

**AUDIT REPORT**

We have Audited the annexed Balance Sheet of **M/S HUMAN AID SOCIETY; BARAMULLAH KASHMIR** as at **31st March 2023** 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 explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion - proper books of account have been maintained at the head office so far as appears from our examination of books 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 31st March 2023.
2. In the case of Income And Expenditure Account For the Year Ended on 31st March 2023.

For Amir Jan & Associates
Chartered Accountants
FRN 021909N

Place: Srinagar

Date: 15/05/2023

UDIN. 23561332BGVYT45120

CA AADIL NISAR DAB
(PARTNER)
M. No. 561332



The Board of Trustees
Human Aid Society
Baramulla, J&K

We have audited the attached Balance sheet of "Human Aid Society" as at 31st March 31-03-2023 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 and opinion on these financial statements based in 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



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAAAH2370R		
Name	HUMAN AID SOCIETY		
Address	, baramulla , baramulla , BARAMULLA , 14-Jammu And Kashmir , 91-India , 193101		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	488695541130922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by BASHIR ahmad mir in the capacity of Principal Officer having PAN BURPM5208G from IP address 122.161.243.71 on 13-09-2022 16:09:11

DSC SL No. & Issuer 3769944 & 20230841CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAAAH2370R07488695541130922FBA4BB072E9D41FB4B6BA268BA91B2500EB4D208

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Capital Fund		FIXED ASSETS	
Opening Balance	4,074,377.27	As per schedule	3,466,893.15
Add: Corpus Donations	-		
Less: Defecit	<u>530,554.51</u>	Current Assets	
Closing Balance	<u>3,543,822.76</u>	Cash in Hand	292.00
		Cash at Bank	76,637.61
	<u>3,543,822.76</u>		<u>3,543,822.76</u>

Place: Srinagar
Date:15/05/2023

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



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<u>Opening Balance</u>		<u>Programme & Activities</u>	
Cash in Hand	7,618.00	KDF-UK Project Expenses	2,301,879.00
Cash at Bank	2,440,891.10	Australian Embassy(SAFE PROJECT)	281,678.00
		Medical Aid(Including Covid Expenses)	11,000.00
Donations(Including Cash Donations)	1,178,914.64	Education Expenses	15312.00
Income From Hask Ambulance	24,928.00	Old Age Home Expenses	276,978.00
Income From Oxygen Concentrator	17,540.00	Marriage Assiatance	4,000.00
		Widow Relief	17,000.00
Grant From KDF-UK	2,002,149.00	Rehabilitation	21,189.00
		VTEDS Project	3,467.00
		Ambulance Project Expenses	140,987.00
		SAFE Project	58,539.00
		Seminars	17,422.00
		Honorarium to office bearers	364,410.00
		Transport & Fuel	25,091.00
		Rent	182,000.00
		Printing & Publicity	10,000.00
		Bank Charges	7,187.15
		Office Expenses	31,735.00
		Misc. Expenses	7,417.00
		Postage & Telephone (PNT)	3,854.00
		Electricity	8,441.00
		<u>Purchase Of Fixed Assets</u>	
		Furniture	1,139.00
		KDF-UK Project	156,500.00
		Australian Embassy(SAFE PROJECT)	1,627,885.98
		Imprest	20,000.00
		<u>Closing Balances</u>	
		Cash in Hand	292.00
		Cash at Bank	76,637.61
	5,672,040.74		5,672,040.74

Place: Srinagar
Date:15/05/2023

As per our report of even date

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M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>		Donations(Including Cash Donations)	1,178,914.64
KDF-UK Project Expenses	2,266,379.00	Income From Hask Ambulance	24,928.00
Australian Embassy(SAFE PROJECT)	281,678.00	Income From Oxygen Concentrator	17,540.00
Medical Aid(Including Covid Expenses)	11,000.00		
Education Expenses	15,312.00	Grant From KDF-UK	2,002,149.00
Old Age Home Expenses	276,978.00		
Marriage Assiatance	4,000.00		
VTEDS Project	3,467.00		
Widow Relief	17,000.00		
Rehabilitation	21,189.00		
Ambulance Project Expenses	140,987.00		
SAFE Project	58,539.00		
Seminars	17,422.00		
 <u>Adminstrative Expenses</u>			
Honorarium to office bearers	364,410.00		
Transport & Fuel	25,091.00		
Rent	182,000.00		
Printing & Publicity	10,000.00		
Bank Charges	7,187.15		
Office Expenses	31,735.00		
Misc. Expenses	7,417.00		
Postage & Telephone (PNT)	3,854.00		
Electricity	8,441.00		
		Defecit	530,554.51
	<u>3,754,086.15</u>		<u>3,754,086.15</u>

