-20)	55,368,027	28,168,477	2,718,163	126,895,072	1,765,097	-	-	716	(127,164)	57,769,200



Sr. No.	Project Name	Opening Balance as on April 1, 2019	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2020 (Refer Note below)
	<i>Total Previous year</i>	58,148,361	119,877,967	2,619,572	112,379,223	4,800,798	6,872,502	2,145,032	919,977	(295)	55,368,027
22	Foreign Contribution (Foreign Source)										
22.1	One Prosper International-Canada	16,512	-	-	-	-	-	-	-	-	16,512
22.2	Vesterward Lifestraw	9,345	-	-	7,700	-	-	-	-	-	1,645
	Subtotal (Foreign Source)	25,857	-	-	7,700	-	-	-	-	-	18,157
23	Foreign Contribution (Local Source)										
23.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	593	-	-	-	-	-	-	-	-	593
23.2	The Hans Foundation, New Delhi										
23.2.1	Education Washplus Programme	2,292,597	-	-	-	-	-	-	900,259	(3,192,856)	-
23.2.2	Maximizing Mountain Agriculture Project	221,663	10,509,475	77,021	12,825,205	-	-	-	-	3,192,856	1,175,810
23.2.3	Toilet Construction in School Under Hans School Modernization Program	1,615,845	5,500,000	54,710	6,888,548	-	-	-	-	-	332,007
23.3	HT Parekh Foundation, Mumbai										
23.3.1	A Sanitation, Hygiene Water Security and Point use (WASH Plus) Programme with the Himmatan Society in the Gangolihaat Cluster of Pitroragarh District in Uttarakhand" BODF	452	-	12,333	12,107	-	-	-	-	-	678
23.4	Collectives for Integrated Livelihood Initiatives (CINI), Jamshehpur										
23.4.1	Promoting Decentralized Renewable Energy Solution- LEH	-	3,273,000	56,131	1,400,634	33,276	-	-	-	-	1,895,221
23.4.2	Clean Energy Initiative for Rural Uttarakhand	-	10,000,000	57,833	1,019,011	-	-	-	-	-	9,038,822
	Subtotal (Local Source)	4,131,150	29,282,475	258,028	22,095,505	33,276	-	-	900,259	-	12,443,131
	Total -FC- (22-23)	4,157,007	29,282,475	258,028	22,103,205	33,276	-	-	900,259	-	12,461,288
	<i>Previous year</i>	20,369,895	37,819,455	514,467	43,233,266	12,115,902	-	-	802,358	-	4,157,007
	GRAND TOTAL (IC+FC)	59,525,034	157,752,102	2,976,191	148,998,277	1,798,373	-	-	900,975	(127,164)	70,230,488
	GRAND TOTAL PREVIOUS YEAR	78,518,256	157,697,422	3,134,039	155,612,489	16,916,700	6,872,502	2,145,032	1,722,335	(295)	59,525,034

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) The debit balance in a project under earmarked funds represents expenditure over-run by use of funds of another project, which is as per the approvals received from the donors viz, Sir Ratan Tata Trust, Tata Education and Development Trust and Sir Dorabji Tata Trust.
- 3) Previous year figures are in italics.
- 4) * Projects closed during the year.
- 5) ** Projects closed during the previous year.
- 6) # Includes Grant received from other entities under Tata Trusts, for the said projects



HIMMOTTIAN 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 As on March 31, 2020
	Opening Balance as on April 1, 2019	Additions during the Year	Deletions	Adjustment	Closing Balance as on March 31, 2020	Opening Balance as on April 1, 2019	Depreciation for the Year	Deletions	Adjustment	Closing Balance as on March 31, 2020	
Tangible Assets											
Computers	3,870,726	703,516	181,182	-	4,393,060	2,844,576	615,401	163,068	-	3,296,909	1,096,151
Office Equipments	3,302,825	685,172	117,271	-	3,870,726	2,360,013	601,444	116,881	-	2,844,576	1,026,150
Furnitures & Fixtures	2,143,307	631,614	29,000	-	2,745,921	642,377	311,542	8,048	-	945,871	1,800,050
	1,406,867	784,840	48,400	-	2,143,307	431,437	244,365	33,425	-	642,377	1,500,930
	2,184,033	209,956	-	-	2,393,989	1,504,082	212,572	-	-	1,716,654	677,335
	1,833,572	365,234	14,773	-	2,184,033	1,249,407	268,256	13,581	-	1,504,082	679,951
Land*	-	-	-	8,494,334	8,494,334	-	-	-	-	-	8,494,334
Building*	14,131,048	-	-	(8,494,334)	5,636,714	1,413,105	507,304	-	(849,433)	1,070,976	4,565,738
Plant and Machinery	-	14,131,048	-	-	14,131,048	-	1,413,105	-	-	1,413,105	12,717,943
	1,626,141	253,287	-	-	1,879,428	183,773	361,613	-	-	545,386	1,334,042
	-	1,626,141	-	-	1,626,141	-	183,773	-	-	183,773	1,442,368
Vehicles	1,324,266	-	-	-	1,324,266	145,940	176,749	-	-	322,689	1,001,577
	-	1,324,266	-	-	1,324,266	-	145,940	-	-	145,940	1,178,326
Total Tangible Assets	25,279,521	1,798,373	210,182	-	26,867,712	6,733,853	2,185,181	171,116	(849,433)	7,898,485	18,969,227
<i>Previous Year</i>	<i>6,543,264</i>	<i>18,916,701</i>	<i>180,444</i>	<i>-</i>	<i>25,279,521</i>	<i>4,040,857</i>	<i>2,856,883</i>	<i>163,887</i>	<i>-</i>	<i>6,733,853</i>	<i>18,545,668</i>
Intangible Assets											
Computer Software	74,070	-	-	-	74,070	73,961	44	-	-	74,005	65
	74,070	-	-	-	74,070	73,888	73	-	-	73,961	109
Total Intangible Assets	74,070	-	-	-	74,070	73,961	44	-	-	74,005	65
<i>Previous Year</i>	<i>74,070</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>74,070</i>	<i>73,888</i>	<i>73</i>	<i>-</i>	<i>-</i>	<i>73,961</i>	<i>109</i>
Total	25,353,591	1,798,373	210,182	-	26,941,782	6,807,814	2,185,225	171,116	(849,433)	7,972,490	18,969,292
<i>Previous Year</i>	<i>6,617,334</i>	<i>18,916,701</i>	<i>180,444</i>	<i>-</i>	<i>25,353,591</i>	<i>4,114,745</i>	<i>2,856,956</i>	<i>163,887</i>	<i>-</i>	<i>6,807,814</i>	<i>18,545,777</i>

