

AUDITORS' CERTIFICATE

We have audited the account of **Himmothan Society** ("the Society"), (FC Reg No. 347900161) having its registered office: 193, Vasant Vihar, Phase II, Deharadun, Uttarakhand, India - 238006; Society Registration Number: 78/2007-2008 in the state of Uttarakhand for the year ending March 31, 2023 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 1st April 2022 was Rs.41,65,064;
2. Foreign Contribution of Rs.1,25,87,254 was received by the Society during the financial year 2022-2023;
3. Interest on Foreign contributions of Rs.74,983 was received by the Society during the financial year 2022-2023;
4. The balance of unutilized foreign contribution with the Society at the end of the financial year 31st March 2023 was Rs.18,072;
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 and 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 Registration No: 117366W/W-100018)

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Joe Pretto
Partner
(Membership No.77491)
(UDIN:23077491BGXCXO2124)

Place: Mumbai
Date: September 5, 2023

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 15th March, 2023.

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate dated 5th September 2023, maintenance of separate books of account and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Rules, 2020 (the "Rules") 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 issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Restriction on Use

8. This certificate has been issued at the request of the Society for submission to Secretary to the Government of India, Ministry of Home Affairs and is not to be used for any other purpose or to be distributed to any other parties without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care 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 Registration No: 117366W/W-100018)





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Joe Pretto
Partner

(Membership No.77491)
(UDIN:23077491BGXCXO2124)

BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2023

Particulars	Note No.	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	12,186	61,332
(b) Earmarked Funds	4	-	40,63,259
(c) Other Funds	5	92,18,489	97,45,921
(d) Income and Expenditure Account	6	4,209	4,209
		92,34,884	1,38,74,721
LIABILITIES			
(a) Payables	7	1,677	36,264
TOTAL		92,36,561	1,39,10,985
ASSETS			
(a) Fixed assets	8	92,18,489	97,45,921
(b) Cash and bank balances	9	18,072	41,65,064
TOTAL		92,36,561	1,39,10,985
See accompanying notes forming part of the financial statements	1-17		
In terms of our certificate dated 5 September, 2023 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)	 Vibha Puri Das Chairman	 Yashpal Singh Bisht Secretary	
Place : Mumbai Date : 5 September, 2023	Place : Dehradun Date : 5 September, 2023		

INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2023

Particulars	Note No.	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Income			
Transfer from Earmarked Funds	4	1,67,74,642	2,13,66,558
Transferred from Fixed Assets Fund	5		
- For Depreciation		5,27,432	6,43,215
- For Assets written off		-	740
Other income	10	-	955
Total Income		1,73,02,074	2,20,11,468
Expenses			
Expenditure on objects of the Society			
(a) Programme Expenses	11	1,58,91,462	2,02,56,253
(b) Employee Benefit Expenses	12	2,20,906	7,13,477
(c) Establishment Expenses	13	6,62,274	3,97,568
(d) Depreciation Expenses	8	5,27,432	6,43,215
Total Expenses		1,73,02,074	2,20,10,513
Excess of Income over Expenditure		-	955
See accompanying notes forming part of the financial statements	1-17		

In terms of our certificate dated 5 September, 2023 attached.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm Regn No. 117366W/W-100018)



Joe Pretto
Partner
(Membership No. 77491)

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 (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2023

S. No.	Particulars	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	41,65,064	14,69,092
	Grant received	1,25,87,254	2,36,73,682
	Interest earned on Grants	74,983	2,55,396
	Interest earned on own Fund	-	955
	Security deposit Refunded	-	1,05,000
	TOTAL	1,68,27,301	2,55,04,125
B.	PAYMENTS :		
	Programme Expenses	1,58,89,785	2,02,24,303
	Employee Benefit Expenses	2,27,213	7,08,423
	Establishment expenses	6,62,274	3,97,568
	Statutory Liability Paid	29,957	8,767
	Closing Balance C/f		
	Bank Balance	18,072	41,65,064
	TOTAL	1,68,27,301	2,55,04,125
In terms of our certificate dated 5 September, 2023 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)  Joe Pretto Partner (Membership No. 77491) Place : Mumbai Date : 5 September, 2023		For and on behalf of the Himmotthan Society   Vibha Puri Das Chairman Place : Dehradun Date : 5 September, 2023	
		 Yashpal Singh Bisht Secretary	

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%



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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.



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

Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
General Fund		
Balance at beginning of the year	61,332	61,332
Less: Transferred to Earmarked Funds	49,146	-
Total	12,186	61,332

Note 4: Earmarked Funds

Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
Balance at beginning of the year	40,63,259	15,00,739
Add: Received during the year	1,25,87,254	2,36,73,682
Add: Interest Income	74,983	2,55,396
Add: Adjustment - Transfer from General Fund	49,146	-
Less: Transferred to Income and Expenditure Account	1,67,74,642	2,13,66,558
Total	-	40,63,259

Refer Annexure 4.1 for details

Note 5: Other Funds

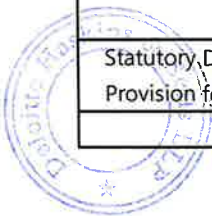
Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
Fixed Assets Fund		
Balance at beginning of the year	97,45,921	1,03,89,876
Less: Asset sold/ Written off	-	740
Less: Transferred to Income and Expenditure Account	5,27,432	6,43,215
Total	92,18,489	97,45,921

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
Balance at beginning of the year	4,209	3,254
Add: Excess of Income over expenditure	-	955
	4,209	4,209

Note 7: Payables

Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
Statutory Dues	1,677	29,957
Provision for Gratuity	-	6,307
Total	1,677	36,264



