



**UDIN: 24089918BKCBZV2567**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
Mahila Haat,  
5 Deen Dayal Upadhyay Marg  
New Delhi-110002

**Report On Financial Statements:**

1. We have audited the accompanying Financial Statements of **MAHILA HATT, 5 Deen Dayal Upadhyay Marg New Delhi-110002** which comprise the Balance Sheet as at 31<sup>st</sup> March 2024, the statement of Income & Expenditure and Statement of Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements:**

2. The Society' Management is responsible for the preparation of these Financial Statements that give true and fair view of the financial position and financial performance of the society in accordance with applicable accounting standards and practices. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the applicable standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

**Opinion:**

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statement give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India-
- (a) In the case of the Balance Sheet, of the state of affairs of the society as at 31<sup>st</sup> March, 2024 and
  - (b) In the case of Income and Expenditure account of the surplus for the year ended on that date,
  - (c) In case of statement of receipts and payment for the receipts and payments during the financial year.

**Report on Other Legal and Regulatory Requirements:**

7. The society is maintaining proper records & accounts and we report that:
- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and,
  - b) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books,
  - c) The Balance Sheet, statement of Income and Expenditure and Statement of Receipts and Payment dealt with by this report is in agreement with the book of account
  - d) In our opinion, the balance sheet, statement of Income & Expenditure and statement of Receipts and Payment comply with the accounting standards issued by ICAI.
  - e) On the basis of written representation received from the office bearers of society as on 31<sup>st</sup> March 2024, and taken on record by the executive committee, none of the member is disqualified as on 31<sup>st</sup> March 2024, from being appointed as aoffice bearer of society.

PLACE: PITHORAGARH  
DATED: 31<sup>ST</sup> AUG. 2024

FOR M.C. PANDEY & CO.  
CHARTERED ACCOUNTANTS  
Firm Registration No 07499C



(MAHESH C. PANDEY)  
FCA (PROP.)  
M. No. 89918

UDIN: 24089918BKCBZV2567

Significant Accounting Policies & Note on Accounts in Case of Mahila Haat: New Delhi  
For The Year Ending 31<sup>st</sup> March 2024

(1) Method of Accounting:

a) The Society has followed cash system of accounting during the year recognized income (Membership Fee, donation and other income) on receipt basis and Expenditure (Including acquisition of assets), on disbursement basis, as followed in the preceding year except interest on fixed deposit. The accounts are prepared on historical cost basis and as a going concern. The accounting policy not referred to otherwise are consistent with generally accepted accounting principles

(2) Grants-in-aid Received & Income Recognition:

b) As regards amounts received as grants from various donor agencies/funding agencies for specified programmes, the amounts are credited on its receipt to that programmes and expenses incurred thereon are charged on payment basis as followed in the earlier year. The expenditure incurred on revenue as well as Capital is recognized as the income as well as the expenditure of the society. The unspent balance/amount due are shown as liability /amount recoverable

(3) Fixed Assets & Depreciation:

Fixed assets are stated at their written down values. The fixed assets acquired out of Donor's Fund covered under specified project are also including in the fixed assets, the corresponding adjustments are being shown under fixed assets fund.

Depreciation is provided on written down value basis at the rates estimated by the Executive Committee by charging the same to the assets and the Fixed Assets Fund / General Fund.

(5) Foreign Currency Transactions.

All receipts in respect of foreign currency are converted in Rupees at the rate at which it is credited by the bank.

NOTES TO ACCOUNTING

During the year, society has accounted for interest on FDR with bank on Accrual Basis as per last year.