Place: Srinagar
Date:15/05/2023

As per our report of even date

(Signature)



CONSOLIDATED SHEDULE OF FIXED ASSETS AS AT 31.03.2023

S.No	Particulars	Opening Balance	Additions	Deletions	Total
1	Furniture & Fixtures	92,080.05	1,139.00	-	93,219.05
2	Truncks	2,458.34	-	-	2,458.34
3	Computer	4,227.20	-	-	4,227.20
4	Camera & Mobile Set	27,778.21	-	-	27,778.21
5	Utensils	4,001.57	-	-	4,001.57
6	Machinery & Accessories	45,712.80	-	-	45,712.80
7	Ambulance	963,887.00	-	-	963,887.00
8	Sewing Machines & Accessories	162,850.00	-	-	162,850.00
9	Gas Bukhari	3,318.00	-	-	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
11	Furniture & Fixtures	60,690.00	50,000.00	-	110,690.00
12	Computer & Accessories	141,800.00	-	-	141,800.00
13	Mobile Set	33,500.00	-	-	33,500.00
14	Machinery & Accessories	30,065.00	-	-	30,065.00
15	Tally software	18,000.00	-	-	18,000.00
16	Head Pump Food Dehydrators	-	638,400.00	-	638,400.00
17	Vaccum Packing machine	-	159,000.00	-	159,000.00
18	Vegetable Washer	-	79,750.00	-	79,750.00
19	Mixer Grinder	-	72,216.00	-	72,216.00
20	Pulper	-	99,120.00	-	99,120.00
21	Crown Corking	-	21,240.00	-	21,240.00
22	Honda Gen Set (3KV and 7KV)	-	370,000.00	-	370,000.00
23	Vegetable Cutters	-	78,000.00	-	78,000.00
24	Electric Voltage Stabilizer	-	58,000.00	-	58,000.00
25	Weighing Machine	-	21,359.98	-	21,359.98
26	Utensils	-	19,350.00	-	19,350.00
27	Gas Cylinders	-	11,450.00	-	11,450.00
28	CCTV with other accessories	-	63,000.00	-	63,000.00
29	Public Address System	-	4,500.00	-	4,500.00
30	Power inverter with battery	-	16,000.00	-	16,000.00
31	Voltage Stablizer-Copper Winded (10KV)	-	23,000.00	-	23,000.00
	TOTAL	1,681,368.17	1,785,524.98		3,466,893.15



APPLICATION OF INCOME

As per Income And Expenditure A/C	3,754,086.15
As per Fixed Asset Schedule	1,785,524.98
As per Balance Sheet	0
TOTAL	5,539,611.13
Gross Reciepts	3,223,531.64
Income From Reciept and Payment A/c	-
TOTAL	3,223,531.64
UNUTILISED AMOUNT	(2,316,079.49)
PERCENTAGE	-71.84913159

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SCHEDULE OF FIXED ASSETS AS AT 31.03.2023(FCRA)

S.No	Particulars	Opening Balance	Additions	Deletions	Total
1	Furniture & Fixtures	60,690.00	50,000.00	-	110,690.00
2	Computer & Accessories	141,800.00	-	-	141,800.00
3	Mobile Set	33,500.00	-	-	33,500.00
4	Machinery & Accessories	30,065.00	-	-	30,065.00
5	Tally software	18,000.00	-	-	18,000.00
6	Head Pump Food Dehydrators	-	638,400.00	-	638,400.00
7	Vaccum Packing machine	-	159,000.00	-	159,000.00
8	Vegetable Washer	-	79,750.00	-	79,750.00
9	Mixer Grinder	-	72,216.00	-	72,216.00
10	Pulper	-	99,120.00	-	99,120.00
11	Crown Corking	-	21,240.00	-	21,240.00
12	Honda Gen Set (3KV and 7KV)	-	370,000.00	-	370,000.00
13	Vegetable Cutters	-	78,000.00	-	78,000.00
14	Electric Voltage Stabilizer	-	58,000.00	-	58,000.00
15	Weighing Machine	-	21,359.98	-	21,359.98
16	Utensils	-	19,350.00	-	19,350.00
17	Gas Cylinders	-	11,450.00	-	11,450.00
18	CCTV with other accessories	-	63,000.00	-	63,000.00
19	Public Address System	-	4,500.00	-	4,500.00
20	Power inverter with battery	-	16,000.00	-	16,000.00
21	Voltage Stablizer-Copper Winded (10KV)	-	23,000.00	-	23,000.00
	TOTAL	284,055.00	1,784,385.98	-	2,068,440.98

