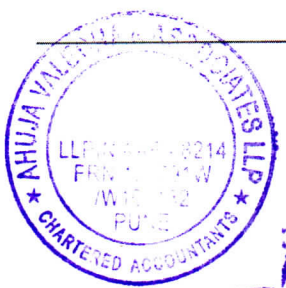



**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION 2 OF THE SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT, 1950.**

	<b>Registration Number – E2856</b> <b>Name of the Trust – Helplife Charitable Trust</b> <b>For the Year Ending – 31<sup>st</sup> March 2020</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/-;	No
(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 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;	No
(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 form 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 towards corpus within the meaning of explanation 2 of section 58 of the Bombay Public Trusts Act, 1950?	Yes

for **Ahuja Valecha & Associates LLP**  
**Firm Registration no.: - 126791W/W100132**  
**Chartered Accountants**

  
 per Ankit Shah  
 Partner  
 Membership No.: 118976

Place: Pune  
 Date: December 17, 2020  
 UDIN : 20118976 AAAA VA 2525





**The Bombay Public Trust Act, 1950**

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

Statement of income liable to contribution for the year ending as on 31/03/2020

Name of the Public Trust : Helplife Charitable Trust

Registered No. : E-2856

	Amt	Amt
I. <b>Income as shown in the Income and Expenditure Account (Schedule IX)</b>		<b>7,471,499</b>
II. <b>Items not chargeable to Contribution under Section 58 and Rules 32 :</b>		
(i) Donations received from other Public Trusts and Dharmadas	7,471,499	
(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		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust		
(ix) Deductions out of income from lands used for non-agricultural purpose:-	Nil	
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance Premia		
(d) Repairs at 10 per cent of gross rent of building		
(e) Cost of collection at 4 per cent of gross rent of building let out		
(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	

**Gross Annual Income chargeable to contribution Rs.**

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

per Ankit Shah  
Partner

Membership number: 118976

Place: Pune

Date: Dec 17, 2020



**Trust Address :**

For Helplife Charitable Trust

108, Sunshree Flower,  
NIBM Road, Kondhwa  
Pune, 411048

**Sadhana Luthra**

Trustee

Place: Pune

Date: Dec 17, 2020

**Hitt Sharma**

Trustee

Place: Pune

Date: Dec 17, 2020

<b>The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))</b> <b>Name of the Trust : Helplife Public Charitable Trust</b> <b>108, Sunshree Flower, NIBM Road</b> <b>Kondhwa, Pune - 411048</b> <b>Balance as at 31st March, 2020</b> <b>Registration No. E 2856</b>							
<b>FUNDS AND LIABILITIES</b>	<b>Sch</b>	<b>MARCH 31, 2020</b>	<b>MARCH 31, 2019</b>	<b>PROPERTY AND ASSETS</b>	<b>Sch</b>	<b>MARCH 31, 2020</b>	<b>MARCH 31, 2019</b>
<b>TRUST FUND OR CORPUS -</b>				<b>PROPERTY, PLANT AND EQUIPMENT</b>	<b>1</b>	<b>3,70,227</b>	<b>4,38,337</b>
Balance as per last balance sheet		20,68,181	22,59,218	<b>CASH AND BANK BALANCES</b>			
Surplus/(Deficit) for the year		40,90,738	(1,91,037)	Savings bank account		55,72,359	7,79,495
Total Corpus		61,58,919	20,68,181	FCRA account		1,06,650	1,03,114
				Cash in Hand		44,473	10,427
				Deposits with Bank		-	6,17,809
				<b>OTHER CURRENT ASSETS</b>			
				Security Deposits		55,000	-
				TDS Receivable		10,210	15,098
				Accrued Interest on deposits		-	1,03,901
<b>Total Rs.</b>		<b>61,58,919</b>	<b>20,68,181</b>	<b>Total Rs.</b>		<b>61,58,919</b>	<b>20,68,181</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

The above Balance Sheet to the  
 best of my belief contains a True  
 Account of the funds and liabilities  
 and of the property and assets of  
 the trust

*Akshah*

Ankit Shah  
 Partner  
 Membership No. 118976  
 Place : Pune  
 Date : December 17, 2020  
 UDIN: 2018976AAAPNA 2525

Sadhana Luthra  
 Managing Trustee

Hitt Sharma  
 Trustee

*Sadhana Luthra*  
 Place : Pune  
 Date : December 17, 2020  
**SADHANA LUTHRA**  
**MANAGING TRUSTEE**  
**HELP LIFE**  
**REG. E-2856**

*Hitt Sharma*  
 Place : Pune  
 Date : December 17, 2020  
**Dr. Hitt Sharma**  
**Managing Trustee**  
**HELPLIFE**



