

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF HIMMOTTHAN SOCIETY

#### Report on the Financial Statements

We have audited the accompanying financial statements of **HIMMOTTHAN SOCIETY** ("the Society"), which comprise the Balance Sheet as at March 31, 2016, the Income and Expenditure Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation of these financial statements in accordance with the Accounting Standards as issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2016; and
- (b) In the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

**For DELOITTE HASKINS & SELLS LLP**

Chartered Accountants

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



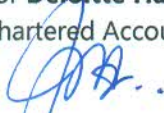



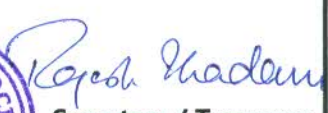
Joe Pretto  
(Partner)

(Membership No. 77491)

**Place:** Mumbai

**Date:** 23 SEP 2016

## BALANCE SHEET AS AT MARCH 31, 2016

| Particulars  | Note No.    | As at March 31, 2016<br>(In Rupees)   | As at March 31, 2015<br>(In Rupees) |
|--|-------------|---|-------------------------------------|
| <b>FUNDS AND LIBAILITIES</b>   |             |   |                                     |
| <b>Funds</b>   |             |   |                                     |
| (a) General Fund   | 3           | 358,309   | 358,309                             |
| (b) Earmarked Funds  | 4           | 89,942,851  | 96,885,155                          |
| (c) Other Funds  | 5           | 1,798,652   | 1,246,985                           |
| (d) Income and expenditure Account   | 6           | 26,086  | -                                   |
|  |             | <b>92,125,898</b>   | <b>98,490,449</b>                   |
| <b>LIABILITIES</b>   |             |   |                                     |
| (a) Sundry Creditors   | 7           | 2,811,428   | 265,030                             |
|  |             | <b>94,937,326</b>   | <b>98,755,479</b>                   |
| <b>ASSETS</b>  |             |   |                                     |
| (a) Fixed assets   | 8           | 1,302,795   | 1,246,985                           |
| (b) Loans and advances   | 9           | 794,133   | 7,468,177                           |
| (c) Programme Inventory  | 10          | 217,697   | 217,697                             |
| (d) Cash and bank balances   | 11          | 92,622,701  | 89,822,620                          |
|  |             | <b>94,937,326</b>   | <b>98,755,479</b>                   |
|  |             | -   |                                     |
| <b>See accompanying notes forming part of the financial statements</b>   | <b>1-20</b> |   |                                     |
| In terms of our report attached.<br>For <b>Deloitte Haskins &amp; Sells LLP</b><br>Chartered Accountants   |             |   |                                     |
| <br><b>Joe Pretto</b><br>Partner<br>Place : Mumbai<br>Date : <b>23 SEP 2016</b> |             |    |                                     |
| For and on behalf of the Himmotthan Society  |             |   |                                     |
| <br><b>Chairman</b><br>Place : Dehradun<br>Date : <b>23 SEP 2016</b>            |             |  <br><b>Secretary / Treasurer</b> |                                     |



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016**

| Particulars  | Note No.    | 2015-2016<br>(In Rupees) | 2014-2015<br>(In Rupees) |
|--|-------------|--------------------------|--------------------------|
| <b>Income</b>  |             |                          |                          |
| Transfer from Earmarked Funds  |             | 105,406,033              | 49,415,505               |
| Transfer from Fixed Assets Fund  |             | 908,776                  | -                        |
| Other income - Interest  |             | 26,086                   | -                        |
| <b>Total Income</b>  |             | <b>106,340,895</b>       | <b>49,415,505</b>        |
| <b>Expenses</b>  |             |                          |                          |
| Expenditure on objects of the Society                                  |             |                          |                          |
| (a) Grants Paid  |             | 66,319,423               | 22,536,861               |
| (b) Programme Expenses   | 12          | 36,888,976               | 24,360,277               |
| (c) Establishment Expenses   | 13          | 947,523                  | 711,403                  |
| (d) Employee Benefit Expenses  | 14          | 1,250,111                | 939,211                  |
| (e) Depreciation Expenses  | 8           | 908,776                  | -                        |
| (e) Transferred to Fixed Assets Fund                                   | 5           | -                        | 867,753                  |
| <b>Total Expenses</b>  |             | <b>106,314,809</b>       | <b>49,415,505</b>        |
| <b>Excess of Income over Expenditure</b>                               |             | <b>26,086</b>            | <b>-</b>                 |
| <b>See accompanying notes forming part of the financial statements</b> | <b>1-20</b> |                          |                          |

In terms of our report attached.  
For **Deloitte Haskins & Sells LLP**  
Chartered Accountants

