

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 2024, 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 2024, 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.

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.



Deloitte Haskins & Sells LLP

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.

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)



Jayesh Parmar
(Partner)
(Membership No. 106388)
(UDIN: 24106388BKCTXO8685)




Place: Dehradun
Date: 9 August 2024

BALANCE SHEET AS AT MARCH 31, 2024

Particulars	Note No.	As at Mar 31, 2024 (₹)	As at Mar 31, 2023 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	83,88,099	16,81,019
(b) Earmarked Fund	4	12,06,80,457	12,75,97,530
(c) Other Fund	5	2,12,52,905	2,01,95,117
(d) Income and Expenditure Account	6	38,84,096	55,17,286
		15,42,05,557	15,49,90,952
LIABILITIES			
(a) Payables	7	13,28,245	9,13,373
		13,28,245	9,13,373
TOTAL		15,55,33,802	15,59,04,325
ASSETS			
(a) Fixed assets	8	2,13,10,193	2,02,31,578
(b) Loans and advances	9	5,56,655	4,04,185
(c) Cash and bank balances	10	13,36,66,954	13,52,68,562
TOTAL		15,55,33,802	15,59,04,325
See accompanying notes forming part of the financial statements		1-18	
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)		For and on behalf of the Himmotthan Society	
			
Jayesh Parmar Partner (Membership No. 106388)		Dr. Rajesh Thadani Chairman	
			
		Dr. Yashpal Singh Bisht Secretary	
Place : Dehradun Date : August 09, 2024		Place : Dehradun Date : August 09, 2024	


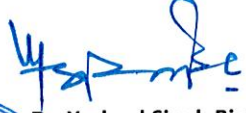
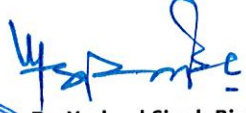



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	Note No.	For the Year Ended Mar 31, 2024 (₹)	For the Year Ended Mar 31, 2023 (₹)
Income			
Transfer from Earmarked Fund	4	38,76,50,686	26,36,75,285
Transferred from Fixed Assets Fund	5		
- For Depreciation		30,06,976	29,43,318
- For Assets written off		80,991	-
Other income	11	11,79,675	28,45,966
Total Income		39,19,18,328	26,94,64,569
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		92,15,709	94,91,678
(b) Programme Expenses	12	36,48,99,407	24,15,91,332
(c) Employee Benefit Expenses	13	59,06,599	50,63,119
(d) Establishment Expenses	14	81,40,052	79,08,136
(e) Depreciation Expenses	8	30,13,750	29,48,753
Total Expenses		39,11,75,517	26,70,03,018
Excess of Income over Expenditure		7,42,811	24,61,551
See accompanying notes forming part of the financial statements	1-18		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)		For and on behalf of the Himmotthan Society	
			
Jayesh Parmar Partner (Membership No. 106388)		Dr. Rajesh Thadani Chairman	
			
		Dr. Yashpal Singh Bisht Secretary	
Place : Dehradun Date : August 09, 2024		Place : Dehradun Date : August 09, 2024	



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

S. No.	Particulars	For the Year Ended Mar 31, 2024 (₹)	For the Year Ended Mar 31, 2023 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	12,83,38,159	4,22,49,582
	Short Term Deposit	69,30,403	1,47,00,295
	Grant received	38,75,01,321	34,18,13,979
	Grant refund by PO's	16,369	16,649
	Interest earned on Grants	29,84,078	17,58,313
	Interest earned on Grants - Refundable	485	13,248
	Interest earned on own Fund	1,54,450	38,259
	Other Income	3,60,000	24,40,000
	TDS Refund received	-	17,760
	Security Received	44,516	5,600
	TOTAL	52,63,29,781	40,30,53,685
B.	PAYMENTS :		
	Grant paid	92,15,709	94,91,678
	Programme Expenses	36,29,72,840	23,98,27,854
	Employee Benefit Expenses	58,48,570	49,63,476
	Establishment expenses	81,40,052	79,08,136
	Advance for Project Activities	(40,603)	40,603
	Un-Utilized Grant and Interest Refunded to Donor	14,16,085	8,34,228
	Statutory Liability Paid	9,13,719	2,13,045
	Fixed assets purchased	41,73,355	44,46,103
	Rent Security Paid	23,100	60,000
	Closing Balance C/f		
	Bank Balance	5,26,17,738	12,83,38,159
	Short Term Deposit	8,10,49,216	69,30,403
	TOTAL	52,63,29,781	40,30,53,685
For and on behalf of the Himmotthan Society			
  Dr. Rajesh Thadani Chairman			
 Dr. Yashpal Singh Bisht Secretary			
			
