



**FORM NO. 10B**  
**(SEE RULE 17-B)**

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961 IN**  
**THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTION.**

We have examined the Balance Sheet of **M/S HUMAN AID SOCIETY, BARAMULLA, KASHMIR**, as at 31<sup>st</sup> March, 2016 and the Income and Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said-trust/institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of Account have been maintained at the head Office (with no branch office at any palace) so far it information and according to information given to us the said accounts give a true and fair view:-

1. In the case of Balance Sheet of the State of affairs of the aforesaid institution as at 31<sup>st</sup> March, 2016.
2. In the case of the Income and Expenditure Account of the Surplus of Income over Expenditure for the year ended on 31.03.2016.

The prescribed particulars are annexed are annexed hereto.

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR  
BALANCE SHEET AS ON 31.03.2016

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<b>Capital Fund</b>		<b>FIXED ASSETS</b>	
Opening Balance	1,57,402.53	As per schedule	96,154.16
Add: Surplus (Excess of Income over Expnd.)	9,918.49	<b>Current Assets</b>	
Closing Balance	1,67,321.02	Cash in Hand	19,099.26
		Cash at Bank	52,067.60
	<u>1,67,321.02</u>		<u>1,67,321.02</u>

Place: Srinagar  
Date: 29/04/2016

As per our report of even date  
For Amir Jan & Associates  
Chartered Accountants

  
Gowhar Ahmad Wani  
(Partner)  
M. No. 533602

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**M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR**  
**RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2016**

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<b>Opening Balance</b>		<b><u>Programe &amp; Activities</u></b>	
Cash in Hand	15,084.00	Medical Aid	61,328.00
Cash at Bank	50,714.72	Educational Survey	37,350.00
Donation	7,29,310.00	Marriage assistance	10,000.00
		Text Books	30,053.00
		Stationery	24,650.00
		Uniform	43,921.00
		Wards Counselling/Orphans Education	26,019.00
		Widow Relief	8,500.00
		Seminars	1,03,446.00
		Award & Prizes	3,500.00
		<b><u>Adminstrative Expenses</u></b>	
		Honorarium to Full time Member	96,000.00
		Honorarium to other office bearers	66,600.00
		Transport & Fuel	45,500.00
		Rent	69,000.00
		Newspapers	2,122.00
		Office Expenses/ Electricity	17,876.00
		Misc. Expenses	17,356.86
		Printing & Publicity	29,440.00
		Postage & Telephone (PNT)	8,030.00
		Assets Purchasing	23,250.00
		<b><u>Closing Balances</u></b>	
		Cash in Hand	19,099.26
		Cash at Bank	52,067.60
	<b>7,95,108.72</b>		<b>7,95,108.72</b>

Place: Srinagar  
Date: 29/04/2016

As per our report of even date





**M/S HUMAN AID SOCIETY : BARAMULLA KASHMIR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016**

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<b><u>Programme &amp; Activities</u></b>		Donations	7,29,310.00
Medical Aid	61,328.00		
Educational Survey	37,350.00		
Marriage assistance	10,000.00		
Text Books	30,053.00		
Stationery	24,650.00		
Uniform	43,921.00		
Wards Counselling/Orphans Education	26,019.00		
Widow Relief	8,500.00		
Seminars	1,03,446.00		
Award & Prizes	3,500.00		
<b><u>Administrative Expenses</u></b>			
Honorarium to Full time Member	96,000.00		
Honorarium to other office bearers	66,600.00		
Transport & Fuel	45,500.00		
Rent	69,000.00		
Newspapers	2,122.00		
Office Expenses/ Electricity	17,876.00		
Misc. Expenses	17,356.86		
Printing & Publicity	29,440.00		
Postage & Telephone (PNT)	8,030.00		
Depreciation	18,699.65		
Surplus (Excess of Income over Expend.)	9,918.49		
	<b>7,29,310.00</b>		<b>7,29,310.00</b>

Place: Srinagar  
Date: 29/04/2016

As per our report of even date



**APPENDIX-III**

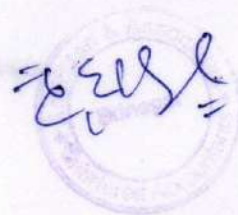
**Investments held at any time during the previous year(s) concern in which person referred to in section 13 (3) have a substantial Interest**

S.NO	Name and address of the concern	Where the concern is a company, No and classes of Shares held	Nominal value of the Investments	Income from the investments	Whether the amount in col.(4) exceeded 5% of the capital of the concern during the previous year say, Yes/No.
(1)	(2)	(3)	(4)	(5)	(6)
NIL	NIL	NIL	NIL	NIL	NIL
<b>TOTAL</b>					

Place: Srinagar.

