

INDEPENDENT AUDITORS' CERTIFICATE

REF: JP/4358

We have audited the account of Himmotthan Society (the "Society"), (FC Reg. No. 347900161), having the office at 193, Vasant Vihar, Phase II Dehradun, Uttarakhand, India – 248006, Society registration No. 78/2007-2008 in the state of Uttarakhand for the year ending March 31, 2017 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank Balances) at the beginning of the financial year April 1, 2016 was Rs. 48,950,607;
2. Foreign contribution of Rs. 2,050,000 was received by the Society during the financial year 2016-17;
3. Interest of Rs. 2,477,503 was received by the Society during the financial year 2016-17;
4. The balance of unutilised foreign contribution (Bank Balances) with the Society at the end of the financial year March 31, 2017 was Rs. 28,883,676;
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, 2011;
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.

This certificate is to be read along with the notes in Appendix 1.

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



J. Pretto
Partner
Membership No. 077491

Mumbai
October 25, 2017

Appendix 1 to the 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 reference no.: JP/3482 dated September 30, 2016.

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate Ref – JP/4358 dated October 25, 2017, maintenance of separate set of accounts 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, 2015 (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 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. 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.

Mumbai
October 25, 2017

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


J. Preto
Partner
Membership No. 077491

HIMMOTTHAN SOCIETY

Registration No. Uttarakhand/78/2007-2008

BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2017

Particulars	Note No.	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
FUNDS AND LIBAILITIES			
Funds			
(a) Earmarked Funds	3	29,594,146	49,658,277
(b) Other Funds	4	237,821	116,285
		29,831,967	49,774,562
LIABILITIES			
(a) Sundry Creditors	5	-	2,800
TOTAL		29,831,967	49,777,362
ASSETS			
(a) Fixed assets	6	237,821	116,285
(b) Loans and advances	7	492,773	492,773
(c) Programme Inventory	8	217,697	217,697
(d) Cash and bank balances	9	28,883,676	48,950,607
TOTAL		29,831,967	49,777,362
See accompanying notes forming part of the financial statements	1-16		

In terms of our certificate ref JP/4358 dated October 25, 2017 attached.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants



Joe Pretto
Partner



Place : Mumbai

Date : October 25, 2017

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




Chairman

Secretary



Place : Dehradun

Date : October 25, 2017

HIMMOTTHAN SOCIETY

Registration No. Uttarakhand/78/2007-2008

INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2017

Particulars	Note No.	2016-2017 (In Rupees)	2015-2016 (In Rupees)
Income			
Transfer from Earmarked Funds		24,246,077	8,945,079
Transfer from Fixed Assets Fund		161,379	116,005
Total Income		24,407,456	9,061,084
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		3,926,000	-
(b) Programme Expenses	10	19,120,841	8,549,609
(c) Employee Benefit Expenses	11	726,972	236,611
(d) Establishment Expenses	12	472,264	158,859
(e) Depreciation Expenses	6	161,379	116,005
Total Expenses		24,407,456	9,061,084
Excess of Income over Expenditure			
See accompanying notes forming part of the financial statements	1-16		

In terms of our certificate ref JP/4358 dated October 25, 2017 attached.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants

Joe Pretto
Partner


For and on behalf of the Himmotthan Society


Chairman


Secretary
Place : Mumbai
Date : October 25, 2017Place : Dehradun
Date : October 25, 2017

HIMMOTTHAN SOCIETY

Registration No. Uttarakhand/78/2007-2008

RECEIPT AND PAYMENT ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2017

Particulars	2016-17 (In Rupees)	2015-2016 (In Rupees)
Opening Balance B/f		
Bank Balance	5,797,000	382,454
Short Term Deposit	43,153,607	36,096,834
Grant received	2,050,000	19,072,000
Interest received on Fixed Deposit	2,477,503	2,655,078
Total	53,478,110	58,206,366
Grant paid	3,926,000	-
Programme Expenses	19,120,841	8,525,799
Employee Benefit expenses	726,972	236,611
Establishment expenses	472,264	156,059
Security Deposit paid	-	105,000
Fixed assets purchased	282,915	232,290
Refund of Earmarked Grant	62,642	-
Statutory Liability Paid	2,800	-
Closing Balance C/f		
Bank Balance	1,871,210	5,797,000
Short Term Deposit	27,012,466	43,153,607
Total	53,478,110	58,206,366

