



To The Secretary of  
Help Entire Lower & Rural People  
Ongole, Andhra Pradesh

Date : .....

### INDEPENDENT AUDITOR'S REPORT

We have audited the attached balance sheet of Society for Help Entire Lower & Rural People ( HELP), ONGOLE as on 31<sup>st</sup> March 2025 and also the income and Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of the books.
- c. The Balance sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account
- d. In our opinion and to the best of our information and according to the explanations given to us, and subject to audit observations /comments made by the funding agency, the said accounts, read together with notes thereon 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 Society as at 31<sup>st</sup> March 2025.
  - b) In the case of the Income and Expenditure account, of the surplus for the year ended on that date.

Place: Ongole

Date: 12.07.2025

For Narotham Madhav & Ramesh  
Chartered Accountants



(R.L.N. Rama Prasad)

VOTW: 25208697 BMI VA2 7877

Annexure to Audit Report  
For the year 2024-2025

**Disclosure of Accountancy Policies:**

i) **Basis of accounting policies:**

Financial statements have been prepared on the basis of a going concern and in accordance with the applicable accounting standards

ii) **Fixed Assets:**

- a. Fixed assets are stated at cost of acquisition
- b. Depreciation was not provided on Fixed Assets
- c. Fixed Assets Register are up dated.

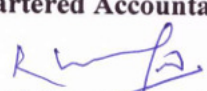
**Recognition of Income and Expenditure**

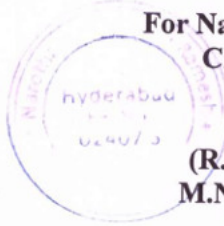
- a. Income and Expenditure are recognized on cash basis
- b. Figures are re grouped where ever necessary
- c. Programme Expenditure was accounted on accrual basis.

iii) Accounting Standards to the extent applicable are followed by the society.

iv) **General Observations:**

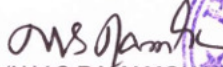
- a) Specific fund amount shown in the balance sheet was the balance amount available with the society out of the Specific Grant received from the Donor Agencies for specific purpose for the further utilization.

For Narotham Madhav & Ramesh  
Chartered Accountants  
  
(R.L.N. Rama Prasad)  
M.No.208659 – Partner

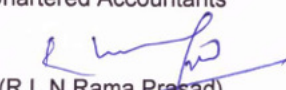


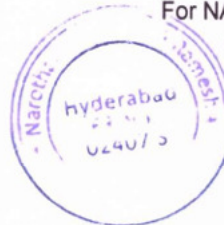
**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
**# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2025**

	SCH	AMOUNT	AMOUNT
<b><u>RECEIPTS</u></b>			
<b><u>Opening Balances</u></b>			
<b><u>Cash on Hand</u></b>			
FCRA		5,106.50	
General		12,009.75	17,116.25
<b><u>Cash at Bank</u></b>			
FCRA		8,45,387.15	
General		8,50,221.61	16,95,608.76
Donations			10,974.00
Grants for Project / programmes	A		80,10,925.73
Bank intrest			74,441.00
Advance return			6,000.00
<b><u>PAYMENTS</u></b>			
Surviver Leadership programme	1		44,95,058.00
Survivers Empowerment	2		10,38,793.32
Reduction of STI & HIV AIDS	3		19,64,241.00
SHAKTI Project expenses	4		4,34,700.00
General Expenses			24,727.06
Flood relief			81,496.00
Fundrising travel			6,000.00
Advances			84,750.00
Creditors payments			1,38,319.87
<b><u>Cash &amp; Bank Balances:</u></b>			
Cash on hand			16,820.25
Cash at bank			15,30,160.24
<b>TOTAL</b>		<b>9815065.74</b>	<b>9815065.74</b>

For HELP  
  
 (N.V.S. RAMAMOHAN)  
 Secretary



For NAROTHAM MADHAV & RAMESH  
 Chartered Accountants  
  
 (R L N Rama Prasad)  
 Partner M No.208659



**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002  
**INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH 2025**

	SCHEDULE	AMOUNT
<b><u>INCOME</u></b>		
by Shamadasani Foundation		15,000.00
by Give India (SAATHIRE)		26,994.13
by ketto		22,519.60
by Give foundation		10,000.00
by donation		10,974.00
by ILFAT		50,000.00
by		
by Old undispersed year mark funds		2,20,717.05
by Bank interst		20,542.00

<b>TOTAL</b>	<b>3,76,746.78</b>
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**EXPENDITURE**

To Administrations Expenses	23,345.60
ILLFAT - Flood Relief	49,996.00
Give - Flood Relief	31,500.00
To Excess of Income over Expenditure	2,71,905.18

<b>TOTAL</b>	<b>3,76,746.78</b>
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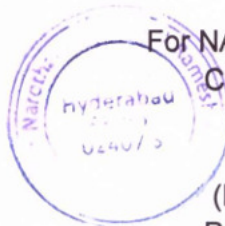
For HELP

