

INDEPENDENT AUDITOR'S 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 31 March 2023, and the Statement of Income and Expenditure for the year then 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 other accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2023, and its excess of income over expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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.

Responsibilities of Management and Those Charged with Governance 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 and 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 for 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.



Deloitte Haskins & Sells LLP

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 Society's management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The members of governing board of the society is also 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 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.



Deloitte Haskins & Sells LLP

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. 077491)
(UDIN: 230T7491BGXCP6850)


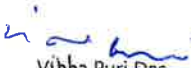


Place: Mumbai
Date: 5 September 2023



BALANCE SHEET AS AT MARCH 31, 2023




Particulars	Note No.	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	1,681,019	1,730,164
(b) Earmarked Funds	4	127,597,530	52,910,545
(c) Other Funds	5	20,195,117	18,692,332
(d) Income and Expenditure Account	6	5,517,286	3,055,735
		154,990,952	76,388,776
LIABILITIES			
(a) Payables	7	913,373	287,094
		913,373	287,094
ASSETS			
TOTAL			
		155,904,325	76,675,870
(a) Fixed assets	8	20,231,578	18,734,228
(b) Loans and advances	9	404,185	991,765
(c) Cash and bank balances	10	135,268,562	56,949,877
		155,904,325	76,675,870
See accompanying notes forming part of the financial statements		1-18	
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants		For and on behalf of the Himmotthan Society	
			
Joe Pretto Partner		Vibha Puri Das Chairman	
			
			
		Yashpal Singh Bisht Secretary	
Place : Mumbai Date : 5 September, 2023		Place : Dehradun Date : 5 September, 2023	

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Particulars	Note No.	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Income			
Transfer from Earmarked Funds	4	263,675,285	253,968,551
Transferred from Fixed Assets Fund	5		
- For Depreciation		2,943,318	2,392,190
- For Assets written off		-	13,608
Other income	11	2,845,966	329,219
Total Income		269,464,569	256,703,568
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		9,491,678	15,883,835
(b) Programme Expenses	12	241,591,332	227,637,806
(c) Employee Benefit Expenses	13	5,063,119	4,595,693
(d) Establishment Expenses	14	7,908,136	5,914,387
(e) Depreciation Expenses	8	2,948,753	2,416,173
Total Expenses		267,003,018	256,447,894
Excess of Income over Expenditure		2,461,551	255,674
See accompanying notes forming part of the financial statements	1-18		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner		For and on behalf of the Himmotthan Society  Vibha Puri Das Chairman	
		  Yashpal Singh Bisht Secretary	
Place : Mumbai Date : 5 September, 2023		Place : Dehradun Date : 5 September, 2023	



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

S. No.	Particulars	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	42,249,582	35,406,719
	Short Term Deposit	14,700,295	26,339,197
	Grant received	341,813,979	251,423,392
	Grant refund by PO's	16,648	8,658
	Interest earned on Grants	1,758,313	2,299,532
	Interest earned on Grants - Refundable	13,248	5,292
	Interest earned on own Fund	38,259	174,289
	Other Income	2,440,000	28,171
	TDS Refund received	17,760	9,930
	Security Received	5,600	105,000
	TOTAL	403,053,685	315,800,180
B.	PAYMENTS :		
	Grant paid	9,491,678	15,883,835
	Programme Expenses	239,827,854	227,419,990
	Employee Benefit Expenses	4,963,476	4,565,075
	Establishment expenses	7,908,136	5,914,387
	Advance for Project Activities	40,603	395,300
	Un-Utilized Grant and Interest Refunded to Donor	834,228	1,278,410
	Statutory Liability Paid	213,045	157,657
	Fixed assets purchased	4,446,103	3,145,649
	Rent Security Paid	60,000	90,000
	Closing Balance C/f		
	Bank Balance	128,338,159	42,249,582
	Short Term Deposit	6,930,403	14,700,295
	TOTAL	403,053,685	315,800,180
<p>For and on behalf of the Himmotthan Society</p>  <p>   </p> <p> Vibha Puri Das Chairman </p> <p> Yashpal Singh Bisht Secretary </p>			
Place : Dehradun			
Date : 5 September, 2023			



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

1. SOCIETY OVERVIEW:

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.

