



# B M C & Associates

Chartered Accountants

**Delhi Office:** A-2, 1<sup>st</sup> and 2<sup>nd</sup> Floor, Sainik Nagar, Uttam Nagar, New Delhi 110059 **Mobile:** +91 9910849998  
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## INDEPENDENT AUDITORS' REPORT

TO The Members OF Social Education & Liberty Foundation

### Report on the Financial Statements

We have audited the accompanying standalone financial statements of **Social Education & Liberty Foundation** ("the trust"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act 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 Company as at March 31, 2023, and profit and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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.

#### Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 skepticism throughout the audit.

**For B M C Associates  
Chartered Accountants**

F R N. 028963C



CA Manish Mishra

Partner

M No. 523848

Place : Delhi

Dated : 30/09/2023

UDIN – 23523848BGXVYK2973

**Social Education and Liberty Foundation**  
Regd. Add: 75/5580, Regarpura, Karol Bagh, New Delhi 110005

**Receipt and Payment Account**  
**For the year ending 31st March,2023**

For the year ending 31st March,2022	Receipts	For the year ending 31st March,2023	For the year ending 31st March,2022	Payments	For the year ending 31st March,2023
187,415.00	Opening Balance	136,825.37	37,214.03	To Menstuation Hygiene Awareness Programme	155,790.00
472,050.00	Donation Received	836,603.00	33,159.00	To Face Mask KN95	-
1,687.00	Other Income	3,570.00	860.00	To Pawan Cloth House	-
	Loan from Trustee	71,084.80	11,781.00	To Sanitary Napkins	-
			52,038.00	To Dabur Shop & Sanitizer	-
			6,155.00	To Advertisement	-
			-	To Electricity Expenses	-
			245,000.00	To Honrarium	30,000.00
			295.00	To Bank Charges	269,600.00
			-	To Courier Expenses	308.00
			10,200.00	To Audit Fees	12,000.00
			42,102.00	To Other Expenses	12,619.00
			3,122.00	To Printing & Stationery	2,454.00
			63,000.00	To Rent Expenses	180,000.00
			4,500.00	To Staff Welfare	4,800.00
			14,901.00	To Travel Expenses	16,122.00
				To Repair & Maintenance	28,603.00
				To Equipments	17,900.00
				To Professional Fees	12,000.00
				To Purchase of Assets	240,220.00
<b>661,152.00</b>			<b>136,825.37</b>	<b>Closing Balance</b>	<b>65,667.17</b>
		<b>1,048,083.17</b>	<b>661,152.40</b>		<b>1,048,083.17</b>

As per our report of even date attached

For B M C & Associates  
Chartered Accountants  
FRN-022963C



CA. Madish Mishra  
Partner  
M.No-523848  
UDIN: 23523848 B9xvYK2973  
Place: Delhi  
Date:30-09-2023

For, Social Education and Liberty Foundation

For Social Education and Liberty Foundation

Piyush Roy  
Trustee  
Piyush Roy  
Chairman cum Founder

Inderjeet  
Trustee

Place: Delhi  
Date:30-09-2023

Place: Delhi  
Date:30-09-2023

**Social Education and Liberty Foundation**  
Regd. Add: 75/5580, Regarpura, Karol Bagh, New Delhi 110005

**Income & Expenditure Account**  
For the year ending 31st March, 2023

For the year ending 31st March, 2022	Expenditure	For the year ending 31st March, 2023	For the year ending 31st March, 2022	Income	For the year ending 31st March, 2023
37,214.03	To Awareness Programme	155,790.00	708,050.00	By Donation Received	836,603.00
236,000.00	To COVID Prevention and Control Programme	-	1,687.40	By Other income	3,570.00
33,159.00	To Face Mask KN95	-			
860.00	To Pawan Cloth House	-			
11,781.00	To Sanitary Napkins	-			
52,038.00	To Dabur Shop & Sanitizer	-			
6,155.00	To Advertisement	-			
-	To Electricity Expenses	30,000.00			
245,000.00	To Honarium	269,600.00			
295.00	To Bank Charges	308.00			
12,000.00	To Audit Fees	12,000.00			
10,200.00	To Other Expenses	22,800.00			
3,122.00	To Printing & Stationery	2,454.00			
70,000.00	To Rent Expenses	180,000.00			
4,500.00	To Staff Welfare	4,800.00			
3,988.00	To Depreciation	74,345.00			
14,901.00	To Travel Expenses	16,122.00			
	To Repair & Maintenance	28,603.00			
	To Equipments	17,900.00			
	To Professional Fees	12,000.00			
-31,475.63	To Excess of Income over Expenditure	13,451.00			
<b>709,737.40</b>		<b>840,173.00</b>	<b>709,737.40</b>		<b>840,173.00</b>

