


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHJ), 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)				
PAN	AABAS8117J			
Name	SAPNA			
Address	D-8/8086 , Vasant Kunj, Vasant Kunj , SOUTH WEST DELHI , 09-Delhi, 91-INDIA, 110070			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	526948911241123	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	2,570	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	92,398	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 92,400	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>SUDHIR PRATAP SINGH</u> in the capacity of <u>Principal Officer</u> having PAN <u>APYPS2004P</u> from IP address <u>122.177.100.142</u> on <u>24-Nov-2023 19:28:33</u> DSC SI.No & Issuer <u>3038617</u> & <u>6939053964909172556CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AABAS8117J07526948911241123f9b3c4334f74b56b3f26c53387798acfeb26bae3			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				



**P K N
& ASSOCIATES**

CHARTERED ACCOUNTANTS

Form – 10B

[See rules 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution

We have examined the Statement of Affairs of SAPNA (The Society) as at 31st March, 2023 and the Income and Expenditure account and the Receipt & Payment Account for the year ended on that date which are in agreement with the books of accounts maintained by the said Society.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named Society at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to the observations or qualifications as mentioned in Notes annexed to this report.

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 Statement of Affairs, of the state of affairs of the above-named Society as on 31st March, 2023, and
- ii) In the case of the Income and Expenditure account, of the excess of income over expenditure of its accounting year ending on 31st March, 2023 subject to the following observations/qualifications:

NONE

The prescribed particulars are annexed hereto.



Place: New Delhi
Dated: 10th October, 2023
UDIN: 23084014BGXAYX8655

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, 2023

		(Amount In Rupees)	
LIABILITIES		31st March, 2023	
Corpus Fund			
As per Last Year		2,007,000	
Add: Donations Received during the year towards Corpus		-	2,007,000
Current Fund			
As per Last Year		41,711,063	
Add: Excess of Income over Expenditure during the year		7,829,164	49,540,226
Current Liabilities And Provisions			
Sundry Creditors		2,089,379	
Other Current Liabilities		100,000	
Expenses Payable		755,752	2,945,131
TOTAL			54,492,357
ASSETS			
Fixed Assets			
(As per Schedule 'A' Attached)			43,865,783
Current Assets, Loans and Advances			
Cash And Bank Balances			
Cash in Hand		201,683	
Balance with Schedule Banks			
-in Saving Account		4,915,399	
-in Fixed Deposit (including accrued interest thereon)		4,336,493	9,453,575
Loans And Advances			
Other Loans and Advances		802,024	
Due From Revenue Authorities		107,112	
Security Deposits		171,856	
Prepaid Insurance		92,007	1,172,999
TOTAL			54,492,357

AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N

Pardeep Nagpal
(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

Place: New Delhi

Dated: 10th October, 2023

UDIN: 23084014BGXAYX8655



For and on behalf of SAPNA

Sumit Singh
General Secretary

Aditya
Secretary

SAPNA, NEW DELHI

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

		Amount in Rs.
<u>INCOME</u>		<u>31st March, 2023</u>
By Donations Received		42,884,526
By Fees Received / Project Income		6,644,248
By Interest Income from Savings Accounts	111,917	
By Interest Income from Fixed Deposits	381,807	493,724
By Misc. Balance W/off		1,301
		<u>50,023,799</u>

EXPENDITURE

To Staff Salary	12,295,054
To Employer Contribution for PF & ESIC	715,615
To Free Distribution of Food	3,920,788
To Free Distribution of Medicines	4,826,434
To Patient Surgery & Treatment Expenses	1,964,371
To Other Charity Expenses on/at	
- Individual Toilet Construction	689,106
- Digital Literacy & Employment	253,206
- Education Program	2,654,789
- Environment (Tree Plantation & Check Dam)	199,397
- Eye Care Program	2,315,796
- A Home for the Homeless	2,771,915
- Skill Development Centre	205,709
- Women Empowerment	41,858
To Audit Fees	40,000
To Bank Charges	55,763
To Legal & Professional Charges	85,308
To Electricity Expenses	902,924
To Insurance	65,269
To Labour & Wages	1,400,488
To Late Fee & Charges	2,570
To Petrol & Diesel	1,575,824
To Postage & Courier	1,506
To Printing & Stationary	201,113



SAPNA, NEW DELHI

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

<u>EXPENDITURE - Cont'd.....</u>	Amount in Rs. 31st March, 2023
To Repair & Maintenance	
- Vehicles Repair & Maintenance	725,538
- Electricity Repair & Maintenance	452,919
- Building Repair & Maintenance	989,262
- Computer Repair & Maintenance	63,744
- Furniture Repair & Maintenance	180,718
- Anandam Repair & Maintenance	117,864
To Software & Annual Subscription Fee	73,499
To Staff Welfare	60,117
To Telephone & Internet Charges	17,904
To Traveling & Conveyance	145,952
To Depreciation	2,182,315
 To Excess of Income Over Expenditure	 7,829,164
 TOTAL	 50,023,799

AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N

For and on behalf of SAPNA

Pardeep Nagpal

(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

Place: New Delhi

Dated: 10th October, 2023

UDIN: 23084014BGXAYX8655



Surinder
General Secretary

Shiv
Secretary

SAPNA

ACCOUNTING POLICIES AND OTHER NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending **31st March, 2023**)

SAPNA "the Society" registered under the Society Registration Act, 1860 vide **registration no. S/50639/2004 dated 21st October, 2004**. 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 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27. The Society 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 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27
- (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 09.05.2022 with effect from 01.07.2022) 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.



