

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **CHILD NUTURE AND RELIEF KASHMIR** [name of the trust or institution] PAN **AAAAC4578Q** as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2020**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

for B.R SOBTI AND CO
Chartered Accountants



CA ISHTIYAQ AHMAD WANI
(PARTNER)

M. No. : 531986

FRN : 0000449N

3RD FLOOR, SDP SABHA BUILDING, HAZURI
BAGH, SRINAGAR, SRINAGAR-190009 JAMMU &
KASHMIR

Date : 30/10/2020

Place : srinagar

ANNEXURE
STATEMENT OF PARTICULARS
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	10259062
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income Finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes.	591910
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
	<i>Details</i>	<i>Amount</i>
		<i>Rate of Interest Charged</i>
		<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
	<i>Details of Property</i>	<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
	<i>Details</i>	<i>Amount</i>
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
	<i>Details</i>	<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
	<i>Details</i>	<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
	<i>Details</i>	<i>Amount of Consideration Received</i>
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
	<i>Details</i>	<i>Income or value of property diverted</i>
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No
	<i>Details</i>	<i>Amount</i>



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

for B.R SOBTI AND CO
Chartered Accountants



CA ISHTIYAQ AHMAD WANI
(PARTNER)

M. No. : 531986
FRN : 0000449N

3RD FLOOR, SDP SABHA BUILDING, HAZURI BAGH,
SRINAGAR, SRINAGAR-190009 JAMMU & KASHMIR

Date : 30/10/2020
Place : srinagar

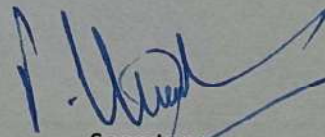
CHILD NURTURE AND RELIEF - KASHMIR
Guru Lane, Barzulla Srinagar

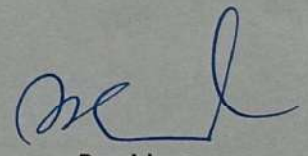
Consolidated Balance Sheet As On 31-03-2020

Capital Fund & Liabilities	Amount	Assets & Properties	Amount
Capital Fund Account		Fixed Assets	
Balance 01-04-2019	3,82,19,982	Schedule 'A'	3,05,14,172
Add:		Current Assets	
Excess of income over Expenditure	8,08,738	Rent Security Deposit	15,000
	3,90,28,720	Cash in Hand (Srinagar)	38,506
		Lajpatnagar Cash	1,100
		Cash in Hand (Foreign)	17,089
		Imprest Account (Foreign)	14,641
		Cost of Stamps	110
		J & K Bank (Barzulla)	45,22,735
		J & K Bank (Balgarden)	2,87,624
		UCO Bank (Badshah Chowk)	7,84,689
		J & K Bank (Lajpatnagar)	1,13,311
		SBI A/c 10464938115	26,84,979
Current Liabilities			84,79,784
Mr. Mudasir (Consultant)	236	Loans & Advances (Assets)	
		Ghulam Mustafa Baba	15,000
		Javed (Driver)	15,000
		Mohammad Amin (Driver)	5,000
			35,000
	3,90,28,956		3,90,28,956

In terms of our report of date


Treasurer


Secretary


President

For B.R.Sobti & Co
Chartered Accountants



CA ISHTIYAQ AHMAD
(Partner)

Place : Srinagar

Dated: 30/10/20

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Consolidated Income & Expenditure Account For The Period From 01-04-2019 to 31-03-2020

Expenditure	Amount	Income	Amount
Relief & Rehabilitation	8,400	Donation	
Remote Child Sponsorship Program	28,07,529	Contributions (Domestic)	93,45,708
SEED Program	7,35,332	Contributions (Foreign)	<u>11,29,286</u> 1,04,74,994
Advertising Expenses	42,630		
Food / Utilities	7,99,809		
Salaries	14,10,947		
Rent, Elec., Tel., Gas, Postage	3,15,554		
Schooling, Books, ECA	14,90,879		
Medical Expenses	93,415	Interest income	
GHAR Program	2,37,446	Interest Income (Domestic)	2,53,646
STEP UP	4,69,534	Interest Income (Foreign)	<u>86,527</u> 3,40,173
Printing & Stationery	49,371		
Repairs & Maintenance	1,04,838		
Bank Charges	8,923		
Summer/Winter Clothing	55,660	Misc. Income	
Tour & Travels	61,800	Misc. Income (Domestic)	35,804
Vehicle Operations	4,42,148	Misc. Income (Foreign)	<u>1</u> 35,805
Website Maintenance Expenses	30,800		
Winter Heating Expenses	46,785		
Audit and Legal Expenses	25,900		
Misc. Expenses	1,42,971		
Written Off (Previous Difference)	<u>2,29,730</u> 96,10,401		
Depreciation	4,31,833		
Excess of Income over Expenditure transferred to Capital Fund Account	8,08,738		
	1,08,50,972		1,08,50,972

