

AUDITORS' CERTIFICATE

We have audited the account of **Himmotthan Society** ("the Society") (**FC Reg No.347900161**) having its registered office at 193, Vasant Vihar, Phase II Dehradun, Uttarakhand, India – 248006, Society Registration Number: 78/2007-2008 in the state of Uttarakhand for the year ended March 31, 2022 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank Balance) at the beginning of the financial year was Rs. 14,69,092
2. Foreign contributions of Rs. 2,36,73,682 was received by the Society during the financial year 2021-22;
3. Interest on Foreign Contribution of Rs. 2,56,351 was received by the Society during the financial year 2021-22;
4. The balance of unutilized foreign contribution (Bank Balances) with the Society at the end of the financial year was Rs. 41,65,064
5. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2020;
6. The information in this certificate and in the enclosed financial statements comprising of the Balance Sheet, Income and Expenditure Account, Statement of Receipts and Payments and Notes forming part of financial statements are correct as checked by us.
7. The Society has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010.
The certificate is to be read along with the notes in Appendix 1.

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



Joe Pretto
Partner

Membership No. 77491

Mumbai, 26 November, 2022.

(UDIN : 22077491BEEKAV5990)



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

1. This Certificate is issued in accordance with the terms of our engagement letter dated 15 June, 2022.

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate date 26 November, 2022 maintenance of separate books of account and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Amendment Rules, 2020 (the "Rules") as applicable, and preparation of these financial statements, based on the said set of accounts and records, are in accordance with the accounting principles generally accepted in India.
3. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

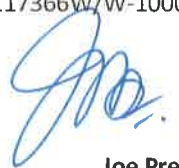
Auditor's Responsibility

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

Restriction on Use

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

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



Joe Pretto
Partner





Membership No. 77491

Mumbai, 26 November, 2022

(UDIN: 22077491BEEKQV5990)








BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2022

Particulars	Note No.	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	61,332	61,332
(b) Earmarked Funds	4	4,063,259	1,500,739
(c) Other Funds	5	9,745,921	10,389,876
(d) Income and Expenditure Account	6	4,209	3,254
		13,874,721	11,955,201
LIABILITIES			
(a) Payables	7	36,264	8,767
	TOTAL	13,910,985	11,963,968
ASSETS			
(a) Fixed assets	8	9,745,921	10,389,876
(b) Loans and advances	9	-	105,000
(c) Cash and bank balances	10	4,165,064	1,469,092
	TOTAL	13,910,985	11,963,968
See accompanying notes forming part of the financial statements		1-17	
In terms of our certificate dated <u>26 Nov</u> , 2022 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)		For and on behalf of the Himmotthan Society	
 Joe Pretto Partner (Membership No. 77491)		 Chairman	 Secretary / Treasurer
Place : Mumbai		Place : Dehradun	
Date : 26 November, 2022		Date : 21 November, 2022	




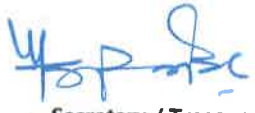



INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Note No.	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Income			
Transfer from Earmarked Funds	4	21,366,558	25,281,083
Transferred from Fixed Assets Fund	5		
- For Depreciation		643,215	774,995
- For Assets written off		740	9,026
Other income	11	955	2,770
Total Income		22,011,468	26,067,874
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid			650,000
(b) Programme Expenses	12	20,256,253	23,579,868
(c) Employee Benefit Expenses	13	713,477	801,839
(d) Establishment Expenses	14	397,568	258,402
(e) Depreciation Expenses	8	643,215	774,995
Total Expenses		22,010,513	26,065,104
Excess of Income over Expenditure		955	2,770
See accompanying notes forming part of the financial statements	1-17		
In terms of our certificate dated <u>26 Nov</u> , 2022 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)		For and on behalf of the Himmotthan Society	
 Joe Pretto Partner (Membership No. 77491)		 Chairman	 Secretary / Treasurer
Place : Mumbai Date : <u>26 November, 2022</u>		Place : Dehradun Date : <u>21 November, 2022</u>	