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. The certificate has been further renewed for a period from November 1, 2021 to September 30, 2023 vide FCRA Notification dated 24 March 2023.

The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.

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.

The Society is registered under Section 12AA of the Income Tax Act, 1961, via Registration Number AAATH6935KE20214 dated May 28, 2021 (Validity till AY 2026-2027) and 80G registration via Approval Number AAATH6935KF20214 dated May 28, 2021 (Validity till AY: 2024-2025) 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 gratuity and advances to vendors, which is accounted for on accrual basis.

The Society is a level III enterprise under the classification made by the Institute of Chartered Accountants of India (ICAI) of "Applicability of Accounting Standards to Small and Medium Sized Enterprises (SMEs)". Consequently, exemption/relaxation from certain disclosures requirements of Accounting Standards to SMEs' have been availed.

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%



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

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 recorded based on actuarial valuation done by an independent actuary.

viii. Taxation:

The Society is registered under Section 12AA of the Income Tax Act, 1961, vide letter dated September 25, 2009 (renewed letter dated May 28, 2021) 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.



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

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
General Fund		
Balance at beginning of the year	1,730,164	1,730,164
Less: Transferred to Earmarked Fund	49,145	-
Total	1,681,019	1,730,164

Note 4: Earmarked Funds

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Balance at beginning of the year	52,910,545	57,497,054
Add: Received during the year	341,818,495	251,432,032
Add: Interest Income	1,758,313	2,299,532
Less: Refunded during the year	834,228	1,278,410
Add: Refund by Onward Partners	16,648	8,658
Less: Transferred to Fixed Assets Fund	4,446,103	3,079,770
Less: Transferred to Income and Expenditure Account	263,675,285	253,968,551
Add: Adjustments - Transferred from General Fund	49,145	-
Total	127,597,530	52,910,545

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Fixed Assets Fund		
Balance at beginning of the year	18,692,332	18,018,360
Less: Asset sold/ Written off/Transfer	-	13,608
Add: Transferred from Earmarked Funds	4,446,103	3,079,770
Less: Transferred to Income and Expenditure Account	2,943,318	2,392,190
Total	20,195,117	18,692,332

Refer Note 8 for Land and Building note

Note 6 : Income & Expenditure Account

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Balance at beginning of the year	3,055,735	2,800,061
Add: Excess of Income over expenditure	2,461,551	255,674
Total	5,517,286	3,055,735

Note 7: Payables

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Statutory Dues	456,150	213,045
Provision for Gratuity	438,683	68,757
Others :-		
Interest Refundable to Donor	18,540	5,292
Total	913,373	287,094