  
(N.V.S.RAMAMOCHAN)  
Secretary



For NAROTHAM MADHAV & RAMESH  
Chartered Accountants

  
(R L N Rama Prasad)  
Partner M.No.208659

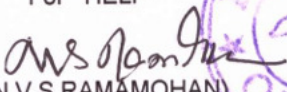


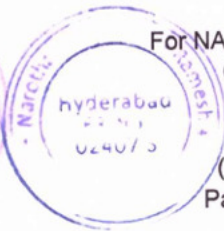
**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
**# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002**  
**BALANCE SHEET AS ON 31 ST MARCH 2025**


	Schedule	AMOUNT	AMOUNT
<b>SOURCES OF FUNDS - LIABILITIES</b>			
CAPITAL FUND		42,78,696.30	
Add: Excess of Income over Expenditure		2,71,905.18	
		<b>45,50,601.48</b>	
Undisbursed Year marked (Specific) fund	5	9,32,191.87	
Sundry Creditors		48,15,883.00	
<b>APPLICATION OF FUNDS (ASSETS)</b>			
Fixed Assets (at cost)	6		14,81,142.00
<b>Sundry Debtors</b>			
UNITED & INSPIRE			-
Dept of Juvenile Welfare			70,44,807.00
Dept of Juvenile Welfare(o.home)			1,05,248.00
BCF			184.00
APSACS			23,564.86
Advances			96,750.00
<b>Cash &amp; Bank Balances:</b>			
Cash on hand			16,820.25
Cash at bank			15,30,160.24
<b>TOTAL</b>		<b>1,02,98,676.35</b>	<b>1,02,98,676.35</b>

The Schedules referred above form an integral part of the Balance Sheet.

for and on behalf of

For HELP  
  
 (N.V.S.RAMAMOCHAN)  
 Secretary



For NAROTHAM MADHAV & RAMESH  
 Chartered Accountants  
  
 (R L N Rama Prasad)  
 Partner M.No.208659

## SCHEDULE - A

### GENERAL

Give Foundation	36,994.13
Shamadasani Foundation	15,000.00
Sanjog India	3,85,900.00
Ketto	22,519.60
ILFAT	50,000.00
APSACS	20,34,230.00

Total (i) **25,44,643.73**

### FCRA

DASRA	10,24,221.00
Give Foundation	26,665.00
Kamonhashi	44,15,396.00

Total (ii) **54,66,282.00**

**Grand Total (i+ii) 80,10,925.73**

## SCHEDULE - 1 SURVIVORS LEADERSHIP PROGRAMME -SLP

2 days Legal empowerment training to Collectives leaders on rights of survivors of trafficking and victims of CSE, relevant laws and legal processes.	98,266.00
1 day workshop on networking and coalition building with other women led groups, human rights organisations to encourage collaboration and coalition building amplify survivors & victims of CSE voices and strengthen solidarity building	43,695.00
1 Capacity building training on bare foot counseling to LN leaders and active Collectives members for each 3 days 20 LN leaders 5 HELP, Resource person	65,901.00
1 time orientation on trauma-informed support services including mental health & general health to ASHA workers & ANMs through professional psychiatric practitioners – ANMs ASHA 30 + LN leaders 15, HELP 5, resource person 1	67,290.00
1 time - Round table meeting with policy makers and planners, statutory bodies on CBR, VC, livelihoods – 10 policy makers and planners, 15 LN leaders and staff	1,655.00
1 regional level workshop on understanding issues of survivors of trafficking victims of CSE, media protocols and importance and role of media in addressing issues and challenges in prevention of trafficking for CSE – 30 media personnel, LN leaders + HELP 10, resource person 1 publication and dissemination of media protocols books	38,990.00
Workshop/Interface with policy makers and planners as well as statutory bodies like SCPCR, WC, CWC and other state-run child protection mechanisms on unveiling the post COVID impact on victims of CSE and survivors of trafficking and victims of CSE. – 25 guests, 15 LN leaders + HELP staff	45,629.00
3 District level interactions with VLCPs on creating opportunities for their voices to be heard and valued within their communities. – per district 20 members + 10 HELP staff and LN leaders	23,234.00
10 cluster level orientations to ward and village sachivalayam (secretariats) staff on rights and entitlements of survivors of trafficking and victims of CSE and their children – each meeting 15 members	3,089.00
Project coordinator	3,81,444.00
Documentation officer (70% time sharing basis)	3,96,275.00
District programme officers	3,58,217.00
Communication officer	3,43,885.00
MIS officer	1,74,361.00
Accountant - 60% time sharing basis	2,37,765.00
Conduct community outreach campaigns to raise awareness about the benefits of joining Collectives members survivors collectives and SHGs.	17,096.00
1 Workshop on leadership skills in group management, financial literacy/management, income-generating activities, savings and credit management including group dynamics and other relevant skills to LN leaders to empower survivors of trafficking and victims of CSE to take active roles in their organizations and SHGs.	36,560.00
Conducting workshop on networking and collaboration with other sex worker-led organizations/CBOs, NGOs and SHGs to collaborate with government agencies, systems and mechanisms.	44,872.00
Training to SHG members on entrepreneurship, business development, and financial management to equip them with the skills needed to start and sustain IGPs by resource person from MEPMA.	28,620.00
Censitization workshop cbr to vlpc	35,710.00
1 Capacity building training to Human Rights supporters/crisis response team members on trauma informed care, crisis-intervention techniques, conflict resolution, and legal rights. Ensure that team members are equipped with the necessary skills and knowledge to effectively respond to various forms of violence.	30,700.00