RECEIPTS & PAYMENTS ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2022

S. No.	Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	1,469,092	4,518,033
	Short Term Deposit	-	8,026,471
	Grant received	23,673,682	13,873,774
	Grant refund by PO's	-	258,538
	Interest earned on Grants	255,396	399,009
	Interest earned on own Fund	955	2,770
	Security deposit Refunded	105,000	-
	TOTAL	25,504,125	27,078,595
B.	PAYMENTS :		
	Grant paid	-	650,000
	Programme Expenses	20,224,303	23,562,075
	Employee Benefit Expenses	708,423	801,839
	Establishment expenses	397,568	258,402
	Statutory Liability Paid	8,767	126,400
	Fixed assets purchased	-	210,787
	Closing Balance C/f		
	Bank Balance	4,165,064	1,469,092
	TOTAL	25,504,125	27,078,595
In terms of our certificate dated <u>26 Nov</u> , 2022 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner  Place : Mumbai Date : 26 November, 2022		For and on behalf of the Himmotthan Society  Chairman  Secretary / Treasurer  Place : Dehradun Date : 21 November, 2022	



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

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.
In continuation of Ministry of Home Affairs' Public Notice No. 11/21022/23(22)/2020- FCRA-III, Dated 22.06.2022, the Central Government, in public interest, Dated 23.09.2022, has decided to extend the validity of FCRA registration where the validity of registration certificates of such entities whose validity was extended till 30.09.2022 and whose renewal application is pending will stand extended till 31.03.2023 or till the date of disposal of renewal application. whichever is earlier.
- iii. The renewal application has already been filed on July 8, 2021 and MHA team is in the process of validating the required set of information.
- iv. The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.
- v. 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.
- vi. Additionally, during financial year 2021-22, the Society has obtained 12A registration renewal certificate via Provisional Registration Number AAATH6935KE20214 dated 28-05-2021 (From AY 2022-23 to AY 2026-27) and 80G registration renewal via Provisional Approval Number AAATH6935KF20214 dated 28-05-2021 (From 28-05-2021 to AY 2024-25) from Income Tax Authority.

2. SIGNIFICANT ACCOUNTING POLICIES:

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

<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%

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HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

iv. **Revenue Recognition:**

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

v. **Foreign Currency Transactions:**

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

vi. **Grant :**

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

vii. **Employee Benefits:**

a) **Short Term Benefits:**

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

b) **Post-employment Benefit Plans**

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

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



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

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
General Fund		
Balance at beginning of the year	61,332	61,332
Total	61,332	61,332

Note 4: Earmarked Funds

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Balance at beginning of the year	1,500,739	12,461,288
Add: Received during the year	23,673,682	13,873,774
Add: Interest Income	255,396	399,009
Add: Refund by Onward Partners	-	258,538
Less: Transferred to Fixed Assets Fund	-	210,787
Less: Transferred to Income and Expenditure Account	21,366,558	25,281,083
Total	4,063,259	1,500,739

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Fixed Assets Fund		
Balance at beginning of the year	10,389,876	10,963,110
Less: Asset sold/ Written off	740	9,026
Add: Transferred from Earmarked Funds	-	210,787
Less: Transferred to Income and Expenditure Account	643,215	774,995
Total	9,745,921	10,389,876

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Balance at beginning of the year	3,254	484
Add: Excess of Income over expenditure	955	2,770
	4,209	3,254

Note 7: Payables

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Statutory Dues	29,957	1,800
Provision for Gratuity	6,307	6,967
Total	36,264	8,767



HIMMOTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2021	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund	Transfer to General Fund	Refunded by Co-ward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
1	Foreign Contribution (Foreign Source)									
1.1	One Prosper International-Canada	16,512	-	-	16,512	-	-	-	-	-
1.2	Rural India Support Trust (RIST)									
1.2.1	Maximizing Mountain Agriculture Project (MMAP)#	-	13,173,682	62,471	9,495,338	-	-	-	(224,197)	3,516,617
1.2.2	Water Supply in Govt Schools (WSGS)	-	10,500,000	182,124	10,129,839	-	-	-	(5,643)	546,642
	Subtotal (Foreign Source)	16,512	23,673,682	244,595	19,641,689	-	-	-	(229,840)	4,063,259
2	Foreign Contribution (Local Source)									
2.1	The Hans Foundation, New Delhi (Local Source)									
2.1.1	Maximizing Mountain Agriculture Project - II#	(224,197)	-	-	-	-	-	-	224,197	0
2.1.2	Water Supply in Govt Schools#	(5,643)	-	-	-	-	-	-	5,643	(0)
2.2	Collectives for Integrated Livelihood Initiatives (Cln)									
2.2.1	Jamshedpur (Local Source)									
2.2.1	Clean Energy Initiative for Rural Uttarakhnad	1,714,067	-	10,801	1,724,869	-	-	-	-	0
	Subtotal (Local Source)	1,484,227	-	10,801	1,724,869	-	-	-	229,840	0
	GRAND TOTAL (FC)	12,461,288	13,873,774	399,009	25,281,083	210,787	-	258,538	-	4,063,259
			<i>Previous year</i>							<i>1,500,739</i>

