

Help For Children In Need Foundation

ANNUAL REPORT

FINANCIAL YEAR 2024-25

Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Balance Sheet As At March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

Particulars	Notes	March 31, 2025	March 31, 2024
Equity and liabilities			
Shareholders' funds			
Reserves and surplus	2	6,206.01	2,177.65
		6,206.01	2,177.65
Current liabilities			
Trade payables	3	90.34	149.60
Other current liabilities	4	25.45	29.10
		115.79	178.70
TOTAL		6,321.79	2,356.35
Assets			
Non-current assets			
Property, plant and equipment and Intangible assets	6		
Property, Plant and Equipment		17.58	21.31
Non-current Investments	14	3,311.00	-
Long-term loans and advances	15	20.00	-
		3,348.58	21.31
Current assets			
Cash and bank balances	8	2,954.33	2,301.41
Other current assets	9	18.89	33.63
		2,973.22	2,335.04
TOTAL		6,321.79	2,356.35
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



CA Kalyani Phadke
Partner

Membership No.: 117522

Place: Pune

Date: July 17, 2025



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



Ashok Gupte
Director

DIN: 02340718

Place: Pune

Date: July 17, 2025

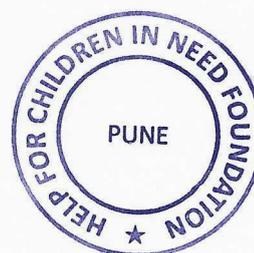


C. J. George
Director

DIN: 07346701

Place: Pune

Date: July 17, 2025



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Statement of Income and Expenditure for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

Particulars	Notes	March 31, 2025	March 31, 2024
Income			
Grants and Donations	10	9,542.57	11,874.21
Other income	11	16.89	120.68
Total Income (i)		9,559.46	11,994.89
Expenses			
Employee benefits expense	12	535.28	128.94
Other expenses	13	8,302.38	10,198.85
Total Expenses (ii)		8,837.66	10,327.79
Surplus/ (Deficit) before, interest, tax, depreciation and amortisation (i)-(ii)		721.80	1,667.10
Depreciation and amortization expense	14	3.73	8.28
Surplus/ (Deficit) before tax		718.07	1,658.82
Tax expenses			
Current tax		-	-
Earlier period tax expense / (income)		0.59	(6.48)
Total tax expense		0.59	(6.48)
Surplus/ (Deficit) after tax		717.48	1,665.30
Surplus/ (Deficit) for the year transferred to Reserves & Surplus		717.48	1,665.30

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



CA Kalyani Phadke
Partner

Membership No.: 117522

Place: Pune

Date: July 17, 2025



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



Ashok Gupte
Director

DIN: 02340718

Place: Pune

Date: July 17, 2025

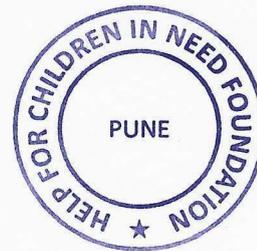


C. J. George
Director

DIN: 07346701

Place: Pune

Date: July 17, 2025



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Statement of Cashflow for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

Particulars	Notes	March 31, 2025	March 31, 2024
Cash flow from operating activities			
Surplus/ (Deficit) before tax		718.07	1,658.82
Non-cash adjustment to reconcile surplus/ (deficit) before tax to net cash flows			
Depreciation/amortization		3.73	8.28
Surplus/ (Deficit) before tax before working capital changes		721.80	1,667.10
Movements in working capital :			
Increase/ (decrease) in trade payables		(59.26)	116.06
Increase/ (decrease) in other current liabilities		(3.65)	2.30
Decrease / (increase) in other current asset		14.75	-12.52
Cash generated from /(used in) operations		673.63	1,772.94
Direct taxes paid		(0.59)	6.48
Net cash flow from/ (used in) operating activities (A)		673.04	1,779.43
Cash flows from investing activities			
Non-Current Investments		(3,311.00)	-
Long Term Loans & Advances		(20.00)	-
Net cash flow from/ (used in) investing activities (B)		(3,331.00)	-
Cash flows from financing activities			
Proceeds from corpus contribution		3,310.88	-
Net cash flow from/ (used in) in financing activities (C)		3,310.88	-
Net increase/(decrease) in cash and cash equivalents (A + B + C)		652.92	1,779.43
Cash and cash equivalents at the beginning of the year		2,301.41	521.98
Cash and cash equivalents at the end of the year		2,954.33	2,301.41
Components of cash and cash equivalents			
Cash on hand		-	-
With banks - on current account		2,954.33	2,301.41
Total cash and cash equivalents	7	2,954.33	2,301.41
Summary of significant accounting policies	1		

