

**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.**

	Registration Number – E2856 Name of the Trust – Helplife Charitable Trust For the Year Ending – 31 st March 2023	
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;	No
(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



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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

Akshah

Ankit Shah
Partner
Membership No.: 118976
Place: Pune
Date : July 28, 2023
UDIN : 23118976BGVRIP9767



The Bombay Public Trust Act, 1950
SCHEDULE - IX C- (Vide Rule 32)
Statement of income liable to contribution for the year ending as on 31/03/2023
Name of the Public Trust : Helpline 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 :		442,825
(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 :-	Nil	
(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.		442,825

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

Akshah

Ankit Shah
Partner
Membership number: 118976
Place: Pune
Date: 28-07-2023



Trust Address :

For Helpline Charitable Trust

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

Pratibha Mehta

Pratibha Mehta
Trustee
Place: Pune
Date: 28-07-2023

Dr. Hitt Sharma

Dr. Hitt Sharma
Trustee
Place: Pune
Date: 28-07-2023

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
Balance sheet as at March 31, 2023
Registration No. E 2856

FUNDS AND LIABILITIES	AMOUNT RUPEES	AMOUNT RUPEES	PROPERTY AND ASSETS	AMOUNT RUPEES	AMOUNT RUPEES
TRUST FUND OR CORPUS - Balance as per last balance sheet Adjustments during the year	- -	-	IMMOVABLE PROPERTIES (Suitably classified giving mode of valuation) Additions or Deductions (including those for depreciation), if any, during the year		
OTHER EARMARKED FUNDS - (Created under the provisions of the Trust Deed or scheme or out of the income) Depreciation Fund Sinking Fund Reserve Fund Any Other Fund			INVESTMENTS ICICI Bank FD	-	-
			FIXED ASSETS As per Depreciation Schedule	136,864	136,864
LOANS (SECURED OR UNSECURED) From Trustees From Others			FURNITURE AND FIXTURES Balance as per last balance sheet Less : Sales during the year Depreciation up to date		
LIABILITIES For Expenses For Advances For Rent and Other Deposits For Sundry Credit Balances	- - - -	-	LOANS Loan Scholarships Other Loans	-	-
INCOME AND EXPENDITURE ACCOUNT Balance as per last balance sheet Less : Appropriation if any Add/(Less) : Surplus or Deficit (As per Income and expenditure account)	2,140,287 (651,207.10)	1,489,080	ADVANCES To Trustees To Employees To Contractors To Lawyers To Others	-	-
Depreciation for previous year			TDS Opening Balance During the year Rent Interest Other Income	- - - -	-
			CASH AND BANK BALANCES Current A/C FCRA A/C Fixed Deposit Cash In Hand	73,362 220,722 1,000,000 160	1,294,244
			OTHER CURRENT ASSETS TDS receivable Interest accrued on FD	10,703 47,269	57,972
		1,489,080			1,489,080

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



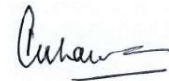
Ankit Shah
Partner
Membership No. 118976
Place : Pune
Date : 28-07-2023



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



Pratibha Mehta
Trustee
Place : Pune
Date : 28-07-2023



Dr. Hitt Sharma
Trustee
Place : Pune
Date : 28-07-2023

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
Income and Expenditure account for the year ended March 31, 2023
Registration No. E 2856

EXPENDITURE	AMOUNT RUPEES	AMOUNT RUPEES	INCOME	AMOUNT RUPEES	AMOUNT RUPEES
To Expenses in respect of properties			By Rent (Realised / accrued)		
Rates, taxes, cesses	-		Building	-	
Salaries	-		Land	-	
Insurance	-				
Depreciation	-		By Interest (Realised / accrued)		58,382
Other Expenses	-		On Loans		
To Establishment Expenses	917,642	917,642	On FD	52,522	
(As per Annex- A)			On Bank Accounts	5,860	
To Remuneration to Trustees			By Dividends		
To Remuneration to the Head of the Math			By Donations in cash or kind		367,000
(Including his household expenditure)			Donation received from India	367,000	
To Legal Expenses			Donation received from outside India	-	
To Audit Fees	-	-	By Grants	-	
To Contribution and Fees			By Income from Other Sources		17,443
To Amounts written off :			Contribution from members	-	
(A) Bad Debts			Other Income	17,443	
(B) Loan Scholarships			Other Contribution	-	
(C) Irrecoverable Rents			By Income from Projects		
(D) Other Items	-	-	Open Program Fees	-	
To Miscellaneous Expenses	69,967	69,967	By Transfers from Reserves	-	
To Depreciation	75,523	75,523	By Deficit Carried to Balance Sheet	651,207	651,207
(As per Schedule of Depreciation)					
To Amounts transferred to Reserves or Specific funds					
To Expenditure on object of the Trust		30,900			
(A) Religious					
(B) Educational	-				
(C) Medical Relief					
(D) Other Charitable Objects	30,900				
To Surplus Carried to Balance Sheet					
		1,094,032			1,094,032

