

**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 **31<sup>st</sup> March 2024** and examined all relevant books and vouchers and certify that according to audited account;

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 3,80,116.26**
- (ii) Foreign contribution of /worth **Rs. Nil** Was received by the Association during the financial year 2023-24
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth **Rs.10,066.00** was received by the Association during the financial year 2023-24
- (iv) The balance of un-utilized foreign contribution with the Association at the end of the financial year 2023-24 was **Rs. 3,90,181.67**
- (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: 07.09.2024

For Ravi Maheshwari & Co.  
Chartered Accountants  
(F.R.N.006474C)



*Ravi Maheshwari*

(Ravi Maheshwari)

Partner

M.No. 075297

UDIN: 24075297BKAUES4713

**Himalayan Action Research Centre**  
**744, Indira Nagar , Phase II**  
**Dehradun**  
**Foreign Account**  
**Balance Sheet as on 31st March 2024**

(Amount in Rs.)

| Particulars   | Note No. | 31 March 2024       | 31 March 2023       |
|---|----------|---------------------|---------------------|
| <b>I SOURCES OF FUNDS</b>   |          |                     |                     |
| <b>1 Unrestricted Funds</b>   |          |                     |                     |
| (i) Corpus  | 3        | -                   | -                   |
| (ii) General Fund   | 4        | 10,660.00           | 10,660.00           |
| (iii) Designated/Earmarked Funds  | 5        | 38,94,336.00        | 42,66,941.00        |
|   |          | <b>39,04,996.00</b> | <b>42,77,601.00</b> |
| <b>2 Restricted Funds</b>   |          |                     |                     |
| (i) Corpus  |          | -                   | -                   |
| (ii) Designated/Earmarked Funds   |          | -                   | -                   |
| <b>3 Loans &amp; Borrowings</b>   | 6        |                     |                     |
| Secured Loans   | 6a       | -                   | -                   |
| Unsecured Loans   | 6b       | -                   | -                   |
| <b>4 Current Liabilities and Provisions</b>                             |          |                     |                     |
| Creditors, Provision & Expenses payable                                 | 7        | 1,53,794.00         | 1,54,414.00         |
| Unutilized Grant  | 11       | 2,99,928.89         | 2,89,863.48         |
|   |          | <b>4,53,722.89</b>  | <b>4,44,277.48</b>  |
| <b>Total</b>  |          | <b>43,58,718.89</b> | <b>47,21,878.48</b> |
| <b>II APPLICATION OF FUNDS</b>  |          |                     |                     |
| <b>1 Property, Plant and Equipment</b>                                  | 8        | 38,94,336.00        | 42,66,941.00        |
| <b>2 Investments</b>  |          |                     |                     |
| Long Term   |          | -                   | -                   |
| Short Term  |          | -                   | -                   |
| <b>3 Current Assets</b>   | 9        | 3,89,561.67         | 3,79,496.26         |
| <b>4 Loans, Advances and Deposits</b>                                   | 10       | 74,821.22           | 75,441.22           |
| <b>Total</b>  |          | <b>43,58,718.89</b> | <b>47,21,878.48</b> |
| 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)



(Ravi Maheshwari)

Partner

M.No.075297

Date :27-05-2024

Place : Dehradun



UDIN: 24075297BKAE5 4713

Date : 07-09-2024

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Himalayan Action Research Centre  
744, Indira Nagar , Phase II  
Dehradun

Foreign Account

Income and Expenditure Account for the year ended on 31st March 2024

(Amount in Rs.)

|          | Particulars  | Note No. | 31 March 2024 | 31 March 2023 |
|----------|--|----------|---------------|---------------|
|          |  |          | Total Amount  | Amount        |
| <b>A</b> | <b><u>INCOME :</u></b>   |          |               |               |
| i        | Donations and Grants   | 11       | 0.59          | 39.53         |
| ii       | Fees from Activities   |          |               | -             |
| iii      | Income from Investements   | 12       |               |               |
| iv       | Profit on sale of fixed assets and investments                     | 13       |               |               |
| v        | <u>Misc Income</u>   | 14       |               |               |
|          | Interest from Bank   |          |               |               |
|          | <b>Total (A)</b>   |          | <b>0.59</b>   | <b>39.53</b>  |
| <b>B</b> | <b><u>EXPENDITURE :</u></b>  |          |               |               |
| i        | Establishment Exp  | 15       | 0.59          | 39.53         |
| ii       | Project exp  | 16       | -             |               |
|          | <b>Total (B)</b>   |          | <b>0.59</b>   | <b>39.53</b>  |
|          | Balance being excess of Income over Expenditure (A-B)              |          | -             | -             |
|          | <u>Transfer to/from Designated fund</u>                            |          |               |               |
|          | Building Fund  | 17       |               | -             |
|          | Others   |          | -             | -             |
|          | <b>Balance being Surplus/(Deficit) transferred to General Fund</b> |          | -             | -             |
|          | 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  
For Ravi Maheshwari and Co.  
Chartered Accountants

