

# 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



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Income Tax Department, Government of India

Acknowledgement Number -584545610300922

We have examined the balance sheet of CHILD NURTURE AND RELIEF KASHMIR (CHINAR KASHMIR) AAAAC4578Q [name of the trust or institution] as at 31st March 2022 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 abovenamed Institution 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 12835663 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 any KYC of the doners in their records

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 Institution as at 31st March 2022 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	ISHTIYAQ AHMAD WANI
Membership Number	531986
Firm Registration Number	000449n
Date of Audit Report	31-Aug-2022
Place	49.36.203.82
Date	25-Sep-2022

## 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	₹ 1,50,87,005
2. Whether the Institution 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.	₹ 22,99,616



4. Amount of income eligible for exemption under section 11(1)(c) (Give No details)

Sl. No.	Details	Amount
	No Records Added	

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) ₹ 13,50,000

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 Yes, the amount has been deposited in saving bank account with a scheduled bank

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 No, -, -

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 Institution 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

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		



2. Whether any land, building or other property of the Institution 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

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

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

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Institution 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

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid

No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received

No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Institution was diverted

No



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

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

8. Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
		No Records Added	

**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 of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
									No Records Added

Total (Nominal value of the investment) 0  
Total (Income from the investment) 0  
Place 49.36.203.82  
Date 25-Sep-2022

Acknowledgement Number - 584545610300922

This form has been digitally signed by ISHTIYAO AHMAD WANI having PAN ABGPW0489C from IP Address 49.36.203.82 on 25-Sep-2022 02:38:55 PM



**CHILD NURTURE AND RELIEF - KASHMIR**  
Guru Lane, Barzulla Srinagar

**Consolidated Balance Sheet As On 31-03-2022**

Capital Fund & Liabilities	Amount	Assets & Properties	Amount
<b>Capital Fund Account</b>		<b>Fixed Assets</b>	
Balance 01-04-2021	4,45,23,046	Schedule 'A'	<b>3,27,33,458</b>
<b>Add:</b>		<b>Current Assets</b>	
Excess of income over Expenditure	26,90,168	Rent Security Deposit	15,000
	<b>4,72,13,214</b>	Cash in Hand (Srinagar)	60,962
		Lajpatnagar Cash	1,100
Corpus Fund		Cost of Stamps	110
DANAMAJO	26,076	J & K Bank (Barzulla)	1,17,21,603
Add: 21-22	22,026	J & K Bank (Balgarden)	3,82,647
	<b>48,102</b>	UCO Bank (Badshah Chowk)	7,33,574
		J & K Bank (Lajpatnagar)	1,13,311
		Imprest Account	36,330
		Cash in Hand	22,210
		SBI A/C-New Dehi	7,55,509
		SBI A/c 10464938115	5,65,784
			<b>1,44,08,140</b>
		<b>Loans &amp; Advances (Assets)</b>	
		A.A RAWA	5,718
		Abdul Qayoom	14,000
		Abdul Ahad ( Driver)	30,000
		Irfan Hamid Zarger	30,000
		Javeed Ahmad ( Driver)	10,000
		Mukhtair Hussain	30,000
			<b>1,19,718</b>
	<b>4,72,61,316</b>		<b>4,72,61,316</b>

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: 25-09-2022

**CHILD NURTURE AND RELIEF - KASHMIR**

Guru Lane, Barzulla Srinagar

Consolidated Income & Expenditure Account For The Period From 01-04-2021 to 31-03-2022

Expenditure	Amount	Income	Amount
Relief & Rehabilitation	19,13,259	<b>Donation</b>	
Remote Child Sponsorship Program	21,52,372	Contributions (Domestic)	1,21,90,749
SEED Program	16,47,717	Contributions (Foreign)	<u>26,80,503</u> 1,48,71,252
Salaries	18,20,851		
Schooling, Books, ECA	13,84,129		
Food / Utilities	10,90,506		
Rent, Elec., Tel., Gas, Postage	3,84,926		
STEP UP	3,67,496		
Misc. Expenses	1,50,839	<b>Interest income</b>	
GHAR Program	2,50,301	Interest Income (Domestic)	4,38,827
Medical Expenses	1,04,688	Interest Income (Foreign)	<u>61,444</u> 5,00,271
Printing & Stationery	57,814		
Repairs & Maintenance	1,03,004		
Insurance	73,589		
Summer/Winter Clothing	1,23,340	<b>Misc. Income</b>	
Tour & Travels	1,23,550	Misc. Income (Domestic)	18,250
Vehicle Operations	4,61,811	Misc. Income (Foreign)	<u>48,000</u> 66,250
Website Maintenance Expenses	18,085		
Winter Heating Expenses	72,143		
Audit and Legal Expenses	39,520		
Advertising Expenses	17,950		
Bank Charges	<u>14,384</u> 1,23,72,274		
Depreciation	3,75,331		
Excess of Income over Expenditure transferred to Capital Fund Account	26,90,168		
	<u>1,54,37,773</u>		<u>1,54,37,773</u>

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: 25-09-2022

## CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Consolidated Receipts &amp; Payments Statement for The Period From 01-04-2021 to 31-03-2022