Sr. No.	Project Name	Opening Balance as on April 1, 2022	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	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2023 (Refer Note below)
1	Sir Ratan Tata Trust									
1.1	Integrated Microfinance Initiatives	6,465	-	-	-	-	6,465	-	-	(0)
1.2	Supplementary Support Budget for Natural Resource based Livelihood Project	3,717	-	-	-	-	-	-	-	3,717
1.3	Livelihoods Skill - Uttarakhand	479,907	35,241,000	169,206	17,457,381	884,690	-	-	-	17,548,042
1.4	Integrated Drinking Water Project in Multiple States in partnership with 'Jal Jeevan Mission'	11,825,663	14,022,000	205,189	15,212,757	311,112	-	-	-	10,528,983
	Total (1)	12,315,752	49,263,000	374,395	32,670,138	1,195,802	6,465	-	-	28,080,742
	<i>Previous year</i>	<i>7,658,016</i>	<i>31,805,000</i>	<i>559,656</i>	<i>27,028,260</i>	<i>676,040</i>	<i>2,621</i>	<i>-</i>	<i>-</i>	<i>12,315,751</i>
2	Navajbai Ratan Tata Trust/ Tata Educational Development Trust									
2.1	Central Himalayan Livestock Initiative	416,127	-	-	0	-	416,127	-	-	(0)
2.2	Covid-19 Support Program - Corona Kawatch Insurance	12,867	63,451	442	3,000	-	-	-	-	73,760
2.3	Parivartan - Lakhipati Kisan	(330,807)	1,388,402	-	1,057,595	-	-	-	-	-
2.4	Parivartan - Lakhipati Kisan - Phase II	-	10,869,400	10,561	10,863,889	16,072	-	-	-	-
2.5	Administration and Recurring cost	743	-	-	-	-	743	-	-	0
2.6	Capability Development Program for Implementation Personnel	389,679	1,751,000	21,905	1,772,925	-	-	-	-	389,659
2.7	Employee Assistance Programme	24,649	145,000	1,403	169,920	-	-	-	-	1,132
2.8	Community Based Tourism in Partnership with MMTF	1,194,233	4,062,000	23,472	1,477,003	382,301	-	-	-	3,420,401
2.9	Central Himalayan Livestock Initiative Phase - II	3,317,421	39,547,000	160,151	25,210,419	173,985	-	-	-	17,640,168
2.10	Water Security Programme: Tata Water Mission 2022-27 in Uttarakhand and Himachal Pradesh	-	10,595,900	-	576,570	-	-	-	-	10,019,330
	Total (2)	5,024,912	68,422,153	217,934	41,131,321	572,358	416,870	-	-	31,544,450
	<i>Previous year</i>	<i>6,944,067</i>	<i>26,938,958</i>	<i>149,760</i>	<i>28,583,749</i>	<i>186,120</i>	<i>246,656</i>	<i>8,658</i>	<i>-</i>	<i>5,024,912</i>
3	Sir Dorabji Tata Trust									
3.1	Mission Pulses - Uttarakhand	6,624,171	16,843,000	112,529	16,494,922	72,498	-	-	-	7,012,280
3.2	Education and Sports Initiative in Uttarakhand Himalayas	1,489,430	2,055,000	19,198	3,560,277	-	-	-	-	(1)
3.3	Phase 2 of Education and Sports Initiative in Uttarakhand	-	22,211,747.00	92,267.00	6,371,635.70	-	-	-	-	15,932,378.30
	Total (3)	8,113,601	41,109,747	223,994	26,446,835	72,498	-	16,648	-	22,944,658
	<i>Previous year</i>	<i>8,371,910</i>	<i>38,455,000</i>	<i>257,532</i>	<i>38,755,919</i>	<i>214,922</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8,113,601</i>
4	JRD Tata Trust									
4.1	Leh Livelihoods Initiatives - II	542,813	7,414,000	17,898	3,459,469	113,995	-	-	-	4,401,247
	Total (4)	542,813	7,414,000	17,898	3,459,469	113,995	-	-	-	4,401,247
	<i>Previous year</i>	<i>1,930,475</i>	<i>3,975,000</i>	<i>60,760</i>	<i>5,258,073</i>	<i>72,800</i>	<i>92,549</i>	<i>-</i>	<i>-</i>	<i>542,813</i>



[Handwritten Signature]



