

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 31-03-2022 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



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, 31-03-2022.
 - 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

Place: SRINAGAR

Date: 10/05/2022


Chairman
Human Aid Society



M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2022

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<u>Capital Fund</u>		<u>FIXED ASSETS</u>	
Opening Balance	14,12,786.67	As per schedule	13,97,313.17
Add: Corpus Donations	-		
Less: Defecit	<u>19,442.36</u>	<u>Current Assets</u>	
Closing Balance	13,93,344.31	Cash in Hand	7,618.00
		Cash at Bank	8,413.14
<u>Current Liabilities</u>			
Imprest	20,000.00		
	<u>14,13,344.31</u>		<u>14,13,344.31</u>

Place: Srinagar
Date:10/05/2022

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


Chairman
Human Aid Society



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>		Donations(Including Cash Donations)	8,82,340.64
Covid-19: APPI Expenditure	10,18,617.00	Grant From APPI	10,20,000.00
Medical Aid(Including Covid Expenses)	2,46,345.00	Income From Hask Ambulance	1,02,167.00
Text Books	10,600.00	Income From Oxygen Concentrator	75,760.00
Stationery	8,130.00	Misc Income	4,000.00
Uniform	750.00		
Wards Counselling/Orphans Education	4,250.00		
Widow Relief	33,000.00		
Rehabilitation	52,500.00		
Ambulance Project Expenses	1,40,046.00		
VTCRS Project	5,740.00		
Seminars	23,454.00		
<u>Administrative Expenses</u>			
Honorarium to office bearers	2,28,690.00		
Transport & Fuel	47,987.00		
Rent	1,30,000.00		
Repair & Maintennace	25,559.00		
Newspapers	82.00		
Office Expenses	1,01,015.00		
Misc. Expenses	14,287.00		
Postage & Telephone (PNT)	5,578.00		
Electricity	7,080.00		
		Defecit	19,442.36
	<u>21,03,710.00</u>		<u>21,03,710.00</u>

Place: Srinagar
Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



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M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<u>Opening Balance</u>		<u>Programe & Activities</u>	
Cash in Hand	17,292.00	Covid-19: APPI Expenditure	1018617.00
Cash at Bank	22,087.50	Medical Aid(Including Covid Expenses)	2,46,345.00
		Text Books	10,600.00
Donations(Including Cash Donations)	8,82,340.64	Stationery	8,130.00
Grant From APPI	10,20,000.00	Uniform	750.00
Income From Hask Ambulance	1,02,167.00	Wards Counselling/Orphans Education	4,250.00
Income From Oxygen Concentrator	75,760.00	Widow Relief	33,000.00
Misc Income	4,000.00	Rehabilitation	52,500.00
		Ambulance Project Expenses	1,40,046.00
Imprest	20,000.00	VTCRS Project	5,740.00
		Seminars	23,454.00
		<u>Adminstrative Expenses</u>	
		Honorarium to office bearers	2,28,690.00
		Transport & Fuel	47,987.00
		Rent	1,30,000.00
		Repair & Maintennace	25,559.00
		Newspapers	82.00
		Office Expenses	1,01,015.00
		Misc. Expenses	14,287.00
		Postage & Telephone (PNT)	5,578.00
		Electricity	7,080.00
		Purchase Of Fixed Assets	23,906.00
		<u>Closing Balances</u>	
		Cash in Hand	7,618.00
		Cash at Bank	8,413.14
	<u>21,43,647.14</u>		<u>21,43,647.14</u>

Place: Srinagar
Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



SCHEDULE OF FIXED ASSETS AS AT 31.03.2022

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	87,314.05	2,950.00	1,816.00	92,080.05
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	1,711.57	2,290.00	-	4,001.57
6	Machinery & Accessories	28,862.80	2,850.00	14,000.00	45,712.80
7	Ambulance	9,63,887.00	-	-	9,63,887.00
8	Sewing Machines & Accessories	1,62,850.00	-	-	1,62,850.00
9	Gas Bukhari	3,318.00	-	-	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
TOTAL		13,73,407.17	8,090.00	15,816.00	13,97,313.17


Chairman
Human Aid Society



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M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
 BALANCE SHEET AS ON 31.03.2022