Note:-

1. Previous year figures are in italics

2.* During the previous year the entity had purchased Land & Building for Rs 141 lakhs. The bifurcation of land and building cost has been done during the year based on the valuation report received from J.K.Gupta, Chartered Engineer. The depreciation pertaining to the cost of the Land that has been charged off during the previous year has been reversed 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, 2020 (₹)	As at March 31, 2019 (₹)
Security Deposits	274,550	124,550
Advance Income Tax (TDS Recoverable)	511,132	510,443
Advance for TRC Project	298,039	298,039
Advance for Project Activities	819,143	-
Total	1,902,864	933,032

Note 10: Cash and Bank Balances

Particulars	As at March 31, 2020 (₹)	As at March 31, 2019 (₹)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	6,803,210	4,229,220
Uttarakhand Gramin Bank	11,065,908	9,725,297
HDFC Bank	421,058	1,508,970
Axis Bank	4,243,322	8,905,803
	22,533,498	24,369,290
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	8,026,471	1,011,510
Deposits with Uttarakhand Gramin Bank	30,922,557	26,977,997
Deposits with Axis Bank	4,034,434	1,000,000
Deposits with HDFC Bank	6,209,345	7,800,000
	49,192,807	36,789,507
Total	71,726,305	61,158,797



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

Particulars	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
(a) Interest received from banks on: Saving Accounts	21,933	25,570
(b) Interest on Income tax refund	-	22,915
(c) Other Income - Amounts transferred from closed grants	127,164	295
Total	149,097	48,780

Note 12: Programme Expenses

Particulars	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
Salaries	29,075,280	18,367,516
Staff Welfare Expenses	118,775	79,515
Contributions to Gratuity, Provident & ESI	2,903,402	1,470,007
Honorarium and Consultancy Fees	20,726,736	21,663,755
Insurance	23,752	-
Field Office Building Rent	1,691,845	1,193,915
Water and Electricity Charges	42,620	20,047
Communication	1,186,321	645,457
Training/ Programme expenses	48,448,059	46,695,629
Books and Periodicals	23,339	15,895
Travel and Conveyance	10,288,182	9,425,154
Printing and Stationery	545,108	1,473,034
Software and Computer Consumables	-	90,010
Repairs and Maintenance	363,081	135,414
Fixed Assets written off	39,066	16,557
TDS on Interest Receivable written off	9,241	-
Total	115,484,807	101,291,905

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
Salaries to Admin staff	3,294,852	2,828,932
Staff Welfare Expenses	10,248	9,301
Contribution to Provident Fund, Gratuity and ESI	374,100	234,896
Total	3,679,200	3,073,129

Note 14: Establishment Expenses

Particulars	For the Year Ended March 31, 2020 (₹)	For the Year Ended March 31, 2019 (₹)
Audit Fees	708,000	590,000
Professional / Consultant fees - Non Program	1,995,811	1,982,296
Water and Electricity Charges	129,004	106,054
Miscellaneous and Office Maintenance Expenses	1,155,579	768,305
Office Building Rent	1,412,959	1,257,619
Bank Charges	22,924	23,787
Insurance	11,292	17,303
Recruitment Expenses	11,053	12,694
Travel & Conveyance	184,016	200,819
Communication, Postage and Courier	198,256	172,573
Penalty/Fine paid	399,141	-
Total	6,228,035	5,131,450



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

15. In the current year the society has received amounts aggregating ₹ Nil (P.Y. ₹ 5,636,248/-) from Tata Relief Committee (the "TRC") towards Uttarakhand Post Disaster Livelihoods Improvement Project and Water and Sanitation –TUP Project and Interest earned on this amount is ₹ Nil. The Society has spent ₹ Nil (P.Y. ₹ 7,228,394/-) of which ₹ Nil (P.Y. ₹ 5,821,813/-) was incurred by the society and balance paid ₹ Nil (P.Y. ₹ 1,406,581/-) to the Other Partner Organizations. The Society also has a receivable of ₹ 298,039/- (P.Y. ₹ 298,039/-) from Partner NGOs under the Water and Sanitation –TUP Project.
16. 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.
17. 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 Himmotthan. 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 2019-20 from these activities are not material.
18. The bifurcation of costs within various cost centers have been done based on Management's Judgment.
19. Previous years' figures have been regrouped/ reclassified wherever necessary.



For and on behalf of the Himmotthan Society


Chairman




Secretary / Treasurer

Place: Dehradun

Date: Sept 28/5, 2020