Khandhar & Khandhar
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

TO,

THE TRUSTEES,

ANIMAL HELP FOUNDATION,

[TRUST REGISTRATION NO. E - 13381, AHMEDABAD]

AHMEDABAD.

Report on the Financial Statements

We have audited the accompanying financial statements of ANIMAL HELP FOUNDATION, which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income & Expenditure account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Board of Trustees are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and 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

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing as applicable to the Trust. 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 misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and the 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 statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trustees, as wells evaluating the overall presentation of the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March, 2023, and its deficit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We have audited the Accounts of the above-named Trust for the year ended on 31/03/2023 and report that:

1. The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;
2. Receipts and disbursements are properly and correctly shown in the accounts;
3. The Cash balance and Vouchers in the custody of the manager or Trustee on the dates of the audit are in agreement with accounts;
4. Books, Deeds, Accounts, Vouchers and other documents and records required by us were produced before us;
5. An inventory, certified by the trustee of the movables of the Trust has been maintained.
6. The Manager/Trustee appeared before us and furnished the necessary information required by us;
7. No Property or Funds of the Trust were applied for any object or purpose other than the objects for purposes of Trust;
8. The amounts outstanding for more than one year are Rs NIL and the amount written off is Rs NIL

KHANDHAR & KHANDHAR CHARTERED ACCOUNTANTS AHMEDABAD

9. Tenders were not invited for repairs or construction for amount exceeding Rs. 5,000/-

10. No money of the Public Trust has been invested contrary to the provisions of Section 35;

11. No alienations of immovable property has been and contrary to the provisions Section 36;

We have further to report that:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by the Trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income & Expenditure account dealt with by this Report are in agreement with the books of accounts.

(d) Refer to notes to accounts accompanying the Financial Statements for necessary disclosures and other matters required to be reported under provisions as applicable to the Trust.

For, Khandhar & Khandhar
Chartered Accountants
ICAI FRN : 137865W

KHANDHAR & KHANDHAR AHMEDABAD CHARTERED ACCOUNTANTS

N. K. Khandhar

Nishil Khandhar
[Partner]
Mem. No. : 157541

Date : 25th October, 2023
Place : Ahmedabad
UDIN : 23157541BGPYTE4306

Manjula Choudhary

animal HELP foundation

THE BOMBAY PUBLIC TRUST ACT, 1950 {Schedule VIII [Vide Rule 17 (II)]}

Name of Public Trust : **ANIMAL HELP FOUNDATION** Registration Number : **E - 13381, AHMEDABAD** Date of Registration **03/01/2001**

Address of Trusts' office :**H-112, ORCHID WHITEFIELD, NR. PRAHLADNAGAR EXTENTION, MAKARBA, AHMEDABAD-380015** Phone No. : **9909007989**

Balance Sheet As on 31st March, 2023

FCRA Details :

Bank Account Number : **40094526933** F.C.R.A. No.: **041910321** Date of Reg. : **16th November, 2004**

Bank Address : SBI, New Delhi Branch, N.D. Marg, Parliament Street, New Delhi

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
Trust Funds or Corpus :			**Immovable Properties :**		
Balance as per last Balance Sheet			Balance as per last Balance Sheet	-	
Adjustments during the year (give details)	1,000	1,000	**Add :** Additions during the year	-	
			Less : Assets donated / Woff during the year	-	
Other Earmarked Funds :			Depreciation up to date	-	-
Other Earmarked Funds	-	-			
(Created under the provisions of the Trust Deed or			**Investments :**		
Schemes or out of the Income)			Fixed Deposits	-	
Depreciation Fund	-		Other Investments	-	
Sinking Fund	-		Note : (i) The Market Value of the above investments is Rs.		-
Reserve Fund	-		(ii) Including in concerns in which the trustees		
Specific reserve	-		are interested Rs.		
Less: Amount Transferred to Inc. & Exp. Acc.	-	-	**Fixed Assets [Annexure 5]**		
Loans (Secured or Unsecured)			Balance as per last Balance Sheet	7,189	
			Add : Additions during the year	-	
From Trustees			**Less :** Assets donated / Woff during the year	-	
From Others	-	-	Depreciation	2,876	4,313
			Loans (Secured or Unsecured) Good/Doubtful		
Liabilities :			Loan Scholarships	-	
			Other Loans	-	-
For Creditors	32,400		**Advances & Deposits**		
For TDS Payable	(9,130)		To Trustees	-	
For Prof Tax	800		To Staff - Project Advances	-	
For Project Advances	-		To Vendors (Contractors)		
For Caution money	-		To Others - **[Annexure 1]**	43,416	43,416
For Unutilise Grants	-	24,070			
			Income Outstanding :		
Income and Expenditure Account :			Rent	-	
			Interest	-	-
Balance as per last Balance Sheet	45,10,455				
			(i) Cash and Bank Balances		
Add : Transfer from Reserve	-		Cash on hand	-	
Add: Surplus as per Income & Expenditure Account	-		Bank Balances - **[Annexure 2]**	41,11,793	
Less : Deficit as per Income & Expenditure Account	3,76,003	41,34,452			41,11,793
Total Rs.		**41,59,522**	**Total Rs.**		**41,59,522**