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 an accrual basis.


For and on behalf of SAPNA


General Secretary


Secretary

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

Place: New Delhi
Dated: 10th October, 2023
UDIN: 23084014BGXAYX8655



SAPNA, NEW DELHI

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

		Amount in Rs. 31st March, 2023
<u>RECEIPTS</u>		
<u>Opening Balance as on 01.04.2022</u>		
Cash in Hand	384,452	
Balance with Schedule Banks	7,951,793	8,336,245
To Corpus Fund Received		-
To Donation Received (Net of TDS/TCS)		42,836,997
To Fees Received / Project Income		6,644,248
To Interest Income		
- On Saving Account		111,917
- Interest on Fixed Deposits (Gross)	381,807	
Less:		
- Tax Deducted at Source	39,684	
- Accrued Interest & Interest credited to FDRs	237,700	104,423
To Maturity Proceeds of Fixed Deposits		4,571,049
To Sale of Land		1,000,000
To Misc. Balance W/off		1,301
		63,606,180

PAYMENTS

By Staff Salary	12,525,436
By Employer Contribution for PF & ESIC	710,465
By Free Distribution of Food	3,811,214
By Free Distribution of Medicines	4,870,844
By Patient Surgery & Treatment Expenses	2,053,861
By Other Charity Expenses on/at	
- Individual Toilet Construction	576,288
- Digital Literacy & Employment	255,206
- Education Program	2,672,562
- Environment (Tree Plantation & Check Dam)	778,878
- Eye Care Program	2,406,009
- Home for the Homeless	2,552,649
- Sapna Gaushala	11,327
- Anandam Construction	117,864
- Skill Development Centre	205,709
- Women Empowerment	4,164
By Bank Charges	55,763
By Audit Fees	40,000
By Legal & Professional Charges	85,308
By Electricity Bill Expenses	970,332
By Insurance	65,269
By Labour & Wages	1,391,188



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PAYMENTS Cont.....d

Amount in Rs.
31st March, 2023

By Late Fee & Charges		2,570
By Petrol & Diesel		1,542,421
By Postage & Courier		1,506
By Printing & Stationary		210,173
By Repair & Maintenance:		
- Vehicles Repair & Maintenance		693,533
- Electricity Repair & Maintenance		465,328
- Building Repair & Maintenance		1,070,082
- Computer Repair & Maintenance		57,906
- Furniture Repair & Maintenance		181,588
By Software & Annual Subscription Fee		48,499
By Staff Welfare		72,827
By Telephone & Internet Charges		17,439
By Traveling & Conveyance		201,283
By Capital Work in Progress:		
- Anandam Building	4,007,360	
- School Building	7,890,095	11,897,455
By Staff Advance (Net)		26,000
By Advance to Supplier		603,524
By Payment made for purchase of Fixed Assets		5,159,312
By Security Deposit		75,060
By Tax Collected at Source		2,256

Closing Balance as on 31.03.2023

Cash in Hand	201,683	
Balance with schedule Banks	4,915,399	5,117,082

TOTAL

63,606,180

AUDITOR'S REPORT

As per our report of even date attached.

For P K N & Associates

(Chartered Accountants)

ICAI FRN: 038489N

For and on behalf of SAPNA

Pardeep N. Nagpal

(PARDEEP KUMAR NAGPAL)

Proprietor

M No. 084014

Place: New Delhi

Dated: 10th October, 2023

UDIN: 23084014BGXAYX8655



[Signature]
General Secretary

[Signature]
Secretary

SAPNA, NEW DELHI

SCHEDULE 'A'

FIXED ASSETS AND DEPRECIATION

F.Y 2022-23

Particulars	Depreciation Rate	WDV as on 44,565	Additions during the year		Sold During the year	Loss on Sale of Fixed Assets	Total as on 31/03/2023	Depreciation	WDV as on 31/03/2023
			>= 180 Days	<180 Days					
Building	5%	16,858,188	-	-	-	-	16,858,188	842,909	16,015,279
Computer and Printers	40%	126,833	-	-	-	-	126,833	50,734	76,099
Furniture and Fixtures	10%	2,108,446	-	-	-	-	2,108,446	210,845	1,897,601
Motor Vehicles	15%	1,931,084	-	788,244	-	-	2,719,328	348,781	2,370,547
Miscellaneous Assets	15%	37,795	15,000	-	-	-	52,795	7,920	44,875
Land	0%	3,993,167	-	4,050,000	1,000,000	-	7,043,167	-	7,043,167
Plant & Machinery	15%	4,599,316	110,235	195,833	-	-	4,905,384	721,126	4,184,258
TOTAL		29,654,829	125,235	5,034,077	1,000,000	-	33,814,141	2,182,315	31,631,826
Building-CWIP									
Anandam Building	0%	90,532	4,007,360	7,890,095	-	-	11,987,987	-	11,987,987
Sapna Shikshalaya Building	0%	245,970	-	-	-	-	245,970	-	245,970
TOTAL		336,502	4,007,360	7,890,095	-	-	12,233,957	-	12,233,957
GRAND TOTAL		29,991,331	4,132,595	12,924,172	1,000,000	-	46,048,098	2,182,315	43,865,783
PREVIOUS YEAR		29,588,796	1,485,755	1,516,257	277,000	60,308	32,253,500	2,262,169	29,991,331

