

FORM NO. 10 B**[See Rule 17(B)]****AUDIT REPORT UNDER SECTION 12 A (b) OF THE INCOME TAX ACT, 1961**
IN THE CASE OF CHARITABLE TRUSTS

We have examined the Balance Sheet of **Humanitarian Aid International** as at **31st March, 2022** and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been maintained by the above named Trust so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view:

1. In the case of the Balance Sheet of the state of affairs of the above named Trust as at **31st March, 2022**.
2. In the case of the Income and Expenditure account of the excess of income over Expenditure for its accounting year ending **31st March, 2022**.

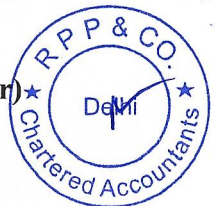
The prescribed particulars are annexed hereto.

Place: New Delhi
Date : 26/09/2022
UDIN: 22505418AVMLP8165

FOR R P P & CO
CHARTERED ACCOUNTANTS
(FRN. .023889N)

Pankaj Kumar

(CAPankaj Kumar)
(PARTNER)
M. No. 505418



ANNEXURE
STATEMENT OF PARTICULARS

I- APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

1. Amount of income applied to charitable purposes in India during the previous year. Rs 3,03,24,529/-
2. Whether the trust has exercised the option under clause (2) of the explanation to section 11(1)? If so the amount of Income deemed to have been applied to Charitable or religious purpose in India during the previous year. NO
3. Amount of Income- (accumulated or set apart*/finally set apart) for application to charitable or religious purposes, to the extent it does not exceed 15% of the Income derived from property held under trust – (wholly/in part only) for such purposes. Rs. 53,51,388/-
4. Amount of income eligible for exemption u/s 11(1) (c). (Give Details) N.A.
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). NA
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in Sec. 11(2)(b), if so, the details thereof. NA
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the explanation to section 11(1) in any earlier year is deemed to be income of the previous year u/s 11(1B) if so, the details thereof. NIL
8. Whether during the previous year, any part of income accumulated or set apart for specified purposes u/s 11(2) in any earlier year:
 - a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or sec. NA
 - b) Has ceased to remain invested in any security referred to Sec. 11(2) (b) (i), or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or NA
 - c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart or in the year immediately following the expiry thereof? If so, details thereof. NA



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

- | | |
|---|---|
| 1. Whether any part of the Income or property of the trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) (herein after referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security if any. | NO |
| 2. Whether any land, building or other property of the Trust was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation if any. | NO |
| 3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. | Mr S S Singh
Supervision Fee on
different projects
Rs.9,32,100/- |
| 4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. | NO |
| 5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid. | NO |
| 6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received. | NO |
| 7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. | NO |
| 8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. | NO |
| III Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest | NIL |



S.No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from investment	Whether the amount in Col 4 exceed 5% of the capital of the concern during the previous year say-yes/no.
1	2	3	4	5	6
... NIL ...					
Total					

Place: New Delhi
Date : 26/09/2022

FOR R P P & CO
CHARTERED ACCOUNTANTS
(FRN. .023889N)

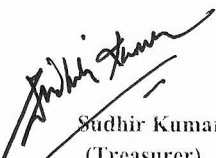
Pankaj Kumar
(CAPankaj Kumar)
(PARTNER)
M. No. 505418

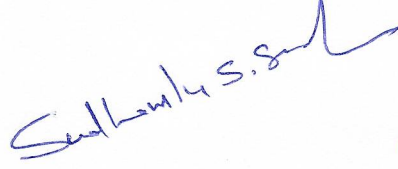





HUMANITARIAN AID INTERNATIONAL
113, Plot no 33, Sector -6, Dwarka, Phase-1, New Delhi 110075
Email: info@hai-india.org | Website: https://hai-india.org/
BALANCE SHEET AS ON 31-03-2022