As per our report of even date attached

For B M C & Associates  
Chartered Accountants  
FRN-028998C



CA. Manish Mishra  
Partner  
M.No-523848  
UDIN: 23523848B9XVTK2973  
Place: Delhi  
Date:30-09-2023

For Social Education and Liberty Foundation

For, Social Education and Liberty Foundation  
Piyush Roy  
Trustee  
Piyush Roy  
Chairman cum Founder

Place: Delhi  
Date:30-09-2023

Inderjeet  
Trustee  
Place: Delhi  
Date:30-09-2023

**Social Education and Liberty Foundation**  
Regd. Add: 75/5580, Regarpura, Karol Bagh, New Delhi 110005

**Balance Sheet**  
As at 31st March'2023

As at 31st March'2022	Capital	As at 31st March'2023	As at 31st March'2022	Assets	As at 31st March'2023
1,000.00	<b>Corpus Fund</b>	1,000.00	14,310.00	<b>Fixed Assets</b>	
				Property Plant and Equipments	180,185.00
	<b>Surplus</b>				
119,784.00	Opening Surplus	88,308.37			
-31,475.63	Surplus during the year	13,451.00			
88,308.37		101,759.37			
	<b>Loans</b>		10,261.00	<b>Current Assets</b>	
32,348.00	Loan from Trustee - Piyush Roy	103,432.80	683.43	<b>Cash &amp; Bank Balance</b>	
			125,880.94	Cash In Hand	-
				HDFC Bank	425.23
				IDBI Bank	65,241.94
	<b>Current Liabilities &amp; Provision</b>		7,500.00	TDS Receivable	14,073.00
12,000.00	Audit Fess Payble	12,000.00			
24,979.00	Other Expenses Payable	41,733.00			
<b>158,635.37</b>		<b>259,925.17</b>	<b>158,635.37</b>		<b>259,925.17</b>

As per our report of even date attached

For B M C & Associates  
Chartered Accountants  
FRN-0289630



CA. Manish Mishra  
Partner  
M .No-523848  
UDIN: 23523848 B9XVYK2973  
Place: Delhi  
Date:30-09-2023

For, Social Education and Liberty Foundation

For Social Education and Liberty Foundation

Piyush Roy  
Trustee  
Piyush Roy  
Chairman cum Founder

Place: Delhi  
Date:30-09-2023

Inderjeet  
Trustee

Place: Delhi  
Date:30-09-2023

**Social Education and Liberty Foundation**  
**Notes forming part of the financial statements for the year ended March 31, 2023**

**Property Plant and Equipments and Other Intangible Assets**

Particulars	Rate	Opening Balance as on 01.04.2022	Addition- More than 180 days	Additions- Less than 180 days	Deletions	As on 31.03.2022	Depriciation	Closing Balance as on 31.03.2023
Fan	15%	552.00	-	-	-	552	83.00	469
Laptop	40%	2,514.00	-	50,032	-	52,546	31,024.00	21,522
Bluetooth Speakers & Projector	40%	1,736.00	-	-	-	1,736	694.00	1,042
Furniture & Fixtures	10%	9,508.00	-	16,000	-	25,508	3,351.00	22,157
Sewing Machine	15%	-	-	107,768	-	107,768	24,248.00	83,520
Water Dispenser	15%	-	-	8,600	-	8,600	1,935.00	6,665
Printer	15%	-	-	19,824	-	19,824	4,461.00	15,363
CCTV Camera	15%	-	-	25,016	-	25,016	5,628.00	19,388
Inverter & Battery	15%	-	-	12,980	-	12,980	2,921.00	10,059
<b>Total</b>		<b>14,310</b>	<b>-</b>	<b>240,220</b>	<b>-</b>	<b>254,530</b>	<b>74,345</b>	<b>180,185</b>

For Social Education and Liberty Foundation  
  
 Piyush Roy  
 Chairman cum Founder

