

*A U D I T   M E M O*

*Of the*

*CHILD UNNATI FOUNDATION.,*

*For the Period From*

*01. 04. 2020 To 31. 03. 2021*

*A. A. SIDDIQUI & CO.,*  
CHARTERED ACCOUNTANTS

ROOM NO.3, Plot No. 18A,  
Opp Bhakti Bhavan,  
Next to Sitala Hospital,  
Chembur,  
Mumbai - 400 071.  
Tel. No.: 8291994833

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

Registration No. : E – 0035109  
Name of the Public Trust : CHILD UNNATI FOUNDATION  
For the year ending : 31<sup>st</sup> March, 2021.

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 31<sup>st</sup> March 2021 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.

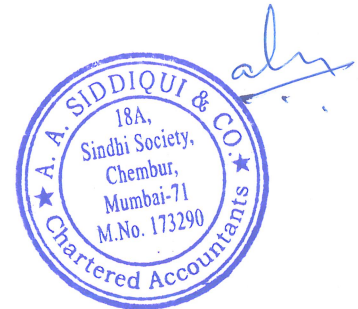
**Managements Responsibility for the Financial Statement:**

Management is responsible for the preparation of these Financial Statements in accordance with Maharashtra 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 Maharashtra 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 Maharashtra Public Trust Act, 1950 and the rules made thereunder, in the manner so required, inconformity 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 31<sup>st</sup> March, 2021  
and
- (ii) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

Place: Mumbai  
Date : 10<sup>th</sup> November, 2021.  
UDIN : 21173290AAAALH6527



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

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

**THE MAHARASHTRA PUBLIC TRUST ACT, 1950.**

**SCHEDULE IXC.**

**(VIDE RULE 32)**

Statement of income liable to contribution for the year ending **31ST MARCH 2021**

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)		4,160,066.00
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.	67,600.00	
(v) Amount Spent for the purpose of medical relief.	219,126.00	
(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.	-	
		286,726.00
<b>Gross Annual Income chargeable to contribution Rs.</b>		<b>3,873,340.00</b>

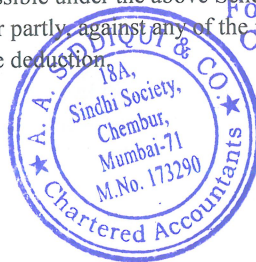
Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

**Trust Address :**

Flat No 7, Gr Floor, Maharashtra Seva CHS,  
Shastri Nagar, Koliwada, Dharavi,  
Mumbai - 400 017.

Date : 10/11/2021

Date : 10/11/2021



**A. H. SIDDIQUI**  
**( PROPRIETOR )**  
FRN.No. 143081W  
Chartered Accountants  
Membership No.173290

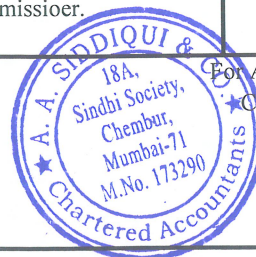
Trustees

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

Registered Number :- E-0035109  
Name of the Public Trust :- **CHILD UNNATI FOUNDATION**  
For the year ending **31.03.2021**

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 in 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 Commission.	-NO-

Place : Mumbai  
Dated : 10th November, 2021



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

*ah*  
A. H. Siddiqui  
(Proprietor)

[Vide Rule 17(1)]

Name of Trust : CHILD UNNATI FOUNDATION

The Bombay Public Trusts Act, 1950

Schedule VIII

Registration No. E - 0035109

Balance Sheet as at 31st March, 2021

Funds & Liabilities	Amt Rs.	Property & Asset	Amt Rs.	Amt Rs.
<b>Trust Funds or Corpus :-</b>		<b>Immovable Properties :- (At Cost)</b>		
Balance as per Last Balance Sheet ...	5,000.00	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	-	-
<b>Other Earmarked Funds :-</b>		<b>Movable Fixed Assets :-</b>		
(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)	-	26,547.00
Donations		<b>Investment :</b>		
Depreciation Fund.....		<b>Loans (Secured or Unsecured): Good/ doubtful Advances:-</b>		
Reserve Fund.....		<b>To Others : (Security Deposit)</b>		
Building Fund				
Other Fund				
Ear Marked Donations				
<b>Loans (Secured or Unsecured) :-</b>		<b>Cash &amp; Bank Balances :-</b>		
From trustees .....		a. In Saving & Current Account with Banks	113,675.73	
From Others.....		In Fixed Deposit Account with Banks	-	
<b>Liabilities :-</b>		b. With the Trustee.....	608.00	
For Expenses	20,000.00	c. With the Manager.....	-	114,283.73
For Advances	-	<b>Income &amp; Expenditure Account :-</b>		
For Sundry Creditors	-	Balance as per Balance Sheet.....	-	
		<b>Less: Appropriation if any</b>	-	
<b>Income &amp; Expenditure Account :-</b>		<b>Add: Deficit as per Income And</b>	-	
Balance as per the last Balance Sheet..	29,645.30	<b>Less: Surplus Expenditure Account</b>	-	
<b>Less:</b>				
Appropriation, if any.....				
<b>Add/Less : Surplus/Deficit as per Income &amp; Expenditure A/c</b>	86,185.43			
<b>Total Rs.</b>	<b>140,830.73</b>	<b>Total Rs.</b>	<b>140,830.73</b>	<b>140,830.73</b>

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.

