

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

01.04.2021 To 31.03.2022

For the Period From

CHILD UNNATI FOUNDATION.,

Of the

AUDIT MEMO

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 : 31st March, 2022.

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 2022 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.

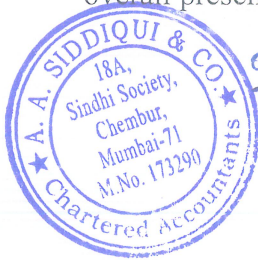
Managements Responsibility for the Financial Statement:

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:

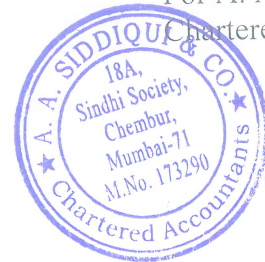
In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements subject to the significant accounting policies, give all the information as required by Maharashtra Public Trust Act, 1950 and the rules made thereunder, in the manner so required, 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 31st March, 2022
and
- (ii) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.

Place: Mumbai

Date : 14th September, 2022.

UDIN : 23173290BGVDEV2039



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

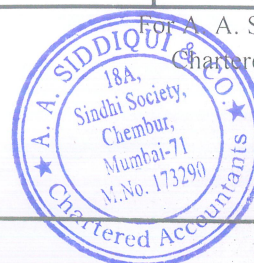
A. H. Siddiqui
A. H. Siddiqui
(Proprietor)

**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 31.03.2022

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 : 14th September, 2022



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

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 2022**

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)			57,29,191.00	
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.	2,69,500.00			
(v) Amount Spent for the purpose of medical relief.	3,95,821.00			
(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.		-		
			6,65,321.00	
Gross Annual Income chargeable to contribution Rs.			50,63,870.00	

Amount of Contribution Computed At the rate fixed under the subsection (1) of section 58 and payable

1,01,277

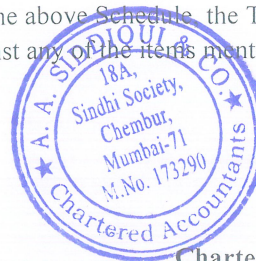
Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Trust Address :

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

Date : 14/09/2022

Date : 14/09/2022



For A. A. SIDDIQUI & CO.
Chartered Accountants

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

Chartered Accountants
Membership No. 173290

Trustees

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

Statement of income liable to contribution for the year ending **31ST MARCH 2022**

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

Registered Number :- **E-0035109**

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(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.	2,69,500.00	
(v) Amount Spent for the purpose of medical relief.	3,95,821.00	
(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.	-	
		6,65,321.00
Gross Annual Income chargeable to contribution Rs.		50,63,870.00

Amount of Contribution Computed At the rate fixed under the subsection (1) of section 58 and payable

1,01,277

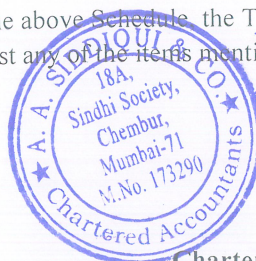
Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Trust Address :

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

Date : 14/09/2022

Date : 14/09/2022



For A. A. SIDDIQUI & CO.
Chartered Accountants

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

Chartered Accountants
Membership No,173290

Trustees

[Vide Rule 17(1)]

Name of Trust : CHILD UNNATI FOUNDATION

Income & Expenditure Account for the year ended 31.03.2022

Expenditure	Amt Rs.	Income	Amt Rs.
To Expenditure in respect of Properties:		By Subscription Fee (accrued)/ (realised)	-
Rent, Rates, Taxes, Cesses	2,16,000.00	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	57,29,191.10
To Establishment Expenses	11,63,866.41		
To Remuneration to Trustees		By Grants	
To Remuneration (in the case of a math) to the head of the math, including his house-hold expenditure, if any.		By Income from Other Sources	-
		(in details as far as possible)	
To Legal Exp	-	By Transfer from Reserve	-
To Audit Fees	20,000.00	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...	2,818.00		
To Amount transfer to Reserve or Specific Funds.....	-		
To Expenditure on Objects of the Trust			
a. Religious			
b. Educational	2,69,500.00		
c. Medical relief.....	3,95,821.00		
d. Relief of Poverty	-		
e. Other Charitable Objects.....	35,65,837.00		
To Surplus carried over to Balance sheet.....	95,348.69		
Total Rs.....	57,29,191.10	Total Rs.....	57,29,191.10