Sr. No.	Project Name	Opening Balance as on April 1, 2022	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	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2023 (Refer Note below)
	Total Tata Trusts	25,997,078	166,208,900	834,221	103,707,763	1,954,653	423,335	16,648		86,971,097
	<i>Previous year</i>	<i>24,904,462</i>	<i>101,173,958</i>	<i>1,027,708</i>	<i>99,626,000</i>	<i>1,149,882</i>	<i>341,826</i>	<i>8,658</i>		<i>25,997,078</i>
5	Tata Relief Committee									
5.1	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	304,477	-	-	-	-	304,477	-		-
5.2	Water and Sanitation Programme - Monitoring	364,783	-	1,756	260,122	-	106,417	-		0
	Total (5)	669,260	-	1,756	260,122	-	410,893	-		0
	<i>Previous year</i>	<i>658,427</i>	<i>-</i>	<i>10,833</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>669,260</i>
6	Arghyam Foundation									
6.1	Wash Plus - Water and Sanitation Project	-	-	-	-	-	-	-		-
	Total (6)	-	-	-	-	-	-	-		-
	<i>Previous year</i>	<i>125,015</i>	<i>-</i>	<i>920</i>	<i>125,935</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
7	HT Parekh Foundation, Mumbai									
7.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatan Society	7,223,937	-	317,697	-	-	-	-		7,541,634
	Total (7)	7,223,937	-	317,697	-	-	-	-		7,541,634
	<i>Previous year</i>	<i>8,610,088</i>	<i>-</i>	<i>302,743</i>	<i>1,688,894</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>7,223,937</i>
8	MakeMyTrip Foundation									
8.1	Community Based Tourism in Partnership with MIMTF	2,357,304	6,320,000	88,391	2,232,897	769,201	-	-		5,763,597
8.2	World Environment Day	-	225,800	-	195,690	-	-	-		30,110
	Total (8)	2,357,304	6,545,800	88,391	2,428,587	769,201	-	-		5,793,707
	<i>Previous year</i>	<i>-</i>	<i>2,900,000</i>	<i>10,342</i>	<i>553,038</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>2,357,304</i>
9	Axis Bank Foundation									
9.1	Lakhpatti Kisan - Sustainable Livelihood for Small and Marginal Farmers in Rural India	0	-	-	-	-	-	-		0
	Total (9)	0	-	-	-	-	-	-		0
	<i>Previous year</i>	<i>382,666</i>	<i>4,520,000</i>	<i>16,063</i>	<i>4,918,729</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>0</i>
10	Eicher Group Foundation (EGF)									
10.1	Integrated Spring Shed Management Program in the Central and Western Himalayan Region	-	2,093,939	1	1,765,172	328,768	-	-		-
	Total (10)	-	2,093,939	1	1,765,172	328,768	-	-		-
	<i>Previous year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
11	Foundation for Rural Entrepreneurship Development (FREND)									
11.1	Samarth for Promoting Rural Women's Entrepreneurship in the Hill Region	-	17,500,000	-	-	-	-	-		17,500,000
	Total (11)	-	17,500,000	-	-	-	-	-		17,500,000
	<i>Previous year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
	Total Society/Foundation	10,250,501	26,139,739	407,845	4,453,881	1,097,969	410,893	-		30,835,341