Income Outstanding for the year ended on 31/03/2023 is Rs NIL

The above Balance Sheet to the best of our belief contains a true account of the Funds and Liabilities and of the property and Assets of the trust.

As per our report of even date
For, Khandhar & Khandhar
Chartered Accountants
ICAI FRN : 137865W

KHANDHAR & KHANDHAR AHMEDABAD CHARTERED ACCOUNTANTS

Nishil Khandhar
[Partner]
Mem. No : 157541
Address : 312/D, Platinum Plaza, Satya Marg, Bodakdev - 380054
Phone Number : 9974280997

Place: Ahmedabad
Date : 25th October, 2023
UDIN : 23157541BGPYTE4306

For, Animal Help Foundation

Manjula Choudhary

Trustee **Secretary**

Name : Rahul Sehgal
Address : Sector 1, Bungalow No. 41, Kalhaar Bungalows, Nandoli, Ahmedabad
Phone Number : 9909007989

animal HELP foundation

THE BOMBAY PUBLIC TRUSTS ACT, 1950 {Schedule IX [Vide Rule 17(I)]}

Name of Public Trust : **ANIMAL HELP FOUNDATION** Registration Number : **E - 13381, AHMEDABAD** Date of Registration **03/01/2001**

Address of Trusts' office : **H-112, ORCHID WHITEFIELD, NR. PRAHLADNAGAR EXTENTION, MAKARBA, AHMEDABAD-380015** Phone No. : **9909007989**

Income and Expenditure Account for the year ending: 31st March 2023

FCRA Details :

Bank Account Number : **40094526933** F.C.R.A. No.: **041910321** Date of Reg. : **16th November, 2004**

Bank Address : SBI, New Delhi Branch, N.D. Marg, Parliament Street, New Delhi

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties			**By Rent** (accured / realised)	-	-
Rates, Taxes, Cesses	-				
Repairs and Maintenanace	-				
Salaries	-		**By Interest** (accured / realised)		
Insurance	-		On Securities	-	
Depreciation (by way of provision or adjustments)	-		On Income Tax Refund	64	
Other expenses	-	-	On S. B. Bank Acc./ FD Acc.	1,43,918	1,43,982
To Establishment Expenses [Annexure 3]	1,24,130	1,24,130	**By Dividend**		
To Remuneration to Trustees	-	-	**By Donation in cash or kind**		
			Domestic	-	
To Remuneration	-		International [FCRA No. 041910321]	-	-
To Consultancy	-	-			
			By Grants		
To Legal / Professional Expenses	66,000	66,000	Domestic	-	
			International [FCRA No. 041910321]	-	-
To Audit Fees	17,700	17,700			
			By Income from other sources (in details as far as possible)		
To Conributions & Fees to Charity Commissioner	-	-	FCRA Penalty reversal	1,03,000	1,03,000
To Amount written off			**By Transfers from Reserve**	-	-
(a) Bad Debts	-				
(b) Loan/Advance	-		**By Deficit carried over to Balance Sheet**	3,76,003	3,76,003
(c) Irrecoverable rents	-				
(d) Fixed Assets	-				
(e) Others	(572)	(572)			
To Donation to other Trusts / Institutions	-	-			
To Depreciations [ANNEXURE 5]	2,876	2,876			
To Amount transferred to Reserve or Specific Funds	-	-			
To Expenditure on objects of the trust (Specify if any from FCRA)					
(a) Religious	-				
(b) Medical Relief [ANNEXURE 4]	4,12,851				
(c) Education	-				
(d) Relief of poverty	-				
(e) Other charitable objects	-	4,12,851			
To Surplus carried over to Balance Sheet	-	-			
Total Rs.		**6,22,985**	**Total Rs.**		**6,22,985**

As per our report of even date

As per our report of even date

For, Khandhar & Khandhar
Chartered Accountants
ICAI FRN : 137865W

KHANDHAR & KHANDHAR AHMEDABAD CHARTERED ACCOUNTANTS

Nishil Khandhar
[Partner]
Mem. No : 157541
Address : 312/D, Platinum Plaza, Satya Marg, Bodakdev - 380054
Phone Number : 9974280997