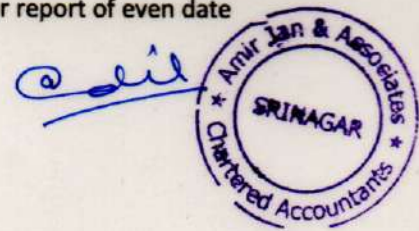


M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<u>Opening Balance</u>		<u>Programme & Activities</u>	
Cash in Hand	7,618.00	Medical Aid(Including Covid Expenses)	11,000.00
Cash at Bank	8,413.14	Education Expenses	15,312.00
		Old Age Home Expenses	276,978.00
Donations(Including Cash Donations)	1,178,914.64	Marriage Assiatance	4,000.00
Income From Hask Ambulance	24,928.00	Widow Relief	17,000.00
Income From Oxygen Concentrator	17,540.00	Rehabilitation	21,189.00
		Ambulance Project Expenses	140,987.00
		SAFE Project	58,539.00
		VTEDS Project	3,467.00
		Seminars	17,422.00
		<u>Administrative Expenses</u>	
		Honorarium to office bearers	364,410.00
		Transport & Fuel	25,091.00
		Rent	182,000.00
		Printing & Publicity	10,000.00
		Bank Charges	177.00
		Office Expenses	31,735.00
		Misc. Expenses	7,417.00
		Postage & Telephone (PNT)	3,854.00
		Electricity	8,441.00
		Purchase Of Fixed Assets	1,139.00
		Imprest	20,000.00
		<u>Closing Balances</u>	
		Cash in Hand	292.00
		Cash at Bank	16,963.78
	<u>1,237,413.78</u>		<u>1,237,413.78</u>

Place: Srinagar
Date:15/05/2023

As per our report of even date



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>		Donations(Including Cash Donations)	1,178,914.64
Medical Aid(Including Covid Expenses)	11,000.00	Income From Hask Ambulance	24,928.00
Education Expenses	15,312.00	Income From Oxygen Concentrator	17,540.00
Old Age Home Expenses	276,978.00		
Marriage Assiatance	4,000.00		
Widow Relief	17,000.00		
Rehabilitation	21,189.00		
Ambulance Project Expenses	140,987.00		
VTEDS Project	3,467.00		
SAFE Project	58,539.00		
Seminars	17,422.00		
<u>Administrative Expenses</u>			
Honorarium to office bearers	364,410.00		
Transport & Fuel	25,091.00		
Rent	182,000.00		
Printing & Publicity	10,000.00		
Bank Charges	177.00		
Office Expenses	31,735.00		
Misc. Expenses	7,417.00		
Postage & Telephone (PNT)	3,854.00		
Electricity	8,441.00		
Surplus	22,363.64		
	<u>1,221,382.64</u>		<u>1,221,382.64</u>

Place: Srinagar
Date:15/05/2023

As per our report of even date



- b. 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 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 31st March, 31-03-2023.
 - 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: 0021909N

CA AADIL NISAR DAR
(Partner)
M. No:561332

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Place: SRINAGAR

Date: 15/05/2023



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M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
Opening Balance		<u>Programme & Activities</u>	
Cash in Hand	7,618.00	KDF-UK Project Expenses	2,301,879.00
Cash at Bank	2,440,891.10	Australian Embassy(SAFE PROJECT)	281,678.00
Donations(Including Cash Donations)	1,178,914.64	Medical Aid(Including Covid Expenses)	11,000.00
Income From Hask Ambulance	24,928.00	Education Expenses	15312.00
Income From Oxygen Concentrator	17,540.00	Old Age Home Expenses	276,978.00
Grant From KDF-UK	2,002,149.00	Marriage Assiatance	4,000.00
		Widow Relief	17,000.00
		Rehabilitation	21,189.00
		VTEDS Project	3,467.00
		Ambulance Project Expenses	140,987.00
		SAFE Project	58,539.00
		Seminars	17,422.00
		Honorarium to office bearers	364,410.00
		Transport & Fuel	25,091.00
		Rent	182,000.00
		Printing & Publicity	10,000.00
		Bank Charges	7,187.15
		Office Expenses	31,735.00
		Misc. Expenses	7,417.00
		Postage & Telephone (PNT)	3,854.00
		Electricity	8,441.00
		<u>Purchase Of Fixed Assets</u>	
		Furniture	1,139.00
		KDF-UK Project	156,500.00
		Australian Embassy(SAFE PROJECT)	1,627,885.98
		Imprest	20,000.00
		<u>Closing Balances</u>	
		Cash in Hand	292.00
		Cash at Bank	76,637.61
	5,672,040.74		5,672,040.74