Sr. No.	Project Name	Opening Balance as on April 1, 2022	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	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2023 (Refer Note below)
	Previous year	9,776,196	7,420,000	340,901	7,286,596	-	-	-	-	10,250,501
12	Titan Company Limited									
12.1	Wash Project	1,180,807	-	-	1,180,807	-	-	-	-	0
12.2	Integrated Village Development Project (IVDP II)	-	33,942,000	129,913	33,473,692	598,221	-	-	-	-
12.3	Utthan - Community Strengthening	249,909	-	-	248,909	-	-	-	-	-
	Total (12)	1,429,716	33,942,000	129,913	34,903,408	598,221	-	-	-	0
	Previous year	6,637,840	12,000,000	197,231	17,360,355	45,000	-	-	-	1,429,716
13	Tata Consumer Products Limited									
13.1	Piloting Water Security Through, Integrated Village Development Model	849,084	-	-	849,084	-	-	-	-	-
13.2	Piloting Water Security Through, Integrated Village Development Model-II	1,626,961	2,800,000	32,910	4,390,690	68,444	-	-	-	737
	Total (13)	2,476,045	2,800,000	32,910	5,239,774	68,444	-	-	-	737
	Previous year	3,741,587	2,000,000	153,648	3,315,381	103,809	-	-	-	2,476,045
14	HDFC Bank Limited - CSR Fund									
14.1	Holistic Rural Development Project, Almora	-	19,758,204	20,600	19,764,304	14,500	-	-	-	-
14.2	Holistic Rural Development Project, Hamirpur	(1)	17,813,632	33,671	17,818,503	28,800	-	-	-	(1)
14.3	Focussed Livelihoods Development Project, Joshimath	-	19,083,907	42,500	19,038,559	87,848	-	-	-	-
14.4	Focussed Rural Development Project, Leh	-	21,084,284	36,621	21,120,905	-	-	-	-	-
	Total (14)	(1)	77,740,027	133,392	77,742,271	131,148	-	-	-	(1)
	Previous year	6,626,653	83,849,357	248,199	88,059,995	1,739,215	925,000	-	-	(1)
15	Mindray Medical India Private Limited									
15.1	Water Learning Centre - Spring Shed Management Uttarakhand	-	1,421,000	7,882	1,028,714	400,168	-	-	-	0
	Total (15)	-	1,421,000	7,882	1,028,714	400,168	-	-	-	0
	Previous year	-	-	-	-	-	-	-	-	-
	Total CSR Fund	3,905,760	115,903,027	304,097	118,914,167	1,197,981	-	-	-	736





Sr. No.	Project Name	Opening Balance as on April 1, 2022	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	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2023 (Refer Note below)
	<i>Previous year</i>	17,006,080	97,849,357	599,078	108,735,731	1,888,024	925,000	-	-	3,905,760
16	National Agriculture Bank for Rural Development (NABARD)									
16.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	582,145	1,621,415	9,862	609,753	32,000	-	-	-	1,571,669
16.2	Promotion of Millets and Traditional Crops in Kangra, HP	251,945	1,193,033	4,453	373,658	-	-	-	-	1,075,773
	Total (16)	834,090	2,814,448	14,315	983,411	32,000	-	-	-	2,647,442
	<i>Previous year</i>	576,577	1,470,568	13,860	1,226,915	-	-	-	-	834,090
17	Uttarakhand Forest Resource Management (UFRMP)									
17.1	Uttarakhand Forest Resource Management-JICA	2,259,380	7,593,275	13,561	10,240,566	-	-	-	-	(374,350)
17.2	Honey Value Chain Establishment through restoration of traditional Beekeeping - Phase I	1,509,713	3,851,255	19,772	3,170,712	-	-	-	-	2,210,028
17.3	Honey Value Chain Establishment through restoration of traditional Beekeeping - Phase II	-	3,539,504	-	1,006,591	-	-	-	-	2,532,913
17.4	High Density Apple Value Chain, a model to enhance the Livelihoods of Farmers	-	1,241,000	-	-	-	-	-	-	1,241,000
	Total (17)	3,769,093	16,225,034	33,333	14,417,869	-	-	-	-	5,609,591
	<i>Previous year</i>	1,768,592	14,457,867	21,785	12,473,151	-	-	-	-	3,769,093
18	National Scheduled Tribal Fin Development Corporation									
18.1	Changthang Leh Livestock and Wool Craft Promotion	156,241	140,093	1,904	238,010	-	-	-	-	60,228
	Total (18)	156,241	140,093	1,904	238,010	-	-	-	-	60,228
	<i>Previous year</i>	461,410	-	9,692	314,861	-	-	-	-	156,241
19	Ministry of Tribal Affairs									
19.1	Centre of excellence for research and documentation on agro processing and livelihoods in tribal areas of leh, district	1,212,269	-	-	1,248,142	-	-	-	-	(35,873)
	Total (19)	1,212,269	-	-	1,248,142	-	-	-	-	(35,873)
	<i>Previous year</i>	84,779	2,441,600	-	1,302,526	-	11,584	-	-	1,212,269
20	Uttarakhand Forest Department									
20.1	Spring Management Consortium	948,705	-	28,151	220,947	163,500	-	-	-	592,409
	Total (20)	948,705	-	28,151	220,947	163,500	-	-	-	592,409
	<i>Previous year</i>	254,776	951,000	-	257,071	-	-	-	-	948,705
	Total Government Fund	6,920,398	19,179,575	77,703	17,108,379	195,500	-	-	-	8,873,797
	<i>Previous year</i>	3,146,134	19,315,035	45,337	15,574,524	-	11,584	-	-	6,920,398
21	Darshak Shashivadan Vasavada									
21.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	285,111	-	11,964	88,672	-	-	-	-	208,403
21.2	Maintenance of Smriti Van	394,258	-	16,671	137,090	-	-	-	-	273,839
	Total (21)	679,369	-	28,635	225,762	-	-	-	-	482,243
	<i>Previous year</i>	959,328	-	13,766	276,261	17,464	-	-	-	679,369