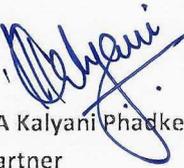
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For DKV & Associates

Chartered Accountants

Firm registration number: 128192W

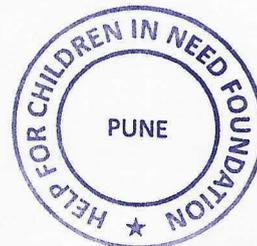

CA Kalyani Phadke
Partner
Membership No.: 117522
Place: Pune
Date: July 17, 2025



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


Ashok Gupte
Director
DIN: 02340718
Place: Pune
Date: July 17, 2025


C. J. George
Director
DIN: 07346701
Place: Pune
Date: July 17, 2025



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

1] BACKGROUND

Help for Children In Need Foundation ("the Company"), a non profit company, registered under Section 8 of Companies Act, 2013 (earlier section 25 of Indian Companies Act, 1956), was incorporated in India on 18th March, 2016.

The primary objective of the company is to help children in every possible manner and to create awareness about need for eradicating child labor, child abuse and to protect children from the vagaries of natural disasters and also to provide education, preventive health care, legal aid, skill training & income earning capabilities, medical assistance of every kind specially for children from the economically backward sections of the society.

Pursuant to the enactment of Companies Act, 2013 and Section 135 of the Companies Act, 2013, the Company, as an implementing agency, would carry out Corporate Social Responsibility ('CSR') activities as per CSR policy adopted by Various Companies in line with the Schedule VII of the Companies Act, 2013. The Company would primarily focus on CSR activities as well-defined projects or programmes that would include creation of ideal living conditions for children in the areas of health, education, empowerment and to provide visions documents to Government, Semi Government, Municipal Corporations and help, assist, guide in implementation of the same for Children in Rural and Urban areas.

1.1] BASIS OF PREPARATION

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company and are consistent with the previous period.

a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenue, expense and assets and liabilities and disclosure of contingent liabilities at the end of reporting period and the results of operations during the reporting period. Although, these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

b) Property, Plant and Equipment

Fixed assets are stated at cost, less accumulated depreciation and accumulated impairment losses. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

c) Depreciation on property, plant and equipment

Depreciation has been charged on fixed assets on Written Down Value basis as per Schedule II of Companies Act, 2013.

d) Intangible fixed assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

e) Amortisation

Intangible assets are amortized on a Written Down Value basis as per Schedule II of Companies Act, 2013.

f) Operating Leases

Lease rentals under an operating lease are recognised as an expense in the income and expenditure account on straight line basis over the lease terms.

g) Impairment of property, plant and equipment and intangible assets.

Impairment losses, including impairment on inventories, are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

h) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. In addition, the following criteria must also be met before revenue is recognised:

(a) Voluntary Contribution:

(i) Contribution received other than for corpus donation are recognised as income in the year of receipt.

(ii) Contributions received as corpus donation are credited to 'Fund held in corpus donation' in the Balance sheet. Such contributions are transferred to Statement of Income and Expenditure as per the direction of the management for carrying out the activities of the Company.

(b) Income from advisory / consultancy / policy advocacy and capacity building services are recognised on accrual basis based on agreement with clients on rendering of services.

(c) Interest income on Savings Bank accounts and Fixed Deposits are accounted on accrual basis.

i) Foreign currency transactions

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount, the exchange rate between the reporting currency and the foreign currency at the date of transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non monetary items which are carried in terms of historical cost denomination in a foreign currency are reported using the exchange rate at the date of transactions and non monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined. The resulting gains and losses are appropriately recognised in the statement of profit and loss.

Exchange differences

Exchange differences arising as a result of above are recognised as income or expense in the statement of profit and loss.

j) Income taxes

The Company has been granted exemption from Income Tax under section 12A read with section 12AA of the Income Tax Act, 1961

k) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates .

l) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

2 RESERVES AND SURPLUS

Particulars	March 31, 2025	March 31, 2024
Corpus/Capital Fund		
Balance at the beginning of the year	-	-
Add: Addition during the year	3,310.88	-
Balance at the end of the year	3,310.88	-
Surplus/ (deficit) in the statement of profit and loss		
Opening Balance	2,177.65	512.34
Surplus/ (deficit) for the year	717.48	1,665.30
Total reserves and surplus	6,206.01	2,177.65