**GENERAL SECRETARY  
MAHILA HAAT**

PLACE: PITHORAGARH  
DATED: 31<sup>ST</sup> AUG. 2024

FOR M.C. PANDEY & CO.  
CHARTERED ACCOUNTANTS



(MAHESH C. PANDEY)  
FCA (PROP)  
M.N. 89918

**MAHILA HAAT :: NEW DELHI**  
**Kamla Devi Bhawan, 5 Deen Dayal Upadhyaya Marg, New Delhi-110002**  
**FCRA ACCOUNT**  
**Balance Sheet as on 31st March 2024**

<b>Liabilities</b>		<b>Amount</b>	<b>Assets</b>		<b>Amount</b>
<i>(Figures in INR)</i>					
<b>Fixed Assets Fund</b>			<b>Fixed Assets</b>		
As per Fixed Assets annexure		23,474.00	As per last year	29,527.00	
			Less: Depreciation	6,053.00	23,474.00
<b>Revolving Fund</b>			<b>Closing Balances</b>		
Support to women of Kumaon, Utranchal		200,000.00	Cash in hand	2,019.65	
			State Bank of India SB-40003388069	2,090,129.71	
<b>Projects Fund</b>			Canara Bank CA- 0158201030799	4,174,754.15	
As per last year	7,524,618.47		Canara Bank Almora Utilisation A/c	845,813.00	
Less: Excess of Expenditure over			Fixed Deposit with Canara Bank	1,048,618.00	8,161,334.51
Income	286,094.02	7,238,524.45			
<b>General Fund</b>					
As per last year		556,911.06			
Add: Excess of Income over					
Expenditure	165,899.00	722,810.06			
<b>TOTAL</b>		<b>8,184,808.51</b>	<b>TOTAL</b>		<b>8,184,808.51</b>

For MAHILA HAAT

General Secretary  
MAHILA HAAT

*Krishna Bisht*  
Krishna Bisht  
General Secretary

Place: NEW DELHI  
Date:

*Kusum Shah*  
*Atul Kumar Bhatt*  
*Radha Bhatt*

For M.C. PANDEY & Co.  
**CHARTERED ACCOUNTANTS**  
Firm Regn. No.07499C

*M. Pandey*  
(MAHESH C. PANDEY)  
FCA (PROP.)  
M.No. 89918  
UDIN



**MAHILA HAAT :: NEW DELHI**  
 Kamla Devi Bhawan, 5 Deen Dayal Upadhyaya Marg, New Delhi-110002  
**FCRA ACCOUNT**  
**Income & Expenditure Account for the year ending 31st March 2024**

		(Figures in INR)	
Expenditure	Amount	Income	Amount
<b>PROJECT FUNDS</b>		<b>PROJECT FUNDS</b>	
Naya Jeevan -Children Progam	1,272,747.16	<b>Grant in Aid</b>	
CISU Project/ Plant a Tree/ Sakar	1,791,203.86	<b>Institutional Donors</b>	
		Naya Jeevan -Children Progam	1,152,617.00
		CISU Project/ Plant a Tree/ Sakar	1,625,240.00
		Excess of Expenditure over Income transferred to Project Funds	286,094.02
<b>Sub-Total</b>	<b>3,063,951.02</b>	<b>Sub-Total</b>	<b>3,063,951.02</b>
<b>GENERAL FUND</b>		<b>GENERAL FUND</b>	
General account	23,847.00	FDR Interest	89,575.00
		Income Tax Refund	11,210.00
		Interest on SB Account	88,961.00
Excess of Income over Expenditure transferred to Unspent Balance	165,899.00		
<b>Sub-Total</b>	<b>189,746.00</b>	<b>Sub-Total</b>	<b>189,746.00</b>
<b>TOTAL</b>	<b>3,253,697.02</b>	<b>TOTAL</b>	<b>3,253,697.02</b>

For MAHILA HAAT  
 General Secretary  
**MAHILA HAAT**  
*Krishna Prasad*  
 General Secretary

Place: NEW DELHI  
 Date:

*Kusum Shah*  
*Atul Kumar Pandey*  
*Radha Bhatt*

For M.C. PANDEY & Co.  
 CHARTERED ACCOUNTANTS  
 Firm Regn. No. 12494  
*M.C. Pandey*  
 FCA (PROV.) PITHORAGARH  
 M.No. 8991  
 UDIN