Sr. No.	Project Name	Opening Balance as on April 1, 2022	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	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2023 (Refer Note below)
22	C. K. Venkataraman									
22.1	Integrated Water projects in Uttarakhand	1,094,179	1,800,000	30,829	2,490,691	-	-	-	-	434,316
	Total (22)	1,094,179	1,800,000	30,829	2,490,691	-	-	-	-	434,316
	<i>Previous year</i>		2,000,000	17,342	898,763	24,400	-	-	-	1,094,179
23	Other Relief Projects									
23.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand									
	Total (23)									
	<i>Previous year</i>	204,114	-	4	204,118	-	-	-	-	0
	Total Individual Fund	1,773,548	1,800,000	59,464	2,716,453	-	-	-	-	916,559
	<i>Previous year</i>	1,163,443	2,000,000	31,112	1,379,142	41,864	-	-	-	1,773,549
	Total NFC (1-23)	48,847,285	329,231,241	1,683,330	246,900,643	4,446,103	834,228	16,648	-	127,597,530
	<i>Total Previous year</i>	55,996,314	227,758,350	2,044,136	232,601,993	3,079,770	1,278,410	8,658	-	48,847,285
	Foreign Contribution (Foreign Source)									
24	Rural India Support Trust (RIST)									
24.1	Maximizing Mountain Agriculture Project (MMAP)	3,516,617	6,392,810	54,339	9,912,876	-	-	-	-	50,890
24.2	Water Supply in Govt Schools (WSGS)	546,642	6,194,444	20,644	6,861,766	-	-	-	49,145	(50,890)
	Total (Foreign Source)	4,063,260	12,587,254	74,983	16,774,642	-	-	-	49,145	-
	<i>Previous year</i>	1,500,740	23,673,682	255,396	21,366,558	-	-	-	-	4,063,260
	GRAND TOTAL (IC+FC)	52,910,545	341,818,495	1,758,313	263,675,285	4,446,103	834,228	16,648	49,145	127,597,530
	GRAND TOTAL PREVIOUS YEAR	57,497,054	251,432,032	2,299,532	253,968,551	3,079,770	1,278,410	8,658	-	52,910,545

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, The Rural India Support Trust.
- 3) Previous year figures are in italics.
- 4) * Projects closed during the year.
- 5) ** Projects closed during the previous year.



