

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 -592921920300922

We have examined the balance sheet of EFRAH (A SOCIETY FOR SOCIAL WELFARE) AAATE0866E [name of the trust or institution] as at 31st March 2022 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: NA

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 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	AMIT GUPTA
Membership Number	529292
Firm Registration Number	027468N
Date of Audit Report	30-Sep-2022
Place	122.161.49.234
Date	30-Sep-2022

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	₹ 3,73,25,389
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.	₹ 63,561
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	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 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)	₹ 10,20,000

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 diverted No

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									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 122.161.49.234

Date 30-Sep-2022

Acknowledgement Number - 592921920300922

This form has been digitally signed by AMIT GUPTA having PAN BHMPG2977A from IP Address 122.161.49.234 on 30-Sep-2022 05:55:45 PM
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EFRAH-A SOCIETY FOR SOCIAL WELFARE**BALANCE SHEET AS AT 31-03-2022**

SOURCES OF FUNDS		As at 31-Mar-22
CAPITALS : Capital Funds		1,33,331
RESERVE AND SURPLUS Balance B/d	23,94,391	
Less: Net Expenditure over Income for the year	3,92,022	20,02,368
CURRENT LIABILITIES Sundry Creditors		19,79,188
Salary Payable		59,43,957
Expenses Payable		12,42,356
	Total	1,13,01,200
APPLICATION OF FUNDS FIXED ASSETS (Annexure-I)		20,70,312
CURRENTS ASSETS Cash In Hand		31,714
Bank Account		22,98,683
Receivable Account		69,00,492
	Total	1,13,01,200
For EFRAH- A Society for Social Welfare As per our report of even date For A S P V & ASSOCIATES. Chartered Accountants Reg. No. 0274681N UDIN-22529292AXIJHK8527 Secretary President Amit Gupta Partner M. No. 529292 Date:30/09/2022 Place: Noida Date: 30/09/2022 Place: Delhi		

EFRAH-A SOCIETY FOR SOCIAL WELFARE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	12,46,994	By Donation	19,92,331
To Meeting and Training Expenses	3,10,618	By Foreign Grants received from:-	
To Awareness Programm Expenses	1,45,67,365	HSBC BANK	11,34,250
To Reprodutive & Child Health Program Expenses	5,70,774	By Indian Grants received from:-	
To Community & Education Committee Expenses	8,82,923	HCL Foundation	58,98,947
To Advocacy & Workshop Expenses	1,10,100	Essel Social Welfare Foundation	35,39,584
To Teaching, Learning, IEC Material Expenses	24,81,662	Delhi State Aids Control Society	21,96,174
To Books & Stationery Expenses	1,40,717	Delhi Commission for Women	24,47,788
To Reporting & Documentation Expenses	1,12,885	Azim Premji Philanthropic initiatives Pvt Ltd.	96,98,517
To Miscellaneous Expenses	728	HDFC BANK	1,00,68,443
To Conveyance & Travel	4,23,799	By Interest	4,12,917
To IEC Material Expense	2,11,035	To Excess of Expenditure over Income	3,92,022
To Rent	10,65,663		
To Honorarium to Programme staff	5,08,000		
To Mid Day Meal	2,97,377		
To Food & other Expense In COVID	24,56,233		
To Salary & Partime Personal	1,13,58,517		
To Bad Debts	5,50,000		
To Audit Fees	30,000		
To Depreciation	4,55,583		
Total	3,77,80,973	Total	3,77,80,973

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

President



Date: 30/09/2022

Place: Delhi

UDIN-22529292AXIJHK8527

Amit Gupta

Partner

M.N. 529292

Date: 30/09/2022

Place: Noida



EFRAH-A SOCIETY FOR SOCIAL WELFARE

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2022

Annexure - I

S. No.	GROSS BLOCK		DEPRECIATION				NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2021	Additions upto 30-9-21	Additions after 30-9-21	Deductions	Cost as on 31.3.2022	Rate	Amount
1	EQUIPMENTS	11,32,114	-	-	-	11,32,114	15%	1,69,817
2	PRINTER	61,079	-	-	-	61,079	15%	9,162
3	FURNITURE & FIXTURE	6,38,862	-	33,530	-	6,72,392	10%	65,563
4	MOBILE	1,737	-	-	-	1,737	15%	261
5	AIRCONDITIONER	2,289	-	-	-	2,289	15%	343
6	COMPUTER	4,09,387	-	1,92,970	-	6,02,357	40%	2,02,349
7	FAN	6,457	-	-	-	6,457	15%	969
8	T.V.	20,032	-	-	-	20,032	15%	3,005
9	SCOOTY	27,438	-	-	-	27,438	15%	4,116
		22,99,395	-	2,26,500	-	25,25,895		4,55,583
								20,70,312

As per our report of even date

For EFRAH- A Society for Social Welfare



Secretary

President

For A S P V & Associates

Chartered Accountants

Reg. No. 027468



Amit Gupta

Partner

M.N. 529292

Place: Noida

Date: 30/09/2022

Place: Delhi

Date: 30/09/2022