Place : Dehradun			
Date : August 09, 2024			



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, 2027.
- ii. The Society is registered under Foreign Contribution (Regulation) Act, 2010 ("FCRA") vide registration no. 347900161. During the Financial Year 2023-24, FCRA authorities has renewed FCRA certificate for the period starting from April 1, 2024 to March 31, 2029 dated January 01, 2024.
- 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 Registration Number AAATH6935KE20214 dated 28-05-2021 (From AY 2022-23 to AY 2026-27) and 80G registration renewal via Approval Number AAATH6935K23LK01 dated 14-02-2024 (From AY 2022-23 to AY 2026-27) 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%



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 seminars and workshops are recognized on receipt for 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 non-FCRA 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.



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

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
General Fund		
Balance at beginning of the year	16,81,019	17,30,164
Add: Transferred from I/E Accounts	23,76,000	-
Add: Transferred from Earmarked Fund	43,31,080	49,145
Total	83,88,099	16,81,019

Note 4: Earmarked Fund

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
Balance at beginning of the year	12,75,97,530	5,29,10,545
Add: Received during the year	38,76,07,061	34,18,18,495
Add: Interest Income	30,06,819	17,58,313
Less: Refunded during the year	14,16,085	8,34,228
Add: Refund by Onward Partners	16,369	16,648
Less: Transferred to Fixed Assets Fund	41,45,755	44,46,103
Less: Transferred to Income and Expenditure Account	38,76,50,686	26,36,75,285
Less: Adjustments - Transferred to Other Income	3,717	-
Less: Adjustments - Transferred from General Fund	43,31,080	49,145
Total	12,06,80,457	12,75,97,530

Refer Annexure 4.1 for details

Note 5: Other Fund

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
Fixed Assets Fund		
Balance at beginning of the year	2,01,95,117	1,86,92,332
Less: Asset sold/ Written off/Transfer	80,991	-
Add: Transferred from Earmarked Fund	41,45,755	44,46,103
Less: Transferred to Income and Expenditure Account	30,06,976	29,43,318
Total	2,12,52,905	2,01,95,117

Refer Note 8 for Details

Note 6 : Income & Expenditure Account

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
Balance at beginning of the year	55,17,286	30,55,735
Add: Excess of Income over expenditure	7,42,810	24,61,551
Less: Transferred to General Fund	23,76,000	-
Total	38,84,096	55,17,286

Note 7: Payables

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
Statutory Dues	13,28,106	4,56,150
Provision for Gratuity	-	4,38,683
Others :-		
Interest Refundable to Donor	139	18,540
Total	13,28,245	9,13,373



HIMMOTTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2023	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, 2024 (Refer Note below)
1	Sir Ratan Tata Trust									
1.1	Supplementary Support Budget for Natural Resource based Livelihood Project	3,717	-	-	-	-	-	-	(3,717)	-
1.2	Livelihoods Skill - Uttarakhand	1,75,48,042	1,06,83,000	2,10,676	2,73,61,194	5,85,462	-	-	-	4,95,062
1.3	Integrated Drinking Water Project in Multiple States in partnership with Jal Jeevan Mission"	1,05,28,983	2,17,57,000	1,85,730	2,06,03,869	7,82,618	-	-	-	1,10,85,226
1.4	Gender Inclusive Livelihoods through Financial Inclusion in Uttarakhand (GiLU)	-	3,86,81,770	2,56,728	67,70,621	-	-	-	-	3,21,67,877
1.5	Maximizing Himalayan Agriculture Initiative (MHAI)	-	2,15,17,200	1,18,195	76,79,227	92,250	-	-	-	1,38,63,918
	Total (1)	2,80,80,742	9,26,38,970	7,71,329	6,24,14,911	14,60,330	-	-	(3,717)	5,76,12,083
	<i>Previous year</i>	1,23,15,752	4,92,63,000	3,74,395	3,26,70,138	11,95,802	6,465	-	-	2,80,80,742
2	Navajbai Ratan Tata Trust/ Tata Educational Development Trust									
2.1	Covid-19 Support Program - Corona Kawatch Insurance	73,760	-	-	-	-	73,760	-	-	-
2.2	Pariwartaan - Lakhpati Kisan - Phase II	-	2,74,41,688	-	2,72,45,288	1,96,400	-	-	-	-
2.3	Capability Development Program for Implementation Personnel	3,89,659	-	5,247	3,34,982	-	59,924	-	-	-
2.4	Employee Assistance Programme	1,132	-	-	-	-	1,132	-	-	-
2.5	Community Based Tourism in Partnership with MMTF	34,20,401	-	62,673	26,34,034	-	-	-	-	8,49,040
2.6	Central Himalayan Livestock Initiative Phase - II	1,76,40,168	1,99,50,000	2,62,920	3,69,64,231	87,911	-	7,324	-	8,08,270
2.7	Water Security Programme: Tata Water Mission 2022-27 in Uttarakhand and Himachal Pradesh	1,00,19,330	1,54,76,000	1,79,904	1,26,58,291	1,85,108	-	-	-	1,28,31,835
	Total (2)	3,15,44,450	6,28,67,688	5,10,744	7,98,36,826	4,69,419	1,34,816	7,324	-	1,44,89,145
	<i>Previous year</i>	50,24,912	6,84,22,153	2,17,934	4,71,31,321	5,72,358	4,16,870	-	-	3,15,44,450
3	Sir Dorabji Tata Trust									
3.1	Mission Pulses - Uttarakhand	70,12,280	34,79,000	61,722	1,00,12,776	50,390	4,98,881	9,045	-	0
3.2	Phase 2 of Education and Sports Initiative in Uttarakhand	1,59,32,378	3,00,58,000	2,68,156	2,12,61,588	2,98,861	-	-	-	2,46,98,085
	Total (3)	2,29,44,658	3,35,37,000	3,29,878	3,12,74,364	3,49,251	4,98,881	9,045	-	2,46,98,085
	<i>Previous year</i>	81,13,607	4,71,09,747	2,23,994	2,64,46,835	72,498	-	16,648	-	2,29,44,658
4	JRD Tata Trust									
4.1	Leh Livelihoods Initiatives - II	44,01,247	-	49,587	41,42,653	24,140	2,84,041	-	-	0
	Total (4)	44,01,247	-	49,587	41,42,653	24,140	2,84,041	-	-	0



