



**FORM NO. 10B**  
(See Rule 17B)

**AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN THE CASE  
OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the Balance Sheet of **HIMALAYAN FOR CHRIST, 4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022** as at 31<sup>st</sup> March 2020 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an 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 misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant 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.

We report that:

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. In our opinion, the above named institution has kept proper books of account, so far as appears from our examination of 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:

- i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31<sup>st</sup> March 2020.
- And
- ii. In the case of Income and Expenditure Account, of the surplus of its accounting year ended 31<sup>st</sup> March 2020.

The prescribed particulars are annexed hereto.

PLACE: GUWAHATI  
DATE: 01.06.2020

FOR: H. K. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-319293E



*Sdy*  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.- 305209

UDIN No. 20305209AAAADX7042

HIMALAYAN FOR CHRIST  
4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022

ANNEXURE  
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- 1 Amount of Income of the previous year applied to charitable or religious purposes in India during the year 60,65,983
- 2 Whether the institution\* has exercised the option under clause (2) of the Explanation to section II (I) ?  
If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. 31,62,658
- 3 Amount of income accumulated or set apart\* for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly\* only for such purposes. 16,28,584
- 4 Amount of income eligible for exemption under section II (I) (C) (Give details) NIL
- 5 Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2) NOT APPLICABLE
- 6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof NOT APPLICABLE
- 7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (I) in any earlier year is deemed to be income of the previous year under section II (IB) ?  
If so, the details thereof NOT APPLICABLE
- 8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-
- a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NOT APPLICABLE
- b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or NOT APPLICABLE
- c) has not been utilised 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, the details thereof NOT APPLICABLE

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 \* institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter 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 part of the income or property of the institution 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 charged, 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 NO



- 4 Whether the service of the institution 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 institution 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 institution 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 institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted \_\_\_\_\_ NO
- 8 Whether the income or property of the institution 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

Sl.No	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

PLACE : GUWAHATI  
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CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO. 305209





**HIMALAYAN FOR CHRIST**  
**4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022**

BALANCE SHEET AS ON 31ST. MARCH, 2020

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b><u>GENERAL FUND ACCOUNT</u></b>		<b><u>FIXED ASSETS</u></b>	
Opening Balance	6,48,312.55	(As Per Sch-A)	33,39,529.50
Add: Excess of Income over Expenditure transferred from I/E Account	<u>85,51,952.88</u>		
	92,00,265.43	<b><u>CURRENT ASSETS</u></b>	
		Fixed Deposit	10,00,000.00
		Security Deposit	61,800.00
		Cash in Hand	27,500.00
		Cash at Bank	<u>47,71,435.93</u>
			47,98,935.93
TOTAL (Rs.)	<u>92,00,265.43</u>	TOTAL (Rs.)	<u>92,00,265.43</u>


SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES

FOR AND ON BEHALF OF  
HIMALAYAN FOR CHRIST

PLACE : GUWAHATI  
DATE : 01.06.2020

  
**President**  
**Himalayan For Christ**

AS PER OUR REPORT OF EVEN DATE  
For : H.K.AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 319293E

  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO. - 305209



**HIMALAYAN FOR CHRIST**  
**4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**


EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Training Program Expenses	10,18,199.00	By Donation & Contribution	1,07,99,367.00
" Staff Cost	2,94,743.00	" Bank Interest	57,857.00
" Donation and Charity	4,32,030.00		
" Repairs and Maintenance	68,942.00		
" Computer Repairs and Maintenance	12,744.00		
" Rent & Society Fee	91,250.00		
" Office Expenses	35,420.00		
" Legal and Professional Fees	2,700.00		
" Audit Fees	7,000.00		
" Water and Electricity	3,162.00		
" Vehicle Running & Maintenance	27,111.00		
" Travelling and Conveyance	16,186.00		
" Telephone and Postage	491.00		
" Printing & Stationery	5,698.00		
" Web Designing	6,000.00		
" Meetings and Seminars	17,509.00		
" Bank Charges	10,340.62		
" Depreciation	2,55,745.50		
" Excess of Income over Expenditure transferred to Genaral Fund A/c	85,51,952.88		
<b>Total (Rs.)</b>	<b>1,08,57,224.00</b>	<b>Total (Rs.)</b>	<b>1,08,57,224.00</b>

FOR AND ON BEHALF OF  
HIMALAYAN FOR CHRIST

PLACE: GUWAHATI  
DATE : 01.06.2020

  
**President**  
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AS PER OUR REPORT OF EVEN DATE  
For : H.K.AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 319293E