Note -

a) 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.
 b) Due to FCRA amendment Act 2020, ongoing projects were directed to Rural India Support Trust (RIST), USA, for funding, which is the parent organization of Hans Foundation. Later the receivable project amount was adjusted with RIST and the Auditor has relied on the same.

c) Previous year figures are in italics.

d) * Projects closed during the year.

e) ** Projects closed during the previous year

f) FCRA local source is Entities having FCRA registration.

g) Reconciliation for Transfer to Income and Expenditure Refer reconciliation below:

Note (g) Reconciliation of Earmarked Funds Transferred to Income and Expenditure

Particulars	Amount in Rs
Transfer from Earmarked Funds	21,366,556
Programme Expenses	20,256,253
Employee Benefit Expenses	713,477
Establishment Expenses	397,568
Fixed Asset Writeoff	(740)
Difference	21,366,556



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

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

Particulars	Gross Block (at Cost)				Depreciation			Net Block	
	Opening Balance as on April 1, 2021	Additions during the Year	Deletions	Closing Balance as on March 31, 2022	Depreciation for the Year	Deletions	Closing Balance as on March 31, 2022	As on March 31, 2022	
Tangible Assets									
Computers	793,763	-	35,700	758,063	78,418	34,960	640,439	117,624	
Office Equipments	741,553	123,101	70,891	793,763	104,658	61,865	596,981	196,782	
	849,638	-	-	849,638	79,348	-	400,004	449,634	
Furnitures & Fixtures	761,952	87,686	-	849,638	90,309	-	320,656	528,982	
	511,992	-	-	511,992	15,364	-	373,729	138,263	
	511,992	-	-	511,992	17,070	-	358,365	153,627	
Land	5,695,530	-	-	5,695,530	-	-	-	5,695,530	
	5,695,530	-	-	5,695,530	-	-	-	5,695,530	
Building	3,779,470	-	-	3,779,470	275,523	-	1,299,759	2,479,711	
	3,779,470	-	-	3,779,470	306,137	-	1,024,236	2,755,234	
Plant and Machinery	1,220,870	-	-	1,220,870	129,782	-	722,795	498,075	
	1,220,870	-	-	1,220,870	180,610	-	593,013	627,857	
Vehicles	696,600	-	-	696,600	64,780	-	329,516	367,084	
	696,600	-	-	696,600	76,211	-	264,736	431,864	
Total Tangible Assets	13,547,863	-	35,700	13,512,163	643,215	34,960	3,766,242	9,745,921	
Previous Year	13,407,967	210,787	70,891	13,547,863	774,995	61,865	3,157,987	10,389,876	

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 March 31, 2022 (₹)	As at March 31, 2021 (₹)
Security Deposits	-	105,000
Total	-	105,000

Note 10: Cash and Bank Balances

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	2,769,747	1,469,092
SBI, New Delhi	1,395,317	-
Total	4,165,064	1,469,092



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

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
(a) Interest received from banks on: Saving Accounts	955	2,770
Total	955	2,770

Note 12: Programme Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Salaries	3,934,964	3,844,125
Staff Welfare Expenses	8,903	11,968
Contributions to Gratuity, Provident & ESI	286,418	275,354
Honorarium and Consultancy Fees	4,201,836	2,791,480
Field Office Building Rent	337,226	250,380
Water and Electricity Charges	13,025	8,966
Communication	115,587	100,869
Training and Workshops expenses	215,002	497,566
Programme expenses/ Field Demonstrations	9,981,614	15,182,302
Travel and Conveyance	1,039,145	455,055
Printing and Stationery	67,541	144,871
Repairs and Maintenance	54,252	7,906
Fixed Assets written off	740	9,026
Total	20,256,253	23,579,868

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Salaries to Admin staff	686,140	768,546
Staff Welfare Expenses	531	531
Contribution to Provident Fund, Gratuity and ESI	26,806	32,762
Total	713,477	801,839

Note 14: Establishment Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Professional / Consultant fees - Non Program	20,947	11,850
Water and Electricity Charges	-	6,514
Miscellaneous and Office Maintenance Expenses	118,723	69,714
Office Building Rent	225,100	150,000
Bank Charges	5,612	5,546
Travel & Conveyance	9,860	5,245
Communication, Postage and Courier	17,326	9,533
Total	397,568	258,402



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

- 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. The bifurcation of costs within various cost centers have been done based on Management's Judgement.
- 17. Previous years' figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Himmotthan Society


Chairman




Secretary/Treasurer

Place: Dehradun

Date: 21 November, 2022

