

Certificate

We have audited the account of HIMALAYAN ACTION RESEARCH CENTRE, 744 INDIRA NAGAR, PHASE-II, DEHRADUN 248006, Registration Number UK06008052019001294 Dated 28.03.1989 registered in Uttarakhand (name of association and its full address including State, District and Pin Code; if registered society, its registration No and State of registration) for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to audited account;

- (i) The brough forward foreign contribution at the beginning of the financial year was **Rs. 3,82,381.79**
- (ii) Foreign contribution of /worth **Rs. Nil** Was received by the Association during the financial year 2022-23
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth **Rs.9,774.00** was received by the Association during the financial year 2022-23
- (iv) The balance of un-utilized foreign contribution with the Association at the end of the financial year 2022-23 was **Rs. 3,80,116.26**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act.2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules ,2011
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payment is correct as checked by us.
- (vii) The association has utilized the foreign Contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place:Dehradun

Date: 24.11.2023

For Ravi Maheshwari & Co.

Chartered Accountants

(F.R.N.006474C)



Ravi Maheshwari

(Ravi Maheshwari)

Partner

M.No. 075297

UDIN: 23075297BGWQSE3574

Himalayan Action Research Centre
744, Indira Nagar , Phase II
Dehradun
Foreign Account
Balance Sheet as on 31st March 2023

(Amount in Rs.)

Particulars		Note No.	31 March 2023	31 March 2022
I	<u>SOURCES OF FUNDS</u>			
1	<u>Unrestricted Funds</u>			
(i)	Corpus	3	-	-
(ii)	General Fund	4	10,660.00	10,660.00
(iii)	Designated/Earmarked Funds	5	42,66,941.00	46,89,079.00
			42,77,601.00	46,99,739.00
2	<u>Restricted Funds</u>			
(i)	Corpus		-	-
(ii)	Designated/Earmarked Funds		-	-
3	<u>Loans & Borrowings</u>	6		
	Secured Loans	6a	-	-
	Unsecured Loans	6b	-	-
4	<u>Current Liabilities and Provisions</u>			4,46,543.01
	Creditors, Provision & Expenses payable	7	1,54,414.00	
	Unutilized Grant	11	2,89,863.48	
			4,44,277.48	4,46,543.01
	Total		47,21,878.48	51,46,282.01
II	<u>APPLICATION OF FUNDS</u>			
1	<u>Property, Plant and Equipment</u>	8	42,66,941.00	46,89,079.00
2	<u>Investments</u>			
	Long Term		-	-
	Short Term		-	-
3	<u>Current Assets</u>	9	3,79,496.26	3,73,173.79
4	<u>Loans, Advances and Deposits</u>	10	75,441.22	84,029.22
	Total		47,21,878.48	51,46,282.01
	Disclouser of Accounting Policies & Notes on Accounts	1&2		
The accompanying notes are an integral part of the financial statements				

Himalayan Action Research Centre

As per our Separate Certificate of even date attached
For Ravi Maheshwari and Co.
Chartered Accountants
FRN-006474C

(Secretary)

(Treasurer)



Date :16-06-2023
Place : Dehradun



(Ravi Maheshwari)
Partner
M.No.075297

UDIN: 23075297 BQWASE3574
Date : 24-11-2023

Himalayan Action Research Centre

744, Indira Nagar , Phase II

Dehradun

Foreign Account

Income and Expenditure Account for the year ended on 31st March 2023

(Amount in Rs.)

	Particulars	Note No.	31 March 2023	31 March 2022
			Total Amount	Amount
A	<u>INCOME :</u>			
i	Donations and Grants	11	39.53	31,52,307.22
ii	Fees from Activities			-
iii	Income from Investements	12		12,048.00
iv	Profit on sale of fixed assets and investments	13		-
v	<u>Misc Income</u>	14		
	Interest from Bank			13,691.00
	Total (A)		39.53	31,78,046.22
B	<u>EXPENDITURE :</u>			
i	Establishment Exp	15	39.53	1,15,383.80
ii	Project exp	16	-	30,62,662.42
	Total (B)		39.53	31,78,046.22
	Balance being excess of Income over Expenditure (A-B)		0.00	-
	<u>Transfer to/from Designated fund</u>			
	Building Fund	17		-
	Others			-
	Balance being Surplus/(Deficit) transferred to General Fund		0.00	-
	Disclouser of Accounting Policies & Notes on Accounts	1&2		
The accompanying notes are an integral part of the financial statements				

As per our separate Certificate of even date attached

Himalayan Action Research Centre

For Ravi Maheshwari and Co.

