

HELP FOR CHILDREN IN NEED FOUNDATION





Children engaging in art and craft work

The Beginnings

The year 2021-22 of Help for Children in Need Foundation opened with active involvement in supporting the children who were affected by the COVID 19 pandemic in all aspects. The support was in terms of educational assistance through support activities and also through prevention of school dropouts and continuing school attendance. Psychosocial support and food assistance wherever required also was organised. The initiatives which were supported in the previous years were continued and enhanced. The need was immense and the support from donors sustained.



Gathering information on health status

Towards the objectives of the company

The basic objective of the Foundation for protecting and assisting children at risk from different kinds of deprivations, abuses and dangers through personal and collective assistance, continued to be very relevant in the context of the COVID 19 pandemic and other adverse situations such as floods and natural calamities. Health and education being the essential elements of children's well-being, concrete supports in these areas were perceived as urgent and responded to. This was done through support to initiatives by other civil society organisations such as Center for Youth Development and Activities, Khelghar in Pune, Association for Development in Delhi and Paryavaran Mitra in Ahmedabad. Food and nutrition assistance, supplementary education and psychosocial support, together with library movements and career guidance formed package of assistance. As part of this initiative support was also provided for enhancing access to clean drinking water to students in rural areas of Pune and Raigad districts. These initiatives supported by TCHFL and implemented in collaboration with the partner organisation URMEE guaranteed clean drinking

collaboration with the partner organisation URMEE guaranteed clean drinking water and consequently better health to 12100 school going children.

The support from Hellmann Logistics India Pvt. Ltd. and its subsidiary company RG Cargo Services Pvt. Ltd. continued through which girls and boys in the Trilokpuri slum settlements received overall development assistance.

The various initiatives which were supported during the year are summarised below.

| S. No. | Name of organisation | Purpose of support | Funds from | Amount in INR |
|--------|----------------------|--|-----------------------------|---------------|
| 1. | CYDA | providing ready to eat food to 1000 migrants traveling to distances along with masks, soaps as well as drinking water, providing medical support to 5 needy persons, providing need based ration kits to 50 migrant families | HCNF Funds | 117000 |
| 2. | CYDA | Oxygen beds in Nandurbar district, Medical support, Food & Hygiene support, Education support | HCNF Funds | 372000 |
| 3. | AFD | Assistance for food, hygiene & medicine | HCNF Funds | 50000 |
| 4. | Palakniti Parivar | Marathi coaching for children of migrant workers. | HCNF Funds | 110000 |
| 5. | AFD | Food and nutrition, hygiene & medical equipments | HCNF Funds | 62500 |
| 6. | Paryavaran Mitra | Food & hygiene packets to 125 families | HCNF Funds | 100000 |
| 7. | CYDA | Flood Relief- Dry ration kits | HCNF Funds | 75000 |
| 8. | CYDA | Ration kits to families of 30 physically challenged persons in Shirol block-Kolhapur | HCNF Funds | 65000 |
| 9. | TCHFL | Access to safe & clean drinking water in Sudhagad & Karjat block in Raigad District, building resilience in schools post COVID-19 | TCHFL | 8006000 |
| 10. | CYDA | Remedial education centre for adolescents, in Tadiwala centre | AHER CONSTRUCTIONS | 85000 |
| 11. | AFD | Prevention of school dropout, child labour and ensuring children education in 3 Blocks of Trilokpuri in east Delhi | RG Cargo Services Pvt. Ltd. | 10,04,106 |
| 12. | CYDA | YOUTH FESTIVAL | HCNF FUNDS | 20000 |

In the year 2021-22, HCNF was able to support 12585 children, 1600 families.



safe drinking water for children

Resources and Funds

For the above activities resources and funds were accessed through multiple methods. The primary support through CSR sources were obtained from Hellmann / RG Cargo and TCHFL, Mumbai. As indicated above these supports were invested in Delhi and in Pune and Raigad districts for the benefit of children and their communities.

During the first quarter of the year, various fundraising initiatives through online programmes were organised and donations were received using platforms such as Ketto / GiveIndia. In addition to this, donations were also raised through regular appeals, personal contacts and website and social media announcements during the year. The details of the receipt of funds and the utilisation are part of this annual report.

A new initiative of engaging a fundraising company for telecalling was also attempted. This brought in certain amount of individual donations. While these

donations are general donations and not earmarked for specific purposes, the volume remained limited but the experience was positive and needs to be followed up.