<b>The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))</b> <b>Name of the Trust : HelpLife Public Charitable Trust</b> <b>108, Sunshree Flower, NIBM Road</b> <b>Kondhwa, Pune - 411048</b> <b>Income and Expenditure account for the year Ended 31st March, 2020</b> <b>Registration No. E 2856</b>					
EXPENDITURE	MARCH 31, 2020	MARCH 31, 2019	INCOME	MARCH 31, 2020	MARCH 31, 2019
<b>To Expenses related to Projects</b>			<b>By Grants</b>		
Gits Food Project Expenses	9,25,752	9,60,000	Gits Food	9,60,000	9,60,000
Bayer's Pharmaceuticals Pvt Ltd	2,44,581	1,55,419	Bayer's Pharmaceuticals Pvt Ltd	-	4,00,000
Sir Dorabjee Tata Trust	-	54,500	Sir Dorabjee Tata Trust	-	54,500
Bajaj Allianz Life Insurance Co. Ltd.	10,73,259	-	Bajaj Allianz Life Insurance Co. Ltd.	33,00,000	-
<b>To Salaries and employee benefits</b>			<b>By Donations</b>	30,59,275	18,59,465
Salary	-	5,80,794	<b>By Foreign Donations</b>	-	3,09,228
<b>To Other Expenses</b>			<b>By Interest (Realised / accrued)</b>		
Education Expenses	3,33,355	4,35,403	On Bank Accounts	83,408	7,780
Legal And Professional Expenses	2,71,360	3,17,188	On Fixed Deposits	65,208	-
Room Rent Expenses	67,000	3,38,200	On FCRA Account	3,536	3,531
Travelling Expenses - Local	56,676	1,61,674	Interest on Refund	72	-
Grocery Expenses	1,45,705	3,44,575			
Electricity Expenses	63,280	73,146			
Society Maintenance Charges	27,240	25,200			
Repairs and Maintenance	27,363	72,434			
Miscellaneous Expenses	71,157	1,74,094			
Bank Charges	1,676	1,498			
<b>To Depreciation</b>	72,358	91,417			
<b>To Surplus Carried to Balance Sheet</b>	40,90,738	(1,91,037)			
<b>Total Rs.</b>	<b>74,71,499</b>	<b>35,94,504</b>	<b>Total Rs.</b>	<b>74,71,499</b>	<b>35,94,504</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

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

Ankit Shah  
Partner  
Membership No. 118976  
Place: Pune  
Date : December 17, 2020  
UDIN: 20118976AAAVA 2525

Sadhana Luthra  
Managing Trustee

Hitt Sharma  
Trustee

Place : Pune  
Date : December 17, 2020

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

Place : Pune  
Date : December 17, 2020  
**Dr. Hitt Sharma**  
**Managing Trustee**  
**HELP LIFE**

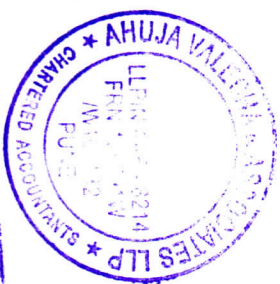




**The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))**  
**Name of the Trust : Helplife Public Charitable Trust**  
**108, Sunshree Flower, NIBM Road**  
**Kondhwa, Pune - 411048**  
**Property, Plant and Equipment**

**1. Tangible/Intangible assets**

Tangibles							Total	
Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery	Intangible Asset		
<b>Cost or valuation</b>								
Opening Balance as at 1st April, 2018	1,56,679	1,86,332	31,918	69,240	2,90,550	21,240	7,34,719	
Additions for the period	-	-	17,025	-	-	-	38,265	
Disposals	1,56,679	1,86,332	48,943	69,240	2,90,550	21,240	7,72,984	
<b>As at March 31, 2019</b>	-	-	-	-	-	-	4,248	
Additions for the period	-	-	48,943	-	-	-	25,488	
Disposals	1,56,679	1,86,332	48,943	69,240	2,90,550	-	7,77,232	
<b>As at March 31, 2020</b>								
Tangibles/Intangibles							Total	
Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery	Intangible Assets		
<b>Depreciation</b>								
Opening Balance as at 1st April, 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	
Refer note 2 for significant account policies	-	-	-	-	-	-	-	
<b>As at March 31, 2019</b>	1,22,622	38,764	27,372	26,718	1,10,674	8,496	3,34,646	
Charge for the period	13,623	13,584	4,995	6,378	26,981	6,797	72,358	
Disposals	-	-	-	-	-	-	-	
<b>As at March 31, 2020</b>	1,36,245	52,348	32,367	33,096	1,37,655	15,293	4,07,004	
<b>Net Block</b>								
As at March 31, 2019	34,057	1,47,568	21,571	42,522	1,79,876	12,744	4,38,338	
As at March 31, 2020	20,434	1,33,984	16,576	36,144	1,52,895	10,195	3,70,226	



## HELPLIFE CHARITABLE TRUST

### Notes to accounts for the year ended March 31, 2020

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1. 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 cash 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.





## HELPLIFE CHARITABLE TRUST

### Notes to accounts for the year ended March 31, 2020

#### **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.
- 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. Property, Plant and Equipment :**

##### **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.



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## HELPLIFE CHARITABLE TRUST

### Notes to accounts for the year ended March 31, 2020

6. There are no contingent liabilities as on March 31, 2020. (Previous year Rs. Nil).
7. Previous year numbers are regrouped and reclassified wherever required.

As per our report attached

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

*Akshah*

**Ankit Shah**  
Partner  
M.No.118976  
Place: Pune  
Date: December 17, 2020



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

*Sadhana Luthra*

**Sadhana Luthra**  
Managing Trustee

**Hitt Sharma**  
Trustee

Place: Pune

Date: December 17, 2020

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

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