  
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HIMALAYAN FOR CHRIST  
4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To <u>Opening Balance</u>			By	Training Program Expenses	10,18,199.00
Cash in Hand		8,376.00	"	Staff Cost	2,94,743.00
Cash at Bank		<u>3,58,776.55</u>	"	Donation and Charity	4,32,030.00
		3,67,152.55	"	Repairs and Maintenance	68,942.00
" Donation & Contribution		1,07,99,367.00	"	Computer Repairs and Maintenance	12,744.00
" Bank Interest		57,857.00	"	Rent & Society Fee	91,250.00
			"	Office Expenses	35,420.00
			"	Legal and Professional Fees	2,700.00
			"	Audit Fees	7,000.00
			"	Water and Electricity	3,162.00
			"	Vehicle Running & Maintenance	27,111.00
			"	Travelling and Conveyance	16,186.00
			"	Telephone and Postage	491.00
			"	Printing & Stationery	5,698.00
			"	Web Designing	6,000.00
			"	Meetings and Seminars	17,509.00
			"	Bank Charges	10,340.62
			"	Fixed Deposit	10,00,000.00
			"	Security Deposit	61,800.00
			"	<u>Capital Expenditure</u>	
				Land & Land Development	16,18,580.00
				Boundary Wall	9,80,895.00
				Tatch House	1,89,423.00
				Furniture and Fixture	2,74,557.00
				Computer	1,96,737.00
				Printer	12,200.00
				Invertor	19,063.00
				Water Purifier	18,390.00
				Electrical Equipments	<u>4,270.00</u>
					33,14,115.00
			"	<u>Closing Balance</u>	
				Cash in Hand	27,500.00
				Cash at Bank	<u>47,71,435.93</u>
					47,98,935.93
<b>TOTAL (Rs.)</b>		<u><u>1,12,24,376.55</u></u>	<b>TOTAL (Rs.)</b>		<u><u>1,12,24,376.55</u></u>

FOR AND ON BEHALF OF  
HIMALAYAN FOR CHRIST

PLACE : GUWAHATI  
DATE : 01.06.2020

**President  
Himalayan For Christ**

AS PER OUR REPORT OF EVEN DATE  
For : H.K.AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 319293E

CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO. - 305209

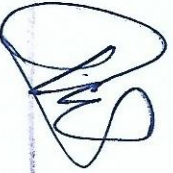




**HIMALAYAN FOR CHRIST**  
**4E PURBASHA APARTMENT, CHACHAL ROAD, SIX MILE, GUWAHATI - 781022**

**SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2020**  
**SCHEDULE "A" : FIXED ASSETS**

DESCRIPTION OF ASSETS	RATE OF DEPN.	BALANCE AS ON 01.04.2019	ADDITIONS	TOTAL AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31.03.2020
Land & Land development	0%	-	16,18,580.00	16,18,580.00	-	16,18,580.00
Boundary Wall	10%	-	9,80,895.00	9,80,895.00	98,089.50	8,82,805.50
Tatch House	15%	-	1,89,423.00	1,89,423.00	28,413.45	1,61,009.55
Furniture and Fixture	10%	2,313.00	2,74,557.00	2,76,870.00	27,687.00	2,49,183.00
Computer	40%	-	1,96,737.00	1,96,737.00	78,694.80	1,18,042.20
Printer	40%	-	12,200.00	12,200.00	4,880.00	7,320.00
Invertor	40%	-	19,063.00	19,063.00	7,625.20	11,437.80
Water Purifier	40%	-	18,390.00	18,390.00	7,356.00	11,034.00
Equipments	15%	10,308.00	4,270.00	14,578.00	2,186.70	12,391.30
Library Books	15%	654.00	-	654.00	98.10	555.90
Fishery Pond	0%	2,63,120.00	-	2,63,120.00	-	2,63,120.00
Vehicle	15%	4,765.00	-	4,765.00	714.75	4,050.25
<b>TOTAL</b>		<b>2,81,160.00</b>	<b>33,14,115.00</b>	<b>35,95,275.00</b>	<b>2,55,745.50</b>	<b>33,39,529.50</b>



**President**  
**Himalayan For Christ**



**HIMALAYAN FOR CHRIST,  
4E PURBASHA APARTMENT, CHACHAL ROAD,  
SIX MILE, GUWAHATI - 781022**

SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS  
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue.

Contrary to standard accounting practice and Accounting Standard No.10 issued by the Institute of Chartered Accountants of India, fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold /discarded irrespective of the period of its use during the year. .

GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.