3 TRADE PAYABLES

Particulars	March 31, 2025	March 31, 2024
Trade payables	90.34	149.60
Total	90.34	149.60

Trade Payables ageing schedule

3.1 For Financial Year 2024-25

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 yrs	More than 3 yrs	
(i)MSME	-	-	-	-	-
(ii)Others	90.34	-	-	-	90.34
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	90.34	-	-	-	90.34

3.2 For Financial Year 2023-24

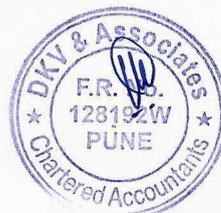
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 yrs	More than 3 yrs	
(i)MSME	-	-	-	-	-
(ii)Others	149.00	-	0.60	-	149.60
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	149.00	-	0.60	-	149.60

4 OTHER CURRENT LIABILITIES

Particulars	March 31, 2025	March 31, 2024
Profession tax payable	20.20	12.60
TDS payable	5.25	16.50
Total	25.45	29.10

5 NON-CURRENT INVESTMENTS

Particulars	March 31, 2025	March 31, 2024
Investments	3,311.00	-
Total	3,311.00	-



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

6 PROPERTY, PLANT AND EQUIPMENT

Gross Block

	Office Equipments	Furniture & Fixtures	Computer & Accessories	Electrical Installations	Leasehold Improvements	Total
At 31 March 2023	13.55	17.76	99.14	-	-	130.45
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
At 31 March 2024	13.55	17.76	99.14	-	-	130.45
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
At 31 March 2025	13.55	17.76	99.14	-	-	130.45

Depreciation

At 31 March 2023	10.17	1.71	88.99	-	-	100.86
Charge for the year	0.41	3.32	4.55	-	-	8.28
Disposals	-	-	-	-	-	-
At 31 March 2024	10.57	5.03	93.54	-	-	109.14
Charge for the year	0.41	3.32	-	-	-	3.73
Disposals	-	-	-	-	-	-
At 31 March 2025	10.98	8.35	93.54	-	-	112.87

Net Block

At 31 March 2025	2.57	9.41	5.60	-	-	17.58
At 31 March 2024	2.97	12.73	5.60	-	-	21.31

Title Deed of Immovable Property not held in name of the Company

The Company does not possess any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the Company during the financial year ended March 31, 2025

The Company has not revalued any of its intangible assets during the years ended March 31, 2025. Hence, the amount of change in gross and net carrying amount due to revaluation and impairment losses/reversals is nil.



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

7 LOANS AND ADVANCES

Particulars	March 31, 2025		March 31, 2024	
	Non-current	Current	Non-current	Current
7.1 Security deposit				
Secured, considered good	-	-	-	-
Unsecured, considered good	20.00	-	-	-
Doubtful	-	-	-	-
	20.00	-	-	-
7.2 Other loans and advances				
Advance to supplier	-	-	-	-
Advance to Employee	-	-	-	-
	-	-	-	-
Total	20.00	-	-	-

7.3 During current year, no Loan has been given to related parties which is repayable on demand and without terms of repayment.

8 CASH AND CASH EQUIVALENTS

Particulars	March 31, 2025	March 31, 2024
Cash and cash equivalents		
Balances with banks		
– On current accounts	2,954.33	2,301.41
Total	2,954.33	2,301.41

9 OTHER CURRENT ASSETS

Particulars	March 31, 2025	March 31, 2024
Other current asset		
Balances with statutory / government authorities	12.03	21.05
Total	18.89	33.63

10 REVENUE FROM OPERATIONS

Particulars	March 31, 2025	March 31, 2024
Grants and Donations		
	9,542.57	11,874.21
Total	9,542.57	11,874.21

11 OTHER INCOME

Particulars	March 31, 2025	March 31, 2024
Income from services rendered		
	-	120.26
Interest income		
	15.20	-
Balance written back		
	1.10	-
Interest on Income Tax Refund		
	0.59	0.42
Total	16.89	120.68

12 EMPLOYEE BENEFITS EXPENSE

Particulars	March 31, 2025	March 31, 2024
Salaries, wages and bonus		
	525.70	126.75
Staff welfare expenses		
	9.58	2.19
Total	535.28	128.94