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

Ankit Shah

Ankit Shah
Partner
Membership No. 118976
Place: Pune
Date : 28-07-2023



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

Pratibha Mehta

Pratibha Mehta
Trustee
Place : Pune
Date : 28-07-2023

Dr. Hitt Sharma

Dr. Hitt Sharma
Trustee
Place : Pune
Date : 28-07-2023

Helplife Public Charitable Trust
For the year Ended 31st March 2023
REGISTRATION NO. E 2856 / PUNE
Annexures to Income and Expenditure Account

Annexure A

Establishment Expenses	Rs.
Legal and professional expenses	71,700
Administration Expenses	16,016
Communication expense	2,937
Bank Charges	114
Education expenses	74,382
Food Expenses	1,640
Medical expenses	99,340
Award expenses	100,200
Travelling expenses	35,657
Printing and stationery	31,611
Electricity expenses	670
Repairs and maintenance	93,049
Society maintenance charges	34,400
Office Expenses	70,783
Exhibition expenses	140,700
Subscription expenses	6,300
Training expenses	9,249
Technical Fees	11,948
Salary	96,946
Stipend	20,000
Total	917,642



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

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery	Intangible Asset	Software	Total
Cost or valuation								
Opening Balance as at April 01, 2020	1,56,679	1,86,332	48,943	69,240	2,90,550	25,488	-	7,77,232
Additions for the period	2,07,930	-	32,750	-	-	-	1,20,000	3,60,680
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2021	3,64,609	1,86,332	81,693	69,240	2,90,550	25,488	1,20,000	11,37,912
Additions for the period	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2022	3,64,609	1,86,332	81,693	69,240	2,90,550	25,488	1,20,000	11,37,912
Additions for the period	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2023	3,64,609	1,86,332	81,693	69,240	2,90,550	25,488	1,20,000	11,37,912
Depreciation								
Opening Balance as at April 01, 2020	1,36,245	52,348	32,367	33,096	1,37,655	15,293	-	4,07,004
Charge for the period	49,760	1,33,984	4,943	36,144	1,52,895	10,195	30,000	4,17,920
Refer note 2 for significant account policy	-	-	-	-	-	-	-	-
As at March 31, 2021	1,86,005	1,86,332	37,310	69,240	2,90,550	25,488	30,000	8,24,925
Charge for the period	71,442	-	6,658	-	-	-	22,500	1,00,600
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2022	2,57,447	1,86,332	43,968	69,240	2,90,550	25,488	52,500	9,25,525
Charge for the period	42,864	-	5,659	-	-	-	27,000	75,523
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2023	3,00,311	1,86,332	49,626	69,240	2,90,550	25,488	79,500	10,01,048
Net Block								
As at March 31, 2022	1,07,162	-	37,726	-	-	-	67,500	2,12,387
As at March 31, 2023	64,298	-	32,067	-	-	-	40,500	1,36,864



HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2023

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, 2023

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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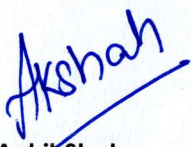
HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2023

6. There are no contingent liabilities as on March 31, 2023. (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

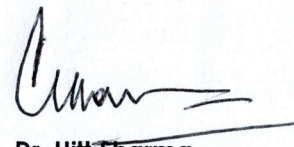

Ankit Shah
Partner
M.No.118976
Place: Pune
Date: 28-07-2023




For and on behalf of
Helplife Charitable Trust


Pratibha Mehta
Trustee

Place: Pune
Date: 28-07-2023


Dr. Hitt Sharma
Trustee

Place: Pune
Date: 28-07-2023

Schedule IX-D (See rule 19(2A))				
Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trust Act				
Name of the Trust: Help Life Charitable Trust			Trust Registration No: E-0002856(PUN)	
For the year ending 31st March 2023				
Sr.No.	Particulars	Details		
1	PAN of the Trust	AAATL3758J		
2	Registration No. with date of registration under Sec 12AA of Income Tax Act,1961 (43 of 1961)	Registration No: 522005061177 Registration Date: 01/04/2004		
3	Acknowledgement No.with date of filing of the Return of Income Tax for earlier three years	Sr.No.	Acknowledgement No.	Year
		1	113138540110423	AY 22-23
		2	374804390150322	AY 21-22
		3	134123710080121	AY 20-21
4	PAN of all Trustees	Sr.No.	Name of Trustees	PAN
		1	SADHANA LUTHRA	ACAPL4538L
		2	HITT SHARMA	AOCPS7940D
		3	NEELAM SUBODH BHARADWAJ	ABAPB6131E
		4	Pratibha Mehta	AEHPM5554L
As per our report of even date FOR AHUJA VALECHA & ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN: 0126791W  (Ankit Shah) MEM NO: 118976				
Date: Aug 17, 2023 Place: Pune				