FRN-006474C



*Ravi Maheshwari*  
(Ravi Maheshwari)

Partner

Himalayan Action Research Centre

*[Signature]*  
(Secretary)

*Ramesh*  
(Treasurer)



Date :27-05-2024  
Place : Dehradun

UDIN: 24075297BKAUES4713  
Date : 07-09-2024

Himalayan Action Research Centre  
744, Indira Nagar, Phase II

Dehradun

Receipt & Payment Account for the year ended on 31st March 2024  
(Foreign Account)

| Previous Year | Receipt   | Amount  | Total Amount | Previous Year      | Payment   | (Amount in Rs.)                               |              |
|---------------|---|---|--------------|--------------------|---|---|--------------|
|               |   |   |              |                    |   | Amount  | Total Amount |
| 3,82,381.79   | <b>To Opening Balance</b><br>Cash<br>Punjab National Bank 1556000100046242<br>State Bank of India 40028899972<br>TDS AY 2022-23 | 9,939.50<br>3,65,040.56<br>4,516.20<br>620.00 | 3,80,116.26  | 39.53<br>12,000.00 | <b>By Establishment Expenses</b><br><b>Program Expenses</b><br>Administrative Expenses<br>Bank Charges & Interest         |   | 0.59         |
|               | <b>To Grant Received during the year</b>  |   |              |                    | <b>Project Exp-</b><br><b>Program Expenses</b><br>Administrative Expenses   |   |              |
| 9,774.00      | <b>To Redemption of Investment</b><br>Bank Interest on Saving Account   |   | 10,066.00    | 3,80,116.26        | <b>by Closing balances</b><br>Cash<br>Punjab National Bank 1556000100046242<br>State Bank of India 40028899972<br>Advance | 9,939.50<br>3,74,981.97<br>4,640.20<br>620.00 | 3,90,181.67  |
| 3,92,155.79   | <b>Total Rs.</b>  |   | 3,90,182.26  | 3,92,155.79        | <b>Total Rs.</b>  |   | 3,90,182.26  |

For Himalayan Action Research Centre

*Mandant*  
(Secretary)

*Ramesh*  
(Treasurer)

Place : Dehradun  
Date : 27.05.2024



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: 24075297BKAVES4713  
Date: 07.09.2024



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**HIMALAYAN ACTION RESEARCH CENTRE**

**744, INDIRA NAGAR, PHASE-II**  
**DEHRADUN**

**F.Y 2023-2024**

**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 31-03-2024 and unspent balance of interest on grant fund has been added to unutilized grant account.

3) **Property Plant & Equipment:**

Property Plant & Equipment are stated at cost less accumulated depreciation.

4) **Depreciation:**

Depreciation on Property Plant and Equipment has been provided on written down value method at the following rates and the same has been debited to Property Plant & Equipment Fund.

| <u>Assets</u>                   | <u>Rate of Depreciation</u> |
|---------------------------------|-----------------------------|
| Building                        | 05%                         |
| Furniture & Fixtures            | 10%                         |
| Office Equipment                | 15%                         |
| Books                           | 15%                         |
| Vehicle                         | 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 & sale of property plant and equipment & the same has been shown 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

For Himalayan Action Research Centre

*(Handwritten signature)*  
*(Handwritten signature)*

(Secretary) (Treasurer)

Place: Dehradun  
Date: 27.05.2024



Signature to notes 1 to 17

For Ravi Maheshwari & Co.  
Chartered Accountants  
FRN006474C



*(Handwritten signature)*

(Ravi Maheshwari)  
Partner  
M.No 075297

UDIN: 24075297BKAUES4713  
Date: 07.09.2024