**MAHILA HAAT :: NEW DELHI**  
 Kamla Devi Bhawan, 5 Deen Dayal Upadhyaya Marg, New Delhi-110002  
**FCRA ACCOUNT**  
**Receipts & Payments Account for the year ending 31st March 2024**

(Figures in INR)

Receipts	Amount	Payments	Amount
<b>Opening Balances</b>			
Cash in hand	3,449.65	Naya Jeevan -Children Progam	1,272,747.16
State Bank of India SB-40003388069	1,252,804.73	CISU Project/ Plant a Tree/ Sakar	1,791,203.86
Canara Bank CA- 0158201030799	5,105,706.15	General account	23,847.00
Canara Bank Almora Utilisation A/c	957,620.00		
Fixed Deposit with Canara Bank	966,949.00		
Advances	-5,000.00		
	<u>8,281,529.53</u>		<u>3,087,798.02</u>
<b>Grant in Aid</b>			
<b>Institutional Donors</b>			
Naya Jeevan - Children Program	1,152,617.00		
CISU Project/ Plant a Tree/ Sakar	1,625,240.00		
	<u>2,777,857.00</u>		
FDR Interest	89,575.00		
Income Tax Refund	11,210.00		
Interest on SB Account	88,961.00		
	<u>189,746.00</u>		
<b>Closing Balances</b>			
Cash in hand			2,019.65
State Bank of India SB-40003388069			2,090,129.71
Canara Bank CA- 0158201030799			4,174,754.15
Canara Bank Almora Utilisation A/c			845,813.00
Fixed Deposit with Canara Bank			1,048,618.00
			<u>8,161,334.51</u>
<b>TOTAL</b>	<b>11,249,132.53</b>	<b>TOTAL</b>	<b>11,249,132.53</b>

For MAHILA HAAT

General Secretary

**MAHILA HAAT**

*Krishna Bisht*

Krishna Bisht  
General Secretary

Place: NEW DELHI  
Date:

*Kusum Shah*  
*Atul Kumar Pandey*  
*Radhika Bhatt*

For M.C. PANDEY & Co.  
CHARTERED ACCOUNTANTS  
Firm Regn. No.07499

*Mahesh C. Pandey*

(MAHESH C. PANDEY  
FCA (PROP.)  
M.No. 89918  
UDIN



**MAHILA HAAT :: NEW DELHI**  
**Kamla Devi Bhawan, 5 Deen Dayal Upadhyaya Marg, New Delhi-110002**  
**FCRA ACCOUNT**

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2024**

(Figures in INR)

PARTICULARS	As on 01.04.2023	Additions during the year		Sold during the year	Total	Dep. Rate	Depreciation	Balance as on 31.03.2024
		1st Half	2nd Half					
<b>General Fund</b>								
Office Equipment.	2,026.00	0.00	0.00	0.00	2,026.00	15%	304.00	1,722.00
Fans	182.00	0.00	0.00	0.00	182.00	15%	27.00	155.00
Furniture and Fixtures	6,597.00	0.00	0.00	0.00	6,597.00	10%	660.00	5,937.00
Equipments	4,376.00	0.00	0.00	0.00	4,376.00	15%	656.00	3,720.00
Audio Visual Equipment	241.00	0.00	0.00	0.00	241.00	15%	36.00	205.00
Refrigerator	160.00	0.00	0.00	0.00	160.00	15%	24.00	136.00
Knitting Machine	389.00	0.00	0.00	0.00	389.00	15%	58.00	331.00
Computer / Printer	1,310.00	0.00	0.00	0.00	1,310.00	40%	524.00	786.00
Laptop	6,508.00	0.00	0.00	0.00	6,508.00	40%	2,603.00	3,905.00
Projector	7,279.00	0.00	0.00	0.00	7,279.00	15%	1,092.00	6,187.00
Heater	459.00	0.00	0.00	0.00	459.00	15%	69.00	390.00
<b>GRAND TOTAL</b>	<b>29,527.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,527.00</b>		<b>6,053.00</b>	<b>23,474.00</b>