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

13 OTHER EXPENSES

Particulars	March 31, 2025	March 31, 2024
Expense Incurred on Object on Trust	7,620.63	9,820.53
Legal and professional fees	389.99	231.23
Payments to auditor	45.00	30.00
Office expenses	67.60	7.52
Printing and stationery	39.52	24.46
Travelling and conveyance	38.11	3.03
Rent	33.00	55.35
Rates & taxes	20.17	17.57
Repairs and maintainance	19.00	4.60
Bank charges	17.39	0.26
Communication costs	7.66	1.72
Miscellaneous expenses	4.30	2.57
Total	8,302.38	10,198.85

13.1 Payments to auditor

Particulars	March 31, 2025	March 31, 2024
As auditor:		
Audit fees	45.00	30.00
Total	45.00	30.00

14 DEPRECIATION AND AMORTISATION EXPENSE

Particulars	March 31, 2025	March 31, 2024
Depreciation of property, plant and equipments	3.73	8.28
Total	3.73	8.28

15 RELATED PARTY DISCLOSURES**Names of related parties and related party relationship****Related parties where control exists**

Key management personnel

Mr. Ashok Gupte Kamalakar (DIN 02340718)

Mr. C.J. George (DIN: 07346701)

Ms. Ingrid Mendonca (DIN: 07350704)

Ms. Bharati Ali (DIN : 10943606)

Loans taken, repayment thereof :**Relatives of key management personnel**

	March 31, 2025	March 31, 2024
1. Donations received		
Ms. Ingrid Mendonca	100.00	40.00
Mr. C.J. George	32.00	79.00
	132.00	119.00



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

16 CONTINGENT LIABILITIES

As at March 31, 2025 - Nil (March 31, 2024 - Nil)

17 SEGMENT INFORMATION

The Company would primarily focus on CSR activities as well-defined projects or programmes that would include the creation of ideal living conditions for children in the areas of health, education, empowerment and to provide visions documents to Government, Semi Government, Municipal Corporations, and help, assist, guide in the implementation of the same for Children in Rural and Urban areas which is in context of AS 17 'Segment Reporting'. Further, the company has only one geographical segment. Hence, as per ASI 20, segment information is not required to be disclosed.

18 UNDISCLOSED INCOME

There have not been any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments such as Search or Survey or any other relevant provisions of Income Tax Act, 1961.

19 WILFUL DEFAULTER

The company has not been declared a wilful defaulter by any bank or financial Institution or other lender.

20 TRANSACTIONS WITH STRUCK OFF COMPANIES

The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

21 DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

The company has not traded or invested in Crypto Currency or Virtual Currency during the year.

22 DELAY IN REGISTRATION OF CHARGES

There has been no delay in registration of charges during the year.

23 COMPLIANCE WITH APPROVED SCHEMES OF ARRANGEMENT

No scheme of arrangements were filed or approved during the year under purview.

24 Disclosure of Benami Property Held

No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder in the financial years ended March 31, 2025 and March 31, 2024.



Help For Children In Need Foundation

CIN : U74990PN2016NPL158909

Notes to the financial statement for the year ended March 31, 2025

(All amounts are in thousand rupees, unless otherwise stated)

25 Disclosure of Ratios

Particulars	Formula	March 31, 2025	March 31, 2024	Variance	Reasons for variance of more than 25%
(a) Current Ratio	Current Asset / Current Liabilities	25.68	13.07	96.52%	Note 24.1
(b) Debt-Equity Ratio	Borrowings / Shareholders' Funds	The following ratios are not applicable to the entity since the Company is a Not for Profit Organisation			
(c) Debt Service Coverage Ratio	EBITDA / Interest Expense				
(d) Return on Equity Ratio	PAT / Shareholders' Funds				
(e) Inventory turnover ratio	COGS / (Average Inventory)				
(f) Trade Receivables turnover ratio	Revenue / (Average Trade Receivables)				
(g) Trade payables turnover ratio	Purchases / (Average Trade Payables)				
(h) Net capital turnover ratio	Net Revenue / Working Capital				
(i) Net profit ratio	PAT / Revenue				
(j) Return on Capital employed	EBITDA / (Borrowings + Shareholders' Funds)				
(k) Return on investment	PAT / (Borrowings + Shareholders' Funds)				

Note 25.1

Increase in closing bank balance

26 Previous years figures have been re-grouped / re-stated, wherever necessary.

Signatures to notes 1 to 26

As per our report of even date

For DKV & Associates

Chartered Accountants

Firm registration number: 128192W


Kalyani Phadke
Partner

Membership no.: 117522

Place: Pune

Date: July 17, 2025



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



Ashok Gupte
Director

DIN: 02340718

Place: Pune

Date: July 17, 2025



C. J. George
Director

DIN: 07346701

Place: Pune

Date: July 17, 2025

