

**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

2022-23

PAN	AABAS8117J		
Name	SAPNA		
Address	D-8/8086 , Vasant Kunj , Vasant Kunj , SOUTH WEST DELHI , 09-Delhi , 91-India , 110070		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(5)- Revised - Return revised after filing original return	e-Filing Acknowledgement Number	485294700120922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	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	42,956
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 42,960
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by SUDHIR PRATAP SINGH in the capacity of Chief Executive Officer having PAN APYPS2004P from IP address 122.177.100.79 on 12-09-2022 14:00:36

DSC Sl. No. & Issuer 3038617 & 4734848931892027764CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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AABAS8117J07485294700120922C808217C10F9FED33584E0B8A5364F7BD0F1C370

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



# P K N & ASSOCIATES

CHARTERED ACCOUNTANTS

## Independent Auditors' Report

To the Members of SAPNA

### Report on Financial Statements

We have audited the accompanying financial statements of **SAPNA** ("the Society"), which comprise the **Statement of Affairs as at 31<sup>st</sup> March 2022**, Income and Expenditure Account and Receipts & Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information. These financial statements are responsibility of management of Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

### We report that:

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion proper books of accounts have been kept by the society so far as appears from our examination of books;
- (c) The Statement of Affairs, Income & expenditure account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with other notes given thereon, give true and fair view:
  - (i) in the case of the State of Affairs of the Society as at 31<sup>st</sup> March 2022; and
  - (ii) in the case of the Income and Expenditure Account, of the Surplus for the year ended on that date;



Place: New Delhi

Dated: 25<sup>th</sup> August 2022

UDIN: 22084014APVLKB4415

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N

*Pardeep Nehru*

(Pardeep Kumar Nagpai)

Proprietor

M. No: 084014

**AUDITOR'S REPORT U/S 12A(b)**  
**FORM NO. 10 B**  
**(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.

We have examined the Statement of Affairs of SAPNA ("the Society"), PAN AABAS8117J as at 31st March, 2022 and the Income & Expenditure Account for the year ending on that date which are in agreement with the books of account maintained by the said Society.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the Society so far as appears from our examination of the books, 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: -

- a. In the case of Statement of Affairs, of the state of affairs of the above-named Society as at 31st March, 2022; and
- b. In the case of Income & Expenditure Account, of the Surplus of income over expenditure of its accounting year ending on 31st March, 2022.

The prescribed particulars are annexed hereto.



Place: New Delhi

Dated: 25<sup>th</sup> August, 2022

UDIN: 22084014APVLKB4415

**For P K N & Associates**

(Chartered Accountants)

ICAI FRN: 038489N

*Pardeep Nagpal*

(Pardeep Kumar Nagpal)

Proprietor

M. No: 084014

## 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 the year. Rs. 4,08,61,226/-
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 wholly/in part only for such purposes. Rs. 46,18,937/-
4. Amount of income eligible for exemption under section 11(1)(c)(give details). NIL
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) NIL





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. N.A.

7. Whether any part of the income in respect of which 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. N.A.

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 N.A.

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 N.A.

c) has not been utilized 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. N.A.



**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
  
2. Whether any land, building or other property of the Institution 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
  
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  

NO
  
4. Whether the services of the Institution 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



5. Whether any share, security or other property was purchased by on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid NO
6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received. NO
7. Whether any income or property of the Institution 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
8. Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. NO



**II. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSON REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.**

NAME AND ADDRESS OF THE CONCERN	WHERE THE CONCERN IS A COMPANY NUMBER AND CLASS OF SHARES HELD	NOMINAL VALUE OF INVESTMENT	INCOME FROM THE INVESTMENT	WHETHER THE AMT. IN COL. 4 EXCEEDED 5 PERCENT OF THE CAPITAL OF THE CONCERN DURING THE PREVIOUS YEAR SAY YES/NO.
1.	2.	3.	4.	5.
N.A.	N.A.	NIL	NIL	N.A.
TOTAL	NIL	NIL	NIL	NIL



Place: New Delhi  
Dated: 25<sup>th</sup> August 2022  
UDIN: 22084014APVLKB4415

For P K N & Associates  
(Chartered Accountants)  
ICAI FRN: 038489N

*Pardeep Nagpal*  
(Pardeep Kumar Nagpal)  
Proprietor  
M. No: 084014



**SAPNA, NEW DELHI**  
(A Society Registered under the Societies Registration Act, 1860)  
**STATEMENT OF AFFAIRS AS AT 31ST MARCH, 2022**