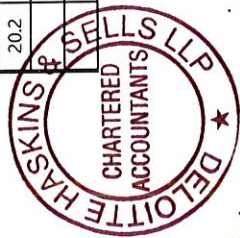
Sr. No.	Project Name	Opening Balance as on April 1, 2023	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Refunded by Onward Partners	Adjustments	Closing Balance as on Mar 31, 2024 (Refer Note below)
	<i>Previous year</i>	5,42,813	74,14,000	17,898	34,59,469	1,13,995	-	-	-	44,01,247
	Total Tata Trusts	8,69,71,097	18,90,43,658	16,61,538	17,76,68,754	23,03,140	9,17,738	16,369	(3,717)	9,67,99,313
	<i>Previous year</i>	2,59,97,078	16,62,08,900	8,34,221	10,37,07,763	19,54,653	4,23,335	16,648	-	8,69,71,097
5	Tata Relief Committee									
5.1	Water and Sanitation Programme - Monitoring	0	-	-	-	-	-	-	-	0
	Total (5)	0	-	-	-	-	-	-	-	0
	<i>Previous year</i>	6,69,260	-	1,756	2,60,122	-	4,10,893	-	-	0
6	HT Parekh Foundation, Mumbai									
6.1	A. Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatthan Society	75,41,634	-	3,94,513	5,38,221	-	-	-	(42,81,935)	31,15,991
	Total (6)	75,41,634	-	3,94,513	5,38,221	-	-	-	(42,81,935)	31,15,991
	<i>Previous year</i>	72,23,937	-	3,17,697	-	-	-	-	-	75,41,634
7	MakeMyTrip Foundation									
7.1	Community Based Tourism in Partnership with MMTF	57,63,597	28,60,000	1,08,877	53,20,333	-	-	-	-	34,12,141
7.2	World Environment Day	30,110	-	-	-	-	-	-	-	30,110
	Total (7)	57,93,707	28,60,000	1,08,877	53,20,333	-	-	-	-	34,42,251
	<i>Previous year</i>	23,57,304	65,45,800	88,391	24,28,587	7,69,201	-	-	-	57,93,707
8	Eicher Group Foundation (EGF)									
8.1	Integrated Spring Shed Management Program in the Central and Western Himalayan Region	-	2,50,00,000	1,33,479	2,43,61,080	7,72,399	-	-	-	-
	Total (8)	-	2,50,00,000	1,33,479	2,43,61,080	7,72,399	-	-	-	-
	<i>Previous year</i>	-	20,93,939	1	17,65,172	3,28,768	-	-	-	-
9	Foundation for Rural Entrepreneurship Development (FREND)									
9.1	Samarth for Promoting Rural Women's Entrepreneurship in the Hill Region	1,75,00,000	-	1,96,129	48,01,820	61,190	-	-	-	1,28,33,119
	Total (9)	1,75,00,000	-	1,96,129	48,01,820	61,190	-	-	-	1,28,33,119
	<i>Previous year</i>	-	1,75,00,000	-	-	-	-	-	-	1,75,00,000
10	TCS Foundation									
10.1	Establishment of Smriti Van (Forest of Remembrance) for Biodiversity Conservation and Restoration of Rural Livelihoods in Uttarakhand - TCS	-	22,88,990	13,831	23,02,821	-	-	-	-	(0)
10.2	Establishment of High Density Temperate Fruit Orchards for Livelihoods and Carbon Sequestration in Uttarakhand (TCS-TEIL)	-	77,65,524	-	77,66,749	-	-	-	-	13,192