Marathi language training at Khelghar, Pune



Environment day activities at CYDA Pune



Delivery of filters at schools

Institutional Governance

HCNF after it completed 5 years, had considered setting up its governance structure. This was also demanded by the work which had expanded during the previous couple of two years. Hence the first priority was to find a small office space which was done during the year and also a regular part-time staff was engaged. The office shifted to Tirupati Apartments in Bhavani peth and Touseef started working as Project Manager adjusting his time according to the workload. Pragya Sethi continued to be in charge of the work in Delhi. Damodar Bandi continued to be responsible for maintaining the books of accounts and completing all the compliances including the finalisation of financial audits and filing of all returns with the Income Tax department and other authorities. M/s DKV and Associates led by Kalyani Phadke provided us with all the necessary financial advices and auditing services.

KANJ & CO. LLP continued to be the Company Secretaries and facilitated the compliances under the Indian Companies Act 2013 as required.

Volunteer colleagues Snehal Kulkarni, Amos Deep, Chandan Desai, Rakesh Ghadi, Mandar Shinde and others supported HCNF with their time and expertise as and when required.

While the Directors regularly held the quarterly meetings, reviewed its work and also did the annual stock taking at the AGM, they also delegated CJ George to be responsible for the daily running, administration and project support of the Foundation. Apart from the Directors' meeting, periodical discussions and meetings were organised among the staff and volunteers, voluntary supporters of the organisation, both as part of project implementation, fund raising but and also on thematic aspects.

Thus, the overall working of the Foundation at different levels were well coordinated, supervised and documented. Regular contacts were maintained with the partner organisations through visits, meetings and informal exchanges. Most importantly the donors were kept informed of all developments and donor requirements such as receipts were issued promptly and meticulously.



Use of handwash stations by school children



Children's activity

Compliances

Help for Children in Need Foundation is registered under section 8 of the Indian Companies Act 2013 and consequently has to file all its returns and reports to the Ministry of Corporate Affairs. This has been duly done with the assistance of KANJ & Co. LLP Company Secretaries for the reporting year 2021-22. HCNF is grateful to KANJ & Co. LLP for all their support through the years.

The form CSR-1 was duly registered with Ministry of Corporate Affairs.

HCNF also had its registration renewed under Income Tax Act of India 1961 section 12A and 80G. The compliances under these and the Income Tax regulations have also been completed in due time. Similarly the audit of the books of the accounts have been completed and certified by chartered accountants DKV & Associates and the same has been submitted to the Company Secretaries and the Income Tax department as required. HCNF is thankful to Ms. Kalyani Phadke of DKV & Associates and colleagues for their

thorough scrutiny and advices.

The HCNF non-profit company has also been collecting small amounts of fees for services rendered such as accompanying, monitoring and supporting project implementations and reporting to donors by partner NGOs. As this activity could come under the purview of commercial activity, it was also decided to register under GST and the procedure has been completed. The GST no. 27AADCH8450K1Z9

HCNF strives to remain a totally compliant non-profit company with maximum transparency to its donors and partner organisations. The audited statement of our accounts for the year may be accessed at <https://helpforchildren.in>



Access to safe clean drinking water to school children

Looking ahead

Even at 6, HCNF is still at its infancy and is in a way learning to walk along. Important challenges of raising resources continue to be harder than before. Some of the efforts like contacting local Foundations, APPI and also establishing direct implementation projects did not succeed yet. Its important to look for other options or sustained support. Long term planning and strategy remains a challenge due to lack of resources.

Even in the above context HCNF looks forward to continuing its engagement with similar budget like that of the previous year. Efforts to get continued support from TCHFL and also Hellmann and RG Cargo are ongoing. Additionally, concept notes for project support have been sent to different CSR sources. The individual fundraising and resources through musical and other activities will also be attempted in the coming year. The new financial year has also started with challenges of high inflation which on the one hand create higher needs among the poorer children while the sources of

donations also get restricted. Thus we are entering another challenging phase.

