

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION 2 OF THE SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT, 1950.**

	<b>Registration Number – E2856</b> <b>Name of the Trust – Helplife Charitable Trust</b> <b>For the Year Ending – 31<sup>st</sup> March 2019</b>	
1.	The report of an auditor relating to accounts audited under sub-section (2) of Section 33, shall contain the following particulars: -	
(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;	Yes
(d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	Yes
(f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g)	Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust;	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any;	NA
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-;	NA
(j)	Whether any money of the public trust has been invested contrary to the provision of Section 35.	No
(k)	Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor.	NA
(l)	Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	None
(m)	All cases of irregular, illegal or improper expenditure or failure of omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused	No

**Ahuja Valecha & Associates LLP****CHARTERED ACCOUNTANTS**

	in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	
(n)	Whether the budget has been filed in the form provided by rule 16A.	No
2.	The balance sheet and Income & Expenditure account required under sub-section (1) of section 34 to be prepared by the auditor of any person authorized in his behalf under sub-section (2) of section 33 and forwarded by him to the Deputy or Assistant Charity Commissioner shall be in the form of Schedules VIII and IX respectively.	Yes
3.	The auditor shall, having regard to the provisions of the instrument of the trust by which the trust is governed, include also in his report the following particulars, namely-	
(a)	whether the maximum and minimum number of the trustees is maintained	Yes
(b)	whether the meetings are held regularly as provided in such instrument	Yes
(c)	whether the minute book of the proceedings of the meeting is maintained	Yes
(d)	Whether any of the trustees has any interest in the investment or the trust	No
(e)	Whether any of the trustees is a debtor or creditor of the trust	No
(f)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	NA
(g)	Whether the donations claimed towards corpus were received with specific directions that they shall from part of the Corpus of the Public Trust? Whether the auditor has verified the documents and other records relating to such corpus donations and is satisfied that such donations are donations and is satisfied that such donations are donations towards corpus within the meaning of explanation 2 of section 58 of the Bombay Public Trusts Act, 1950?	Yes

for Ahuja Valecha &amp; Associates LLP

Firm Registration no.: - 126791W/W100132

Chartered Accountants



per Ankit Shah

Partner

Membership No.: 118976

Place: Pune

Date: Sept 30, 2019

UDIN: 19118976AAAA MO6460



**The Bombay Public Trust Act, 1950**

**SCHEDULE - IX C- (Vide Rule 32)**

Statement of income liable to contribution for the year ending as on 31/03/2019

Name of the Public Trust : Help Life Public Charitable Trust

Registered No. :E-2856

	Amt	Amt
I. Income as shown in the Income and Expenditure Account (Schedule IX)		
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		-191,037
(i) Donations received from other Public Trusts and Dharmadas	Nil	
(ii) Grants received from Government & Local authorities	Nil	
(iii) Interest on Sinking or Depreciation Fund	Nil	
(iv) Amount spent for the purpose of secular education	Nil	
(v) Amount spent for the purpose of medical relief	Nil	
(vi) Amount spent for the purpose of veterinary treatment of animals	Nil	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	Nil	
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess	Nil	
(b) Rent payable to superior landlord	Nil	
(c) Cost of production, if lands are cultivated by trust	Nil	
(ix) Deductions out of income from lands used for non-agricultural purpose:-		
(a) Assessment, cesses and other Government or Municipal Taxes	Nil	
(b) Ground rent payable to the superior landlord	Nil	
(c) Insurance Premia	Nil	
(d) Repairs at 10 per cent of gross rent of building	Nil	
(e) Cost of collection at 4 per cent of gross rent of building let out	Nil	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	Nil	
(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent	Nil	
<b>Gross Annual Income chargeable to contribution Rs.</b>		<b>Nil</b>