In terms of our certificate ref JP/4358 dated October 25, 2017 attached.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants


Joe Pretto
Partner

Place : Mumbai

Date : October 25, 2017

For and on behalf of the Himmotthan Society



Chairman**Secretary**

Place : Dehradun

Date : October 25, 2017

HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 3: Earmarked Funds**

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
Balance at beginning of the year	49,658,277	37,032,393
Add: Received during the year	2,050,000	19,072,000
Add: Interest Income	2,477,503	2,731,253
Less: Refunded during the year	62,642	-
Less: Transferred to Fixed Assets Fund	282,915	232,290
Less: Transferred to Income and Expenditure Account	24,246,077	8,945,079
Total	29,594,146	49,658,277

Refer Annexure 3.1 for details

Note 4: Other Funds

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
(i) Fixed Assets Fund		
Balance at beginning of the year	116,285	-
Add: Transferred from Earmarked fund	282,915	232,290
Less: Transferred to Income and Expenditure Account	161,379	116,005
Total	237,821	116,285

Note 5: Sundry Creditors

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
Statutory Dues	-	2,800
Total	-	2,800



HIMMOTTHAN SOCIETY

Annexure 3.1: Earmarked Fund - Programme-wise details

(In Rupees)

Sr. No.	Project Name	Opening Balance as on April 1, 2016	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 4(i))	Amount Refunded during the year	Closing Balance as on March 31, 2017
1	One Prosper International-Canada	16,512	-	-	-	-	-	16,512
2	First Solar Malaysia	217,697	-	-	-	-	-	217,697
3	International River Flow - USA	59,728	-	-	-	-	-	59,728
4	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	30,711,171	-	1,725,275	10,511,498	123,165	-	21,801,783
5	Indian Social Club Oman							
5.1	Reclaiming the Water Supply in 2013 Disaster hit Villages of Rudraprayag, Uttarakhand	1,604	-	-	-	-	-	1,604
6	The Hans Foundation, New Delhi							
6.1	Education Washplus Programme	8,651,565	-	385,917	5,769,584	41,550	-	3,226,348
6.2	Relief Works at Chamyala Cluster	-	2,050,000	-	1,987,358	-	62,642	-
7	HT Parekh Foundation, Mumbai							
7.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	10,000,000	-	366,311	5,977,637	118,200	-	4,270,474
	Total - FC- (1-7)	49,658,277	2,050,000	2,477,503	24,246,077	282,915	62,642	29,594,146
	<i>Previous year</i>	<i>37,032,393</i>	<i>19,072,000</i>	<i>2,731,253</i>	<i>8,945,079</i>	<i>232,290</i>	<i>-</i>	<i>49,658,277</i>

Notes :-

- 1) The amount unutilised from Earmarked Funds represent amount received from various donors and sponsors for specific projects under taken/ to be undertaken by the society which have remained unutilized as at the Balance Sheet date.
- 2) Previous year figures are in italics.



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 6: Fixed Assets [Project Assets]****Fixed Assets (Foreign Contribution)**

Particulars	Gross Block (at Cost)				Depreciation				Net Block
	Opening Balance as on April 1, 2016	Additions during the Year	Deletions during the Year	Closing Balance as on March 31, 2017	Opening Balance as on April 1, 2016	Depreciation for the Year	Deletions during the Year	Closing Balance as on March 31, 2017	As on March 31, 2017
Computers	113,206	45,675	-	158,881	45,995	67,738	-	113,733	45,148
	-	113,206	-	113,206	-	45,995	-	45,995	67,211
Office Equipments	22,155	141,251	-	163,406	2,410	18,520	-	20,930	142,476
	-	22,155	-	22,155	-	2,410	-	2,410	19,745
Furnitures & Fixtures	96,929	95,989	-	192,918	67,600	75,121	-	142,721	50,197
	-	96,929	-	96,929	-	67,600	-	67,600	29,329
Total	232,290	282,915	-	515,205	116,005	161,379	-	277,384	237,821
Previous Year	-	232,290	-	232,290	-	116,005	-	116,005	116,285