For MAHILA HAAT

General Secretary  
**MAHILA HAAT**

*Krishna Bisht*  
 Krishna Bisht  
 General Secretary

Place: NEW DELHI  
 Date:

*Kusum Shukla*  
*Atul Kumar Pandey*  
*Radha Bhatt*

For M.C. PANDEY & Co.  
 CHARTERED ACCOUNTANTS  
 Firm Regn. No.074990

*M. Pandey*  
  
 (MAHESH C. PANDEY)  
 FCA (PROP.)  
 M.No. 89918  
 UDIN

**MAHILA HAAT :: NEW DELHI**  
**Kamla Devi Bhawan, 5 Deen Dayal Upadhyaya Marg, New Delhi-110002**  
**FCRA ACCOUNT**

**STATEMENT SHOWING UNSPENT BALANCES AS ON 31st March 2024**

(Figures in INR)

S.No.	Particulars	Opening Balance as on 01.04.2023	Receipts during the year 2023-2024			Total Receipts 2023-24	Utilization during the year 2023-2024			Total Utilization 2023-24	Unspent Balance as on 31.03.2024
			Grants	Interest	Contra		Revenue	Capital	Contra		
1	2	3	4	5	6	7=4+5+6	8	9	10	11=8+9+10	12=3+7-11
	<b>Projects Fund</b>										
1	Naya Jeevan - Children Program	1,286,438.26	1,152,617.00	0.00	0.00	1,152,617.00	1,272,747.16	0.00	0.00	1,272,747.16	1,166,308.10
2	Women Health Programme	413,674.00	0.00	0.00	0.00	0.00	0.00	0.00	413,674.00	413,674.00	0.00
3	CISU project/Plant a Tree/Sakar	733,718.48	1,625,240.00	0.00	0.00	1,625,240.00	1,791,203.86	0.00	0.00	1,791,203.86	567,754.62
4	Individual Grants	5,090,787.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,090,787.73
	<b>Sub-Total</b>	<b>7,524,618.47</b>	<b>2,777,857.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,777,857.00</b>	<b>3,063,951.02</b>	<b>0.00</b>	<b>413,674.00</b>	<b>3,477,625.02</b>	<b>6,824,850.48</b>
	<b>Revolving Fund</b>										
1	Support to women of Kumaon, Uttranchal	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
	<b>Sub-Total</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000.00</b>
	<b>General Fund</b>										
1	Donation/Interest on FDR	556,911.06	11,210.00	178,536.00	413,674.00	603,420.00	23,847.00	0.00	0.00	23,847.00	1,136,484.06
	<b>Sub-Total</b>	<b>556,911.06</b>	<b>11,210.00</b>	<b>178,536.00</b>	<b>413,674.00</b>	<b>603,420.00</b>	<b>23,847.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,847.00</b>	<b>1,136,484.06</b>
	<b>Fixed Assets Fund</b>										
1	Fixed Assets Fund	29,527.00	0.00	0.00	0.00	0.00	6,053.00	0.00	0.00	6,053.00	23,474.00
	<b>TOTAL</b>	<b>8,311,056.53</b>	<b>2,789,067.00</b>	<b>178,536.00</b>	<b>413,674.00</b>	<b>3,381,277.00</b>	<b>3,093,851.02</b>	<b>0.00</b>	<b>413,674.00</b>	<b>3,507,525.02</b>	<b>8,184,808.51</b>

For MAHILA HAAT

General Secretary  
**MAHILA HAAT**  
*Krishna Bisht*  
 Krishna Bisht  
 General Secretary

Place: NEW DELHI  
 Date:

*Kusum Shah*  
*Abul Kalam Panah*  
*Rachha Bhatt.*

For M.C. PANDEY & Co.  
 CHARTERED ACCOUNTANTS  
 Firm Regn. No.07499

*Mahesh C. Pandey*  
  
 MAHESH C. PANDEY  
 FCA (PROP.)  
 M.No. 89918

UDIN