Sr. No.	Project Name	Opening Balance as on April 1, 2023	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, 2024 (Refer Note below)
	Total (10)	-	1,00,54,514	28,248	1,00,69,570	-	-	-	-	13,192
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-
	Total Society/Foundations	3,08,35,341	3,79,14,514	8,61,246	4,50,91,024	8,33,589	-	-	(42,81,935)	1,94,04,553
	<i>Previous year</i>	1,02,50,501	2,61,39,739	4,07,845	44,53,881	10,97,969	4,10,893	-	-	3,08,35,341
11	Titan Company Limited									
11.1	Integrated Village Development Project (IVDP II)	-	3,89,70,700	2,73,229	3,89,54,649	2,89,280	-	-	-	-
	Total (11)	-	3,89,70,700	2,73,229	3,89,54,649	2,89,280	-	-	-	-
	<i>Previous year</i>	14,29,716	3,39,42,000	1,29,913	3,49,03,408	5,98,221	-	-	-	0
12	Tata Consumer Products Limited									
12.1	Piloting Water Security Through, Integrated Village Development Model-II	737	22,00,000	36,893	22,37,630	-	-	-	-	-
	Total (12)	737	22,00,000	36,893	22,37,630	-	-	-	-	-
	<i>Previous year</i>	24,76,045	28,00,000	32,910	52,39,774	68,444	-	-	-	737
13	HDFC Bank Limited - CSR Fund									
13.1	Holistic Rural Development Project, Almora	-	2,51,41,806	-	2,50,34,806	1,07,000	-	-	-	-
13.2	Holistic Rural Development Project, Hamirpur	(1)	2,44,97,820	-	2,43,44,020	1,53,799	-	-	-	-
13.3	Focussed Livelihoods Development Project, Joshimath	-	2,24,11,670	-	2,23,45,220	66,450	-	-	-	-
13.4	Focussed Rural Development Project, Leh	-	2,41,59,554	-	2,41,01,654	57,900	-	-	-	-
	Total (13)	(1)	9,62,10,850	-	9,58,25,700	3,85,149	-	-	-	-
	<i>Previous year</i>	(1)	7,77,40,027	1,33,392	7,77,42,271	1,31,148	-	-	-	(1)
14	Mindray Medical India Private Limited									
14.1	Water Learning Centre – Spring Shed Management Uttarakhand	-	-	-	-	-	-	-	-	-
	Total (14)	-	-	-	-	-	-	-	-	-
	<i>Previous year</i>	-	14,21,000	7,882	10,28,714	4,00,168	-	-	-	-
	Total CSR Fund	736	13,73,81,550	3,10,122	13,70,17,979	6,74,429	-	-	-	-
	<i>Previous year</i>	39,05,760	11,59,03,027	3,04,097	11,89,14,167	11,97,981	-	-	-	736
15	National Agriculture Bank for Rural Development (NABARD)									
15.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	15,71,669	11,59,467	22,792	23,82,712	53,900	-	-	-	3,17,316
	Promotion of Millets and Traditional Crops in Kangra, HP	10,75,773	27,000		5,56,533	-	-	-	-	5,72,389



Sr. No.	Project Name	Opening Balance as on April 1, 2023	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, 2024 (Refer Note below)
	Total (15)	26,47,442	11,86,467	48,941	29,39,245	53,900	-	-	-	8,89,705
	<i>Previous year</i>	8,34,090	28,14,448	14,315	9,83,411	32,000	-	-	-	26,47,442
16	Uttarakhand Forest Resource Management (UFRMP)									
16.1	Uttarakhand Forest Resource Management-JICA	(3,74,350)	1,09,49,476	1,503	1,00,23,442	-	-	-	-	5,53,187
16.2	Honey Value Chain Establishment through restoration of traditional Beekeeping - Phase I	22,10,028	-	24,232	16,65,517	-	4,67,943	-	-	1,00,800
16.3	Honey Value Chain Establishment through restoration of traditional Beekeeping - Phase II	25,32,913	38,34,250	39,725	51,25,537	16,200	-	-	-	12,65,151
16.4	High Density Apple Value Chain, a model to enhance the Livelihoods of Farmers	12,41,000	19,83,586	18,265	21,47,612	-	-	-	-	10,95,239
	Total (16)	56,09,591	1,67,67,312	83,725	1,89,62,108	16,200	4,67,943	-	-	30,14,377
	<i>Previous year</i>	37,69,093	1,62,25,034	33,333	1,44,17,869	-	-	-	-	56,09,591
17	National Scheduled Tribal Fin Development Corporation									
17.1	Changthang Leh Livestock and Wool Craft Promotion	60,228	-	-	60,228	-	-	-	-	-
	Total (17)	60,228	-	-	60,228	-	-	-	-	-
	<i>Previous year</i>	1,56,241	1,40,093	1,904	2,38,070	-	-	-	-	60,228
18	Ministry of Tribal Affairs									
18.1	Centre of excellence for research and documentation on agro-processing and livelihoods in tribal areas of Leh district	(35,873)	9,06,742	-	8,40,465	-	30,404	-	-	-
	Total (18)	(35,873)	9,06,742	-	8,40,465	-	30,404	-	-	-
	<i>Previous year</i>	12,12,269	-	-	12,48,142	-	-	-	-	(35,873)
19	Uttarakhand Forest Department									
19.1	Spring Management Consortium	5,92,409	-	12,337	2,67,696	49,258	-	-	-	2,87,792
	Total (19)	5,92,409	-	12,337	2,67,696	49,258	-	-	-	2,87,792
	<i>Previous year</i>	9,48,705	-	28,151	2,20,947	1,63,500	-	-	-	5,92,409
	Total Government Fund	88,73,797	1,88,60,521	1,45,003	2,30,69,742	1,19,358	4,98,347	-	-	41,91,874
	<i>Previous year</i>	69,20,398	1,91,79,575	77,703	1,71,08,379	1,95,500	-	-	-	88,73,797
20	Darshak Shashivadan Vasavada									
20.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	2,08,403	-	3,546	1,48,011	63,938	-	-	-	-
20.2	Maintenance of Smriti Van	2,73,839	-	10,878	-	-	-	-	-	2,84,717
	Total (20)	4,82,243	-	14,424	1,48,011	63,938	-	-	-	2,84,717
	<i>Previous year</i>	6,79,369	-	28,635	2,25,762	-	-	-	-	4,82,243