For CHILD UNNATI FOUNDATION

*[Signature]*  
TRUSTEE

TRUSTEE

TRUSTEE

Place : Mumbai

Dated : 10th November, 2021

As per our Report of even date  
For A. A. Siddiqui & Co.  
Chartered Accountants



A. H. Siddiqui  
(Proprietor)  
M.No. 173290  
Place : Mumbai

Dated : 10th November, 2021

UDIN : 21173290AAAAALH6527

Name of Trust : CHILD UNNATI FOUNDATION

## Income &amp; Expenditure Account for the year ended 31.03.2021

Expenditure	Amt Rs.	Income	Amt Rs.
<b>To Expenditure in respect of Properties:</b>		<b>By Subscription Fee (accrued)/ (realised)</b>	-
Rent, Rates, Taxes, Cesses	169,000.00	<b>By Interest (accrued) / (realised)</b>	
Repairs and Maintenance	-	On Bank Accounts	-
Salaries	-	On Development Fund	-
Insurance	-	<b>By Dividend</b>	-
Depreciation (by way of provision of adjustment)	-	<b>By Donation in Cash or Kind</b>	
Other Expenses	-	Donation	4,157,308.56
<b>To Establishment Expenses</b>	822,840.13	623596.284	
<b>To Remuneration to Trustees</b>		<b>By Grants</b>	
<b>To Remuneration (in the case of a math)</b>		<b>By Income from Other Sources</b>	2,757.00
to the head of the math, including his house-hold expenditure, if any.	-	(in details as far as possible)	
<b>To Legal Exp</b>	-	<b>By Transfer from Reserve</b>	-
<b>To Audit Fees</b>	20,000.00	<b>By Deficit Carried over to Balance Sheet</b>	-
<b>To Contribution and Fees.....</b>			
<b>To Amount written off</b>			
a. Bad Debts			
b. Loan Scholarship....			
c. Irrecoverable rents			
d. Other items.....			
<b>To Miscellaneous Expenses</b>	-		
<b>To Depreciation...</b>	3,162.00		
<b>To Amount transfer to Reserve or Specific Funds.....</b>	-		
<b>To Expenditure on Objects of the Trust</b>			
a. Religious			
b. Educational	67,600.00		
c. Medical relief.....	219,126.00		
d. Relief of Poverty	-		
e. Other Charitable Objects.....	2,772,152.00		
<b>To Surplus carried over to Balance sheet.....</b>	86,185.43		
<b>Total Rs.....</b>	<b>4,160,065.56</b>	<b>Total Rs.....</b>	<b>4,160,065.56</b>

As per our Report of even date

For A. A. Siddiqui &amp; Co.

Chartered Accountants

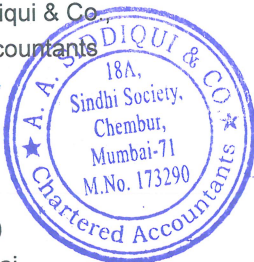
A. H. Siddiqui  
(Proprietor)

M.No. 173290

Place : Mumbai

Dated : 10th November, 2021

UDIN : 21173290AAAALH6527



For CHILD UNNATI FOUNDATION

For CHILD UNNATI FOUNDATION

TRUSTEE

TRUSTEE

Place : Mumbai

Dated : 10th November, 2021

## CHILD UNNATI FOUNDATION

Registration No. E - 0035109

SCHEDULE OF MOVABLE FIXED ASSETS

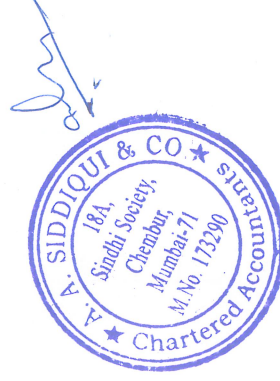
## SCHEDULE - I

SR. No.	Particulars	Balance as on 01.04.2020	Additions / (Deductions)	Total as on 31.03.2021	Depreciation for the Year		Balance as on 31.03.2021
					Rate %		
1	Furniture & Fixtures	25,884.00	-	25,884.00	10%	2,588.00	23,296.00
2	Mobile	3,825.00	-	3,825.00	15%	574.00	3,251.00
	Total Rs...	29,709.00	-	29,709.00		3,162.00	26,547.00

SCHEDULE OF EXPENSES ON OBJECTS OF THE TRUST FOR THE YEAR ENDED 31.03.21

Rs. Rs.

<u>Medical Relief</u>		
Financial Assistance to Patients & Medical Expenditure	219,126.00	
<u>Educational</u>		
Benches Donated to Schools	41,000.00	
Education Tutor Fees	26,600.00	67,600.00
<u>Other Charitable Objects</u>		
Food & Meals Distribution	1,979,711.00	
Financial Assistance during COVID-19 pandemic	792,441.00	2,772,152.00
TOTAL RS..	3,058,878.00	

SCHEDULE OF EXPENSES AS ESTABLISHMENT EXPENSES FOR THE YEAR ENDED 31.03.21

Bank Charges	1,833.13
Fund Raising Cost / Volunteer's Payment	614,724.00
Printing & Stationery	158,000.00
Salaries & Wages	24,000.00
Sundry Expenses	11,627.00
Website & Computer Exps	12,656.00
TOTAL RS..	822,840.13