Note:

1. Previous year figures are in italics.



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 7: Loans and Advances**

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
(a) Security Deposits	105,000	105,000
(b) Advance Income Tax (TDS Recoverable)	387,773	387,773
Total	492,773	492,773

Note 8: Programme Inventory

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
Project Inventory		
Solar Pannel - 50 Pcs	217,697	217,697
Total	217,697	217,697

Note 9: Cash and Bank Balances

Particulars	As at March 31, 2017 (In Rupees)	As at March 31, 2016 (In Rupees)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	1,871,210	5,797,000
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	27,012,466	43,153,607
Total	28,883,676	48,950,607



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 10: Programme Expenses**

Particulars	2016-2017 (In Rupees)	2015-2016 (In Rupees)
Salaries and employee benefits	1,454,417	1,170,361
Honorarium and Consultancy Fees	2,758,258	1,280,057
Insurance	12,544	10,242
Rent	85,900	184,620
Communication	68,756	115,032
Training/ Programme expenses	13,792,707	5,287,951
Books and Periodicals	4,429	-
Travel and Conveyance	853,909	423,160
Printing and Stationery	61,485	52,124
Repairs and Maintenance	28,436	26,062
Total	19,120,841	8,549,609

Note 11: Employee Benefit Expenses

Particulars	2016-2017 (In Rupees)	2015-2016 (In Rupees)
Salaries	708,410	229,108
Contributions to Gratuity	18,562	7,503
Total	726,972	236,611

Note 12: Establishment Expenses

Particulars	2016-2017 (In Rupees)	2015-2016 (In Rupees)
Audit Fees (inclusive of service tax)	27,387	61,091
Water and Electricity Charges	6,879	22,377
Miscellaneous and Office Maintenance Expenses	143,075	69,568
Office Building Rent	194,870	-
Bank Charges	6,817	1,909
Insurance	6,154	-
Recruitment Expenses	14,890	1,406
Travel & Conveyance	20,479	-
Communication, Postage and Courier	51,713	2,508
Total	472,264	158,859



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2017

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 22, 2007 which is valid till December 19, 2017.
- ii. The Society is registered under Foreign Contribution (Regulation) Act, 1976 ("FCRA") vide registration no. 347900161. During the year, FCRA authorities has renewed FCRA certificate for the period starting from November 1, 2016 to October 31, 2021 dated October 28, 2016.
- 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. Programmes implemented during the year:
 - a) Saath Hen Hum Uttarakhand Livelihood Improvement Project granted by STAR Network India Pvt. Limited.
 - b) 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
 - c) Integrated E-WAS Project funded by the Hans Foundation

2. SIGNIFICANT ACCOUNTING POLICIES:

i. Basis of Preparation of Financial Statements:

The financial statements have been prepared on cash basis.

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 on the fixed assets has been provided on written down value basis, in accordance with the rates prescribed under Income Tax Act, 1961.

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.



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2017

c) Income from symposia, seminars and workshops are recognized on receipt for symposia, seminars and workshops organized and held.

v. Grant :

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

vi. 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.

Gratuity is recorded as per the term of employment with the employee of the Society. The Society has paid the contribution to the Life Insurance Corporation of India (LIC).



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2017

13. 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.

14. The Society received 100 Solar Panels (Grant in kind) from First Solar, Malaysia SdnBhd (758827-T) out of which 50 Solar Panels were installed during Financial Year 2013-14. Balance 50 Solar Panels are recognized as Programme Inventory in the balance sheet.

15. The bifurcation of costs within various cost centres have been done based on Management's Judgement.


16. Previous years' figures have been regrouped/ reclassified wherever necessary.

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




Chairman




Secretary / Treasurer

Place: Dehradun

Date: October 25, 2017