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HIMMOTTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

(₹)

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	Adjustments	Closing Balance as on March 31, 2023 (Refer Note below)
	Foreign Contribution (Foreign Source)							
1	Rural India Support Trust (RIST)							
1.1	Maximizing Mountain Agriculture Project (MMAP)	35,16,617	63,92,810	54,339	99,12,876	-	-	50,890
1.2	Water Supply in Govt Schools (WSGS)	5,46,642	61,94,444	20,644	68,61,766	-	49,146	(50,890)
	GRAND TOTAL (FC)	40,63,259	1,25,87,254	74,983	1,67,74,642	-	49,146	-
	<i>Previous year</i>	15,00,738	2,36,73,682	2,55,396	2,13,66,558	-	-	40,63,259

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) Previous year figures are in italics.

c) The debit balance in projects under earmarked funds represents excess spents, which have been carried out based on adequate approvals.



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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 As on March 31, 2023	
	Opening Balance as on April 1, 2022	Additions during the Year	Deletions	Closing Balance as on March 31, 2023	Opening Balance as on April 1, 2022	Depreciation for the Year	Deletions	Closing Balance as on March 31, 2023			
Tangible Assets											
Computers	7,58,063	-	-	7,58,063	6,40,439	47,050	-	6,87,489	6,87,489	70,574	
	7,93,763	-	35,700	7,58,063	5,96,981	78,418	34,960	6,40,439	6,40,439	1,17,624	
Office Equipments	8,49,638	-	-	8,49,638	4,00,004	67,446	-	4,67,450	4,67,450	3,82,188	
	8,49,638	-	-	8,49,638	3,20,656	79,348	-	4,00,004	4,00,004	4,49,634	
Furnitures & Fixtures	5,11,992	-	-	5,11,992	3,73,729	13,828	-	3,87,557	3,87,557	1,24,435	
	5,11,992	-	-	5,11,992	3,58,365	15,364	-	3,73,729	3,73,729	1,38,263	
Land	56,95,530	-	-	56,95,530	-	-	-	-	-	56,95,530	
	56,95,530	-	-	56,95,530	-	-	-	-	-	56,95,530	
Building	37,79,470	-	-	37,79,470	12,99,759	2,47,971	-	15,47,730	15,47,730	22,31,740	
	37,79,470	-	-	37,79,470	10,24,236	2,75,523	-	12,99,759	12,99,759	24,79,711	
Plant and Machinery	12,20,870	-	-	12,20,870	7,22,795	96,075	-	8,18,870	8,18,870	4,02,000	
	12,20,870	-	-	12,20,870	5,93,013	1,29,782	-	7,22,795	7,22,795	4,98,075	
Vehicles	6,96,600	-	-	6,96,600	3,29,516	55,062	-	3,84,578	3,84,578	3,12,022	
	6,96,600	-	-	6,96,600	2,64,736	64,780	-	3,29,516	3,29,516	3,67,084	
Total Tangible Assets	1,35,12,163	-	-	1,35,12,163	37,66,242	5,27,432	-	42,93,674	42,93,674	92,18,489	
Previous Year	1,35,47,863	-	35,700	1,35,12,163	31,57,987	6,43,215	34,960	37,66,242	37,66,242	97,45,921	

1. Previous year figures are in italics



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 9: Cash and Bank Balances

Particulars	As at March 31, 2023 (₹)	As at March 31, 2022 (₹)
Cash and Bank Balance		
(a) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	8,396	27,69,747
SBI, New Delhi	9,676	13,95,317
Total	18,072	41,65,064



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HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note : 10 Other income**

Particulars	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
(a) Interest received from banks on:		
Saving Accounts	-	955
Total	-	955

Note 11: Programme Expenses

Particulars	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Salaries	50,25,567	39,34,964
Staff Welfare Expenses	1,06,712	8,903
Contributions to Gratuity, Provident & ESI	5,32,711	2,86,418
Honorarium and Consultancy Fees	17,24,220	42,01,836
Insurance	18,942	-
Field Office Building Rent	5,01,999	3,37,226
Water and Electricity Charges	17,876	13,025
Communication	84,302	1,15,587
Training and Workshops expenses	6,87,944	2,15,002
Programme expenses/ Field Demonstration	59,44,642	99,81,614
Travel and Conveyance	11,59,412	10,39,145
Printing and Stationery	56,031	67,541
Repairs and Maintenance	31,104	54,252
Fixed Assets written off	-	740
Total	1,58,91,462	2,02,56,253

Note 12: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Salaries to Admin staff	2,10,773	6,86,140
Staff Welfare Expenses	-	531
Contribution to Provident Fund, Gratuity and ESI	10,133	26,806
Total	2,20,906	7,13,477

Note 13: Establishment Expenses

Particulars	For the Year Ended March 31, 2023 (₹)	For the Year Ended March 31, 2022 (₹)
Professional / Consultant fees - Non Program	4,42,080	20,947
Miscellaneous and Office Maintenance Expenses	1,21,099	1,18,723
Office Building Rent	94,000	2,25,100
Bank Charges	2,218	5,612
Travel & Conveyance	-	9,860
Communication, Postage and Courier	2,877	17,326
Total	6,62,274	3,97,568



HIMMOTTHAN SOCIETY

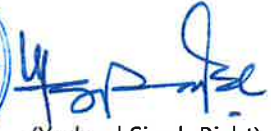
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

14. 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).
15. 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.
16. The bifurcation of costs (establishment expenses) within various cost centers have been done based on Management's Judgment.
17. 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

