

AUDIT REPORT

FOR THE YEAR

2025–2026

Adopt Helpless Children Charitable Trust.

Address:- Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452

FOR THE PERIOD:- 01/04/2025 TO 31/03/2026

Registration No.: 250501328202 | Deed No.: 07 | Book No.: 04 | Vol No.: 01

STATEMENT OF ACCOUNTS

1. Audit Report
2. Balance Sheet (Schedule VIII)
3. Income & Expenditure Account (Schedule IX)
4. Receipt & Payment Account
5. As per Schedule IX-C of the Indian Trust Act, 1882

Auditor

CA Geeta Narang

CHARTERED ACCOUNTANTS

Add- C-579, Gali No 10, Majlis Park, Adarsh

Nagar, Delhi, India, 110033





GEETA & COMPANY
Chartered Accountants

ADD-C-579, GALI NO 10, MAJLIS PARK,
ADARSH NAGAR, DELHI, INDIA, 110033
Email-geetu.icai@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Concerned Person ,

Adopt Helpless Children Charitable Trust.

Address:- Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452.

Report on the Financial Statements

We have audited the accompanying financial statements of **Adopt Helpless Children Charitable Trust**. having **ADDRESS:- Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452**. Which comprise the Balance Sheet as at 31-MARCH. 2026 and the Statement of Income and Expenditure Account for the period from 01-04-2025 To 31-03-2026, and Receipts & Payment Account for the period.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements, that with applicable law. This responsibility also includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statements that 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 issued by 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.

FOR, GEETA & COMPANY
CHARTERED ACCOUNTANTS
FRN NO.- 030750N

Geeta
CA Geeta Narang

Proprietor

Membership No.- 536343

Place : Adarsh Nagar

Date -08/04/2026





GEETA & COMPANY

Chartered Accountants.

ADD-C-579, GALI NO 10, MAJLIS PARK, ADARSH
NAGAR, DELHI, INDIA, 110033

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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 controls relevant to the Society's preparation and fair presentation of the financial statements 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 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.

- a) In the case of the Balance Sheet, of the state of affairs of the company as at 31 March, 2025 and
- b) In the case of Income and Expenditure Account of Surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. 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. On our opinion, proper books of account as required by law have been kept by the society so far as it appears from our examination of those books;
 - c. The Balance sheet and statement of Income and expenditure dealt with by this report are in agreement with the books of account;
 - d. In our opinion, the Balance sheet and statement of Income and expenditure comply with the Accounting Standards and generally accepted in India.

**FOR, GEETA & COMPANY CHARTERED
ACCOUNTANTS FRN NO.- 030750N**

Geeta
CA Geeta Narang
Proprietor
Membership No.- 536343
Place : Adarsh Nagar
Date - 08/04/2026



**GEETA & COMPANY****Chartered Accountants**

ADD-C-579, GALI NO 10, MAJLIS PARK, ADARSH
NAGAR, DELHI, INDIA, 110033

Email-geetu.icai@gmail.com

ADOPT HELPLESS CHILDREN CHARITABLE TRUST.					
Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452					
RECEIPT & PAYMENT ACCOUNT 01/10/2025 TO 31/03/2026					
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
	T	S		S	S
To Opening Balances :			Expenditure in respect of Properties		
Cash on hand	51,212.00		Rates, Taxes, Cesses	3,658.00	
Cash at Bank	-	51,212.00	Repairs And Maintenance	2,054.00	
			Salaries / Honorarium	2,500.00	
To Bank Int		-	Insurance	-	8,212.00
			Other Expenses		-
			Legal Expenses	-	
			Audit Fees	1,000.00	
			Contribution And Fees	3,652.00	
			Miscellaneous Expenses	3,698.00	
			Printing & Stationery	3,254.00	
			Travelling Exp	3,652.00	
			Other Items	3,698.00	18,954.00
Donations In Cash or Kind		5,98,562.00	Expenditure On Objects Of The Trust		-
			Religious	2,587.00	
Membership Fees		2,000.00	Educational- Technical Fees	2,365.00	
			Medical Relief	2,458.00	
Advances		-	Relief of Poverty		7,410.00
			Other Charitable Objects		
			Cultural Programme Exp.	48,598.00	
			plantation	45,566.00	
			health	45,587.00	
			Water Supply	43,253.00	
			Food distribution	39,698.00	
			Blanket distribution	45,574.00	
			Women empowerment Seminar	39,685.00	
			Peace Activity	45,541.00	
			Material Purchases.	39,685.00	
			Students Guidance Seminar	44,245.00	
			Skill development Tainting Prog	44,180.00	
			Environmental Pro. Exp.	43,685.00	
Anamta From Trustee		-	Free Cloth & Material	39,304.00	5,64,601.00
			Anamta From Trustee		51,212.00
Other Sources			By Closing Balances :		
Old Paper Other Receipt		-	Cash on hand	51,385.00	
			Cash at Bank	-	51,385.00
TOTAL		6,51,774.00	TOTAL		6,51,774.00