Chartered Accountants

FRN-006474C

(Secretary)
(Treasurer)



(Ravi Maheshwari)
Partner

Date :16-06-2023

Place : Dehradun



UDIN:

Date: 23075297BGW0SE3574
24-11-2023

Himalayan Action Research Centre
744, Indira Nagar, Phase II

Dehradun

Receipt & Payment Account for the year ended on 31st March 2023
(Foreign Account)

				(Amount in Rs.)			
<u>Previous Year</u>	<u>Receipt</u>	<u>Amount</u>	<u>Total Amount</u>	<u>Previous Year</u>	<u>Payment</u>	<u>Amount</u>	<u>Total Amount</u>
4,94,415.01	To Opening Balance			1,35,439.80	By Establishment Expenses		
	Cash	9,939.50			Program Expenses		
	Punjab National Bank 1556000100046242	82,899.09			Administrative Expenses		
	State Bank of India 40028899972	4,396.20			Bank Charges & Interest		39.53
	FDR	2,75,939.00					
	TDS AY 2021-22	8,588.00		30,02,332.42	Project Exp-		
	TDS AY 2022-23	620.00	3,82,381.79		Program Expenses		
30,00,000.00	To Grant Received during the year				Administrative Expenses		
					Rent		12,000.00
25,739.00	To Redemption of Investment				by Closing balances		
	Bank Interest	5,432		3,82,381.79	Cash	9,939.50	
	Interest on FDR	4,342	9,774.00		Punjab National Bank 1556000100046242	3,65,040.56	
					State Bank of India 40028899972	4,516.20	
					TDS 2022-23	620.00	3,80,116.26
<u>35,20,154.01</u>			<u>3,92,155.79</u>	<u>35,20,154.01</u>			<u>3,92,155.79</u>

For Himalayan Action Research Centre

Mandana
(Secretary)



Place : Dehradun
Date :16-06-2023

As per our separate certificate of even date attached
For Ravi Maheshwari & Co.
Chartered Accountants
F.R.N. 006474C



Ravi Maheshwari
(Ravi Maheshwari)
Partner
M.No. 075297

UDIN: 23075297 BGWASE 3574
Date: 24-11-2023

HIMALAYAN ACTION RESEARCH CENTRE

744, INDIRA NAGAR, PHASE-II
DEHRADUN

F.Y. 2022-23

Foreign Account

Note 1& 2 DISCLOSURE OF ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Note 1 : DISCLOSURE OF ACCOUNTING POLICIES:

1) **Method of Accounting:**

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards on accrual basis.

2) **Unutilized Grant:**

It represents the unspent portion of Grant as on 31-03-2023.

3) **Property Plant & Equipment:**

Property plant & Equipment are stated at cost less accumulated depreciation

4) **Depreciation:**

Depreciation on fixed assets has been provided on written down value method at the following rates and the same has been debited to Fixed Assets Fund.

<u>Assets</u>	<u>Rate of Depreciation</u>
Building	05%
Furniture & Fixtures	10%
Office Equipment	15%
Books	15%
Vehicle	15%
Truck (TATA)	15%
Plant & Machinery	15%
Agro Processing Equipment	15%
Cold Store	15%
Computer, Printer & Peripherals	40%

5) **Property Plant & Equipment Fund:**

The society has created Property Plant & Equipment Fund for acquiring fixed assets & the same has been debited in Income & Expenditure Account.



Contd...

Note:2 NOTES TO ACCOUNTS

1) Previous Year Figures:

Previous year figures have been regrouped & re-arranged wherever found necessary to make them comparable

2) Taxation:

No Provision has been made for Income Tax as the Income of the Trust is exempt u/s 11& 12 of the Income Tax Act.

3) Debtors & Creditors:


Confirmation from debtors & creditors has not been obtained by the society, and their balances have been shown as appearing in the books of accounts.

Signature to notes 1 to 17

Signature to notes 1 to 17

For Himalayan Action Research Centre

For Ravi Maheshwari & Co.
Chartered Accountants


(Secretary)

Place: Dehradun
Date: 16.06.2023




(Ravi Maheshwari)
Partner
M.No 075297
UDIN: 23075297B6W0SE3574
DATE: 24.11.2023