Place: Srinagar
Date: 15/05/2023

As per our report of even date

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M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<u>Capital Fund</u>		<u>FIXED ASSETS</u>	
Opening Balance	4,074,377.27	As per schedule	3,466,893.15
Add: Corpus Donations	-		
Less: Defecit	<u>530,554.51</u>	<u>Current Assets</u>	
Closing Balance	3,543,822.76	Cash in Hand	292.00
		Cash at Bank	76,637.61
	<u>3,543,822.76</u>		<u>3,543,822.76</u>

Place: Srinagar
Date:15/05/2023

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



SCHEDULE OF FIXED ASSETS AS AT 31.03.2023

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	92,080.05	1,139.00		93,219.05
2	Truncks	2,458.34			2,458.34
3	Computer	4,227.20			4,227.20
4	Camera & Mobile Set	27,778.21			27,778.21
5	Utensils	4,001.57			4,001.57
6	Machinery & Accessories	45,712.80			45,712.80
7	Ambulance	963,887.00	-	-	963,887.00
8	Sewing Machines & Accessories	162,850.00	-	-	162,850.00
9	Gas Bukhari	3,318.00	-	-	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
	TOTAL	1,397,313.17	1,139.00	-	1,398,452.17



M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2023

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
Capital Fund		FIXED ASSETS	
Opening Balance	1,393,344.31	As per schedule	1,398,452.17
Add: Corpus Donations	-		
Add: Surplus	<u>22,363.64</u>	Current Assets	
Closing Balance	1,415,707.95	Cash in Hand	292.00
		Cash at Bank	16,963.78
	<u>1,415,707.95</u>		<u>1,415,707.95</u>

Place: Srinagar
Date: 15/05/2023

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



SCHEDULE OF FIXED ASSETS AS AT 31.03.2023

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	92,080.05	1,139.00		93,219.05
2	Truncks	2,458.34			2,458.34
3	Computer	4,227.20			4,227.20
4	Camera & Mobile Set	27,778.21			27,778.21
5	Utensils	4,001.57			4,001.57
6	Machinery & Accessories	45,712.80			45,712.80
7	Ambulance	963,887.00	-	-	963,887.00
8	Sewing Machines & Accessories	162,850.00	-	-	162,850.00
9	Gas Bukhari	3,318.00	-	-	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
	TOTAL	1,397,313.17	1,139.00	-	1,398,452.17



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	FCRA <u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>			
KDF-UK Project Expenses	2,266,379.00	Grant From KDF-UK	2,002,149.00
Australian Embassy(SAFE PROJECT)	281,678.00		
<u>Administrative Expenses</u>			
Bank Charges	7,010.15		
		Defecit	552,918.15
	<u>2,555,067.15</u>		<u>2,555,067.15</u>

Place: Srinagar
 Date:15/05/2023

As per our report of even date



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M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2023

FCRA

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Capital Fund		FIXED ASSETS	
Opening Balance	2,681,032.96	As per schedule	2,068,440.98
Add: Corpus Donations	-		
Less: Defecit	<u>552,918.15</u>	Current Assets	
Closing Balance	2,128,114.81	Cash in Hand	-
		Cash at Bank	59,673.83
	<u>2,128,114.81</u>		<u>2,128,114.81</u>

Place: Srinagar
Date: 15/05/2023



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

A handwritten signature in blue ink, appearing to be "A. Jan", written over a horizontal line.

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECIEPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

FCRA

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<u>Opening Balance</u>		<u>Program & Activities</u>	
Cash in Hand	-	KDF-UK Project Expenses	2,301,879.00
Cash at Bank	2,432,477.96	Australian Embassy(SAFE PROJECT)	281,678.00
Grant From KDF-UK	2,002,149.00		
		<u>Administrative Expenses</u>	
		Bank Charges	7,010.15
		<u>Purchase Of Fixed Assets</u>	
		KDF-UK Project	156,500.00
		Australian Embassy(SAFE PROJECT)	1,627,885.98
		<u>Closing Balances</u>	
		Cash In Hand	-
		Cash at Bank	59,673.83
	<u>4,434,626.96</u>		<u>4,434,626.96</u>

Place: Srinagar
Date:15/05/2023

As per our report of even date