In terms of our report of date

For B.R.Sobti & Co
Chartered Accountants

CA ISHTIYAQ AHMAD
(Partner)



[Signature]
Treasurer

[Signature]
Secretary

[Signature]
President

Place : Srinagar
Dated: 30/10/20

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Consolidated Receipts & Payments Statement for The Period From 01-04-2019 to 31-03-2020

Receipts	Amount	Payments	Amount
Opening Balances		M. Rafiq Dar (Pellet Victim)	7,295
Advance (Vehicle Van)	5,000	Recurring Expenses	
Rent Security Deposit	15,000	Relief & Rehabilitation	8,400
Cash in Hand (Srinagar)	66,671	Remote Child Sponsorship Program	28,07,529
Lajpatnagar Cash	1,100	SEED Program	7,35,332
Cash in Hand (Foreign)	11,257	Advertising Expenses	42,630
Imprest Account (Foreign)	4,000	Food / Utilities	7,99,809
Cost of Stamps	112	Salaries	14,10,947
J & K Bank (Barzulla)	48,49,999	Rent, Electric, Tel, Gas, Postage	3,15,554
J & K Bank (Balgarden)	2,45,768	Schooling, Books, ECA	14,90,879
UCO Bank (Badshah Chowk)	3,65,750	Medical Expenses	93,415
J&K Bank (Lajpatnagar)	1,13,311	GHAR Program	2,37,446
SBI A/c 10464938115	22,16,965	STEP UP	4,69,534
	78,94,933	Printing & Stationery	49,371
		Repairs & Maintenance	1,04,838
		Bank Charges	8,923
		Summer/Winter Clothing	55,660
		Tour & Travels	61,800
		Vehicle Operations	4,42,148
		Website Maintenance Expenses	30,800
		Winter Heating Expenses	46,785
		Audit And Legal Expenses	25,900
		Misc. Expenses	1,42,971
		Written Off (Previous Difference)	2,29,730
			96,10,401
		Non -Recurring Expenses	
		Home/ Kitchen Appliances	46,700
		Linen & Bedding	22,450
		Oxygen Machine	45,000
		Vehicle Van (ECCO)	4,10,858
		SEED Fixed Assets	84,523
		Misc. Equipment	4,130
			6,13,661
		Loans and Advances (Assets)	
		Ghulam Mustafa Baba	15,000
		Javed (Driver)	15,000
		Mohammad Amin (Driver)	5,000
			35,000
		Closing Balances	
		Rent Security Deposit	15,000
		Cash in Hand (Srinagar)	38,506
		Lajpatnagar Cash	1,100
		Cash In hand (Foreign)	17,089
		Imprest Account (Foreign)	14,641
		Cost of Stamps	110
		J & K Bank (Barzulla)	45,22,735
		J & K Bank (Balgarden)	2,87,624
		UCO Bank (Badshah Chowk)	7,84,689
		J & K Bank(Lajpatnagar)	1,13,311
		SBI A/c 10464938115	26,84,979
			84,79,784
	1,87,46,141		1,87,46,141

In terms of our report of date

For B.R.Sobti & Co
Chartered Accountants



CA ISHTIYAQ AHMAD
(Partner)

Place : Srinagar
Date :

Treasurer

Secretary


President

CHILD NURTURE AND RELIEF - KASHMIR
Guru Lane, Barzulla Srinagar

Schedule-A

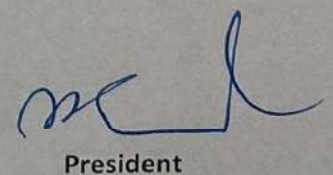
Consolidated Fixed Assets as on 31-03-2020