Place: Ahmedabad
Date : 25th October, 2023
UDIN : 23157541BGPYTE4306

For, Animal Help Foundation

Manjula Choudhary

Trustee **Secretary**

Address : Sector 1, Bungalow No. 41, Kalhaar Bungalows, Nandoli, Ahmedabad
Phone Number : 9909007989
Name : Rahul Sehgal

animal HELP foundation

Annexure 1 : Advances & Deposits

F.Y. 2022-23

Particulars	FC	NFC	Amount (Rs.)
TDS recoverable (F.Y. 2015-16)	-	19,679	19,679
Security Deposit for AHF Office	-	20,000	20,000
Advance For Project (Manjula Choudhary)	-	3,737	3,737
Total	**-**	**43,416**	**43,416**

Annexure 2 : Bank Balances

Particulars	FC	NFC	Amount (Rs.)
In Savings Account held with			
FCRA Bank Balances			
SBI - Designated FCRA Account 6933	28,47,543	-	28,47,543
Yes Bank - Utilization Account No. 51	69	-	69
Yes Bank - Utilization Account No. 11	15,351	-	15,351
Non FCRA Bank Balances			
Yes Bank - Account No. 421	-	10,03,374	10,03,374
SBI - Account No. 10022833080	-	2,45,456	2,45,456
		-	-
Total	**28,62,963**	**12,48,830**	**41,11,793**

Annexure 3 : Establishment Expenses

F.Y. 2022-23

Particulars	FC	NFC	Amount (Rs.)
Property rent	-	84,130	84,130
P.F Admin Charges	-	20,400	20,400
Salaries	13,600	-	13,600
Brokerage	-	6,000	6,000
Total	**13,600**	**1,10,530**	**1,24,130**

Annexure 4 : Expense on object of Trust

Particulars	FC	NFC	Amount (Rs.)
Animal Care Assistance Project			
Bank Charges	-	177	177
Dog Trainer Charges	8,000	-	8,000
Dog Wellness Exp	7,000	-	7,000
Food and Medicines for Animals	1,94,411	2,762	1,97,173
Repair & Maintanance Expense	-	6,650	6,650
Water Charges	-	8,351	8,351
Staff Salaries	1,17,700	67,800	1,85,500
Total	**3,27,111**	**85,740**	**4,12,851**

KHANDHAR & KHANDHAR AHMEDABAD

Annexure 5

Movable Fixed Assets

F.Y. 2022-23

Sr No	Asset	Rate	Gross Block	Addition		Deduction	Total	Depreciation	Net Block
				Before 180 Days	After 180 Days				
	Computer & Printer								
1	Computers	40%	7189	-	-	-	7,189	2,876	4,313
	TOTAL		**7189**	**0**	**0**	**0**	**7189**	**2876**	**4313**

KHANDHAR & KHANDHAR CHARTERED ACCOUNTANTS AHMEDABAD

THE BOMBAY PUBLIC PUBLIC TRUSTS ACT, 1950 {Schedule IX-C [Vide Rule 32)}

Statement of Income liable to contribution for the year ending **31st March, 2023**

Name of Public Trust : **Animal Help Foundation**

Registration Number : **E - 13381, AHMEDABAD**

Address of Trust office : **H-112, Orchid Whitefield, Prahladnagar Extention, Makarba, Ahmedabad**

Name & Address of trustees : **Rahul Sehgal**

Details of Bank Accounts

Name of Bank :	**YES Bank**	Branch :	C.G. Road
Name of Bank :	**YES Bank (FC)**	Branch :	Prahladnagar
Name of Bank :	**SBI**	Branch :	Prahladnagar

Details of Bank Accounts relating to Foreign Contribution

A/c Number : **6933** Branch : New Delh FCRA No. : **041910321** Date : **16/11/2004**