(Handwritten signature)

Particulars	Gross Block (at Cost)				Depreciation				Net Block As on Mar 31, 2023
	Opening Balance as on April 1, 2022	Additions during the Year	Deletions / Transfer	Closing Balance as on March 31, 2023	Opening Balance as on April 1, 2022	Depreciation for the Year	Deletions / Transfer	Closing Balance as on Mar 31, 2023	
Tangible Assets									
Computers	6,040,934	2,138,790	-	8,179,724	4,029,414	1,421,275	-	5,450,689	2,729,035
Office Equipments	4,472,697	1,813,944	245,707	6,040,934	3,293,477	978,622	242,685	4,029,414	2,011,520
Furnitures & Fixtures	3,866,537	1,731,121	-	5,597,658	1,515,789	556,146	-	2,071,935	3,525,723
	3,101,523	821,553	56,539	3,866,537	1,145,354	416,423	45,988	1,515,789	2,350,748
	2,847,581	576,192	-	3,423,773	1,978,561	384,441	-	2,363,002	1,060,771
	2,434,932	412,649	-	2,847,581	1,661,958	316,603	-	1,978,561	869,020
Land**	8,494,334	-	-	8,494,334	-	-	-	-	8,494,334
	8,494,334	-	-	8,494,334	-	-	-	-	8,494,334
Building**	5,636,714	-	-	5,636,714	1,938,466	369,824	-	2,308,290	3,328,424
	5,636,714	-	-	5,636,714	1,527,550	410,916	-	1,938,466	3,698,248
Plant and Machinery	1,911,052	-	-	1,911,052	1,009,679	156,570	-	1,166,249	744,803
	1,879,428	31,624	-	1,911,052	804,833	204,846	-	1,009,679	901,373
Vehicles	696,600	-	-	696,600	329,516	55,062	-	384,578	312,022
	696,600	-	-	696,600	264,736	64,780	-	329,516	367,084
Total Tangible Assets	29,493,752	4,446,103	-	33,939,855	10,801,425	2,943,318	-	13,744,743	20,195,112
Previous Year	26,716,228	3,079,770	302,246	29,493,752	8,697,908	2,392,190	288,673	10,801,425	18,692,327
Computer Software	20,280	-	-	20,280	20,275	-	-	20,275	5
Total Intangible Assets	20,280	-	-	20,280	20,275	-	-	20,275	5
Previous Year	46,443	-	26,163	20,280	46,403	-	26,128	20,275	5
Total	29,514,032	4,446,103	-	33,960,135	10,821,700	2,943,318	-	13,765,018	20,195,117
Previous Year	26,762,671	3,079,770	328,409	29,514,032	8,744,311	2,392,190	314,801	10,821,700	18,692,332

Note 8-ii : Fixed Assets (created out of Own Funds)

Particulars	Gross Block (at Cost)				Depreciation				Net Block As on March 31, 2023
	Opening Balance as on April 1, 2022	Additions during the Year	Deletions / Transfer *	Closing Balance as on March 31, 2023	Opening Balance as on April 1, 2022	Depreciation for the Year	Deletions / Transfer *	Closing Balance as on Mar 31, 2023	
Tangible Assets									
Office Equipments	29,299	-	-	29,299	4,395	3,736	-	8,131	21,168
	-	29,299	-	29,299	-	4,395	-	4,395	24,904
Furnitures & Fixtures	36,580	-	-	36,580	19,588	1,699	-	21,287	15,293
	-	36,580	-	36,580	-	19,588	-	19,588	16,992
Total Tangible	65,879	-	-	65,879	23,983	5,435	-	29,418	36,461
Previous Year	-	65,879	-	65,879	-	23,983	-	23,983	41,896
Grand Total (i+ii)	29,579,911	4,446,103	-	34,026,014	10,845,683	2,948,753	-	13,794,436	20,231,578
Previous Year	26,762,671	3,145,649	328,409	29,579,911	8,744,311	2,416,173	314,801	10,845,683	18,734,228

Note:

1. Previous year figures are in italics



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 9: Loans and Advances**

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Security Deposits	335,066	280,666
Advance Income Tax (TDS Recoverable)	28,516	17,760
Advance for TRC Project	-	298,039
Advance for Project Activities	40,603	395,300
Total	404,185	991,765