FCRA

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
Capital Fund		FIXED ASSETS	
Opening Balance	-	As per schedule	2,84,055.00
Add: Corpus Donations	-	Current Assets	
Add: Surplus	26,81,032.96	Cash in Hand	
Closing Balance	26,81,032.96	Cash at Bank	24,32,477.96
Current Liabilities			
Expenses Payable	16000.00		
TDS	19500.00		
	<u>27,16,532.96</u>		<u>27,16,532.96</u>

Place: Srinagar
 Date: 10/05/2022

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


 Chairman
 Human Aid Society



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>FCRA</u> <u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>			
KDF-UK Project Expenses	2,89,450.00	Grant From Australian Embassy	19,85,000.00
		Grant From KDF(Ramzan Fasting Programme)	5,00,883.00
		Grant From KDF-UK	4,89,192.00
<u>Administrative Expenses</u>			
Bank Charges	4,592.04		
Surplus	26,81,032.96		
	<u>29,75,075.00</u>		<u>29,75,075.00</u>

Place: Srinagar
 Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>RECEIPTS</u>	FCRA <u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<u>Opening Balance</u>		<u>Programme & Activities</u>	
Cash in Hand	-	KDF-UK Project Expenses	2,53,950.00
Cash at Bank	-		
Grant From Australian Embassy	19,85,000.00		
Grant From KDF(Ramzan Fasting Programme)	5,00,883.00	<u>Administrative Expenses</u>	
Grant From KDF-UK	4,89,192.00	Bank Charges	4,592.04
		Fixed Assets	2,84,055.00
		<u>Closing Balances</u>	
		Cash in Hand	-
		Cash at Bank	24,32,477.96
	<u>29,75,075.00</u>		<u>29,75,075.00</u>

Place: Srinagar
Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



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SCHEDULE OF FIXED ASSETS AS AT 31.03.2022(FCRA)


S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	-	-	60,690.00	60,690.00
2	Computer & Accessories	-	-	1,41,800.00	1,41,800.00
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
TOTAL		-	-	2,84,055.00	2,84,055.00


Chairman
Human Aid Society



APPLICATION OF INCOME

As per Income And Expenditure A/C	23,97,752.04
As per Fixed Asset Schedule	3,07,961.00
As per Balance Sheet	0
TOTAL	27,05,713.04
Gross Reciepts	50,59,342.64
Income From Reciept and Payment A/c	-
TOTAL	50,59,342.64
UNUTILISED AMOUNT	23,53,629.60
PERCENTAGE	46.52046259


Chairman
Human Aid Society



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
2021-22

PAN	AAAAH2370R		
Name	HUMAN AID SOCIETY		
Address	. , baramulla , baramulla , 14-Jammu And Kashmir , 91-India , 193102		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	104444680071221

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	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 07-12-2021 14:41:26 from IP address 10.1.36.211 and verified by BASHIR AHMAD MIR having PAN BURPM5208G on 07-12-2021 14:41:23 using paper ITR-Verification Form /Electronic Verification Code generated through Digital mode

System Generated

Barcode/QR Code



AAAAH2370R07104444680071221CBA9DFDD25998400B0D0307FBF27DA25A8B7739F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**AUDIT REPORT**

We have Audited the annexed Balance Sheet of **M/S HUMAN AID SOCIETY; BARAMULLAH KASHMIR** as at **31st March 2022** 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 2022.
2. In the case of Income And Expenditure Account For the Year Ended on 31st March 2022.

Place: Srinagar

Date: 10/05/2022

For Amir Jan & Associates
Chartered Accountants
FRN 009N

CA AMIR JAN & ASSOCIATES
SRINAGAR
(PARTNER)
M. No. 561332

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
Capital Fund		FIXED ASSETS	
Opening Balance	14,12,786.67	As per schedule	16,81,368.17
Add: Corpus Donations	-		
Add: Surplus	<u>26,61,590.60</u>	Current Assets	
Closing Balance	40,74,377.27	Cash in Hand	7,618.00
		Cash at Bank	24,40,891.10
Current Liabilities			
Imprest	20,000.00		
Expenses Payable	16,000.00		
TDS	19,500.00		
	<u>41,29,877.27</u>		<u>41,29,877.27</u>