<b>LIABILITIES</b>	<b>AMOUNTS (In Rupees)</b>	<b>ASSETS</b>	<b>AMOUNTS (In Rupees)</b>
<b>Corpus Fund</b>		<b>Fixed Assets</b>	<b>29,991,331</b>
As per Last Year	1,929,500	(As per Schedule 'A' Attached)	
Add: Donations Received during the year towards Corpus	77,500	<b>Current Assets, Loans and Advances</b>	
	<b>2,007,000</b>		
<b>Current Fund</b>		<b>Cash And Bank Balances</b>	
As per Last Year	36,689,591	Cash in Hand	384,452
Add: Excess of Income over Expenditure during the year	5,021,472	<b>Balance with Schedule Banks</b>	
	<b>41,711,063</b>	-in Saving Account	7,951,793
<b>Current Liabilities And Provisions</b>		-in Fixed Deposit (As per Schedule 'B') (including accrued interest thereon)	8,669,841
Sundry Creditors	2,665,541		<b>17,006,086</b>
Loans & Advances	100,000	<b>Loans And Advances</b>	
Expenses Payable	922,728	Other Loans and Advances	274,294
Tax Deducted at Source	32,669	Due From Revenue Authorities	70,494
	<b>3,720,938</b>	Security Deposits	96,796
			<b>441,584</b>
<b>TOTAL</b>	<b>47,439,001</b>	<b>TOTAL</b>	<b>47,439,001</b>

For and on behalf of SAPNA

General Secretary

*Ranvir Singh*

Place: New Delhi  
Dated: 25th August, 2022  
UDIN: 22084014APVLKB4415

*Ranvir Singh*  
Treasurer

**Ranvir Singh**  
Treasurer  
Sapna

**AUDITOR'S REPORT**

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N



*Pardeep Kumar Nagpal*

(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

**SSODHIRPRAKASH SINGH**  
GENERAL SECRETARY  
SAPNA

**SAPNA, NEW DELHI**

(A Society Registered under the Societies Registration Act, 1860)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022**

<b>EXPENDITURE</b>	<b>AMOUNTS (In Rupees)</b>	<b>INCOME</b>	<b>AMOUNTS (In Rupees)</b>
To Staff Salary	10,543,090	By Donations Received	38,527,971
To Employer Contribution for PF & ESIC	730,369	By Fees Received / Project Income	5,949,838
To Free Distribution of Food	5,298,353	By Interest Income	
To Free Distribution of Medicines	5,817,158	- Savings Accounts	177,652
To Patient Surgery & Treatment Expenses	1,361,053	- Fixed Deposits	406,081
To Other Charity Expenses on/at		- Income Tax Refund	3,589
- Individual Toilet Construction	1,012,126		587,322
- Digital Literacy & Employment	135,042	By Miscellaneous Income	22,646
- Education Program	794,863	By Balance Written Off	392,386
- Environment (Tree Plantation & Check Dam)	2,125,907		
- Eye Care Program	2,138,331		
- A Home for the Homeless	701,097		
- Marriage Expenses	17,261		
- Sapna Gaushala	357,817		
- Skill Development Centre	291,609		
- Women Empowerment	43,846		
To Audit Fees	40,000		
To Bank Charges	34,775		
To Consultancy & Professional Fee	46,862		
To Electricity Bill Expenses	724,182		
To Insurance	119,670		
To Labour & Wages	535,231		
To Loss on Sale of Fixed Assets	60,308		
To Late Fee & Charges	1,559		
To Petrol & Diesel	1,574,144		
To Postage & Courier	13,730		
To Printing & Stationary	178,555		
To Repair & Maintenance			
- Vehicles Repair & Maintenance	598,889		
- Electricity Repair & Maintenance	495,813		
- Building Repair & Maintenance	1,381,854		
- Computer Repair & Maintenance	14,992		
- Furniture Repair & Maintenance	157,796		
To Staff Welfare	166,770		
To Software & Annual Subscription Fee	61,548		
To Thanks Giving Expenses	112,827		
To Telephone & Internet Charges	32,961		
To Traveling & Conveyance	476,134		
To Depreciation	2,262,169		
To Excess of Income Over Expenditure	5,021,472		
<b>TOTAL</b>	<b>45,480,163</b>	<b>TOTAL</b>	<b>45,480,163</b>

For and on behalf of SAPNA

General Secretary



Place: New Delhi  
Dated: 25th August, 2022  
UDIN: 22084014APVLKB4415

Treasurer



**Ranvir Singh**  
Treasurer  
Sapna

**SUDHIR PRATAP SINGH**  
GENERAL SECRETARY  
SAPNA

**AUDITOR'S REPORT**

As per our report of even date attached.