Receipts		Payments	
	Amount		Amount
<b>Opening Balances</b>		Mohd Zubair Beigh	7,052
Rent Security Deposit	15,000	<b>Recurring Expenses</b>	
Cash in Hand (Srinagar)	2,05,274	Relief & Rehabilitation	19,13,259
Lajpatnagar Cash	1,100	Remote Child Sponsorship Program	21,52,372
Cost of Stamps	110	SEED Program	16,47,717
J & K Bank (Barzulla)	92,71,643	Salaries	18,20,851
J & K Bank (Balgarden)	3,80,903	Schooling, Books, ECA	13,84,129
UCO Bank (Badshah Chowk)	8,18,048	Food / Utilities	10,90,506
J & K Bank (Lajpatnagar)	1,13,311	Rent, Elec., Tel., Gas, Postage	3,84,926
Imprest Account	28,536	STEP UP	3,67,496
Imprest Account	5,398	Misc. Expenses	1,50,839
SBI A/c 10464938115	32,97,075	GHAR Program	2,50,301
	<b>1,41,36,398</b>	Medical Expenses	1,04,688
		Printing & Stationery	57,814
<b>Donation</b>		Repairs & Maintenance	1,03,004
Contributions (Domestic)	1,21,90,749	Insurance	73,589
Contributions (Foreign)	26,80,503	Summer/Winter Clothing	1,23,340
	<b>1,48,71,252</b>	Tour & Travels	1,23,550
		Vehicle Operations	4,61,811
<b>Corpus Fund</b>		Website Maintenance Expenses	18,085
Danamajo	22,026	Winter Heating Expenses	72,143
		Audit and Legal Expenses	39,520
		Advertising Expenses	17,950
		Bank Charges	14,384
		<b>1,23,72,274</b>	
<b>Interest income</b>		<b>Non -Recurring Expenses</b>	
Interest Income (Domestic)	4,38,827	Land & Land Development	15,30,274
Interest Income (Foreign)	61,444	Furniture & Fixture	2,47,051
	<b>5,00,271</b>	Home/ Kitchen Appliances	89,580
		Computer & Accessories	93,400
<b>Misc. Income</b>		Building	6,70,336
Misc. Income (Domestic)	18,250	School Bus	11,000
Misc. Income (Foreign)	48,000	Linen & Bedding	950
	<b>66,250</b>	SEED Fixed Assets	72,140
		<b>27,14,731</b>	
<b>Loan &amp; Advances (Recovery)</b>		<b>Loans and Advances (Assets)</b>	
Ms Sumitra Devi	20,000	Abdul Qayoom	14,000
		Abdul Ahad ( Driver)	30,000
		Irfan Hamid Zarger	30,000
		Javeed Ahmad ( Driver)	10,000
		Mukhtair Hussain	30,000
		<b>1,14,000</b>	
		<b>Closing Balances</b>	
		Rent Security Deposit	15,000
		Cash in Hand (Srinagar)	60,962
		Lajpatnagar Cash	1,100
		Cost of Stamps	110
		J & K Bank (Barzulla)	1,17,21,603
		J & K Bank (Balgarden)	3,82,647
		UCO Bank (Badshah Chowk)	7,33,574
		J & K Bank (Lajpatnagar)	1,13,311
		Imprest Account	36,330
		Cash in Hand	22,210
		SBI A/C-New Dehi	7,55,509
		SBI A/c 10464938115	5,65,784
		<b>1,44,08,140</b>	
	<b>2,96,16,197</b>	<b>2,96,16,197</b>	

In terms of our report of date

For B.R.Sobti & Co  
Chartered AccountantsCA ISHTIYAQ AHMAD  
(Partner)Place : Srinagar  
Dated:

*[Signature]*  
Treasurer

*[Signature]*  
Secretary

*[Signature]*  
President

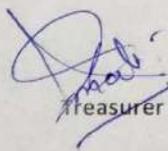
## CHILD NURTURE AND RELIEF - KASHMIR

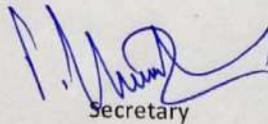
Guru Lane, Barzulla Srinagar

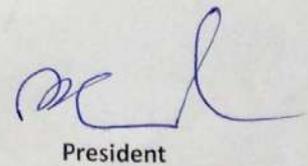
Schedule-A

## Consolidated Fixed Assets as on 31-03-2022

Particulars	Written Down Value as on 01-04-2021	Additions	Total	Depreciation	Written Down Value as on 31-03-2022
Land	67,06,084	15,30,274	82,36,358	-	82,36,358
Furniture & Fixture	5,63,358	2,47,051	8,10,409	79,344	7,31,065
Home/ Kitchen Appliances	4,16,973	89,580	5,06,553	71,726	4,34,827
Linen & Bedding	2,10,803	950	2,11,753	21,175	1,90,578
Computer & Accessories	28,077	93,400	1,21,477	33,510	87,967
Cycle	286	-	286	43	243
Misc Equipment	5,395	-	5,395	809	4,586
Electronic Learning Aids	876	-	876	132	744
Vehicle Van (Omni)	94,510	-	94,510	14,177	80,333
Buildings	2,14,25,338	6,70,336	2,20,95,674	-	2,20,95,674
Transformer	75,775	-	75,775	11,366	64,409
School Bus	16,915	11,000	27,915	3,362	24,553
Oxygen Machine	35,381	-	35,381	5,307	30,074
Vehicle Van (Ecco)	2,96,845	-	2,96,845	44,527	2,52,318
SEED FIXED ASSETS (Sch. B)	5,17,442	72,140	5,89,582	89,853	4,99,729
	3,03,94,058	27,14,731	3,31,08,789	3,75,331	3,27,33,458

  
Treasurer

  
Secretary

  
President