Sr. No.	Project Name	Opening Balance as on April 1, 2023	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, 2024 (Refer Note below)
21	C. K. Venkataraman									
21.1	Integrated Water projects in Uttarakhand	4,34,376	-	8,105	4,42,421	-	-	-	-	-
	Total (21)	4,34,316	-	8,105	4,42,421	-	-	-	-	-
	<i>Previous year</i>	10,94,179	18,00,000	30,829	24,90,691	-	-	-	-	4,34,316
	Total Individual Fund	9,16,559	-	22,529	5,90,432	63,938	-	-	-	2,84,717
	<i>Previous year</i>	17,73,548	18,00,000	59,464	27,16,453	-	-	-	-	9,16,559
	Total NFC (1-21)	12,75,97,530	38,32,00,243	30,00,438	38,34,37,932	39,94,455	14,16,085	16,369	(42,85,652)	12,06,80,457
	<i>Total Previous year</i>	4,88,47,285	32,92,31,241	16,83,330	24,69,00,643	44,46,103	8,34,228	16,648	-	12,75,97,530
	Foreign Contribution (Foreign Source)									
22	Rural India Support Trust (RIST)									
22.1	Maximizing Mountain Agriculture Project (MMAP)	50,890	40,84,011	6,381	39,89,982	1,51,300	-	-	-	-
22.2	Water Supply in Govt Schools (WSSGS)	(50,890)	3,22,807	-	2,22,772	-	-	-	(49,145)	-
	Total (Foreign Source)	-	44,06,818	6,381	42,12,754	1,51,300	-	-	(49,145)	-
	<i>Previous year</i>	40,63,260	1,25,87,254	74,983	1,67,74,642	-	-	-	49,145	-
	GRAND TOTAL (IC+FC)	12,75,97,530	38,76,07,061	30,06,819	38,76,50,686	41,45,755	14,16,085	16,369	(43,34,797)	12,06,80,457
	GRAND TOTAL PREVIOUS YEAR	5,29,10,545	34,18,18,495	17,58,313	26,36,75,285	44,46,103	8,34,228	16,648	49,145	12,75,97,530

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 donor granted approval to transfer the un-utilised interest amount of Rs. 42,81,935/- to the General Fund of the organization.

3) Previous year figures are in italics.

4) * Projects closed during the year.

5) ** Projects closed during the previous year.



HIMMOTTHAN SOCIETY
Notes forming part of the financial statements
Note 8-i : Fixed Assets (created out of Earmarked Funds)