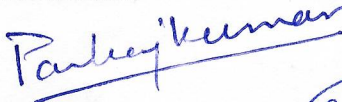
PARTICULARS	SNO	AS ON	AS ON
		31.03.2022 (RS.)	31.03.2021 (RS.)
<u>SOURCES OF FUNDS</u>			
<u>FUND</u>			
<u>CORPUS</u>			
NON CORPUS	A	1,27,34,666	86,59,118
			-
TOTAL		1,27,34,666	86,59,118
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS DOMESTIC</u>			
GROSS BLOCK		90	80
LESS:DEPRECIATION		-	-
NET BLOCK		90	80
<u>INVESTMENTS</u>			
<u>IN DEPOSITS</u>			
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
CASH & BANK BALANCE DOMESTIC	B	1,01,04,634	70,44,044
CASH & BANK BALANCE FOREIGN		26,20,185	15,69,760
LOANS & ADVANCES DOMESTIC	C	74,757	96,034
LESS:CURRENT LIABILITIES DOMESTIC	D	65,000	46,300
LESS:CURRENT LIABILITIES FOREIGN			4,500
NET CURRENT ASSETS		1,27,34,576	86,59,038
TOTAL		1,27,34,666	86,59,118


Sudhir Kumar (Treasurer)

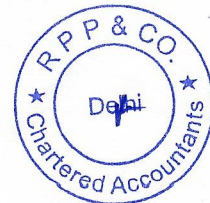

Sudhanshu Shekhar Singh (Secretary)


Nilamadhab Prusty (President)

AUDITORS REPORT
AS PER OUR REPORT OF EVEN DATE ANNEXED
For R P P & Co
CHARTERED ACCOUNTANTS
FRN.023889N


(PARTNER)
(CA Pankaj Kumar)
M. No. 505418

PLACE: NEW DELHI
DATE : 26/09/2022
UDIN: 22505418AVMUGZ9174





HUMANITARIAN AID INTERNATIONAL
 113, Plot no 33, Sector -6, Dwarka, Phase-1, New Delhi 110075
 Email: info@hai-india.org | Website: https://hai-india.org/
 INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31ST MARCH 2022

PARTICULARS	SCH	FOR THE PERIOD	FOR THE PERIOD
		ENDING ON 31.03-2022 (RS.)	ENDING ON 31.03-2021 (RS.)
INCOME			
Donations Receipts- Domestic	E1	1,42,97,228	2,14,64,450
Interest Receipts - Domestic	F1	3,25,815	2,34,003
Foreign Contributions	E2	2,09,02,840	33,41,576
Interest On FC Receipts	F2	1,50,034	33,120
		<u>3,56,75,917</u>	<u>2,50,73,149</u>
EXPENDITURE			
I Exp against Restricted Donations (Domestic)			
Call For Action towards COVID-Bangalore (HCLF)			47,75,648
Catalysing Covid Free Communities Delhi NCR-CAF India			17,87,165
Assam Flood Support -CARE Today			19,86,371
Dry & Cooked Food Support-Covid-19- CARE Today			3,95,000
Wash & Hygiene Support NCR-CARE Today			1,18,560
Dry Ration Support Covid-19- India Donates			82,351
Assam Flood response- India Donates			29,680
Relief work for Food in Assam Supported by HCLF		56,40,000	
Exp for Survival Kit in Flood Effected area of Maharashtra Supported by CAF		10,19,121	
Exp for Vaccination support to Vulnerable community (CAF)		5,47,264	
Food Support Exp _Kerala(Care Today Foundation)		14,72,130	
Exp against Restricted Donations (Foreign)			
Localisation of Humanitarian Exp-C4C		28,09,331	11,11,516
Humanitarian exp Covid19 and Indian Refugee (Give Foundation)		5,23,326	
COVID-19 OC Bank Exp (SPNI)		55,12,267	
Maharashtra Flood Response (SPNI)		47,50,440	
Building Climate Resilience In Sunderbans Delta Exp (SPNI)		63,50,867	
		<u>2,86,24,746</u>	<u>1,02,86,291</u>
II Exp against Unrestricted Donations -Domestic			
Cooked Food/Dry Ration support to Migrant Labour _ COVID 19		3,25,825	24,84,260
Food & Household items in Flood effected area of Nagaland/ODISA/Maharashtra		75,000	1,00,000
Exp-Weighing Mach. Support for Livelihood to Blind Person-Odisha		55,750	
India Refugee's Edu/Skill & Camp Devp/Medical Asst/Food & Self Employment prog Exp		22,42,594	27,74,976
Drone Support to Odisha Govt- PA & Disinfection Activities			23,01,484
Damage Assessment AMFAN-West Bengal			3,27,755
Medical & Rehab Prog			11,000
Exp against Unrestricted -Foreign Contribution			
Humanitarian Response (India Refugee's Skill & Camp Devp/Medical Asst/)		-	6,70,103
Winterization Prog Exp MKT & SB Camp (Indian Refugee)			27,147
		<u>26,99,169</u>	<u>86,96,725</u>
OPERATING EXP			
	G	2,76,454	2,34,501
		<u>2,76,454</u>	<u>2,34,501</u>
Grand Total		3,16,00,369	1,92,17,517
Excess of Income over Expenditure		40,75,548	58,55,632
Accumulated U/s 11(2)			
Opening Accumulation			14,82,535
Add: Accumulation at the Year End			20,95,680
Less: Utilized for Dry Ration/Cooked Food Covid-19 (Care Today)			9,48,258
Less: Utilized for Cooked Food distribution Covid-19 effected communities			5,34,277
Net Accumulated Fund U/s 11(2) Domestic			20,95,680
Transferred of Non Corpus Fund		40,75,548	37,59,952