C J George
Directors

Ingrid Mendonca

Adv. Ashok Gupte

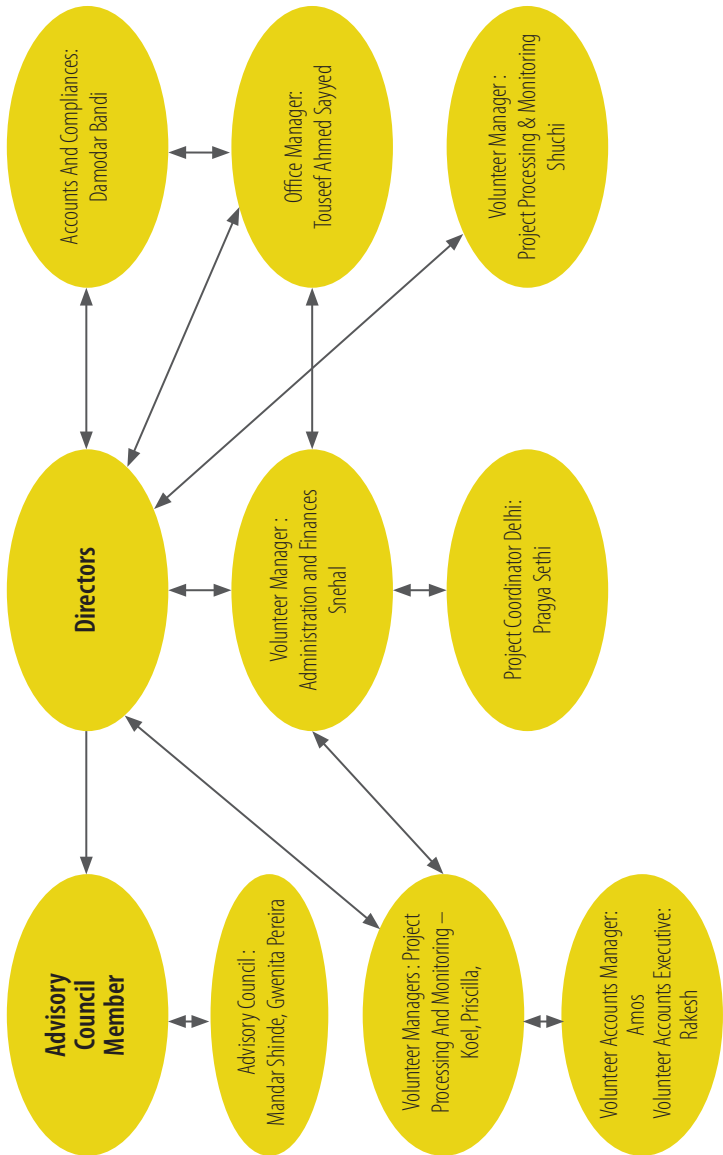


Measurement of BMI of children



Community library

Organogram





INDEPENDENT AUDITOR'S REPORT

To the Members of Help For Children In Need Foundation,

Opinion

We have audited the accompanying financial statements of Help For Children In Need Foundation ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure and Cashflow Statement for the year ended March 31, 2022, and a summary of significant accounting policies and other explanatory information.

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 by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- (b) in the case of the Statement of Income and Expenditure, of the surplus for the year ended March 31, 2022.
- (c) in the case of the Cash Flow Statement, of the cashflows for the year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon. The Director's report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Director's report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

1



Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards of Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that

may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the company in term clause 1(2)(iii) of the order.
2. As required by section 143(3) of the Act, we report that we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - a. In our opinion proper books of accounts as required by law have been kept by the Company so far as appears from our examination of those books.
 - b. The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.
 - c. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - d. On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164 (2) of the Act.
 - e. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores,



the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, in our opinion and to the best of our information and according to the explanation given to us:
- i. The Company does not have any pending litigations which would impact its financial position in the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were material foreseeable losses.
 - iii. The Company is not required to transfer any amount to Investor Education or Protection Fund.

For DKV and Associates
Chartered Accountants
ICAI Firm Registration Number: 128192W

Per CA Kalyani Phadke
Partner
Membership Number: 117522



Place: Pune
Date: June 14, 2022
UDIN: 22117522ALSTWK5885

HELP FOR CHILDREN IN NEED FOUNDATION

Audit Financial Year 2021-22

Help For Children In Need Foundation
CIN-U74990PN2016NPL158909
Balance Sheet As At March 31, 2022

| Particulars | Note No. | As at 31-Mar-22 Amount Rs. | As at 31-Mar-21 Amount Rs. |
|---|----------|----------------------------------|----------------------------------|
| Equity and liabilities | | | |
| Reserves and surplus | 2 | 5,35,455 | 4,74,441 |
| | | <u>5,35,455</u> | <u>4,74,441</u> |
| Current liabilities | | | |
| Other payables | 3 | 600 | - |
| Other current liabilities and provisions | 4 | 25,372 | 23,600 |
| | | <u>25,972</u> | <u>23,600</u> |
| TOTAL | | <u>5,61,427</u> | <u>4,98,041</u> |
| Assets | | | |
| Non-current assets | | | |
| Fixed assets | | | |
| Tangible assets | 5 | 47,505 | 52,121 |
| | | <u>47,505</u> | <u>52,121</u> |
| Current assets | | | |
| Other Receivables | 6 | 3,596 | - |
| Cash and bank balances | 7 | 4,93,241 | 3,95,681 |
| Other Current Assets | 8 | 17,085 | 50,239 |
| | | <u>5,13,922</u> | <u>4,45,920</u> |
| TOTAL | | <u>5,61,427</u> | <u>4,98,041</u> |
| Summary of significant accounting policies | | | |
| | 1 | | |