Particulars	Gross Block (at Cost)				Depreciation			Net Block	
	Opening Balance as on April 1, 2023	Additions during the Year	Deletions / Transfer	Closing Balance as on March 31, 2024	Depreciation for the Year	Deletions / Transfer	Closing Balance as on March 31, 2024	As on Mar 31, 2024	
Tangible Assets									
Computers	81,79,724	11,10,428	3,86,693	89,03,459	14,22,412	3,42,229	65,30,872	23,72,587	
	60,40,934	21,38,790	-	81,79,724	14,21,275	-	54,50,689	27,29,035	
Office Equipments	55,97,658	27,10,844	1,40,400	81,68,102	8,36,676	1,03,878	28,04,733	53,63,369	
	38,66,537	17,31,121	-	55,97,658	5,56,146	-	20,71,935	35,25,723	
Furnitures & Fixtures	34,23,773	3,24,483	4,800	37,43,456	2,43,703	4,800	26,01,905	11,41,551	
	28,47,581	5,76,192	-	34,23,773	3,84,441	-	23,63,002	10,60,771	
Land	84,94,334	-	-	84,94,334	-	-	-	84,94,334	
	84,94,334	-	-	84,94,334	-	-	-	84,94,334	
Building	56,36,714	-	-	56,36,714	3,32,843	-	26,41,133	29,95,581	
	56,36,714	-	-	56,36,714	3,69,824	-	23,08,290	33,28,424	
Plant and Machinery	19,11,052	-	-	19,11,052	1,24,540	-	12,90,789	6,20,263	
	19,11,052	-	-	19,11,052	1,56,570	-	11,66,249	7,44,803	
Vehicles	6,96,600	-	-	6,96,600	46,802	-	4,31,380	2,65,220	
	6,96,600	-	-	6,96,600	55,062	-	3,84,578	3,12,022	
Total Tangible Assets	3,39,39,855	41,45,755	5,31,893	3,75,53,717	30,06,976	4,50,907	1,63,00,812	2,12,52,905	
Previous Year	2,94,93,752	44,46,103	-	3,39,39,855	29,43,318	-	1,37,44,743	2,01,95,112	
Computer Software	20,280	-	20,280	-	-	-	-	-	
Total Intangible Assets	20,280	-	20,280	-	-	-	-	-	
Previous Year	20,280	-	-	20,280	-	-	20,275	5	
Total	3,39,60,135	41,45,755	5,52,173	3,75,53,717	30,06,976	4,71,182	1,63,00,812	2,12,52,905	
Previous Year	2,95,14,032	44,46,103	-	3,39,60,135	29,43,318	-	1,37,65,018	2,01,95,117	

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

Particulars	Gross Block (at Cost)				Depreciation			Net Block	
	Opening Balance as on April 1, 2023	Additions during the Year	Deletions / Transfer	Closing Balance as on March 31, 2024	Depreciation for the Year	Deletions / Transfer	Closing Balance as on Mar 31, 2024	As on March 31, 2024	
Tangible Assets									
Office Equipments	29,299	27,600	-	56,899	5,245	-	13,376	43,523	
	29,299	-	-	29,299	3,736	-	8,131	21,168	
Furnitures & Fixtures	36,580	-	-	36,580	1,528	-	22,815	13,765	
	36,580	-	-	36,580	1,699	-	21,287	15,293	
Total Tangible	65,879	27,600	-	93,479	6,773	-	36,191	57,288	
Previous Year	65,879	-	-	65,879	5,435	-	34,853	31,026	
Total (i+ii)	3,40,26,014	41,73,355	5,52,173	3,76,47,196	30,13,749	4,71,182	1,63,37,003	2,13,10,193	
Previous Year	2,95,79,911	44,46,103	-	3,40,26,014	29,48,753	-	1,37,94,436	2,02,31,578	

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, 2024 (₹)	As at March 31, 2023 (₹)
Security Deposits	3,13,650	3,35,066
Advance Income Tax (TDS Recoverable)	2,43,005	28,516
Advance for Project Activities	-	40,603
Total	5,56,655	4,04,185

Note 10: Cash and Bank Balances

Particulars	As at Mar 31, 2024 (₹)	As at March 31, 2023 (₹)
A. Cash and Cash Equivalents		
(a) Balances with Banks		
(i) In Saving Accounts	5,26,17,738	12,83,38,159
(ii) In Fixed Deposits (with maturity less than 3 months)	8,10,49,216	-
A. Other Bank Balances		
(a) Balances with Banks		
(i) In Fixed Deposits (with maturity more than 3 months but less than 12 months)	-	69,30,403
Total	13,36,66,954	13,52,68,562
Note:		
(i) Out of the above, the balances that meet the definition of cash and cash equivalent as per AS-3 cash Flow statements is:	13,36,66,954	13,52,68,562