PLACE: NEW DELHI
 DATE : 26/09/2022
 UDIN: 22505418AVMUGZ9174

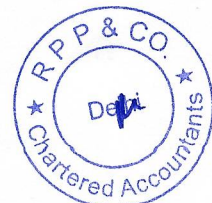
Sudhir Kumar
 (Treasurer)

Sudhanshu Shekhar Singh
 (Secretary)

Nilamadhab Prusty
 (President)

AUDITORS REPORT
 AS PER OUR REPORT OF EVEN DATE ANNEXED
 For R P P & Co
 CHARTERED ACCOUNTANTS
 FRN.023889N

(PARTNER)
 (CA Pankaj Kumar)
 M. No. 505418





HUMANITARIAN AID INTERNATIONAL
113, Plot no 33, Sector -6, Dwarka, Phase-1, New Delhi 110075
Email: info@hai-india.org | Website: https://hai-india.org/

SCHEDULES FORMING PART OF THE STATEMENT OF AFFAIRS AS AT 31.03.2022

	<u>31.03.2022</u>	<u>31.03.2021</u>
SCHEDULE -A CORPUS		
1 CORPUS DONATIONS RECEIVED		
Add:- Received during the year	-	
Total corpus Donation	-	
2 NON CORPUS FUND		
ACCUMULATED BALANCE OF INCOME AND EXP. A/C		
Opening Balance Non Corpus as on 01/04/2021	86,59,118	42,86,021
Add:- Excess of Income Over Expenditure on Donation receipt	40,75,548	3759952
Add:- Excess of Income Over Expenditure on other Receij	-	
Add: Accumulation at the Year End	0	20,95,680
Less: Amount Utilized against the fund accumulated U/s11(2)	-	14,82,535
A Total Non Corpus Fund	1,27,34,666	86,59,118
	<u>1,27,34,666</u>	<u>86,59,118</u>
SCHEDULE -B CASH AND BANK BALANCES		
Cash in Hand		
ICICI BANK SB NON FC	1,01,04,634	70,44,044
ICICI BANK SB FC-UTILIZATION A/C	24,17,946	11,83,174
SBI- FC DESOGNATAED A/C	2,02,239	3,86,586
	<u>1,27,24,819</u>	<u>86,13,804</u>
SCHEDULE-C LOANS AND ADVANCES		
DOMESTIC		
TDS FY 19-20	29,612	29,612
TDS FY 20-21	14,352	14,352
Aqua plus Water	-	50,000
Om Art Service	-	1,144
Donation Receivable (From Gateway)	30,793	926
	<u>74,757</u>	<u>96,034</u>
FOREIGN		
	-	-
TOTAL	<u>74,757</u>	<u>96,034</u>
SCHEDULE-D CURRENT LIABILITIES		
DOMESTIC		
R P P & Co	50,000	23,125
Expenses Payable	15,000	15,000
TDS Payable	-	8,175
Total-Domestic	<u>65,000</u>	<u>46,300</u>
FOREIGN		
Total Foreign	-	-
G TOTAL	<u>65,000</u>	<u>46,300</u>