  
**Joe Pretto**  
Partner



Place : Mumbai  
Date : **23 SEP 2016**

**For and on behalf of the Himmotthan Society**

  
**Chairman**



  
**Secretary / Treasurer**

Place : Dehradun  
Date : **23 SEP 2016**

## RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

| Sr. No.   | Particulars  | 2015-2016<br>(In Rupees) | 2014-2015<br>(In Rupees) |
|-----------|--|--------------------------|--------------------------|
| <b>A.</b> | <b>RECEIPTS :</b>                                  |                          |                          |
|           | <b>Opening Balance B/f</b>                         |                          |                          |
|           | Bank Balance                                       | 24,998,990               | 19,175,213               |
|           | Short Term Deposit                                 | 64,823,600               | 67,090,361               |
|           | Cash   | 30                       | -                        |
|           | Receipt in General Fund                            | -                        | -                        |
|           | Grant received                                     | 94,615,940               | 50,089,000               |
|           | Interest earned on Grants                          | 5,137,869                | 5,941,386                |
|           | Interest earned other than grants                  | 7,760                    | -                        |
|           | Reimbursement from Tata Relief Committee           | 14,300,000               | -                        |
|           | Amount received againts Staff Emoluments Security  | -                        | 249,234                  |
|           | TDS Refund received                                | 156,350                  | 15,796                   |
|           | Security Deposit Refund                            | 64,420                   | -                        |
|           | Advance received                                   | -                        | 642,900                  |
|           | <b>TOTAL</b>                                       | <b>204,104,959</b>       | <b>143,203,889</b>       |
| <b>B.</b> | <b>PAYMENTS :</b>                                  |                          |                          |
|           | Grant paid   | 59,572,460               | 26,088,715               |
|           | Programme Expenses                                 | 36,888,976               | 24,360,277               |
|           | Employee Benefit expenses                          | 1,249,930                | 939,211                  |
|           | Establishment expenses                             | 942,494                  | 711,403                  |
|           | Security Deposit paid                              | 105,000                  | -                        |
|           | Expenditure recoverable from Tata Relief Committee | 11,493,782               | -                        |
|           | Amount paid to Staff Emoluments Security           | 249,234                  | 337,690                  |
|           | Un-Utilized Grant and Interest Refunded to Trust   | -                        | 76,221                   |
|           | Statutory Liability Paid                           | 15,796                   | -                        |
|           | Fixed assets purchased                             | 964,586                  | 867,753                  |
|           | <b>Closing Balance C/f</b>                         |                          |                          |
|           | Bank Balance                                       | 16,774,197               | 24,998,990               |
|           | Short Term Deposit                                 | 75,848,504               | 64,823,600               |
|           | Cash   | -                        | 30                       |
|           | <b>TOTAL</b>                                       | <b>204,104,959</b>       | <b>143,203,889</b>       |





## HIMMOTTHAN SOCIETY

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2016

#### 1. SOCIETY OVERVIEW:

- i. Himmotthan Society ("the Society") is registered with the Registrar of Societies, Uttarakhand under the Societies Registration Act, 1860 vide registration No. 78/2007-2008 dated December 22, 2007 which is valid till December 19, 2017.
- ii. The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.
- iii. 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.
- iv. Programmes implemented during the year:
  - a) Himalayan Nettle Fiber a Community Based Approach to Sustainable Harvesting, granted by Navajbai Ratan Tata Trust, Mumbai.
  - b) Strengthening of Community Institutions for Livelihood Promotion Livelihood Finance within Himmothan Pariyojana through Cluster Approach. granted by Navajbai Ratan Tata Trust, Mumbai
  - c) Monitoring of the Natural Resource Based Livelihood Projects under Himmothan Pariyojana granted by Sir Ratan Tata Trust, Mumbai
  - d) Maximizing Mountain Agriculture Project (MMAP) granted by Sir Ratan Tata Trust, Mumbai
  - e) Monitoring of Centre for Organic Farming - Phase III (COF-III) granted by Sir Ratan Tata Trust, Mumbai
  - f) Uttarakhand Post Disaster Livelihoods Improvement Project (UPDLP) granted by Sir Ratan Tata Trust, Mumbai and Tata Relief Committee (TRC).
  - g) Saath Hen Hum Uttarakhand Livelihood Improvement Project granted by STAR Network India Pvt. Limited.
  - h) Central Himalayan Livestock Initiative (CHLI) granted by Navajbai Ratan Tata Trust, Mumbai
  - i) Reclaiming the Water Supply in 2013 Disaster hit Villages of Rudraprayag, Uttarakhand funded by the Indian Social Club, Oman
  - j) Integrated Wash Plus Project in District Tehri Garhwal, Uttarakhand granted by Arghyam
  - k) Central Himalayan Education Initiative granted by Navajbai Ratan Tata Trust, Mumbai and Sir Ratan Tata Trust, Mumbai
  - l) Strengthening of Community Institutions for Livelihood Promotion, granted by Sir Ratan Tata Trust, Mumbai
  - m) Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF funded by the HT Parekh Foundation

Integrated E-WAS Project funded by the Hans Foundation