For P K N &amp; Associates

(Chartered Accountants)

ICAI FRN: 038489N




(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

**SAPNA, NEW DELHI**

(A Society registered under the Societies Registration Act, 1860)

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	AMOUNTS (In Rupees)	PAYMENTS	AMOUNTS (In Rupees)
<b>Opening Balance as on 01.04.2021</b>			
Cash in Hand	125,557	By Staff Salary	10,525,702
Balance with Schedule Banks	6,102,553	By Employer Contribution for PF & ESIC	734,601
		By Free Distribution of Food	5,216,668
To Corpus Fund Received	77,500	By Free Distribution of Medicines	5,863,152
To Donation Received	38,527,970	By Patient Surgery & Treatment Expenses	1,316,163
To Fees Received / Project Income	5,947,490	By Other Charity Expenses on/at	
To Interest Income		- Individual Toilet Construction	919,126
-on Saving Account	177,652	- Digital Literacy & Employment	133,042
-on Income Tax Refund	3,589	- Education Program	846,748
To Miscellaneous Income	22,646	- Environment (Tree Plantation & Check Dam)	1,568,231
	44,756,848	- Eye Care Program	2,202,901
To Income Tax Refund Received	39,931	- Home for the Homeless	696,089
To Loans & Advance Recovered	613,000	- Marriage Expenses	17,261
To Sale of Fixed Assets	277,000	- Sapna Gaushala	346,490
		- Skill Development Centre	301,418
		- Women Empowerment	43,846
		By Bank Charges	34,775
		By Consultancy & Professional Fee	53,722
		By Electricity Bill Expenses	709,824
		By Insurance	119,670
		By Labour & Wages	551,406
		By Late Fee & Charges	1,559
		By Petrol & Diesel	1,626,763
		By Postage & Courier	13,730
		By Printing & Stationary	164,714
		By Repair & Maintenance:	
		- Vehicles Repair & Maintenance	627,361
		- Electricity Repair & Maintenance	492,767
		- Building Repair & Maintenance	1,254,457
		- Computer Repair & Maintenance	13,530
		- Furniture Repair & Maintenance	167,592
		By Software & Annual Subscription Fee	61,548
		By Staff Welfare	172,560
		By Thanks Giving Expenses	112,827
		By Telephone & Internet Charges	36,452
		By Traveling & Conveyance	426,413
		By Capital Work in Progress:	
		- Anandam Building	83,932
		- School Building	192,594
		By Loans & Advance Paid	731,000
		By Payment made for purchase of Fixed Assets	2,400,510
		By Fixed Deposits created	2,775,000
		By Security Deposit	22,500
		<b>Closing Balance as on 31.03.2022</b>	
		Cash in Hand	384,452
		Balance with schedule Banks	7,951,793
<b>TOTAL</b>	<b>51,914,889</b>	<b>TOTAL</b>	<b>51,914,889</b>

For and on behalf of SAPNA

General Secretary



Place: New Delhi  
Dated: 25th August, 2022  
UDIN: 22084014APVLKB4415

  
Treasurer **Ranvir Singh**  
Treasurer  
Sapna

**SUDHIR PRATAP SINGH**  
**GENERAL SECRETARY**  
**SAPNA**

**AUDITOR'S REPORT**

As per our report of even date attached.

