

AUDIT REPORT

We have Audited the annexed Balance Sheet of **M/S HUMAN AID SOCIETY; BARAMULLAH KASHMIR** as at **31st March 2024** 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 2024.
2. In the case of Income And Expenditure Account For the Year Ended on 31st March 2024.

For Amir Jan & Associates
Chartered Accountants
FRN 021909N

Place: Srinagar

Date: 06/05/2024

CA AADIL NISAR DAR
(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 2024 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 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 2024.
 - 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: 06/05/2024



M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
CONSOLIDATED BALANCE SHEET AS ON 31.03.2024

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<u>Capital Fund</u>		<u>FIXED ASSETS</u>	
Opening Balance	35,43,822.76	As per schedule	48,22,822.15
Add: Corpus Donations	-		
Add: Surplus	<u>7,57,239.62</u>	<u>Current Assets</u>	
Closing Balance	43,01,062.38	TCS	11,360.00
		Cash in Hand	2,542.00
<u>Secured Loans</u>		Cash at Bank	54,493.18
JK Bank Vehicle Loan	5,90,154.95		
	<u>48,91,217.33</u>		<u>48,91,217.33</u>

Place: Srinagar
Date:06/05/2024

As per our report of even date
For Amir Jan & Associates
Chartered Accountants
Sd/-
CA Aadil Nisar Dar
Partner




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Programme & Activities		Donations(Including Cash Donations)	12,69,509.00
KDF-UK Project Expenses	14,80,135.00	Income From Hask Ambulance	63,593.00
Australian Embassy(SAFE PROJECT)	34,490.00	Income From Oxygen Concentrator	9,750.00
Itizam Relief Project Expenses	28,21,261.00		
Education Expenses	71,251.00	Grant From KDF-UK	20,45,290.00
Old Age Home Expenses	4,32,192.00	Grant From Itizam Relief Society Malasia	30,69,300.00
Marriage Assiatance	11,200.00		
Rehabilitation	15,314.00		
Ambulance Project Expenses	93,790.00		
SAFE Project	1,800.00		
Oxygen Concentrator Expenses	13,000.00		
Seminars/Awards& Meetings	27,064.00		
Adminstrative Expenses			
Honorarium to office bearers	4,26,800.00		
Transport & Fuel	22,178.00		
Rent	1,56,000.00		
Bank Charges	52,975.38		
Office Expenses	17,665.00		
Misc. Expenses	10,956.00		
Postage & Telephone (PNT)	4,229.00		
Electricity	7,902.00		
Surplus	7,57,239.62		
	64,57,442.00		64,57,442.00

Place: Srinagar
Date:06/05/2024

As per our report of even date
For Amir Jan & Associates
Chartered Accountants
Sd/-
CA Aadil Nisar Dar
Partner




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

<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	292.00	KDF-UK Project Expenses	14,80,135.00
Cash at Bank	76,637.61	Australian Embassy(SAFE PROJECT)	34,490.00
		Iltizam Relief Project Expenses	28,21,261.00
Donations(Including Cash Donations)	12,69,509.00	Education Expenses	71,251.00
Income From Hask Ambulance	63,593.00	Old Age Home Expenses	4,32,192.00
Income From Oxygen Concentrator	9,750.00	Marriage Assiatance	11,200.00
		Rehabilitation	15,314.00
Grant From KDF-UK	20,45,290.00	Ambulance Project Expenses	93,790.00
Grant From Iltizam Relief Society Malasia	30,69,300.00	SAFE Project	1,800.00
		Oxygen Concentrator Expenses	13,000.00
JK Bank Car Loan	6,19,710.00	Seminars/Awards& Meetings	27,064.00
		<u>Adminstrative Expenses</u>	
		Honorarium to office bearers	4,26,800.00
		Transport & Fuel	22,178.00
		Rent	1,56,000.00
		Bank Charges	6,179.38
		Office Expenses	17,665.00
		Misc. Expenses	10,956.00
		Postage & Telephone (PNT)	4,229.00
		Electricity	7,902.00
		<u>Purchase Of Fixed Assets</u>	
		Furniture	2,280.00
		KDF-UK Project	13,53,649.00
		Loan Repayment	76,351.05
		TCS	11,360.00
		<u>Closing Balances</u>	
		Cash in Hand	2,542.00
		Cash at Bank	54,493.18
	<u>71,54,081.61</u>		<u>71,54,081.61</u>

