

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



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Income Tax Department, Government of India

Acknowledgement Number -901239640100122

We have examined the balance sheet of EFRAH (A SOCIETY FOR SOCIAL WELFARE)AAATE0866E [name of the trust or institution] as at 31st March 2021 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

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

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 at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name	AMIT GUPTA
Membership Number	529292
Firm Registration Number	027468N
Date of Audit Report	19-Oct-2021
Place	122.161.52.104
Date	29-Dec-2021

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	₹ 3,06,24,897	
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 in part only for such purposes.	₹ 0	
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No	

Sl. No.	Details	Amount
	No Records Added	

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	No, -
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	Not Applicable, -, -
	(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 it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

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
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other 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
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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
- Yes

Sl. No.	Detail	Amount
1	HONORARIUM PAID TO MR SAYEED AHMED (SECRETARY)	₹ 9,36,000
2	SALARY PAID TO KAUSAR PRAVEEN (EXECUTIVE MEMBER)	₹ 4,40,000

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

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

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
- No

diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

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

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Place

122.161.52.104

Date

29-Dec-2021

Acknowledgement Number - 901239640100122

This form has been digitally signed by AMIT GUPTA having PAN BHMPG2977A from IP Address 122.161.52.104 on 29-Dec-2021 06:04:58 PM
Dsc SI No and issuer 19570199CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

EFRAH- A Society for Social Welfare
BALANCE SHEET AS AT 31-03-2021

		As at 31 March 2021
SOURCES OF FUNDS		44,286
CAPITALS :		
Capital Funds		133,331
RESERVE AND SURPLUS		
Balance B/d	2,829,801	
Less: Net Expenditure over Income for the year	435,411	2,394,391
UNSECURED LOANS		118,751
CURRENT LIABILITIES		
Grant Received in Advance		6,700,000
Sundry Creditors		3,419,711
Salary Payable		6,662,377
Expenses Payable		2,156,795
	Total	21,585,356
APPLICATION OF FUNDS		
FIXED ASSETS (Annexure-I)		2,299,396
CURRENTS ASSETS		
Cash In Hand		103,049
Bank Account		10,065,169
Receivable Account		9,117,742
	Total	21,585,356
As per our report of even date For EFRAH-A Society For Social Welfare For A S P V & ASSOCIATES. Chartered Accountants Reg. No. 027468N Secretary   Date: 19/10/2021 Place: Delhi Amit Gupta Partner M. No. 529292 Date: 19/10/2021 Place: Noida  UDIN-21529292AAAABM5215		

EFRAH- A Society for Social Welfare
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	1,255,883	By Donation	815,050
To Meeting and Training Expenses	188,877	By Foreign Grants received from:-	
To Awareness Programm Expenses	72,130	Action Aid Association	3,396,564
To Reproductive & Child Health Program Expenses	67,310	Jal Sewa Charitable	369,903
To Community & Education Committee Expenses	5,010,306	Swadesh Foundation	2,435,000
To Capacity Building	98,022	By Indian Grants received from:-	
To Advocacy & Workshop Expenses	403,841	HCL Foundation	5,688,600
To Teaching, Learning, IEC Material Expenses	1,798,084	Essel Social Welfare Foundation	3,522,420
To Books & Stationery Expenses	109,425	Delhi State Aids Control Society	2,093,418
To Reporting & Documentation Expenses	240,238	Delhi Commission for Women	2,855,709
To Miscellaneous Expenses	993	Azim Premji Philanthropic initiatives	7,054,000
To Conveyance & Travel	446,212	OXFAM India	289,940
To IEC Material Expense	185,345	Jal Sewa Charitable	1,695,500
To Rent	1,366,315	By Interest	408,793
To Honorarium to Programme staff	508,000	By Excess of Expenditure over Income	435,411
To Mid Day Meal	156,771		
To Food & other Expense In COVID	3,871,121		
To Salary & Partime Personal	14,604,684		
To Bad Debts	35,574		
To Audit Fees	20,000		
To Survey Exp	205,500		
To Depreciation	415,676		
Total	31,060,308	Total	31,060,308

As per our report of even date

For EFRAH-A Society For Social Welfare


Secretary


President

Date: 19/10/2021
Place: Delhi



For A S P V & ASSOCIATES,

Chartered Accountants

Reg. No. 027468N



Amit Gupta

Partner

M. No. 529292

Date: 19/10/2021

Place: Noida

UDIN-21529292A A A B M 5215

EFRAH- A Society for Social Welfare

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2021

Annexure - I

S. No.	GROSS BLOCK		DEPRECIATION				NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2020	Additions upto 30-9-20	Additions after 30-9-20	Deductions	Cost as on 31.3.2021	Rate	Amount
1	EQUIPMENTS	479,246	11,750	772,720	-	1,263,716	15%	131,603
2	PRINTER	47,863	-	22,050	-	69,913	15%	8,833
3	FURNITURE & FIXTURE	280,944	72,350	337,787	-	691,081	10%	52,219
4	MOBILE	2,044	-	-	-	2,044	15%	307
5	AIRCONDITIONER	2,693	-	-	-	2,693	15%	404
6	COMPUTER	441,786	-	180,395	-	622,181	40%	212,793
7	FAN	7,597	-	-	-	7,597	15%	1,140
8	T.V.	23,567	-	-	-	23,567	15%	3,535
9	SCOOTY	32,280	-	-	-	32,280	15%	4,842
		1,318,020	84,100	1,312,952	-	2,715,072		415,676
								2,299,396

As per our report of even date

For EFRAH-A Society For Social Welfare

[Signature]
Secretary

[Signature]
President

For A S P V & Associates
Chartered Accountants
Reg. No. 027468N



Amit Gupta
Partner
M. No. 520202
Place: Noida
Date: 19/10/2021



Place: Delhi
Date: 19/10/2021