



B.R SOBTI & CO.

CHARTERED ACCOUNTANTS

UDIN : 21531986AAAADJ5091

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 **31/03/2021** 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:

An amount of Rs 6621301 has been received in the bank account of the trust /institute through bank transfers on various dates during the year . However the management of the trust does not have the details of the donors

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 **31/03/2021**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2021**

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 : 16/11/2021
Place : Srinagar

HEAD OFFICE: -SDP SABHA BUILDING HAZURI BAGH, SRINAGAR 190009; (O) 0194-2456683

BRANCH OFFICE: - MAIN BAZAR, LEH 194101 LADAKH (O) 01982-252178

BRANCH OFFICE: - 1037, SECTOR-18, CHANDIGARH-160018

BRANCH OFFICE: - KHAN COMPLEX, OPPOSITE SBI, KARGIL, DISTT LADAKH-194103

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	10011210
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	3278848
3.	Amount of income Accumulated or 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 wholly for such purposes.	2344874
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)	3278848
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	invested in scheduled bank account
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 : 16/11/2021
Place : Srinagar

CHILD NURTURE AND RELIEF - KASHMIR
Guru Lane, Barzulla Srinagar

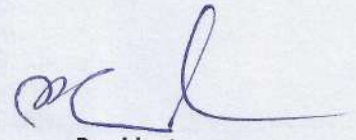
Consolidated Balance Sheet As On 31-03-2021

Capital Fund & Liabilities		Amount	Assets & Properties		Amount
Capital Fund Account			Fixed Assets		
Balance 01-04-2020	3,90,28,720		Schedule 'A'		3,03,94,058
Add:			Current Assets		
Excess of Income over Expenditure	54,94,326	4,45,23,046	Rent Security Deposit	15,000	
			Cash in Hand (Srinagar)	2,05,274	
			Lajpatnagar Cash	1,100	
			Cost of Stamps	110	
Corps Fund DANAMAJO		26,076	J & K Bank (Barzulla)	92,71,643	
			J & K Bank (Balgarden)	3,80,903	
			UCO Bank (Badshah Chowk)	8,18,048	
			J & K Bank (Lajpatnagar)	1,13,311	
			Cash in Hand (Forgien)	28,536	
Current Liabilities			Imprest Account	5,398	
Mr. Mohd Zubair Beigh		7,052	SBI A/c 10464938115	32,97,075	1,41,36,398
			Loans & Advances (Assets)		
			A.A RAWA	5,718	
			Ms Sumitra Devi	20,000	25,718
		4,45,56,174			4,45,56,174

In terms of our report of date

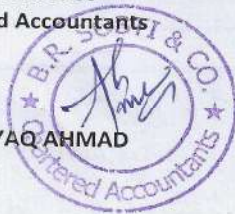

Treasurer


Secretary


President

For B.R.Sobti & Co
Chartered Accountants

CA ISHTIYAQ AHMAD
(Partner)



Place : Srinagar
Dated: 16/11/21

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

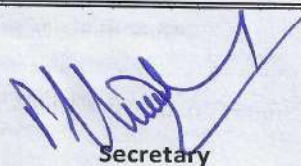
Consolidated Income & Expenditure Account For The Period From 01-04-2020 to 31-03-2021

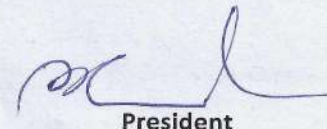
Expenditure	Amount	Income	Amount
Relief & Rehabilitation	16,15,299	Donation	
Remote Child Sponsorship Program	23,17,417	Contributions (Domestic)	1,27,38,302
SEED Program	4,46,158	Contributions (Foreign)	<u>23,83,108</u>
Advertising Expenses	60,250		1,51,21,410
Food / Utilities	7,47,522		
Salaries	15,73,877		
Rent, Elec., Tel., Gas, Postage	3,56,930		
Schooling, Books, ECA	8,59,912		
Medical Expenses	1,12,983	Interest income	
GHAR Program	5,70,208	Interest Income (Domestic)	3,52,889
STEP UP	2,60,581	Interest Income (Foreign)	<u>95,692</u>
Printing & Stationery	9,228		4,48,581
Repairs & Maintenance	54,355		
Bank Charges	1,52,179		
Summer/Winter Clothing	54,148	Misc. Income	
Tour & Travels	38,430	Misc. Income (Domestic)	29,941
Vehicle Operations	3,32,343	Misc. Income (Foreign)	<u>-</u>
Website Maintenance Expenses	54,299		29,941
Winter Heating Expenses	32,258		
Audit and Legal Expenses	22,720		
Misc. Expenses	67,455		
	<u>97,38,552</u>		
Depreciation	3,67,054		
Excess of Income over Expenditure transferred to Capital Fund Account	54,94,326		
	<u>1,55,99,932</u>		<u>1,55,99,932</u>

In terms of our report of date

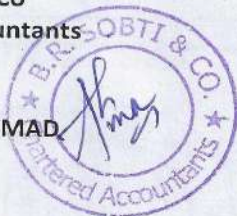
For B.R.Sobti & Co
Chartered Accountants


Treasurer


Secretary


President

CA ISHTIYAQ AHMAD
(Partner)