Note 10: Cash and Bank Balances

Particulars	As at Mar 31, 2023 (₹)	As at March 31, 2022 (₹)
Cash and Bank Balance		
(a) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	82,438,082	17,172,160
Uttarakhand Gramin Bank	37,095,706	17,761,917
HDFC Bank	2,829,069	3,457,450
Axis Bank	5,916,682	2,462,738
Canara Bank	48,944	-
SBI, New Delhi	9,676	1,395,317
	128,338,159	42,249,582
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	-	8,071,403
Deposits with Uttarakhand Gramin Bank	6,930,403	6,628,892
	6,930,403	14,700,295
Total	135,268,562	56,949,877



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

Particulars	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
(a) Interest received from banks on: Saving Accounts	37,187	173,499
(b) Interest on Income tax refund	1,070	790
(c) Other Income - O&M of Community Training Centre	343,707	124,500
(d) Other Income - Donation transferred by individual Donor	64,000	-
(e) Other Income - Workshop, Training, Study	2,400,002	30,430
Total	2,845,966	329,219

Note 12: Programme Expenses

Particulars	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Salaries	59,724,309	38,899,407
Staff Welfare Expenses	994,401	2,348,126
Contributions to Gratuity, Provident & ESI	6,140,358	2,461,689
Honorarium and Consultancy Fees	19,392,212	30,409,767
Insurance	18,942	-
Field Office Building Rent	4,359,837	3,483,015
Water and Electricity Charges	104,915	118,161
Communication	1,712,984	1,576,389
Training and Workshops expenses	13,591,105	9,281,155
Programme expenses/ Field Demonstration	116,234,461	126,244,874
Books and Periodicals	2,675	9,663
Travel and Conveyance	16,579,360	9,848,566
Printing and Stationery	904,495	766,614
Software and Computer Consumables	313,572	-
Repairs and Maintenance	557,778	396,850
Fabrication Works, Repairs and Maintenance of Training Centre	661,889	1,779,922
Advance written off (Assets)	298,039	-
Fixed Assets written off	-	13,608
Total	241,591,332	227,637,806

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Salaries to Admin staff	4,599,818	4,220,380
Staff Welfare Expenses	70,162	185,538
Contribution to Provident Fund, Gratuity and ESI	393,139	189,775
Total	5,063,119	4,595,693

Note 14: Establishment Expenses

Particulars	For the Year Ended Mar 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Audit Fees	817,431	718,620
Professional / Consultant fees - Non Program	1,778,924	1,696,766
Water and Electricity Charges	137,071	117,407
Miscellaneous and Office Maintenance Expenses	2,369,233	1,657,547
Office Building Rent	1,396,500	1,296,800
Bank Charges	15,472	23,595
Insurance	16,570	24,771
Travel & Conveyance	758,556	120,088
Communication, Postage and Courier	267,366	212,833
Community Training Centre	323,763	45,960
Total	7,908,136	5,914,387



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

15. The Society is registered under Section 12AA of Income Tax Act 1961, by the Commissioner of Income Tax, Dehradun vide Registration No. 10768 dated 25 September, 2008 (renewed letter dated May 28, 2021 and validity till AY: 2026-2027). The Society has also obtained the certificates under Section 80G of the Income Tax Act 1961, vide letter dated 08 October 2008 (renewed letter dated May 28, 2021 and validity till AY: 2024-2025).
16. Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th September'2020 came into force on 29th September'2020. Point No 3 of the Act, prohibited sub-granting of foreign contribution to any other entity. Accordingly, the Society is not making any onward grants from the date of the notification.
17. The bifurcation of costs (establishment expenses) within various cost centers have been done based on Management's Judgment.
18. Previous years' figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Himmotthan Society


(Vibha Puri Das)
Chairman




(Yashpal Singh Bisht)
Secretary

Place: Dehradun
Date: September 5, 2023