Particulars	Rs.	Rs.
Gross Annual Income		**2,46,982**
Details of Income not chargeable to contribution under Section 58 and Rule 32		
(i) Donations received during the year from Any source		
(a) Corpus		
(1) From Country		
(2) From Foreign Country; FCRA No. and Date		
(b) General		
(1) From Country	-	
(2) From Foreign Country; FCRA No. and Date	-	
(ii) Grants by Government and Local Authorities		
(a) Government and Local Authorities	-	
(b) From Foreign Country		
(c) By Funding Agencies		
(1) From Country		
(2) From Foreing Country; (FCRA No. 041910321)	-	
(iii) Amount spent for purpose of education		
(iv) Amount spent for purpose of medical relief	4,12,851	
(vi) (A) Deductions out of income from lands used for agricultural purpose :		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust.		
(B) Income from lands used for agriculture purpose.		
(vii) (A) Deductions out of income from lands used for non-agricultural purpose :		
(a) Assessment, Cesses and other Government or Municipal Taxes		
(b) Ground rent payable to supirior landlord		
(c) Insurance premiun.		
(d) Repairs @ 8.33 percent, of gross rent of building		
(e) Cost of collection @ 4 percent, of gross rent of buildings let out		
(B) Income from lands used for non agricultural purpose.		
(viii) Cost of collection of income or receipts from securities, stocks, etc at 1 percent, of such income :		
(ix) Deductions on account of repairs in respect of buildings not rented and yielding to income, @ 8.33 percent, of the estimated gross annual rent		
Total		**4,12,851**
Income Liable to Contribution		**(1,65,869)**

For, Khandhar & Khandhar
Chartered Accountants
ICAI FRN : 137865W

KHANDHAR & KHANDHAR AHMEDABAD CHARTERED ACCOUNTANTS

Nishil Khandhar
[Partner]
Mem. No : 157541

Place: Ahmedabad
Date : 25th October, 2023
UDIN : 23157541BGPYTE4306

For, Animal Help Foundation

Manjula Choudhary

Trustee **Secretary**

animal HELP foundation

ANIMAL HELP FOUNDATION

Financial Year 2022-23

1 Summary of Significant Accounting Policies

a) Basis of preparation:

The Financial statements of the Trust have been in accordance with generally accepted accounting principles in India and relevant provisions of the Bombay Public Trust Act, 1950. The financial statements have been prepared on Cash basis and under the historical cost convention.

b) Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affects the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although the estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in the future periods.

c) Investments :-

- Investments shall be invested in short term-approved securities like Bank Fixed deposits, which are safe and have better liquidity.
- Investments are Valued at Cost.

d) Fixed assets & Depreciations:-

- Fixed assets are stated at Written Down Value.
- Depreciation on fixed assets has been provided for in the books of accounts at The written down value (WDV) as at the rate prescribed under Income-Tax, 1961.

e) Revenue recognition:-

- Grants & Donations in the nature of capital receipts, if any are credited to the Corpus in the Balance Sheet. Grants for specific purpose i.e. restricted grants, are recognized as income in the Income & Expenditure Account to the extent of Amount Spent during the year for the purposes for which such grants are received. Unspent balances of the restricted grants if any are carried as liability in the Balance Sheet. Other grants and donations are recognized as income in the Income & Expenditure account of the year in receipt.
- Revenue is recognized when no significant uncertainty as to measurability of Collectability exists.
- The Trust follows the Cash Basis of accounting, except for statutory payments. Expenses are recorded on actual basis.
- All foreign currency transactions are recorded at the rates prevailing as on the Date of transaction.

KHANDHAR & KHANDHAR CHARTERED ACCOUNTANTS AHMEDABAD

f) Income Tax:-

The Trust is registered under section 12AA(a) of the Income Tax, 1961 and its income is exempt from the income tax under the provisions of Section 11 of the Act. It fulfills applicable requirements of the Income Tax Act, 1961 for claiming the exemption, including requirements of the provisions of Section 11(4A) as regards the micro finance activities and hence it does not anticipate any tax liability.

g) Previous year's balances have been regrouped wherever necessary to make them more comparable with those of current year.

2. Notes forming part of Accounts:

1. The Trust, during the year, has not made additions to Fixed Assets.
2. The Trust, during the year, has not sold or written off any Fixed Assets.
3. Amount transferred to assets Fund:

A. Purchase during the year	NIL
B. decrease in Asset Fund	NIL
C. Net increase in Asset fund (A-B)	NIL

4 . The trust has received Rs. NIL as Revenue Grants and donations and Corpus Fund Rs. NIL during the period from 1st April 2022 to 31st March 2023.

5. Donations of Rs. NIL has been given to other registered trusts during the year under audit.

6. Balance of Debtors, Creditors & advances are subject to confirmation. As informed by the management all debtors including Grants receivable are Good and recoverable.

For, Animal Help Foundation

Manjula Choudhary

[Trustee] **[Secretary]**

animal HELP foundation

Date: 25/10/2023
Place: Ahmedabad

For, Khandhar & Khandhar
Chartered Accountants
ICAI FRN.: 137865W

KHANDHAR & KHANDHAR CHARTERED ACCOUNTANTS AHMEDABAD

Nishil Khandhar
[Partner]
Membership No: 157541