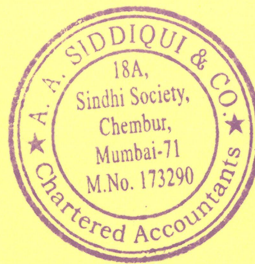


AUDIT MEMO
Of the
CHILD UNNATI FOUNDATION.
For the Period From
01. 04. 2019 TO 31. 03. 2020



A. A. SIDDIQUI & CO.,
CHARTERED ACCOUNTANTS

Plot No. 18A, Room No. 3,
Opp Bhakti Bhavan,
Next to Sitala Hospital,
Chembur,
Mumbai - 400 071.

Contact No.: 8291994833

e-mail : caahsiddiqui@gmail.com

REPORT OF AN AUDITOR RELATED TO THE ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 AND 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT. 1950.

Registration No. : E - 0035109
Name of the Public Trust : CHILD UNNATI FOUNDATION
For the year ending : 31st March, 2020.

The Trustees,

Report on the Financial Statement:

We have audited the accompanying Financial Statements of CHILD UNNATI FOUNDATION which comprises the Balance Sheet as at 31st March 2020 and the statement of Income and Expenditure for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Managements Responsibility for the Financial Statement:

Management is responsible for the preparation of these Financial Statements in accordance with The Bombay Public Trust Act, 1950. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material statement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal controls relevant to the Trust's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

As required by The Bombay Public Trust Act, 1950 and on the basis of such checks of the books and records of the Trust as we considered appropriate and according to the information and explanation given to us during the course of the audit.

We report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of such books;
- c) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account;

Opinion:

In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements subject to the significant accounting policies, give all the information as required by The Bombay Public Trust Act, 1950 and the rules made thereunder, in the manner so required, in conformity with the accounting principles generally accepted in India give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2020
and
- (ii) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

Place: Mumbai
Date : 06th January, 2021.
UDIN : 21173290AAAAAG9530



For A. A. Siddiqui & Co.,
Chartered Accountants

A. H. Siddiqui
A. H. Siddiqui
(Proprietor)

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

I have examined the balance sheet of **CHILD UNNATI FOUNDATION**, **AACTC3847P** [name and PAN of the trust or institution] 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.

I have obtained all the information and explanations which to the best of **my** knowledge and belief were necessary for the purposes of the audit. In **my** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **me** so far as appears from **my** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **me**, subject to the comments given below:

In **my** opinion and to the best of **my** information, and according to information given to **me**, the said accounts give a true and fair view-

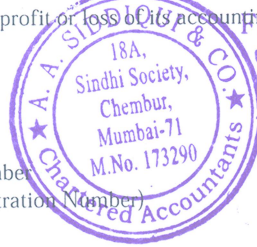
(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2020** and

(ii) in 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.

Place **MUMBAI**
Date **06/01/2021**

Name
Membership Number
FRN (Firm Registration Number)
Address



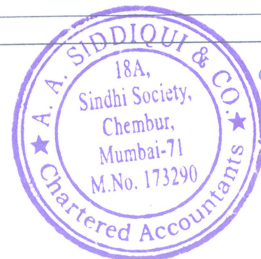
A. A. SIDDIQUI & CO.
Chartered Accountants
A. H. SIDDIQUI
173290 (PROPRIETOR)
143081W FRN No. 143081W
ROOM NO 3, PLOT NO 18A, S
INDHI SOCIETY, CHEMBUR,
MUMBAI - 400 017

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 (₹)	1610572
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 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. (₹)	Yes 244356
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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	No



it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

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

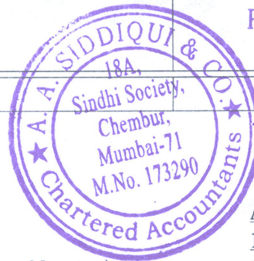
1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or 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
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
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
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
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
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
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

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

S. 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
Total					

Place MUMBAI
Date 06/01/2021

Name
Membership Number
FRN (Firm Registration Number)
Address



For A. A. Siddiqui & Co.
Chartered Accountants

**A. H. SIDDIQUI
(PROPRIETOR)**

FRN.No. 143081W
**ROOM NO 3, PLOT NO 18A, S
INDHI SOCIETY, CHEMBUR,
MUMBAI - 400 017**

Form Filing Details	
Revision/Original	Original

THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE IXC.
(VIDE RULE 32)

Statement of income liable to contribution for the year ending **31ST MARCH 2020**