Honorarium (include Travel) for 3 Human Rights Defenders (as a modal purpose in this phase we will appoint 3 LN leaders each district one person as Human Rights Defenders)	1,44,000.00
Sensitization workshop on equal operations study expenses	1,03,376.00
improving the access to the victim compermenting	34,728.00
Networking and alliance building	22,440.00
CRISIS coordinator	41,790.00
Stipend for collectives leaders	1,87,150.00
Cost of LN Conference	6,05,220.00
Office rent	14,347.00
Printing & stationary	1,46,335.00
Zoom accounts for HELP	25,999.00
Internet for Office	15,401.00
Quarterly once review meeting by KAMO with 24 LN leaders and 6 HELP staff	19,600.00
Travelling Expenses (including project director travel cost)	22,060.00
Project Director honorarium -25% time sharing basis	2,03,482.00
	4,35,876.00
	<b>44,95,058.00</b>

**SCHEDULE - 2**  
**Victimes empowerment - Dasara**

Annual Report	22,000.00
Website updating and training to our staff	24,550.00
Preparation o VIMUKTHI CBO , CBO Renewal, apply for 80g, 12a	
Documentaiton officer	1,20,000.00
Driver salary	1,80,000.00
Data analysis officer	60,000.00
Accounts officer	60,000.00
Office Assistant	1,20,000.00
office equipment- computer update	19,305.00
furniture	13,375.00
Auditors fees	35,400.00
Conducting one day meeting with govt officials and policy makrs including CID AP ONTHE eve of " world day against trafficking in persons" 30th july 2024	45,089.00
Two each one day meeting with media , policy makers & planers on the occasion of spl days	63,460.00
Documonation for vikktid leader " voices of survivors of human trafficking and CSE"	25,000.00
fundrisng campaign	1,05,837.00
NEAPAL EXPOSURE VISIT	13,344.00
IEC Material on status of rehabilitaion	13,746.00
swaraj samvaed conference	12,924.00
APSCPCR Study report releasing event at vijayawada	58,700.00
Printing of AHTU study report and other study reports	3,542.00
Head office powerbill, sweeper charges ,officemaintinance	38,021.32
Guntru office shifting	4,500.00
	<b>10,38,793.32</b>

**SCHEDULE - 3**  
**Reduction of STI & HIV AIDS - APSACS**

<b>Programme Delivery</b>	
Honorriuams	4,84,000.00
Travelling Expenses	1,68,161.00
Advocacy activities	9,000.00
Syphilis testing	9,670.00
DIC Level meetings	6,810.00
Hotspot level meetings	30,965.00
Community events	41,841.00
Staff review meetings	8,000.00
Bmw managements	14,800.00
Demand jeneration activities	1,200.00
Health camps	10,300.00
Crisis response	13,280.00
<b>Admin Expenses</b>	
Office expesnes	1,64,894.00
Rent Expenses	1,33,500.00
<b>Salaries</b>	8,49,000.00
<b>Insurance staff</b>	4,000.00
	<b>19,49,421.00</b>



**SCHEDULE - 4**  
**SHAKTI PROJECT EXPENSES**

Project coordinator salary	1,74,240.00
Accountant salary	87,120.00
Casemanagement cost	38,390.00
Capacity building	63,610.00
Coordination cost	7,905.00
Networking & alliance	6,590.00
Dessinination workshop	56,845.00
	<u>4,34,700.00</u>

**SCHEDULE - 5**  
**UNDISBURSED YEAR MAKED FUND**

APSACS	84,750.00
Kamonhashi	6,63,565.05
Give foundation	97,263.37
Globel giving foundaton	6,016.25
Dasara	36,875.68
Freedom fund	43,721.52
	<u>9,32,191.87</u>

**SCHEDULE - 6**  
**FIXED ASSETS (As per Balance sheet)**

Computers	6,80,600.00
Machinery	25,130.00
Furniture	2,83,280.00
Electicals & Fittings	1,76,000.00
Vehicles for Project	3,16,132.00
<b>Total Fixed Assets ( As per Balance Sheet)</b>	<u><b>14,81,142.00</b></u>