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

CONSOLIDATED SHEDULE OF FIXED ASSETS AS AT 31.03.2024

S.No	Particulars	Opening Balance	Additions	Deletions	Total
1	Furniture & Fixtures	93,219.05	2,280.00	-	95,499.05
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	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	1,10,690.00	-	-	1,10,690.00
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
16	Head Pump Food Dehydrators	6,38,400.00	-	-	6,38,400.00
17	Vaccum Packing machine	1,59,000.00	-	-	1,59,000.00
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)	3,70,000.00	-	-	3,70,000.00
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
32	Vehicle	-	13,53,649.00	-	13,53,649.00
	TOTAL	34,66,893.15	13,55,929.00	-	48,22,822.15

FOR AAMIR JAN & ASSOCIATES

CHARTERED ACCOUNTANTS

SD/-

CA AADIL NISAR

Partner

M NO 561332

FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2024

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<u>Capital Fund</u>		<u>FIXED ASSETS</u>	
Opening Balance	14,15,707.95	As per schedule	14,00,732.17
Add: Corpus Donations			
Add: Surplus	<u>30,499.58</u>	<u>Current Assets</u>	
Closing Balance	14,46,207.53	Cash in Hand	2,542.00
		Cash at Bank	42,933.36
	<u><u>14,46,207.53</u></u>		<u><u>14,46,207.53</u></u>

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY : BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programme & Activities</u>		Donations(Including Cash Donations)	12,69,509.00
Education Expenses	71,251.00	Income From Hask Ambulance	63,593.00
Old Age Home Expenses	4,32,192.00	Income From Oxygen Concentrator	9,750.00
Marriage Assiatance	11,200.00		
Rehabilitation	15,314.00		
Ambulance Project Expenses	93,790.00		
SAFE Project	1,800.00		
Oxygen Concentrator Expenses	13,000.00		
Seminars/Awards& Meetings	27,064.00		
<u>Adminstrative Expenses</u>			
Honorarium to office bearers	4,26,800.00		
Transport & Fuel	22,178.00		
Rent	1,56,000.00		
Bank Charges	1,011.42		
Office Expenses	17,665.00		
Misc. Expenses	10,956.00		
Postage & Telephone (PNT)	4,229.00		
Electricity	7,902.00		
Surplus	30,499.58		
	13,42,852.00		13,42,852.00

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

<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	292.00	Education Expenses	71,251.00
Cash at Bank	16,963.78	Old Age Home Expenses	4,32,192.00
		Marriage Assiatance	11,200.00
Donations(Including Cash Donations)	12,69,509.00	Rehabilitation	15,314.00
Income From Hask Ambulance	63,593.00	Ambulance Project Expenses	93,790.00
Income From Oxygen Concentrator	9,750.00	SAFE Project	1,800.00
		Oxygen Concentrator Expenses	13,000.00
		Seminars/Awards& Meetings	27,064.00
		<u>Adminstrative Expenses</u>	
		Honorarium to office bearers	4,26,800.00
		Transport & Fuel	22,178.00
		Rent	1,56,000.00
		Bank Charges	1,011.42
		Office Expenses	17,665.00
		Misc. Expenses	10,956.00
		Postage & Telephone (PNT)	4,229.00
		Electricity	7,902.00
		Purchase Of Fixed Assets	2,280.00
		<u>Closing Balances</u>	
		Cash in Hand	2,542.00
		Cash at Bank	42,933.36
	<u>13,60,107.78</u>		<u>13,60,107.78</u>

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

SCHEDULE OF FIXED ASSETS AS AT 31.03.2024

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	93,219.05	2,280.00		95,499.05
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	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	13,98,452.17	2,280.00	-	14,00,732.17

As per our report of even date
 FOR AAMIR JAN & ASSOCIATES
 CHARTERED ACCOUNTANTS
 SD/-
 CA AADIL NISAR
 Partner
 M NO 561332
 FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2024