As per our Report of even date

For A. A. Siddiqui & Co.,

Chartered Accountants

A. H. Siddiqui
(Proprietor)

M.No. 173290

Place : Mumbai

Dated : 14th September, 2022

UDIN : 23173290BGVDEV2039



For CHILD UNNATI FOUNDATION

TRUSTEE

TRUSTEE

Place : Mumbai

Dated : 14th September, 2022

[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, 2022

Funds & Liabilities		Property & Asset	
	Amt Rs.		Amt Rs.
Trust Funds or Corpus :-		Immovable Properties :- (At Cost)	
Balance as per Last Balance Sheet ..	5,000.00	Balance as per Last	
Adjustment during the year (give details).	-	Balance Sheet.....(Gross Block)	-
Addition during the year	-	Additions during the year	-
Trf from I&E A/c	5,000.00	Less: Sales during the year	-
Other Earmarked Funds :-		Depreciation upto date	-
(Created under the provisios of the Trust Deed		Movable Fixed Assets :-	
or Scheme or Out of the Income)		Balance as per Last	
Donations		Balance Sheet.....(Gross Block) (As per Schedule)	23,729.00
Depreciation Fund.....		Investment :	
Reserve Fund.....		Loans (Secured or Unsecured): Good/ doubtful	
Building Fund		Advances:-	
Other Fund		To Others : (Security Deposit)	
Ear-Marked Donations			
Loans (Secured or Unsecured) :-		Cash & Bank Balances :-	
From trustees		a. In Saving & Current Account with Banks	
From Others		In Fixed Deposit Account with Banks	2,11,842.42
Liabilities :-		b. With the Trustee.....	608.00
For Expenses	20,000.00	c. With the Manager.....	-
For Advances	-	Income & Expenditure Account :-	
For Sundry Creditors	-	Balance as per Balance Sheet.....	
		Less: Appropriation if any	
Income & Expenditure Account :-		Add: Deficit as per Income And	
Balance as per the last Balance Sheet..	1,15,830.73	Less: Surplus Expenditure Account	
Less:			
Appropriation, if any.....			
Add/Less : Surplus/Deficit as per			
Income & Expenditure A/c	95,348.69		
Total Rs.	2,36,179.42	Total Rs.	2,36,179.42

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

[Signature]
TRUSTEE



A. H. Siddiqui
(Proprietor)
M.No. 173290
Place : Mumbai
Dated : 14th September, 2022
UDIN : 23173290BGVDEV2039

Place : Mumbai

Dated : 14th September, 2022

CHILD UNNATI FOUNDATION

Registration No. E - 0035109

SCHEDULE - I

SCHEDULE OF MOVABLE FIXED ASSETS

SR. No.	Particulars	Balance as on 01.04.2021	Additions / (Deductions)	Total as on 31.03.2022	Depreciation		Balance as on 31.03.2022
					Rate %	for the Year	
1	Furniture & Fixtures	23,296.00	-	23,296.00	10%	2,330.00	20,966.00
2	Mobile	3,251.00	-	3,251.00	15%	488.00	2,763.00
	Total Rs....	26,547.00	-	26,547.00		2,818.00	23,729.00

SCHEDULE OF EXPENSES ON OBJECTS OF THE TRUST FOR THE YEAR ENDED 31.03.22

	Rs.	Rs.
<u>Medical Relief</u>		
Financial Assistance to Patients & Medical Expenditure		3,95,821.00
<u>Educational</u>		
Benches Donated to Schools	61,500.00	
Education Tutor Fees	2,08,000.00	2,69,500.00
<u>Other Charitable Objects</u>		
Food & Meals Distribution	25,75,286.00	
Financial Assistance during COVID-19 pandemic	9,90,551.00	35,65,837.00
TOTAL RS..	42,31,158.00	

SCHEDULE OF EXPENSES AS ESTABLISHMENT EXPENSES FOR THE YEAR ENDED 31.03.22

Bank Charges	1,595.41
Fund Raising Cost / Volunteer's Payment	9,41,350.00
Printing & Stationery	1,50,100.00
Salaries & Wages	36,000.00
Sundry Expenses	15,837.00
Website & Computer Exps	18,984.00
TOTAL RS..	11,63,866.41