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

For Ahuja Valecha & Associates LLP

Firm Reg. No.126791W/W100132

Chartered Accountants

*AK Shah*  
per Ankit Shah  
Partner

Membership number: 118976

Place: Pune

Date: Sept 30, 2019

UDIN: 19118976AAAAM06460



Trust Address : 108, Sunshree Flower, NIBM Road, Kondhwa,  
Pune - 411048

For Help Life Public Charitable Trust

*Sadhna Luthra*  
Trustee  
Place: Pune  
Date: Sept 30, 2019

**SADHNA LUTHRA**  
**MANAGING TRUSTEE**  
**HELP LIFE**  
**REG. E-2856**

*Dr. Hitt Sharma*  
Trustee  
Place: Pune  
Date: Sept 30, 2019

**Dr. Hitt Sharma**  
**Managing Trustee**  
**HELPLIFE**



<p align="center">The Bombay Public Trust Act, 1950 Schedule IX (Vide Rule 17(1))  Name of the Trust : Helpline Public Charitable Trust  108, Sunshree Flower, NIBM Road  Kondhwa, Pune - 411048  Income and Expenditure account for the year Ended 31st March, 2019  Registration No. E 2856</p>					
EXPENDITURE	MARCH 31, 2019	MARCH 31, 2018	INCOME	MARCH 31, 2019	MARCH 31, 2018
<b>To Expenses related to Projects</b>			<b>By Grants</b>		
Sanghavi Movers Project Expenses	-	11,87,683	Gits Food	9,60,000	8,71,629
Gits Food Project Expenses	9,60,000	9,60,000	Grant for running unit	-	5,60,000
Grant for running unit	-	4,44,197	Sanghavi Movers Project Expenses	-	-
Bayer's Pharmaceuticals Pvt Ltd	1,55,419	-	Bayer's Pharmaceuticals Pvt Ltd	4,00,000	-
Sir Dorabjee Tata Trust	54,500	-	Sir Dorabjee Tata Trust	54,500	-
<b>To Salaries and employee benefits</b>			<b>By Donations</b>	18,59,465	27,52,337
Salary	5,80,794	3,74,410	<b>By Foreign Donations</b>	3,09,228	63,000
<b>To Other Expenses</b>			<b>By Interest (Realised / accrued)</b>		
Education Expenses	4,35,403	1,42,295	On Bank Accounts	7,780	98,583
Legal Expenses	3,17,188	12,696	On FCRA Account	3531	3,048
Room Rent Expenses	3,38,200	2,29,200			
Travelling Expenses - Local	1,61,674	33,448			
Grocery Expenses	3,44,575	1,28,650			
Electricity Expenses	73,146	77,809			
Society Maintenance Charges	25,200	27,600			
Repairs and Maintenance	72,434	22,507			
Miscellaneous Expenses	1,74,094	1,01,226			
Bank Charges	1,498	-			
<b>To Depreciation</b>	91,417	1,05,821			
<b>To Surplus Carried to Balance Sheet</b>	(1,91,037)	5,01,055			
<b>Total Rs.</b>	<b>35,94,504</b>	<b>43,48,597</b>	<b>Total Rs.</b>	<b>35,94,504</b>	<b>43,48,597</b>

Refer note 2 for significant account policies

As per our Report of event date  
Ahuja Valecha and Associates LLP  
ICAI Firm Reg No - 126791W/W100132  
Chartered Accountants

*Akshah*

Ankit Shah  
Partner  
M. No. 118976  
Place: Pune  
Date : Sept 30, 2019  
UDIN: 19118976AAAA06460



The above Income and Expenditure to the best  
of my belief contains a True Account of the  
Income and Expenditure of the trust

*Sadhana Luthra*

Sadhana Luthra  
Managing Trustee

Place : Pune  
Date : Sept 20, 2019

**SADHNA LUTHRA**  
**MANAGING TRUSTEE**  
**HELP LIFE**  
**REG. E-2856**

*Hitt Sharma*

Hitt Sharma  
Trustee

**Dr. Hitt Sharma**  
**Managing Trustee**  
**HELP LIFE**

**The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))**

**Name of the Trust : Helpline Public Charitable Trust**

108, Sunshree Flower, NIBM Road

Kondhwa, Pune - 411048

**Depreciation Schedule**

**1. Tangible/Intangible assets**

Particulars	Tangibles						Intangible Asset	Total
	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery			
<b>Cost or valuation</b>								
Opening Balance as at 1st April, 2017	1,56,679	1,86,332	31,918	69,240	2,90,550			7,34,719
Additions for the period								-
Disposals	-	-	-	-	-			-
As at March 31, 2018	1,56,679	1,86,332	31,918	69,240	2,90,550		-	7,34,719
Additions for the period	-	-	17,025	-	-		21,240	38,265
Disposals	-	-	-	-	-		-	-
As at March 31, 2019	1,56,679	1,86,332	48,943	69,240	2,90,550		21,240	7,72,984
Particulars	Tangibles/Intangibles						Intangible Assets	Total
	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery			
<b>Depreciation</b>								
Opening Balance as at 1st April, 2017	-	-	-	-	-			-
Charge for the period	99,918	23,671	21,495	19,214	78,931			2,43,229
Refer note 2 for significant account policies	-	-	-	-	-			-
As at March 31, 2018	99,918	23,671	21,495	19,214	78,931			2,43,229
Charge for the period	22,704	15,093	5,877	7,504	31,743		8,496	91,417
Disposals	-	-	-	-	-		-	-
As at March 31, 2019	1,22,622	38,764	27,372	26,718	1,10,674		8,496	3,34,646
<b>Net Block</b>								
As at March 31, 2018	56,761	1,62,661	10,423	50,026	2,11,619		-	4,91,490
As at March 31, 2019	34,057	1,47,568	21,571	42,522	1,79,876		12,744	4,38,337



## HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2019

- 1A. Helplife Charitable Trust ("the trust") ("E-2856) formed on 02/06/1999 under the Income-tax Act, 1961 to carry out Charitable/religious activities which are covered under Trust's MOA. The trust is registered under section 80G of the income tax Act, 1961. The organisation primarily works in the areas of physically disabled girls. It works for their up keeping, providing education, livelihood and health of these girls.

The financial statements of Helplife Charitable Trust ("the trust") have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The trust has prepared these financial statements to comply in all material respects with the accounting standards. The financial statements have been prepared on cash basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those used in previous year.

### 2. Significant accounting policies

#### i. Basis of Accounting:

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India ("GAAP").

#### ii. Use of Estimates:

The preparation of financial statements is in conformity with GAAP which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and reported amount of revenues and expenses for the year. Actual results could differ from this estimate. Difference between the actual result and estimates are recognized in the year in which result are known / materialized. Any revision to an accounting estimate is recognized prospectively in the year of revision.

#### iii. Revenue Recognition:

##### A. Grants:

1. Grant is recognized as income, if both conditions mentioned below have been satisfied:
  - a) 'Reasonable assurance' exist regarding the receipt of Grant;
  - b) 'Terms and conditions' related to receipt of grant have been satisfied by the organization.
2. Grants are recognized as income as per the agreement / contract with the funding agencies.
3. Grants received for a specific purpose are recognized as income to the extent utilized during the year in accordance with the terms and conditions of the grant. Unspent grant funds are carried forward as a liability under Specific Earmarked Fund.
4. Grants received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.

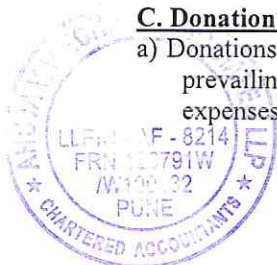
##### B. Interest Income:

###### a. Interest on Bank Account

Interest income is recognized on a time proportion basis considering the amount outstanding and the applicable interest rate.

##### C. Donation received

- a) Donations received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.



## HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2019

- b) General Donations are recognized as income on actual receipt basis.
- c) Donations made to program partners are accounted for as expenditure in the year of disbursement.

### 3. Fixed Assets:

#### A. Tangible Assets:

- a) Tangible assets are carried at cost of acquisition less accumulated depreciation. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

#### B. Depreciation:


Fixed assets are accounted at historical costs and depreciation is charged on written down value method at the rates applicable as per the Income Tax Rules. Fixed assets are depreciated as per the below table.

Asset	%
Furniture & Fixtures	10
Computers	40
Office Equipment	15
Vehicle	15
Plant & Machinery	15
Intangible Assets	40

- 4. The trust does not carry on any activity in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. All activities are carried out with a view to achieve its objects.
- 5. In the opinion of the Trustees', current assets, loans & advances are stated approximately at value, which could be realized in ordinary course of business. Provision for all known liabilities is adequate and it is neither in excess of nor short of amounts reasonably necessary.
- 6. There are no contingent liabilities as on March 31, 2019 (Previous year Rs. Nil).
- 7. Previous year numbers are regrouped and reclassified wherever required.
- 8. The trust has received foreign donation amounting to Rs. 3,09,228/- in local bank account of the trust. However, the trust is in the process of regularizing it.


As per our report attached

For and behalf of  
**Ahuja Valecha & Associates LLP**  
Chartered Accountants  
Firm Registration no.: 126791W/W100132

  
**Ankit Shah**  
Partner  
M.No.118976  
Place: Pune  
Date: Sept 30, 2019




For and on behalf of  
**Helplife Charitable Trust**

  
**Sadhana Luthra**  
Managing Trustee

Place: Pune  
Date: Sept 30, 2019

**SADHANA LUTHRA**  
MANAGING TRUSTEE  
HELPLIFE  
REG. C-2866

  
**Hitt Sharma**  
Trustee

**Dr. Hitt Sharma**  
Managing Trustee  
**HELPLIFE**