[Handwritten Signature]

[Handwritten Signature]

SCHEDULE-E DONATIONS RECEIPTS**HUMANITARIAN RESPONSE**
I Restricted Donations-Domestic

Institution Building	1,36,721	
Assam Flood Response (Care Today)		20,20,700
Wash & Hygiene Support NCR(Care Today)		1,30,416
Food Support (Care Today Foundation)		2,50,000
Donation For Kerala Flood response (CTF)	15,18,000	
Catalysing Covid Free Communities Delhi NCR-CAF		18,05,844
Covid Response and Assam Flood Response-India		1,13,404
Call For Action towards COVID-Bangalore(HCLF)		50,00,000
Drone Training & Development Activity		1,51,363
COVID 19 Vaccination Assistance to Venerable person	6,00,000	
Donation for Distribution of Survival Kit Maharashtra	10,51,000	
Donations for Flood response Assam (HCLF)	49,99,648	
Total Restricted Donations-Domestic	83,05,369	94,71,727

Unrestricted Donations -Domestic

Donation for Cyclone Odisha	50,000	
Donations for Emergency/Humanitarian Response COVID 19	9,63,358	11,46,975
Donations for Flood Relief	4,92,682	43,99,112
Livelihood Support to Blind People Odisha	31,348	
Drone PA & Disinfection activity With Odisha Govt.	59,928	
Damage Assessment AMFAN-West Bengal		24,46,912
India Refugee Support Project		4,00,000
Food for Hungry Soul	44,19,484	35,74,850
Psychological Training		24,874
Total Un-Restricted Donations-Domestic	60,28,801	1,19,92,723

TOTAL DOMESTIC DONATIONS E1 **1,43,34,170** **2,14,64,450****Restricted Donations-Foreign**

Localization of Humanitarian Aid	21,59,526	22,24,481
Humanitarian Response (Give Foundation)	5,34,007	
COVID 19 OC Bank (SPNI)	55,00,000	
Maharashtra Flood Relief (SPNI)	50,00,000	
Building Climate Resilience In Sunderbans Delta (SPNI)	67,88,845	
Total Restricted Donations-Foreign	1,99,82,378	22,24,481

II**Unrestricted Donations- Foreign**

Donations for Emergency/Humanitarian Response	9,20,462	7,43,090
Institution Building		3,74,006
Total Un Restricted Donations-Foreign	9,20,462	11,17,096

TOTAL FOREIGN DONATIONS E2 **2,09,02,840** **33,41,577****SCHEDULE-F OTHER RECEIPTS****Domestic**

Interest on SB Account	F1	3,25,815	2,34,003
Other Receipts			-
		3,25,815	2,34,003

Foreign

Interest on SB Account	F2	1,50,034	33,120
------------------------	----	----------	--------

