



# DEVNIDHI ARYA & ASSOCIATES CHARTERED ACCOUNTANTS

308-310, Agarwal Chamber-2, Veer Savarkar Block, Shakarpur, Delhi - 110092

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## INDEPENDENT AUDITOR REPORT

To the Trust "SOCIAL EDUCATION & LIBERTY FOUNDATION"

Report on the Audit of the Financial Statements

### OPINION

We have audited the financial statements of "SOCIAL EDUCATION & LIBERTY FOUNDATION" ("the Trust"), which comprise the Balance Sheet as at 31<sup>ST</sup> March 2021, and the statement of Income & Expenditure, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31<sup>ST</sup>, 2021, and its income/expenditure in accordance with the accounting standards issued by Institute of chartered accountants of India.

### BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the firm in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.



## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position, Cash Flows financial performance, in accordance with the accounting principles generally accepted in India.

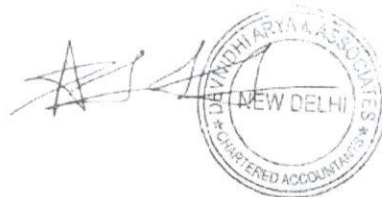
This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the TRUST and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

For Devnidhi Arya & Associates  
Chartered Accountants  
FRN: 021503N



Amit Kumar  
Partner  
Membership No. : 548832  
UDIN - 22548832AILIQC6864

Date: 09.03.2022  
Place: New Delhi

**Social Education and Liberty Foundation**  
**Income & Expenditure A/c**  
**For the priod from 1st April, 2020 to 31st March, 2021**

<i>In Rs.</i>					
Expenditure	SCH	Amount	Income	SCH	Amount
<b>Direct Expense</b>			<b>Direct Income</b>	2	236,202
MHAWD Project Exp.	7	45,550.00			
<b>Indirect Expense</b>			<b>Indirect Income</b>	3	
<b>Social Education &amp; Liberty Foundation</b>	6	118,109			
Depriciation	4	5,970	Interst & Other Income		712
<b>Surplus/ (Defeciciency)</b>		67,285			
<b>Total</b>		<b>236,914</b>	<b>Total</b>		<b>236,914</b>

For Devnidhi Arya & Associates  
Chartered Accountants

FRN: 021503N



Amit Kumar

Partner

M.No.-548832



For Social Education and liberty Foundation



Piyush Roy

(Settlor)



Inderjeet

(Secretary)

Date - 09/03/2022


Place - New Delhi

UDIN :- 22548832AILIQC6864

**Social Education and Liberty Foundation**  
**Balance Sheet As on 31st March, 2021**


			<i>In Rs.</i>		
Particulars	SCH	Amount	Particulars	SCH	Amount
Corpus Fund		1,000	<u>Fixed Assets</u>	4	18,297
<u>Surplus</u>					
Surplus	1	119,784			
<u>Loan (Liability)</u>					
		-			
<u>Current Liabilities</u>			<u>Current Assets</u>		
Expense Payable	5	85,448	Cash & Bank Equilvent		187,415
			TDS receivable-2019-20		520
<b>Total</b>		<b>206,232</b>	<b>Total</b>		<b>206,232</b>

For Devnidhi Arya & Associates  
Chartered Accountants  
FRN: 021503N

  
Amit Kumar  
Partner  
M. No.-548832



For Social Education and liberty Foundation

  
Piyush Roy  
(Settlor)

  
Inderjeet  
(Secretary)

Date - 09/03/2022

Place - New Delhi

UDIN :- 22548832AILIQC6864

**SCHEDULE - 1**

Particulars	31st March, 2021
<b>Surplus</b>	
Opening Surplus as on 31st March 2020	52,499
Surplus during the Financial Year 2020-21	67,285
<b>Total</b>	<b>119,784</b>

**SCHEDULE - 2**

Particulars	31st March, 2021
<b>Direct Incomes</b>	
Teacher Training Programme_Self	34,702
Health & Sanitation Knowledge_ONGC	171,500
Donation_Self	30,000
<b>Total</b>	<b>236,202</b>

**SCHEDULE - 3**

Particulars	31st March, 2021
<b>Indirect Incomes</b>	
Interest Income	153
Other Income	559
<b>Total</b>	<b>712</b>

**SCHEDULE - 5**

Particulars	31st March, 2021
<b>Other Payable</b>	
Audit Fees Payable	10,200
Duties & Taxes	-
Other Exp. Payable_Piyush Loan	32,248
Other Exp. Payable	43,000
<b>Total</b>	<b>85,448</b>

**SCHEDULE - 6**

Particulars	31st March, 2021
<b>Social Education &amp; Liberty Foundation</b>	
Salary	-
Advertisement	967
Electricity Exp.	1,900
Honrarium	10,400
Bank Charges	710
Courier Exp.	1,730
Other Exp.	16,255
Printing & Stationery	5,073
Professional Charges	5,900
Rent Exp.	70,000
Staff Welfare	5,174
<b>Total</b>	<b>118,109</b>

*Piyush*

Piyush Roy  
(Settlor)

*Inderjeet*

Inderjeet  
(Secretary)

**SCHEDULE -7**

Particulars	31st March, 2021
<b>Menstruation Hygiene Awareness Women Donate</b>	
Direct Exp	45,550
	-
	-
<b>Total</b>	<b>45,550</b>

**SCHEDULE -8**

Particulars	31st March, 2021
Cash in Hand	4,796
HDFC Bank	10,609
IDBI Bank	172,010
<b>Total</b>	<b>187,415</b>



*Piyush*

Piyush Roy  
(Settlor)

*Inderjeet*

InderJeet  
(Secretary)

SCHEDULE -4

Depreciation Chart As Per Income Tax Act, 1961

Particulars	Opening Balance As on 01.04.2020	More than 180 Days	Less than 180 days	Closing Balance	Rate	Deprecation during F.Y. - 2020-21	Balance on 31st March, 2021
Ceiling Fan	721.00	-	-	721.00	10%	72.00	649.00
Laptop	6,984.00	-	-	6984.00	40%	2794.00	4190.00
Bluetooth Speakers & Projector	4,824.00	-	-	4824.00	40%	1930.00	2894.00
Furniture	11,739.00	-	-	11739.00	10%	1174.00	10565.00
<b>Total</b>	<b>24,268.00</b>	<b>-</b>	<b>-</b>	<b>24268.00</b>		<b>5970.00</b>	<b>18297.00</b>



*Piyush Roy*

Piyush Roy  
(Settlor)

*Inderjeet*

Inderjeet  
(Secretary)

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2021-22**

PAN	AAOTS1553Q		
Name	SOCIAL EDUCATION & LIBERTY FOUNDATION		
Address	75/5580 , Regar Pura Karol Bagh , Karol Bagh , CENTRAL DELHI , Karol Bagh S.O , 09-Delhi , 91-India , 110005		
Status	AJP (Artificial Juridical Person)	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	796982150311221

	Particulars	Sl. No.	Amount
Taxable	Current Year business loss, if any	1	0
	Total Income		67,573
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
Distribution Tax details	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
Accreted Inco. & Tax Detail	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-12-2021 18:58:11 from IP address 10.1.122.226 and verified by PIYUSH ROY having PAN ALBPR9476R on 26-03-2022 14:53:46 using Electronic Verification code XI87N8PD3I generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAOTS1553Q077969821503112211546EF855E576CC3FEA2707C5869BB6D2D644550

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**