Particulars	Written Down Value as on 01-04-19	Additions	Total	Depreciation	Written Down Value as on 31-03-20
Land	67,06,084	-	67,06,084	-	67,06,084
Furniture & Fixture	6,82,378	-	6,82,378	68,237	6,14,141
Home/ Kitchen Appliances	5,26,302	46,700	5,73,002	82,447	4,90,555
Linen & Bedding	1,05,998	22,450	1,28,448	11,800	1,16,648
Computer & Accessories	77,987	-	77,987	31,194	46,793
Cycle	395	-	395	59	336
Misc Equipment	3,337	4,130	7,467	1,120	6,347
Electronic Learning Aids	1,214	-	1,214	183	1,031
Vehicle Van (Omni)	1,30,809	-	1,30,809	19,621	1,11,188
Buildings	2,14,25,338	-	2,14,25,338	-	2,14,25,338
Transformer	1,04,879	-	1,04,879	15,732	89,147
School Bus	23,412	-	23,412	3,512	19,900
Oxygen Machine	-	45,000	45,000	3,375	41,625
Vehicle Van (Ecco)	-	4,10,858	4,10,858	61,629	3,49,229
SEED FIXED ASSETS (Sch. B)	5,44,211	84,523	6,28,734	1,32,924	4,95,810
	3,03,32,344	6,13,661	3,09,46,005	4,31,833	3,05,14,172


Treasurer




Secretary


President

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Domestic Funds Account

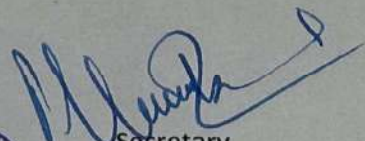
Schedule-B

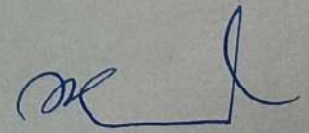
SEED Fixed Assets as on 31-03-2020

Particulars	Written Down Value as on 01-04-19	Additions Upto 30-09-19	Additions After 30-09-19	Total	Depreciation	Written Down Value as on 31-03-20
SEED KHANPORA						
BIOMETRIC DEVICE	10,221	-	-	10,221	1,533	8,688
COMPUTER	1,98,240	-	-	1,98,240	79,296	1,18,944
FURTINTURE /FIXTURE	1,13,593	84,523	-	1,98,116	19,812	1,78,304
SEED KISHTWAR						
FURTINTURE /FIXTURE	20,856	-	-	20,856	2,086	18,770
SEWING EQUIPMENTS	1,01,657	-	-	1,01,657	15,249	86,408
SEED NARKURA						
GAS HEATER	9,250	-	-	9,250	1,388	7,862
SEWING EQUIPMENTS	26,751	-	-	26,751	4,013	22,738
SEED OMPORA						
FURTINTURE /FIXTURE	7,497	-	-	7,497	1,125	6,372
GAS HEATER	9,250	-	-	9,250	1,388	7,862
SEWING EQUIPMENTS	46,896	-	-	46,896	7,034	39,862
Total	5,44,211	84,523	-	6,28,734	1,32,924	4,95,810


Treasurer




Secretary


President

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Domestic Funds Account

Balance Sheet As On 31-03-2020

Capital Fund & Liabilities	Amount	Assets & Properties	Amount
Capital Fund Account		Fixed Assets	
Balance 01-04-2019	3,48,90,328	Schedule 'A'	2,94,20,704
Add: Excess of Income Over Expenditure	3,28,215	Current Assets	
	3,52,18,543	Rent Security Deposit	15,000
Current Liabilities		Cash in Hand (Srinagar)	38,506
Mr. Mudasir (Consultant)	236	Cost of Stamps	110
		Lajpatnagar Cash	1,100
		J & K Bank (Barzulla)	45,22,735
		J & K Bank (Balgarden)	2,87,624
		UCO Bank (Badshahchowk)	7,84,689
		J & K Bank (Lajpatnagar)	1,13,311
			57,63,075
		Loans And Advances (Assets)	
		Ghulam Mustafa Baba	15,000
		Javed (Driver)	15,000
		Mohammad Amin (Driver)	5,000
			35,000
	3,52,18,779		3,52,18,779

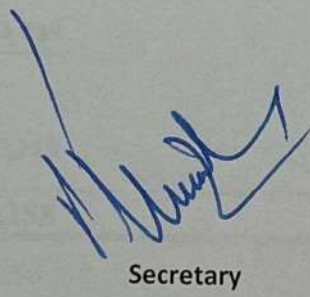
In terms of our report of date

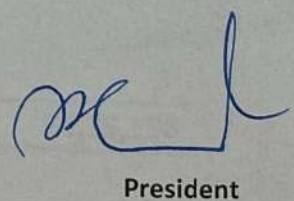
For B.R.Sobti & Co
Chartered Accountants



CA ISHTIYAQ AHMAD
(Partner)


Treasurer


Secretary


President

Place : Srinagar

Dated: 30/10/20