



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

We have audited the attached Balance sheet of **"Human Aid Society"** as at 31st March 2021 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 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, 2021.
 - ii. In the case of Income and Expenditure account of the excess of Expenditure over Income of the Organization for the year ended on the date.

For Amir Jan & Associates
Chartered Accountants
FRN: 0021909N



CA MUBASHIR QAZIM ALI
(Partner)
M. No:550422

Place: SRINAGAR

Date: 26/05/2021

UDIN:- 21550422AAAANK0211

M/S HUMAN AID SOCIETY, BARAMULLA KASHMIR
BALANCE SHEET AS ON 31.03.2021

<u>LIABILITIES</u>	<u>AMOUNT(Rs)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs)</u>
<u>Capital Fund</u>		<u>FIXED ASSETS</u>	
Opening Balance	1,659,482.62	As per schedule	1,373,407.17
Add: Corpus Donations	-		
Less: Deficit	(246,695.95)	<u>Current Assets</u>	
Closing Balance	<u>1,412,786.67</u>	Cash in Hand	17,292.00
		Cash at Bank	22,087.50
	<u>1,412,786.67</u>		<u>1,412,786.67</u>

As per our report of even date

Place: Srinagar
Date:26/05/2021

For Amir Jan & Associates
Chartered Accountants
FRN 021909N
CA Mubashir Qazim Ali
Partner

S/d
Bashir Ahmad Mir
Chairman



M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

<u>EXPENDITURE</u>	<u>AMOUNT(Rs)</u>	<u>INCOME</u>	<u>AMOUNT(Rs)</u>
<u>Programe & Activities</u>		Donation (Including Cash Donation)	719,543.00
Medical Aid(Including Covid Expenses)	33,000.00	Income From Hask Ambulance	135,787.00
Marriage assistance	2,000.00	Income From oxygen Concentrator	92,860.00
Education	27,305.00	Misc. Income	4,778.00
Relief to poor and Widows	72,610.00		
Ambulance Project Expenses	156,029.00		
Seminars/gifts	17,360.00		
Covid Expenses	434,110.00		
<u>Adminstrative Expenses</u>			
Honorarium to other office bearers	230,900.00		
Transport & Fuel	19,842.00		
Rent	156,000.00		
Office Expenses/ Electricity	20,413.00		
Misc. Expenses	12,206.00		
Postage & Telephone (PNT)	5,820.00		
Travelling Expenses	3,778.00		
Bank Interest & Charges	790.95		
Repair & Maintenance Expenses	4,500.00		
Audit Charges	3,000.00		
		Deficit	246,695.95
	<u>1,199,663.95</u>		<u>1,199,663.95</u>

As per our report of even date

Place: Srinagar
Date:26/05/2021

For Amir Jan & Associates
Chartered Accountants
FRN 021909N
CA Mubashir Qazim Ali
Partner



S/d
Bashir Ahmad Mir
Chairman

M/S HUMAN AID SOCIETY ; BARAMULLA KASHMIR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

<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	162,049.00	Medical Aid(Including Covid Expenses)	33,000.00
Cash at Bank	130,494.45	Marriage assistance	2,000.00
		Education	27,305.00
Donation (Including Cash Donation)	719,543.00	Relief to poor and Widows	72,610.00
Income From Hask Ambulance	135,787.00	Ambulance Project Expenses	156,029.00
Income From oxygen Concentrator	92,860.00	Seminars/gifts	17,360.00
Misc. Income	4,778.00	Covid Expenses	434,110.00
		<u>Adminstrative Expenses</u>	
		Honorarium to other office bearers	230,900.00
		Transport & Fuel	19,842.00
		Rent	156,000.00
		Office Expenses/ Electricity	20,413.00
		Misc. Expenses	12,206.00
		Postage & Telephone (PNT)	5,820.00
		Travelling Expenses	3,778.00
		Bank Interest & Charges	790.95
		Repair & Maintenance Expenses	4,500.00
		Audit Charges	3,000.00
		Purchase Of Fixed Assets	6,468.00
		<u>Closing Balances</u>	
		Cash in Hand	17,292.00
		Cash at Bank	22,087.50
	1,245,511.45		1,245,511.45

As per our report of even date

Place: Srinagar
Date:26/05/2021

For Amir Jan & Associates
Chartered Accountants
FRN 021909N
CA Mubashir Qazim Ali
Partner



sd/
Bashir Ahmad Mir
Chairman

SCHEDULE OF FIXED ASSETS AS AT 31.03.2021

S.No	Particulars	Opening Balance	Additions Before 180Days	Additions After 180Days	Total
1	Furniture & Fixtures	87,314.05			87,314.05
2	Truncks	2,458.34			2,458.34
3	Computer	4,227.20			4,227.20
4	Camera & Mobile Set & Assessories	27,778.21			27,778.21
5	Utensils	1,711.57	-	-	1,711.57
6	Machinery & Accessorie	23,962.80	4,900.00		28,862.80
7	Ambulance	963,887.00	-	-	963,887.00
8	Sewing Machines & Accessories	162,850.00		-	162,850.00
9	Gas Bukhari	1,750.00		1,568.00	3,318.00
10	Oxygen Concentrator	91,000.00	-	-	91,000.00
	TOTAL	1,366,939.17	4,900.00	1,568.00	1,373,407.17



APPLICATION OF INCOME

As per Income And Expenditure A/C	1,199,663.95
As per Fixed Asset Schedule	6,468.00
TOTAL	1,206,131.95
Gross Receipts	952,968.00
Income From Receipt and Payment A/c	-
TOTAL	952,968.00
UNUTILISED AMOUNT	(253,163.95)
PERCENTAGE Utilised	126.57%