Date: 29/04/2016

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## Annexure

### I. Application of income for charitable or religious purposes.

ASSESSMENT YEAR: 2015-2016

1 Amount of income of the previous year applied to charitable or religious purpose in India during this year.	723941.00
2 Whether the trust/institution* has exercised the option under clause(2) of the Explanation to section 11(1), If so, the details of the amount if income	NO
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly in part only for such purposes	NIL
4. Amount of income eligible for exemption under section 11(1) (c) (Give details)	NIL
5. Amount of income, addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income mentioned in item 4 above has been invested or deposited in the manner laid down in section 11(2)(b)? if so, the details thereof.	NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section (11)(1) in any earlier is deemed to be income of the previous year under section 11(1B)? if so the details thereof.	NIL
8. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year.	NIL
a) has applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NIL
b) has ceased to remain invested in any security referred to in section 11(2)(B)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	NIL
c) has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof, If so, details thereof.	NIL



**Income Tax Rules 1962**

1. Whether any part of the income or property of the trust/institution was lent or continues to be lent, in the previous year to any person referred to in section 13(3) (here in after referred to in this Annexure as such person) If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2. Whether any load, building or other property of the trust/institution was made to continued to be made, available for the use of any such person during the previous year. If so, give details of the property and the amount of rent or compensation charged, if any.	NO
3. Whether any payment was made to any such person during the previous year by the way of salary, allowance or otherwise. If so, give details.	Yes
4. Whether the services of the trust/institution were made available to any such person during the previous year. If so, give details thereof together with remuneration or compensation received, if any.	NO
5. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person. If, so give details thereof together with the consideration paid.	NO
6. Whether any share, security, or other property was sold by or on behalf of the trust/institution during the previous year from any such person. If, so give details thereof together with the consideration received.	NO
7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person. If, so give details thereof together with the amount of income or value of property so diverted.	NO
8. .Whether any income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner. If, so give details.	NO



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year  
**2015-16**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>HUMAN AID SOCIETY</b>			PAN <b>AAAAH2370R</b>		
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-7</b>	
	Road/Street/Post Office		Area/Locality <b>BARAMULLA</b>			
	Town/City/District <b>BARAMULLA</b>		State <b>JAMMU &amp; KASHMIR</b>	Pin <b>193101</b>	Status <b>AOP(Trusts)</b>	
	Designation of AO(Ward/Circle) <b>WARD 3, SRINAGAR</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>800532801160915</b>			Date(DD/MM/YYYY) <b>16-09-2015</b>		
	1 Gross total income		1		0	
	2 Deductions under Chapter-VI-A		2		0	
	3 Total Income		3		0	
	3a Current Year loss, if any		3a		0	
4 Net tax payable		4		0		
5 Interest payable		5		0		
6 Total tax and interest payable		6		0		
COMPUTATION OF INCOME AND TAX THEREON	7 Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	0		
		c TCS	7c	0		
		d Self Assessment Tax	7d	0		
		e Total Taxes Paid (7a+7b+7c +7d)				7e
	8 Tax Payable (6-7e)		8		0	
	9 Refund (7e-6)		9		0	
10 Exempt Income	Agriculture		0		10	
	Others		0			

This return has been digitally signed by BASHIR AHMED MIR in the capacity of TRUSTEE

having PAN BURPM5208G from IP Address 117.222.192.108 on 16-09-2015 at SRINAGAR

Dsc SI No & issuer 2071036236641861858CN=SafeScript sub-CA for RCAI Class 2 2014, OU=Sub-CA, O=Sify Technologies Limited, C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**





**The Executive Committee**  
**Human Aid Society**  
**Baramulla, J&K**

We have audited the attached Balance sheet of "**Human Aid Society**" as at 31<sup>st</sup> March, 2016 and also the attached Income and Expenditure and Receipts and Payments account for the year ended on the date annexed thereto. These financial statements are the responsibility of the Executive Committee (Management). Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and sufficient estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

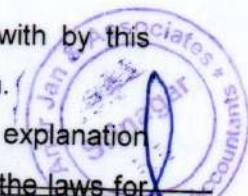
A) We report the following observations/ comments/ discrepancies/ inconsistencies, if any;

**NIL**

B) Subject to above;

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b. In our opinion, proper books of accounts as required by the law for the time being in force and Rules there under and By-Laws of the Organization have been kept by the Organization with gives all information required by the law and the manner so required.
- c. The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts of the Organization.
- d. In our opinion and to the best of our information and according to explanation

~~given to us, the said accounts give all the information as required by the laws for~~



# AMIR JAN & ASSOCIATES

CHARTERED ACCOUNTANTS



the time being in force and Rules therein in the manner so required and give a true and fair view:

- i. In the case of balance sheet of the state of affairs of the Organization as at 31<sup>st</sup> March, 2016.
- ii. In the case of Income and Expenditure account of the excess of Income over Expenditure of the Organization for the year ended on the date.

For Amir Jan & Associates  
Chartered Accountants

FRN: 021909N



CA Gowhar Ahmad Wani  
(Partner)

M. No: 533601

Place: Srinagar

Date: 19/05/2016

CA Gowhar Ahmad Wani  
(Partner)

M. No: 533602