FOR, GEETA & COMPANY CHARTERED
ACCOUNTANTS FRN NO. 030750N

Geeta
CA Geeta Narang
Proprietor
Membership No.- 536343 Place .
Adarsh Nagar Date -08/04/2026



FOR,

ADOPT HELPLESS CHILDREN CHARITABLE TRUST

Authorized Signatory

**GEETA & COMPANY****Chartered Accountants**ADD-C-579, GALI NO 10, MAJLIS PARK, ADARSH
NAGAR, DELHI, INDIA, 110033Email-geetu.ica@gmail.com

ADOPT HELPLESS CHILDREN CHARITABLE TRUST.					
Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452					
INCOME & EXPENDITURE ACCOUNT (As on 31.03.2026)					
EXPENDITURE	AMOUNT	AMOUNTS	INCOMES	AMOUNTS	AMOUNTS
Expenditure in respect of Properties			By Rent		
Rates, Taxes, Cesses	3658		(accrued)	-	
Repairs And Maintenance	2054		(realised)	-	-
Salaries / Honorarium	2500				
Insurance	-	8,212.00	By Interest		
Other Expenses		-	(realised)	-	
Legal Expenses	-		On Securities	-	
Audit Fees	1000		On F.D.	-	
Contribution And Fees	3652		On Bank Accounts(Savings)	-	-
Miscellaneous Expenses	3698				
Printing & Stationery	3254		Dividend		-
Travelling Exp	3652				
Other Items	3698	18,954.00	Donations In Cash or Kind		5,98,562.00
Expenditure On Objects Of The Trust		-	Membership Fees		2,000.00
Religious	2587				
Educational- Technical Fees	2365		Advances		
Medical Relief	2458				
Relief of Poverty		7,410.00	Transfer From Reserve		-
Other Charitable Objects					
Cultural Programme Exp.	48598				
plantation	45566				
health	45587				
Water Supply	43253				
Food distribution	39698				
Blanket distribution	45574				
Women empowerment Seminar	39685				
Peace Activity	45541				
Material Purchases	39685				
Students Guidance Seminar	44245				
Skill development Tainting Prog	44180				
Environmental Pro. Exp.	43685				
Free Cloth & Material	39304	5,64,601.00	Anamta From Trustee		-
To Depreciation					
On Fixed Asset		-	By Deficit Transfer to B/s		
To Surplus carried over to B/s.		51,385.00			
TOTAL		6,00,562.00	TOTAL		6,00,562.00

FOR, GEETA & COMPANY CHARTERED
ACCOUNTANTS FRN NO. 030750NCA Geeta Narang
Proprietor
Membership No.- 536343
Place :- Adarsh Nagar*Geeta*FOR,
ADOPT HELPLESS CHILDREN CHARITABLE TRUST

Authorized Signatory

**GEETA & COMPANY****Chartered Accountants**

ADD-C-579, GALI NO 10, MAJLIS PARK, ADARSH

NAGAR, DELHI, INDIA, 110033

Email-geetu.icaig@gmail.com

ADOPT HELPLESS CHILDREN CHARITABLE TRUST.					
Ward No. 23, Rahmatganj, Masaurhi, Patna, Bihar – 804452					
BALANCE SHEET (As on 31.03.2026)					
FUNDS & LIABILITIES	AMOUNTS	AMOUNTS	PROPERTIES & ASSETS	AMOUNTS	AMOUNTS
Trust Funds or Corpus			MOVABLE PROPERTIES :	-	
Corpus Fund		-	Add :Current Year	-	-
Bal. as per last B/s.	8,000.00				
Current Year	2,000.00	10,000.00	INVESTMENTS		
OTHER EARMARKED FUNDS:		-	FIXED ASSETS		
(Created under the provisions of the trust deed or scheme or out of the income)					
Any Other Fund					
Building Fund					
Member Deposits					
Mandir Construction Fund		-			-
Audit Fees Payable			ADVANCES :		
LOANS : (Secured or Unsecured)			From Trustees	13,965.00	
From Trustees	-		From Other		13,965.00
From Other		-			
Branch Payable & Other		-			
Cash On Hand		-	CASH & BANK BALANCES :		
			In Savings Account	-	
INCOME & EXPENDITURE A/C			In Current Account-		
Bal. as per last B/s.	3,965.00		In Fixed Deposit Account		
Add : Surplus During the Year	51,385.00		With The Trustee	51,385.00	
Less - Defict during the year	-		With The Manager	-	1,385.00
Trans. As per Conta		5,350.00			
TOTAL		66,735.00	TOTAL		66,735.00

**FOR, GEETA & COMPANY CHARTERED
ACCOUNTANTS FRN NO.- 030750N***Geeta***CA Geeta Narang
Proprietor****Membership No.- 536343****Place :- Adarsh Nagar****UDIN : 26536343ZKKKLO7651****Date: - 08/04/2026****FOR,****ADOPT HELPLESS CHILDREN CHARITABLE TRUST****Authorized Signatory**