Name of the Public Trust :- **CHILD UNNATI FOUNDATION**

Registered Number :- **E-0035109**

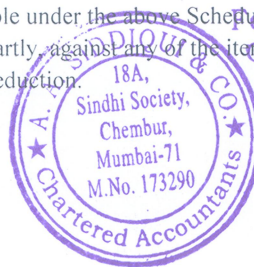
PARTICULARS	RS. P.	RS. P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		1,629,502.57
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.		
(i) Donations received from other Public Trust and Dharmadas	-	
(ii) Grants received from Government and Local authorities.	-	
(iii) Interest on sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular Education.	951,204.00	
(v) Amount Spent for the purpose of medical relief.	188,820.00	
(vi) Amount spent for the purpose of veterinary treatment of animals.	-	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii) Deductions out of income from lands used for agricultural purpose :-	-	
a. Land Revenue and Local Fund Cess		
b. Rent Payable to superior landlord		
c. Cost of production, if lands are cultivated by trust.		
(ix) Deduction out of income from lands used for non-agricultural purpose :-	-	
a. Assessment, Cesses and other Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
c. Insurance premia		
d. Repairs at 10 per cent of gross rent of building.		
e. Cost of collection at 4 per cent of gross rent building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	-	1,140,024.00
Gross Annual Income chargeable to contribution Rs.		489,478.57

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Trust Address :

Date : 06/01/2021

Date : 06/01/2021



A. H. SIDDIQUI
(PROPRIETOR)
FRN.No. 143081W

Chartered Accountants
Membership No.173290

For CHILD UNNATI FOUNDATION

Trustees

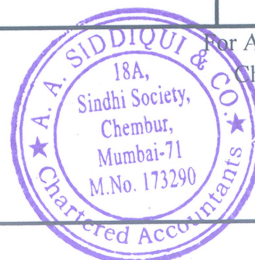
Secretary / Chairman

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registered Number :- **E-0035109**
Name of the Public Trust :- **CHILD UNNATI FOUNDATION**
For the year ending **31.03.2020**

a. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
b. Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts :	YES
d. Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
e. whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	YES
f. whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	-YES-
g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	-NO-
h. The amounts of outstanding for more than one year and the amounts written off if any :	-NIL-
i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	-NO-
j. whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	-NO-
k. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	-NIL-
l. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	-NIL-
m. Whether the budget has been filed in the form provided by rule 16A ;	-N.A.-
n. Whether the maximum and minimum number of the trustees is maintained.	-YES-
o. Whether the meetings are held regularly as provided in such instrument	YES
p. Whether the minute books of the proceedings of the meeting is maintained.	YES
q. Whether any of the trustees has any interest in the investment of the trust :	-NO-
r. whether any of the Trustees is a debtor or creditor of the trust	-NO-
s. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	-NIL-
t. Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	-NO-

Place : Mumbai
Dated : 06th January, 2021



For A. A. Siddiqui & Co.,
Chartered Accountants

A. H. Siddiqui
(Proprietor)

[Vide Rule 17(1)]

Name of Trust : CHILD UNNATI FOUNDATION

Income & Expenditure Account for the year ended 31.03.2020

Expenditure	Amt Rs.	Income	Amt Rs.
To Expenditure in respect of Properties:		By Subscription Fee (accrued)/ (realised)	-
Rent, Rates, Taxes, Cesses	32,000.00	By Interest (accrued) / (realised)	
Repairs and Maintenance	-	On Bank Accounts	-
Salaries	-	On Development Fund	-
Insurance	-	By Dividend	-
Depreciation (by way of provision of adjustment)	-	By Donation in Cash or Kind	
Other Expenses	-	Donation	1,629,043.57
To Establishment Expenses	410,797.96	244356.5355	
To Remuneration to Trustees		By Grants	
To Remuneration (in the case of a math)		By Income from Other Sources	459.00
to the head of the math, including his house-hold expenditure, if any.	-	(in details as far as possible)	
To Legal Exp	-	By Transfer from Reserve	-
To Audit Fees	15,000.00	By Deficit Carried over to Balance Sheet	-
To Contribution and Fees.....			
To Amount written off			
a. Bad Debts			
b. Loan Scholarship....			
c. Irrecoverable rents			
d. Other items.....			
To Miscellaneous Expenses	-		
To Depreciation...	3,551.00		
To Amount transfer to Reserve or Specific Funds.....	-		
To Expenditure on Objects of the Trust			
a. Religious			
b. Educational	951,204.00		
c. Medical relief.....	188,820.00		
d. Relief of Poverty	-		
e. Other Charitable Objects.....	-		
To Surplus carried over to Balance sheet.....	28,129.61		
Total Rs.....	1,629,502.57	Total Rs.....	1,629,502.57

As per our Report of even date

For A. A. Siddiqui & Co.