LIABILITIES	FCRA		AMOUNT(Rs)
	AMOUNT(Rs)	ASSETS	
Capital Fund		FIXED ASSETS	
Opening Balance	21,28,114.81	As per schedule	34,22,089.98
Add: Corpus Donations			
Add: Surplus	7,26,740.04		
Closing Balance	28,54,854.85		
Secured Loans		Current Assets	
JK Bank Vehicle Loan	5,90,154.95	TCS	11,360.00
		Cash in Hand	
		Cash at Bank	11,559.82
	34,45,009.80		34,45,009.80

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

<u>EXPENDITURE</u>	FCRA		<u>AMOUNT(Rs)</u>
	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	
<u>Programme & Activities</u>			
KDF-UK Project Expenses	14,80,135.00	Grant From KDF-UK	20,45,290.00
Australian Embassy(SAFE PROJECT)	34,490.00	Grant From Iltizam Relief Society Malasia	30,69,300.00
Australian Embassy(SAFE PROJECT)	28,21,261.00		
<u>Administrative Expenses</u>			
Bank Interest & Charges	51,963.96		
Surplus	7,26,740.04		
	51,14,590.00		51,14,590.00

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

		FCRA	
<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	-	KDF-UK Project Expenses	14,80,135.00
Cash at Bank	59,673.83	Australian Embassy(SAFE PROJECT)	34,490.00
		Iltizam Relief Project Expenses	28,21,261.00
Grant From KDF-UK	20,45,290.00		
Grant From Iltizam Relief Society Malasia	30,69,300.00		
JK Bank Car Loan	6,19,710.00		
		<u>Adminstrative Expenses</u>	
		Bank Interest & Charges	5,167.96
		<u>Purchase Of Fixed Assets</u>	
		KDF-UK Project	13,53,649.00
		Loan Repayment	76,351.05
		TCS	11,360.00
		<u>Closing Balances</u>	
		Cash in Hand	-
		Cash at Bank	11,559.82
	<u>57,93,973.83</u>		<u>57,93,973.83</u>

Place: Srinagar
Date:06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N




Chairman
Human Aid Society

SCHEDULE OF FIXED ASSETS AS AT 31.03.2024 (FCR)

S.No	Particulars	Opening Balance	Additions	Deletions	Total
1	Furniture & Fixtures	1,10,690.00		-	1,10,690.00
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
6	Head Pump Food Dehydrators	6,38,400.00		-	6,38,400.00
7	Vaccum Packing machine	1,59,000.00		-	1,59,000.00
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)	3,70,000.00		-	3,70,000.00
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 Stabilizer-Copper Winded (10KV)	23,000.00		-	23,000.00
22	Vehicle	-	13,53,649.00	-	13,53,649.00
	TOTAL	20,68,440.98	13,53,649.00	-	34,22,089.98

Place: Srinagar
Date: 06/05/2024

As per our report of even date
FOR AAMIR JAN & ASSOCIATES
CHARTERED ACCOUNTANTS
SD/-
CA AADIL NISAR
Partner
M NO 561332
FRN: 0021909N





Chairman
Human Aid Society

APPLICATION OF INCOME

As per Income And Expenditure A/C	57,00,202.38
As per Fixed Asset Schedule	13,55,929.00
As per Balance Sheet	0
TOTAL	70,56,131.38
Gross Reciepts	64,57,442.00
Income From Reciept and Payment A/c	-
TOTAL	64,57,442.00
UNUTILISED AMOUNT	(5,98,689.38)
PERCENTAGE	-9.27130867


Chairman
Human Aid Society



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24	
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	AAAAH2370R			
Name	HUMAN AID SOCIETY			
Address	1 , Baramulla H.O, Baramula , BARAMULLA , 14-Jammu and Kashmir, 91-INDIA, 193101			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	289746751230923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>BASHIR AHMAD MIR</u> in the capacity of <u>Others</u> having PAN <u>BURPM5208G</u> from IP address <u>152.58.112.203</u> on <u>23-Sep-2023 12:14:09</u> DSC SI.No & Issuer <u>3769944</u> & <u>5745546506023343547CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AAAAH2370R072897467512309236361fff4ad4eddc68575f43a46e3585e0da172ac			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				