TOTAL OTHER RECEIPTS **4,75,849** **2,67,123****SCHEDULE-G IN DIRECT EXPENSES****OPERATING EXP****Domestic**

Professional Fee	63,410	38,940
Audit Fee	50,000	29,500
Conveyance	17,123	11,841
Internet Exp		14,146
Meeting & Training/Welfare Exp	13,034	17,400
Printing & Stationery	11,186	350
Postage & Courier	75	170
Laptop & Up gradation Exp Telephone Exp		59,960
Website Maint. /Visibility Exp	53,108	24,255
Salary/Stipend /Bonus	16,800	36,249
Int on TDS		1,020
Gateway Charges	39,098	
	2,63,834	2,33,831

Foreign

Audit Fee	11,800	
Meeting & Training/Welfare Exp	5,343	
Printing & Stationery		670
Laptop & Up gradation Exp Telephone Exp	11,191	
Bank Charges	22,919	
Int on TDS	465	
	51,718	670

3,15,552 **2,34,501**

[Handwritten signature]

[Handwritten signature]



HUMANITARIAN AID INTERNATIONAL
113, Plot no 33, Sector -6, Dwarka, Phase-1, New Delhi 110075
Email: info@hai-india.org | Website: https://hai-india.org/

Annexed herewith

Notes to accounts

(A) SIGNIFICANT ACCOUNTING POLICIES

Humanitarian Aid International was incorporated in the state of Delhi. The trust is formed to do relief and rehabilitation work & program for Disaster affected people and area including humanitarian and development, preservation of environment, education and medical & for other charitable cause to poor & other needy people and to such other organizations for the relief.

(I) Basis of preparation of Financial statements

The Accounts of the Trust are prepared under the historical cost of convention in accordance with the applicable standards and relevant presentation requirements as per Income Tax Act 1961 using the mercantile method of accounting unless stated otherwise here in after

II Fixed Assets

The Fixed Assets are stated at nominal cost for identification purposes only. All the assets are received in kind or from donation. The same has been applied during the year.

III) Depreciation

Depreciation has not been charged as same has applied during the year.

IV Revenue Recognition :-

- a) **Donations and Grant** : Donations & Grants are recognized on receipt basis.
- b) **Other Income** : On receipt basis

V Employee Benefits

The trust has only nine employee as on date and so is not yet liable to get registered under provident fund Act and ESI Act

VI Investments Nil

VII Income Tax liability has been recognised on other income and for donation and bank interest Income Tax Liability has not been recognized, due to the exemption available under section 11 under Income tax act 1961 as the trust registered under section 12A.

VIII There is no contingent liability to the date of Balance Sheet.

IX Balance receivable /payable are subject to confirmation and reconciliation from respective parties.

X Previous year figures have been regrouped and /or rearranged wherever necessary to confirm to this year's classification

XI Figure has been rounded to the nearest rupee.



FIXED ASSETS SCHEDULE AS ON 31.03.2022

SCH - VII

S NO.	PARTICULARS	Location	COST				DEPRECIATION				W.D.V			
			RATE OF DEP.	AS ON 01.04.2021	ADDITION DURING THE YEAR	SALES DURING THE YEAR	TOTAL AS ON 31.03.2022	AS ON 31.03.2021	ADJ. ON SALES	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2021	AS ON 31.03.2021	
1	Amirah (Education Centre)	MKT	10%	10				10		NIL		0	10	10
2	Amirah (Sewing Centre)	MKT	10%	10				10		NIL		0	10	10
3	Printer	Dwarka	40%	10				10		NIL		0	10	10
4	Laptop With Projector	Dwarka	40%	10				10		NIL		0	10	10
5	Laptop AU 2	Noida	40%	10				10		NIL		0	10	10
6	Laptop AU 2	Ghaziabad	40%	10				10		NIL		0	10	10
7	Scooty	MKT	15%	10				10		NIL		0	10	10
8	Hp Jet Pro Printer	Dwarka	40%	10				10		NIL		0	10	10
9	Dell Laptop	Dwarka	40%	0	10			10		NIL		0	10	0
				80	10	0		90	0	0	0	0	90	80