Chartered Accountants

A. H. Siddiqui
(Proprietor)

M.No. 173290

Place : Mumbai

Dated : 06th January, 2021

UDIN : 21173290AAAAAG9530



For CHILD UNNATI FOUNDATION
For CHILD UNNATI FOUNDATION

TRUSTEE

Place : Mumbai

Dated : 06th January, 2021

Secretary / Chairman

TRUSTEE

[Vide Rule 17(1)]

Name of Trust : CHILD UNNATI FOUNDATION

Funds & Liabilities		Property & Asset		Amt Rs.	Amt Rs.	Amt Rs.
Trust Funds or Corpus :-		Immovable Properties :- (At Cost)				
Balance as per Last Balance Sheet ..		Balance as per Last Balance Sheet.....(Gross Block)				
Adjustment during the year (give details).		Additions during the year				
Addition during the year		Less: Sales during the year				
Trf from I&E A/c	5,000.00	Depreciation upto date				
Other Earmarked Funds :-		Movable Fixed Assets :-				
(Created under the provisions of the Trust Deed or Scheme or Out of the Income)		Balance as per Last Balance Sheet.....(Gross Block) (As per Schedule)				29,709.00
Donations		Investment :				
Depreciation Fund.....		Loans (Secured or Unsecured): Good/ doubtful				
Reserve Fund.....		Advances:-				
Building Fund		To Others : (Security Deposit)				
Other Fund						
Ear Marked Donations						
Loans (Secured or Unsecured) :-		Cash & Bank Balances :-				
From trustees		a. In Saving & Current Account with Banks			19,176.30	
From Others		In Fixed Deposit Account with Banks			760.00	
Liabilities :-		b. With the Trustee.....				
For Expenses	15,000.00	c. With the Manager.....				
For Advances		Income & Expenditure Account :-				
For Sundry Creditors		Balance as per Balance Sheet.....		15,000.00		
		Less: Appropriation if any				
		Add: Deficit as per Income And				
		Less: Surplus Expenditure Account				
Income & Expenditure Account :-						
Balance as per the last Balance Sheet..	1,515.69					
Less:						
Appropriation, if any.....						
Add/Less : Surplus/Deficit as per Income & Expenditure A/c						
	28,129.61			29,645.30		
Total Rs.		Total Rs.		49,645.30		49,645.30

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of the Property & Assets of the Trust.

As per our Report of even date

For A. A. Siddiqui & Co.

Chartered Accountants



A. H. Siddiqui

(Proprietor)

M.No. 173290

Place : Mumbai

Dated : 06th January, 2021

UDIN : 21173290AAAAAG9530

TRUSTEE

Place : Mumbai

Dated : 06th January, 2021

For CHILD UNNATI FOUNDATION

Secretary / Chairman

TRUSTEE

CHILD UNNATI FOUNDATION

Registration No. E - 0035109

SCHEDULE - I

SCHEDULE OF MOVABLE FIXED ASSETS

SR. No.	Particulars	Balance as on 01.04.2019	Additions / (Deductions)	Total as on 31.03.2020	Depreciation for the Year		Balance as on 31.03.2020
					Rate %		
1	Furniture & Fixtures	5,510.00	23,250.00	28,760.00	10%	2,876.00	25,884.00
2	Mobile	0.00	4,500.00	4,500.00	15%	675.00	3,825.00
	Total Rs...	5,510.00	27,750.00	33,260.00		3,551.00	29,709.00

SCHEDULE OF EXPENSES ON OBJECTS OF THE TRUST FOR THE YEAR ENDED 31.03.20

Medical Relief	Rs.	Rs.
Financial Assistance to Patients		188,820.00

Educational

Compass Box to Students	4,575.00
Donation to Mahatma Phule Education	15,000.00
Education Fees Assistance	61,750.00
Education Support / Women Empowerment	343,027.00
Education Tutor Fees	71,980.00
Mid Day Meals provided to Students	435,402.00
Notebook Distribution	19,470.00
	951,204.00
TOTAL RS..	1,140,024.00

SCHEDULE OF EXPENSES AS ESTABLISHMENT EXPENSES FOR THE YEAR ENDED 31.03.20

Bank Charges	13,155.30
Computer & Software Expenses	11,130.00
Fund Raising Cost / Volunteer's Payment	258,374.00
Printing & Stationery	64,552.66
Professional Fees	15,000.00
Salaries & Wages	23,716.00
T-Shirts to Volunteers	10,000.00
Website Charges	14,870.00
TOTAL RS..	410,797.96

For CHILD UNNATI FOUNDATION

Secretary / Chairman