Place: Srinagar
Date:10/05/2022

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


Chairman
Human Aid Society



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programe & Activities</u>		Donations(Including Cash Donations)	8,82,340.64
KDF-UK Project Expenses	2,89,450.00	Grant From APPI	10,20,000.00
Covid-19: APPI Expenditure	10,18,617.00	Income From Hask Ambulance	1,02,167.00
Medical Aid(Including Covid Expenses)	2,46,345.00	Income From Oxygen Concentrator	75,760.00
Text Books	10,600.00	Misc Income	4,000.00
Stationery	8,130.00		
Uniform	750.00	Grant From Australian Embassy	19,85,000.00
Wards Counselling/Orphans Education	4,250.00	Grant From KDF(Ramzan Fasting Programn	5,00,883.00
Widow Relief	33,000.00	Grant From KDF-UK	4,89,192.00
Rehabilitation	52,500.00		
Ambulance Project Expenses	1,40,046.00		
VTCRS Project	5,740.00		
Seminars	23,454.00		
<u>Adminstrative Expenses</u>			
Honorarium to office bearers	2,28,690.00		
Transport & Fuel	47,987.00		
Rent	1,30,000.00		
Repair & Maintennace	25,559.00		
Newspapers	82.00		
Office Expenses	1,01,015.00		
Misc. Expenses	14,287.00		
Postage & Telephone (PNT)	5,578.00		
Electricity	7,080.00		
Bank Charges	4,592.04		
Surplus	26,61,590.60		
	<u>50,59,342.64</u>		<u>50,59,342.64</u>

Place: Srinagar
Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

<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	17,292.00	KDF-UK Project Expenses	2,53,950.00
Cash at Bank	22,087.50	Covid-19: APPI Expenditure	1018617.00
Donations(Including Cash Donations)	8,82,340.64	Medical Aid(Including Covid Expenses)	2,46,345.00
Grant From APPI	10,20,000.00	Text Books	10,600.00
Income From Hask Ambulance	1,02,167.00	Stationery	8,130.00
Income From Oxygen Concentrator	75,760.00	Uniform	750.00
Misc Income	4,000.00	Wards Counselling/Orphans Education	4,250.00
Grant From Australian Embassy	19,85,000.00	Widow Relief	33,000.00
Grant From KDF(Ramzan Fasting Programr	5,00,883.00	Rehabilitation	52,500.00
Grant From KDF-UK	4,89,192.00	Ambulance Project Expenses	1,40,046.00
		VTCRS Project	5,740.00
		Seminars	23,454.00
		<u>Administrative Expenses</u>	
Imprest	20,000.00	Honorarium to office bearers	2,28,690.00
		Transport & Fuel	47,987.00
		Rent	1,30,000.00
		Repair & Maintennace	25,559.00
		Newspapers	82.00
		Office Expenses	1,01,015.00
		Misc. Expenses	14,287.00
		Postage & Telephone (PNT)	5,578.00
		Electricity	7,080.00
		Bank Charges	4,592.04
		Purchase Of Fixed Assets	3,07,961.00
		<u>Closing Balances</u>	
		Cash in Hand	7,618.00
		Cash at Bank	24,40,891.10
	51,18,722.14		51,18,722.14

Place: Srinagar
Date:10/05/2022

As per our report of even date


Chairman
Human Aid Society



CONSOLIDATED SHEDULE OF FIXED ASSETS AS AT 31.03.2022

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	87,314.05	2,950.00	1,816.00	92,080.05
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	1,711.57	2,290.00	-	4,001.57
6	Machinery & Accessories	28,862.80	2,850.00	14,000.00	45,712.80
7	Ambulance	9,63,887.00	-	-	9,63,887.00
8	Sewing Machines & Accessories	1,62,850.00	-	-	1,62,850.00
9	Gas Bukhari	3,318.00	-	-	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
11	Furniture & Fixtures	-	-	60,690.00	60,690.00
12	Computer & Accessories	-	-	1,41,800.00	1,41,800.00
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
	TOTAL	13,73,407.17	8,090.00	2,99,871.00	16,81,368.17


Chairman
Human Aid Society

