



VARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To
The Trustee of HELP TO CURE FOUNDATION

Report on the Financial Statements

We have audited the accompanying financial statements of Help to Cure Foundation. ("the Trust"), which comprise the Balance Sheet as at March 31, 2023 and the Income and Expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Trustee' Responsibility for the Financial Statements

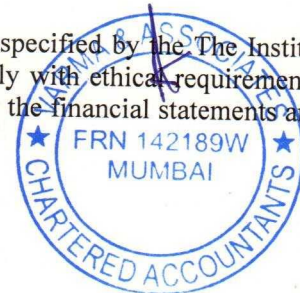
The Trustee of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company 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 have taken into account the provisions of the Trust Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified by the Institute of Chartered Accountants of India. 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.



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 Company'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, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trust's partners, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

Our opinion and to the best of our information and according to the explanations given to me, the aforesaid financial statements give the information required by the Act in the manner so 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 March 31, 2023, and its Income and Expenditure account for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) Our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Profit and Loss Account dealt with by this Report are in agreement with the books of account.
- (d) Our opinion, the aforesaid financial statements comply with the Accounting Standards specified by the Institute of Chartered Accountants of India.

For Varma and Associates
Chartered Accountants
Membership. No. 142189W



CA Raviskumar Varma
Proprietor
Membership No.166536
Place: Mumbai
Date: August 8, 2023
UDIN :- 23166536BGWSFJ2035

SCHEDULE VIII

[Vide Rule 17(1)]

The Bombay Public Trust Act, 1950

Name of the Public Trust : **HELP TO CURE FOUNDATION**

Registration No.E-36746 (MUM)

Balance Sheet as at March 31, 2023

Funds & Liabilities	Rs.		Property & Assets	
	Rs.	Rs.	Rs.	Rs.
Trust Funds or Corpus :			Immovable Properties (at Cost)	
Bal. as per last Balance Sheet	1,000		Bal. as per last Balance Sheet	-
Adjustment during the year	-	1,000	Addition during the year	-
			Less : Sales during the year	-
			Depreciation upto date	-
Liabilities :			Laptop	
For Expenses	15,000.00		Bal. as per last Balance Sheet	-
For Audit Fees	12,000.00		Addition during the year	22,000
For Statutory Dues	-		Less : Sales during the year	-
For Sundry Credit Balances	-	27,000.00	Depreciation upto date	8,800
			Cash & Bank Balances :	
Income & Expenditure A/c			(a) In Current A/c	
Bal. as per last Balance Sheet	-		Cash at Bank	4,00,347
Less : Appropriation, if any	-		Cash In Hand	7,000
				4,07,347
Add: Surplus/(Deficit) as per Income & Exp. A/c	3,92,547	3,92,547		
Total Rs.		4,20,547	Total Rs.	4,20,547

As per report of even date

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust

For Varma & Associates
Chartered Accountants
Firm No.142189W



Raviskumar Varma
Proprietor
M. No. 166536
Date: August 8, 2023
Place: Mumbai

HELP TO CURE FOUNDATION

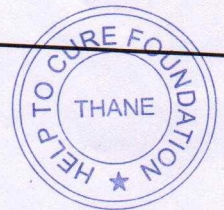
MOHD TABREZ MOHD IDRIS
MANSOORI

JAMES MICHAEL JACOB

TRUSTEE

TRUSTEE

Date: August 8, 2023
Place: Mumbai



SCHEDULE IX
[Vide Rule 17(1)]

The Bombay Public Trust Act, 1950

Name of the Public Trust : **HELP TO CURE FOUNDATION**

Registration No.E-36746 (MUM)