For P K N & Associates  
(Chartered Accountants)  
ICAI FRN: 038489N





(PARDEEP KUMAR NAGPAL)  
Proprietor  
M No. 084014



SAPNA, NEW DELHI

**SCHEDULE 'A'**  
**FIXED ASSETS AND DEPRECIATION**

F.Y 2021-22

Particulars	Depreciation Rate	WDV as on 4/1/2021	Additions during the year >= 180 Days	<180 Days	Sold During the year	Loss on Sale of Fixed Assets	Total as on 3/31/2022	Depreciation	WDV as on 3/31/2022
Building	5%	17,745,461	-	-	-	-	17,745,461	887,273	16,858,188
Computer and Printers	40%	206,389	5,000	-	-	-	211,389	84,556	126,833
Furniture and Fixtures	10%	2,191,576	78,594	68,732	-	-	2,338,902	230,456	2,108,446
Motor Vehicles	15%	1,623,846	-	905,435	277,000	60,308	2,252,281	260,889	1,931,084
Miscellaneous Assets	15%	44,465	-	-	-	-	44,465	6,670	37,795
Land	0%	2,993,167	1,000,000	-	-	-	3,993,167	-	3,993,167
Plant & Machinery	15%	4,783,892	388,729	219,020	-	-	5,391,641	792,325	4,599,316
<b>TOTAL</b>		<b>29,588,796</b>	<b>1,472,323</b>	<b>1,193,187</b>	<b>277,000</b>	<b>60,308</b>	<b>31,977,306</b>	<b>2,262,169</b>	<b>29,654,829</b>

**Building-CWIP**

Anandam Building	0%	-	13,432	77,100	-	-	90,532	-	90,532
Sapna Shikshalaya Building	0%	-	-	245,970	-	-	245,970	-	245,970
<b>TOTAL</b>		<b>-</b>	<b>13,432</b>	<b>323,070</b>	<b>-</b>	<b>-</b>	<b>336,502</b>	<b>-</b>	<b>336,502</b>
<b>GRAND TOTAL</b>		<b>29,588,796</b>	<b>1,485,755</b>	<b>1,516,257</b>	<b>277,000</b>	<b>60,308</b>	<b>32,313,808</b>	<b>2,262,169</b>	<b>29,991,331</b>



*Singh*

*Ranvir Singh*

**SUDHIR PRATAP SINGH**  
**GENERAL SECRETARY**  
**SAPNA**

**Ranvir Singh**  
**Treasurer**  
**Sapna**



# SAPNA

## ACCOUNTING POLICIES AND OTHER NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending **31<sup>st</sup> March, 2022**)

SAPNA "the Society" registered under the Society Registration Act, 1860 vide **registration no. S/50639/2004 dated 21st October, 2004**. The society acts in areas of critical concern like public health, women's empowerment, non formal education, community development, etc. with focus on the urban and the rural poor.

- (i) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number – AABAS8117JE20081, dated 07.04.2022 for the assessment years 2022-23 to 2026-27 and is regular in filing income-tax returns in accordance with section 11 read with section 12 and 13 of the Act.
- (ii) The Society has renewed its registration under section 80G of the Income-tax Act, vide Unique Registration Number AABAS8117JF20106 dated 23rd September, 2021 for assessment years 2022-23 to AY 2026-27 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax, New Delhi, which is valid till it is rescinded in view of the amendment in section 80G(5)(vi) through Finance Act (No 2) 2009.
- (iii) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 231660922 dated 08/10/2008 (renewed for five years vide letter dated 10.08.2016 with effect from 01.11.2016) and is regular in filing the annual returns in form FC-4 under the Act.

### 1. Significant Accounting Policies

#### A. Basis of preparation of financial statement

- a. The financial statements are prepared under the historical cost convention, on an accrual basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- b. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.



**SUDHIR PRATAP SINGH**  
**GENERAL SECRETARY**  
**SAPNA**

**Ranvir Singh**  
**Treasurer**  
**Sapna**

## B. Fixed Assets and Depreciation

- a. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- b. Depreciation is provided on written down value method in accordance with the rates prescribed in the Income Tax Act, 1961.

## C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on accrual basis.

For and on behalf of SAPNA

*As per our report of even date attached*

General Secretary



Place: New Delhi

Date: 25<sup>th</sup> August, 2022

UDIN: 22084014APVLKB4415

**SUDHIR PRATAP SINGH**  
**GENERAL SECRETARY**  
**SAPNA**

*Ranvir Singh*  
Treasurer

**Ranvir Singh**  
**Treasurer**  
**Sapna**



For P K N & Associates  
(Chartered Accountants)

ICAI FRN: 038489N

*Pardeep Kumar Nagpal*  
(Pardeep Kumar Nagpal)

Proprietor

M No. 084014