

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 **31/03/2024** 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 **31/03/2024** 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 **31/03/2024**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place : **Srinagar**
Date : **26/09/2024**

UDIN: 24531986BKCSDB4939



ISHTIYAQ AHMAD WANI
M. No. : 531986
FRN : 0000449N
3RD FLOOR, SDP SABHA BUILDING,
HAZURI BAGH, SRINAGAR,
SRINAGAR-190009 JAMMU &
KASHMIR

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Consolidated Balance Sheet As On 31-03-2024

Capital Fund & Liabilities	Amount Rs.	Assets & Properties	Amount Rs.
Capital Fund Account		Fixed Assets	
Balance 01-04-2023	5,08,53,766	Schedule 'A'	3,37,25,183
Add:		Current Assets	
Excess of income over Expenditure	70,94,843	Rent Security Deposit	15,000
		Cash in Hand (Srinagar)	1,67,233
		Cost of Stamps	1,232
		J & K Bank (Barzulla)	1,91,63,568
		J & K Bank (Balgarden)	4,98,572
		UCO Bank (Badshah Chowk)	1,09,537
Corpus Fund	89,731	Cash in Hand (SBI)	14,360
Addition in 23-24	500	SBI New Delhi	40,20,883
	90,231	SBI Srinagar	2,28,454
			2,42,18,839
		Loans & Advances (Assets)	
		Abdul Aziz Rawa (Director)	2,518
		Mohammad Zubair (Director)	300
		Shaziya Shafi (Employee)	92,000
			94,818
	5,80,38,840		5,80,38,840

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: 01/10/24

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

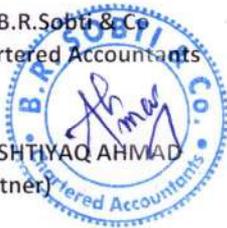
Consolidated Income & Expenditure Account For The Period From 01-04-2023 to 31-03-2024

Expenditure	Amount Rs.	Income	Amount Rs.
CHINAR Home Programme	57,44,009	Donation	
GHAR Program	1,49,700	Contributions (Domestic)	1,81,88,599
Relief & Rehabilitation	6,32,048	Contributions (Foreign)	<u>22,51,934</u> 2,04,40,533
Remote Child Sponsorship Program	21,34,652		
SEED Program	24,17,572		
STEP UP	6,48,361		
Insurance	82,670	Interest income	
Advertising Expenses	18,400	Interest Income (Domestic)	5,34,963
Audit and Legal Expenses	34,350	Interest Income (Foreign)	<u>1,11,345</u> 6,46,308
Rent, Elec., Tel., Gas, Postage	3,17,398		
Misc. Expenses	27,439	Misc. Income	
Medical Expenses Staff	41,570	Misc. Income (Domestic)	870
Printing & Stationery	29,312	Misc. Income (Foreign)	<u>-</u> 870
Repairs & Maintenance	20,787		
Salaries Staff	7,76,723		
Tour & Travels	1,31,759		
Vehicle Operations	2,75,599		
Website Maintenance Expenses	9,999		
Bank Charges	7,667		
Winter Heating Expenses	8,900		
	<u>1,35,08,915</u>		
Depreciation	4,83,953		
Excess of Income over Expenditure			
T/f to Capital Account	70,94,843		
	<u>2,10,87,711</u>		<u>2,10,87,711</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: 01/10/24

[Signature]

CHILD NURTURE AND RELIEF - KASHMIR

Guru Lane, Barzulla Srinagar

Schedule-A**Consolidated Fixed Assets as on 31-03-2024**

Particulars	Written Down Value as on 01-04-2023	Net Additions	Total	Depreciation	Written Down Value as on 31-03-2024
Land	82,64,958	-	82,64,958	-	82,64,958
Furniture & Fixture	7,73,053	2,22,674	9,95,727	99,509	8,96,218
Home/ Kitchen Appliances	6,80,474	1,23,178	8,03,652	1,19,227	6,84,425
Linen & Bedding	1,95,778	-	1,95,778	19,578	1,76,200
Computer & Accessories	62,681	-	62,681	25,072	37,609
Cycle	206	-	206	31	175
Misc. Equipments	3,898	63,990	67,888	5,384	62,504
Electronic Learning Aids	633	-	633	95	538
Vehicle Van (Omni)	68,283	-	68,283	10,242	58,041
Buildings	2,20,95,674	-	2,20,95,674	-	2,20,95,674
Transformer	54,748	-	54,748	8,212	46,536
School Bus	20,870	-	20,870	3,131	17,739
Oxygen Machine	66,363	-	66,363	9,954	56,409
Vehicle Van (Ecco)	2,14,470	-	2,14,470	32,171	1,82,299
SEED Fixed Assets	9,23,974	3,73,231	12,97,205	1,51,347	11,45,858
	3,34,26,063	7,83,073	3,42,09,136	4,83,953	3,37,25,183


Shadi
Treasurer
Secretary
President