Place : Srinagar

Dated: 16/11/21

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Consolidated Receipts & Payments Statement for The Period From 01-04-2020 to 31-03-2021

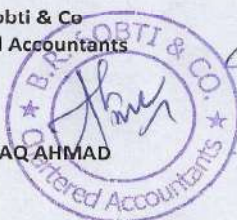
Receipts	Amount	Payments	Amount
Opening Balances		Mr. Mudasir (Consultant)	236
Rent Security Deposit	15,000	Recurring Expenses	
Cash in Hand (Srinagar)	38,506	Relief & Rehabilitation	16,15,299
Lajpatnagar Cash	1,100	Remote Child Sponsorship Program	23,17,417
Cost of Stamps	110	SEED Program	4,46,158
J & K Bank (Barzulla)	45,22,735	Advertising Expenses	60,250
J & K Bank (Balgarden)	2,87,624	Food / Utilities	7,47,522
UCO Bank (Badshah Chowk)	7,84,689	Salaries	15,73,877
J & K Bank (Lajpatnagar)	1,13,311	Rent, Electric, Tel, Gas, Postage	3,56,930
Imprest Account(forgien)	14,641	Schooling, Books, ECA	8,59,912
Cash in Hand(Forgien)	17,089	Medical Expenses	1,12,983
SBI A/c(srinagar)	26,84,979	GHAR Program	5,70,208
	84,79,784	STEP UP	2,60,581
		Printing & Stationery	9,228
		Repairs & Maintenance	54,355
Donation		Bank Charges	1,52,179
Contributions (Domestic)	1,27,38,302	Summer/Winter Clothing	54,148
Contributions (Foreign)	23,83,108	Tour & Travels	38,430
	1,51,21,410	Vehicle Operations	3,32,343
Corps Fund		Website Maintenance Expenses	54,299
DANAMAJO	26,076	Winter Heating Expenses	32,258
		Audit And Legal Expenses	22,720
		Misc. Expenses	67,455
Interest income		Written Off (Previous Difference)	97,38,552
Interest Income (Domestic)	3,52,889		
Interest Income (Foreign)	95,692		
	4,48,581		
Misc. Income		Non -Recurring Expenses	
Misc. Income (Domestic)	29,941	Home/ Kitchen Appliances	11,190
Misc. Income (Foreign)	-	Linen & Bedding	1,11,390
	29,941	SEED Fixed Assets	1,24,360
			2,46,940
loan & advances (Recovery)		Loans and Advances (Assets)	
Ghulam Mustafa Baba	15,000	A.A RAWA	5,718
Javed (Driver)	15,000	Ms Sumitra Devi	20,000
Mohammad Amin (Driver)	5,000		25,718
		Closing Balances	
		Rent Security Deposit	15,000
		Cash in Hand (Srinagar)	2,05,274
		Lajpatnagar Cash	1,100
		Cost of Stamps	110
		J & K Bank (Barzulla)	92,71,643
		J & K Bank (Balgarden)	3,80,903
		UCO Bank (Badshah Chowk)	8,18,048
		J & K Bank (Lajpatnagar)	1,13,311
		Cash in Hand(Forgien)	28,536
		Imprest Account	5,398
		SBI A/c 10464938115	32,97,075
	2,41,47,844		1,41,36,398
			2,41,47,844

In terms of our report of date

For B.R.Sobti & Co
Chartered AccountantsCA ISHTIYAQ AHMAD
(Partner)

Place : Srinagar

Dated: 16/11/21



Treasurer

Secretary

President

CHILD NURTURE AND RELIEF - KASHMIR
Guru Lane, Barzulla Srinagar

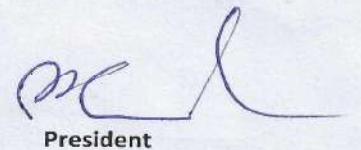
Schedule-A

Consolidated Fixed Assets as on 31-03-2020²¹

Particulars	Written Down Value as on 01-04-2020	Additions	Total	Depreciation	Written Down Value as on 31-03-2021
Land	67,06,084	-	67,06,084	-	67,06,084
Furniture & Fixture	6,14,141	11,190	6,25,331	61,973	5,63,358
Home/ Kitchen Appliances	4,90,555	-	4,90,555	73,582	4,16,973
Linen & Bedding	1,16,648	1,11,390	2,28,038	17,235	2,10,803
Computer & Accessories	46,793	-	46,793	18,716	28,077
Cycle	336	-	336	50	286
Misc Equipment	6,347	-	6,347	952	5,395
Electronic Learning Aids	1,031	-	1,031	155	876
Vehicle Van (Omni)	1,11,188	-	1,11,188	16,678	94,510
Buildings	2,14,25,338	-	2,14,25,338	-	2,14,25,338
Transformer	89,147	-	89,147	13,372	75,775
School Bus	19,900	-	19,900	2,985	16,915
Oxygen Machine	41,625	-	41,625	6,244	35,381
Vehicle Van (Ecco)	3,49,229	-	3,49,229	52,384	2,96,845
SEED FIXED ASSETS (Sch. B)	4,95,810	1,24,360	6,20,170	1,02,728	5,17,442
	3,05,14,172	2,46,940	3,07,61,112	3,67,054	3,03,94,058


Treasurer


Secretary


President