The accompanying notes are an integral part of the financial statements.
As per our report of even date


For DKV & Associates
Chartered Accountants
Firm registration number: 128192W


Per CA KALYANI PHADKE
Partner
Membership no.: 117522
Place: Pune
Date: 14 June, 2022



For and on behalf of the board of directors of
Help For Children In Need Foundation


Ashok Gupta
Director
DIN: 2340718
Place: Pune
Date: 14 June, 2022


C. J. George
Director
DIN: 7346701
Place: Pune
Date: 14 June, 2022

Help For Children In Need Foundation
CIN-U74990PN2016NPL158909
Statement Of Income And Expenditure
For the year ended 31 March 2022

| Particulars | Notes | 31-Mar-22 Amount Rs. | 31-Mar-21 Amount Rs. |
|---|-------|-------------------------|-------------------------|
| Income | | | |
| Grants and Donations | 9 | 92,10,835 | 1,02,02,305 |
| Other Income | 10 | 550 | - |
| Total Receipts (I) | | 92,11,385 | 1,02,02,305 |
| Expenses | | | |
| Other expenses | 11 | 89,60,543 | 99,83,711 |
| Employee benefits expense | 12 | 1,51,300 | 2,000 |
| Total (II) | | 91,11,843 | 99,85,711 |
| Surplus before interest, tax, depreciation and amortization (I) – (II) | | | |
| Depreciation and amortization expense | 13 | 33,290 | 29,108 |
| Finance costs | 14 | 1,427 | 1,157 |
| Surplus/(deficit) before tax | | 64,825 | 1,86,330 |
| Tax expenses | | | |
| Current tax | | 172 | - |
| Deferred tax | | - | - |
| Tax Expense for prior periods | | 3,639 | - |
| Total tax expense | | 3,811 | - |
| Surplus/(deficit) for the year | | 61,013 | 1,86,330 |

For DKV & Associates
Chartered Accountants
Firm registration number: 128192W

Per CA KALYANI PHADKE
Partner
Membership no.: 117522
Place: Pune
Date: 14 June, 2022



For and on behalf of the board of directors of
Help For Children In Need Foundation

Ashok Gupte
Director
DIN: 2340718
Place: Pune
Date: 14 June, 2022

C. J. George
Director
DIN: 7346701
Place: Pune
Date: 14 June, 2022



Help For Children In Need Foundation
 CIN-U74990PN2016NPL158909
 Cash Flow Statement For The Year Ended March 31, 2022

| Particulars | March 31, 2022 | March 31, 2021 |
|---|-----------------|-----------------|
| Cash flow from operating activities | | |
| Surplus before tax | 64,825 | 1,86,330 |
| Non-cash adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation and amortization | 33,290 | 29,108 |
| A. Operating profit before working capital changes | 98,115 | 2,15,437 |
| Working capital adjustments | | |
| Increase/ (decrease) in trade payables | 600 | (20,650) |
| Increase / (decrease) in Other current liabilities | 1,600 | (13,900) |
| Decrease / (increase) in other current assets | (8,400) | 6,854 |
| Decrease / (increase) in Trade Receivables | (3,596) | 52,484 |
| Cash generated from / (used in) operations | 88,319 | 2,40,225 |
| Direct taxes paid (Net of refund) | 37,915 | |
| Net cash flow from/ (used in) operating activities (A) | 1,26,233 | 2,40,225 |
| B. Cash flows from investing activities | | |
| Purchase of Property, plant and equipment including CWIP and capital advances | (28,674) | - |
| Net cash flow from/ (used in) investing activities (B) | (28,674) | - |
| C. Cash flows from Finance activities | | |
| Net increase/(decrease) in cash and cash equivalents (A + B + C) | 97,559 | 2,40,225 |
| Cash and cash equivalents at the beginning of the year | 3,95,681 | 1,55,456 |
| Cash and cash equivalents at the end of the year | 4,93,241 | 3,95,681 |
| Components of cash and cash equivalents | | |
| Cash on hand | 695 | 5,469 |
| With banks- on current account | 4,92,546 | 3,90,212 |
| Total cash and cash equivalents (note 7) | 4,93,241 | 3,95,681 |
| Summary of significant accounting policies | | 1.1 |

As per our report of even date

For DKV & Associates
 Chartered Accountants
 Firm registration number: 128192W

Per CA KALYANI PHADKE
 Partner
 Membership no.: 117522
 Place: Pune
 Date: 14 June, 2022



For and on behalf of the board of directors of
 Help For Children In Need Foundation

Ashok Gupte
 Director
 DIN: 2340718
 Place: Pune
 Date: 14 June, 2022

C. J. George
 Director
 DIN: 7346701
 Place: Pune
 Date: 14 June, 2022