Income & Expenditure Account for the year ended March 31, 2023

Expenditure	Rs.		Income	
	Rs.	Rs.	Rs.	Rs.
To Exp. in respect of Trust			By Rent (accrued/realised)	-
Audit Fees	12,000		By Interest (accrued/realised)	
Accounting Charges	15,000		On Loans	-
Bank charges	118		On Bank Account	-
Campaign Expenses	6,32,767			
Office Expenses	95,462			
Salary Expenses	11,47,641			
Printing & Stationery expenses	12,030			
Volunteer Expenses	2,65,685			
Telephone Expenses	16,540			
Website expenses	1,52,601			
	-	23,49,844		
To Depreciation		8,800	By Dividend	-
			By Donation in Cash or Kind	44,14,921
To Amount transferred to Reserve or Specific Funds		-	By Grants	-
To Exp. on Objects of the Trust			By Income from Other Sources	-
(a) Religious	-		By Transfer from Reserve	-
(b) Educational	2,29,700			
(c) Medical Relief	4,18,000			
(d) Relief of Poverty	5,81,182			
(e) Other Charitable Objects (Note 1)	4,34,848	16,63,730		
To Surplus Carried over to Balance Sheet		3,92,547		
Total Rs.		44,14,921	Total Rs.	44,14,921

As per report of even date

For Varma & Associates

Chartered Accountants

Firm No.142189W

Raviskumar Varma

Proprietor

M. No. 166536

Date: August 8, 2023

Place: Mumbai



HELP TO CURE FOUNDATION

[Signature]

[Signature]

MOHD TABREZ MOHD IDRIS

MANSOORI

TRUSTEE

JAMES MICHAEL JACOB

TRUSTEE

Date: August 8, 2023

Place: Mumbai



**The Bombay Public Trusts Act, 1950
SCHEDULE - IXC
(VIDE RULE 32)**

HELP TO CURE FOUNDATION

Statement of income liable to contribution for the year ending March 31, 2023

Name of the Public Trust : **HELP TO CURE FOUNDATION**

	Rs.	Rs.
I. Income as shown in the Income and Expenditure A/c (Schedule IX)		44,14,921.00
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		
i) Donation received from other Public Trusts and Dharmadas		Nil
ii) Grants received from Government and Local authorities		Nil
iii) Interest on Sinking or Depreciation Fund		Nil
iv) Amount spent for the purpose of secular education		2,29,700.00
v) Amount spent for the purpose of medical relief		4,18,000.00
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 Locan 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 purposes:		Nil
a) Assessment, cess 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 buildings 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 not rented and yielding no income, at 10 per cent of the estimated gross annual rent.		Nil
Gross Annual Income chargeable to contribution Rs.		37,67,221.00

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.

As per report of even date
For Varma & Associates
Chartered Accountants
Firm No.142189W

Raviskumar Varma
Proprietor
M. No. 166536
Date: August 8, 2023
Place: Mumbai



HELP TO CURE FOUNDATION

MOHD TABREZ MOHD **JAMES MICHAEL JACOB**
IDRIS MANSOORI **Trustee** **Trustee**

Date: August 8, 2023
Place: Mumbai



Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 and
rule 19 of the Bombay Public Trusts Act.

Registration No. : E-36746(M)

Name of the Public Trust : HELP TO CURE FOUNDATION

For the year ending March 31, 2023

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 audit were in agreement with the account;	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 compiled with;	NA
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.50,000/-;	N.A.
j) Whether any money of the public trust has been invested contrary to the provisions 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;	No
l) All cases or irregular, illegal or improper expenditure, or failure or omission to recover monies 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 such cases noticed during the audit
m) Whether the budget has been filed in the form provided by rule 16A;	No
n) Whether the maximum and minimum number of the trustees is maintained;	Yes
o) Whether the meetings are held regularly as provided in such instrument;	Yes
p) Whether the minute books of the proceedings of the meeting is maintained;	Yes
q) Whether any of the trustees has any interest in the investment of the trust;	No
r) Whether any of the trustees is a debtor or creditor of the trust;	No
s) 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
t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Nil

As per report of even date
For Varma & Associates
Chartered Accountants
Firm No.142189W

Raviskumar Varma
Proprietor
M. No. 166536
Date: August 8, 2023
Place: Mumbai

