

# FORM NO. 10B

[See rule 16CC and 17B]

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

**We have examined the balance sheet of CHILD NUTURE AND RELIEF KASHMIR**

[name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

**We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.**

In **our** opinion, proper books of account have been maintained at the registered office of the above named **trust** at the address mentioned at serial number 14 of the Annexure :

In **our** opinion and to the best of **our** information and according to explanations given to **us**, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

- (a) Though we have not observed any payment in excess of Rs.10000/- or Rs. 35000/- (in case of plying, hiring or leasing goods carriages) to have been made in contravention of section 40A(3) / 40(3A) read with rule 6DD, however the assessee did not possess necessary evidence to verify the same

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 on **31/03/2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31/03/2023**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place : **Srinagar**  
Date : **30/09/2023**



**ISHTIYAQ AHMAD WANI**  
M N :- 531986  
FRN :- 0000449N  
3RD FLOOR, SDP SABHA BUILDING,  
HAZURI BAGH, SRINAGAR, SRINAGAR-  
190009 JAMMU & KASHMIR

UDIN: 23531986BGYMRD6319

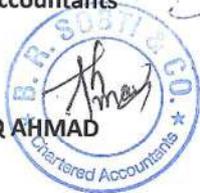
**CHILD NURTURE AND RELIEF - KASHMIR**

Guru Lane, Barzulla Srinagar

**Consolidated Balance Sheet As On 31-03-2023**

Capital Fund & Liabilities	Amount Rs.	Assets & Properties	Amount Rs.
<b>Capital Fund Account</b>		<b>Fixed Assets</b>	
Balance 01-04-2022 47,213,214		Schedule 'A'	<b>33,426,063</b>
<b>Add:</b>		<b>Current Assets</b>	
Excess of income over Expenditure 3,640,552	<b>50,853,766</b>	Rent Security Deposit 15,000	
		Cash in Hand (Srinagar) 72,742	
		Lajpatnagar Cash 1,100	
		Cost of Stamps 4,262	
		J & K Bank (Barzulla) 13,197,784	
		J & K Bank (Balgarden) 26,974	
<b>Corpus Fund</b> 48,102		UCO Bank (Badshah Chowk) 393,257	
Addition in 22-23 41,629	<b>89,731</b>	Imprest Account (SBI) 2,030	
		Cash in Hand (SBI) 23,320	
		SBI New Delhi 3,200,770	
		SBI Srinagar 553,677	<b>17,490,916</b>
		<b>Loans &amp; Advances (Assets)</b>	
		A A Rawa 2,518	
		Abdul Ahad (Driver) 24,000	<b>26,518</b>
	<b>50,943,497</b>		<b>50,943,497</b>

In terms of our report of date

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

Treasurer

Secretary

President

Place : Srinagar

Dated: 30/09/2023

**CHILD NURTURE AND RELIEF - KASHMIR**

Guru Lane, Barzulla Srinagar

**Consolidated Income & Expenditure Account For The Period From 01-04-2022 to 31-03-2023**

<u>Expenditure</u>	<u>Amount Rs.</u>	<u>Income</u>	<u>Amount Rs.</u>
Relief & Rehabilitation	2,651,909	<b>Donation</b>	
Remote Child Sponsorship Program	2,305,954	Contributions (Domestic)	14,061,752
SEED Program	1,676,289	Contributions (Foreign)	<u>6,301,906</u>
Salaries	2,090,523		<b>20,363,658</b>
Schooling, Books, ECA	1,884,432		
Food / Utilities	1,295,013		
Rent, Elec., Tel., Gas, Postage	449,866		
STEP UP	735,343		
Misc. Expenses	115,720	<b>Interest income</b>	
GHAR Program	1,604,561	Interest Income (Domestic)	482,050
Medical Expenses	212,496	Interest Income (Foreign)	<u>76,014</u>
Printing & Stationery	44,080		<b>558,064</b>
Repairs & Maintenance	617,463		
Insurance	75,979		
Summer/Winter Clothing	219,017	<b>Misc. Income</b>	
Tour & Travels	128,875	Misc. Income (Domestic)	4,600
Vehicle Operations	555,834	Misc. Income (Foreign)	<u>1</u>
Website Maintenance Expenses	14,756		<b>4,601</b>
Winter Heating Expenses	63,592		
Audit and Legal Expenses	25,000		
Advertising Expenses	5,740		
Bank Charges	24,229		
Bad Debt Written Off	<u>30,000</u>		
	<b>16,826,671</b>		
<b>Depreciation</b>	<b>459,100</b>		
<b>Excess of Income over Expenditure</b>			
<b>T/f to Capital Account</b>	<b>3,640,552</b>		
	<u><b>20,926,323</b></u>		<u><b>20,926,323</b></u>

In terms of our report of date

For B.R.Sobti & Co  
Chartered Accountants

CA ISHTIYAQ AHMAD  
(Partner)



  
Treasurer

  
Secretary

  
President

Place : Srinagar  
Dated: 30/09/2023



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

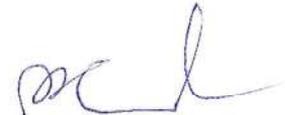
Schedule-A

**Consolidated Fixed Assets as on 31-03-2023**

Particulars	Written Down Value as on 01/04/2022	Additions	Total	Depreciation	Written Down Value as on 31/03/2023
Land	8,236,358	28,600	8,264,958	-	8,264,958
Furniture & Fixture	731,065	126,697	857,762	84,709	773,053
Home/ Kitchen Appliances	434,827	346,037	780,864	100,390	680,474
Linen & Bedding	190,578	25,597	216,175	20,397	195,778
Computer & Accessories	87,967	16,500	104,467	41,786	62,681
Cycle	243	-	243	37	206
Misc. Equipments	4,586	-	4,586	688	3,898
Electronic Learning Aids	744	-	744	111	633
Vehicle Van (Omni)	80,333	-	80,333	12,050	68,283
Buildings	22,095,674	-	22,095,674	-	22,095,674
Transformer	64,409	-	64,409	9,661	54,748
School Bus	24,553	-	24,553	3,683	20,870
Oxygen Machine	30,074	48,000	78,074	11,711	66,363
Vehicle Van (Ecco)	252,318	-	252,318	37,848	214,470
SEED Fixed Assets	499,729	560,274	1,060,003	136,029	923,974
	<b>32,733,458</b>	<b>1,151,705</b>	<b>33,885,163</b>	<b>459,100</b>	<b>33,426,063</b>

  
Treasurer

  
Secretary

  
President