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note : 11 Other income

Particulars	For the Year Ended Mar 31, 2024 (₹)	For the Year Ended Mar 31, 2023 (₹)
(a) Interest received from banks on: Saving Accounts	2,40,458	37,187
(b) Interest on Income tax refund	-	1,070
(c) Other Income - O&M of Community Training Centre	5,75,500	3,43,707
(d) Other Income - Donation transferred by Individual Donor	-	64,000
(e) Other Income - Workshop, Training, Study	3,60,000	24,00,002
(f) Other Income - Unspent Grant	3,717	-
Total	11,79,675	28,45,966

Note 12: Programme Expenses

Particulars	For the Year Ended Mar 31, 2024 (₹)	For the Year Ended Mar 31, 2023 (₹)
Salaries	8,96,61,502	5,97,24,309
Staff Welfare Expenses	13,13,372	9,94,401
Contributions to Gratuity, Provident & ESI	1,11,34,817	61,40,358
Honorarium and Consultancy Fees	49,89,081	1,93,92,212
Insurance	-	18,942
Field Office Building Rent	47,32,160	43,59,837
Water and Electricity Charges	2,21,416	1,04,915
Communication	25,91,164	17,12,984
Training and Workshops expenses	2,14,63,624	1,35,91,105
Programme expenses/ Field Demonstration	20,67,27,802	11,62,34,461
Books and Periodicals	-	2,675
Travel and Conveyance	1,98,17,337	1,65,79,360
Printing and Stationery	11,76,100	9,04,495
Software and Computer Consumables	2,33,845	3,13,572
Repairs and Maintenance	7,56,196	5,57,778
Fabrication Works, Repairs and Maintenance of Training Centre	-	6,61,889
Advance written off (Assets)	-	2,98,039
Fixed Assets written off	80,991	-
Total	36,48,99,407	24,15,91,332

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended Mar 31, 2024 (₹)	For the Year Ended Mar 31, 2023 (₹)
Salaries to Admin staff	52,69,798	45,99,818
Staff Welfare Expenses	69,247	70,162
Contribution to Provident Fund, Gratuity and ESI	5,67,554	3,93,139
Total	59,06,599	50,63,119



Note 14: Establishment Expenses

Particulars	For the Year Ended	For the Year Ended
	Mar 31, 2024	Mar 31, 2023
	(₹)	(₹)
Audit Fees	8,17,388	8,17,431
Professional / Consultant fees - Non Program	22,07,139	17,78,924
Water and Electricity Charges	1,00,656	1,37,071
Miscellaneous and Office Maintenance Expenses	22,15,278	23,69,233
Office Building Rent	15,16,700	13,96,500
Bank Charges	17,361	15,472
Insurance	34,870	16,570
Recruitment Expenses	720	27,250
Travel & Conveyance	6,59,505	7,58,556
Communication, Postage and Courier	3,70,674	2,67,366
Community Training Centre	1,99,761	3,23,763
Total	81,40,052	79,08,136



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

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. Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th Sept'2020 came into force on 29th Sept'2020. 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
17. The bifurcation of costs within various cost centers have been done based on Management's Judgment.
18. Previous year's figure of Rs.69,30,403 has been regrouped and reclassified under Other Bank Balances of Cash and Cash Equivalents (Note 10) from Fixed deposits balance of Cash and Cash Equivalents (Note 10) with respect to bifurcation of Fixed Deposits based on maturity period of less than three months and maturity between three and twelve months as per standard disclosure requirement.

For and on behalf of the Himmotthan Society



Dr. Rajesh Thadani
Chairman





Dr. Yashpal Singh Bisht
Secretary

Place: Dehradun

Date: August 09, 2024



