

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 -491895190140922

We have examined the balance sheet of AASRAA AACTA5133A [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: --

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 **VIMAL KISHORE**

Membership Number **077942**

Firm Registration Number **0C400317**

Date of Audit Report **12-Sep-2022**

Place **103.211.78.68**

Date **14-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	₹ 10,41,84,745
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 for such purposes.	₹ 1,03,79,951
4. Amount of income eligible for exemption under section 11(1)(c) (Give No details)	



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	Not Applicable, -,-
	(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	No
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Sl. No.	Detail	Amount
	No Records Added	

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
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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
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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
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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
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks



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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
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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					No Records Added

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 103.211.78.68

Date 14-Sep-2022

Vimal Kishore

MT# 77942



Acknowledgement Number - 491895190140922

This form has been digitally signed by VIMAL KISHORE having PAN AESPK7047R from IP Address 103.211.78.68 on 14-Sep-2022 04:29:01 PM

Dsc Sl No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

Dated : September 14th, 2022

The Members of Aasraa,
119/1, Vasant Vihar
Dehradun

*Sub: Communication of UDIN for Audit Report dated 12nd September 2022 issued under
Income Tax Act 1961 for the financial year 2021-22*

Dear Sir,

Please be informed that we have today generated the Unique Document Identification Number (UDIN) for the Audit Report dated 12th September 2022 issued by us after conducting the Statutory Audit of your Trust under Section 12A (b) of Income Tax Act 1961 for the financial year 2021-22.

The UDIN for the report is 22077942ASEXXT4992.

Yours truly,


Vimal Kishore
Partner
Membership # 077942



AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Balance Sheet as on March 31, 2022

I FUNDS & LIABILITIES

	Sch	Non FCRA	FCRA	Amount	Previous Year
Capital Fund	1	52,28,129	1,14,38,678	1,66,66,807	1,11,56,656
Corpus Fund	2	68,55,651	1,35,993	69,91,644	81,33,102
Fixed Asset Capital Fund	3	1,38,33,426	3,68,75,170	5,07,08,596	2,32,93,226
Loans & Liabilities	4	18,750	-	18,750	1,06,537
Grants pending utilization	5	15,49,915	3,88,03,847	4,03,53,762	1,81,11,567

II PROPERTIES AND ASSETS

Fixed Assets	6	1,97,87,544	3,96,74,098	5,94,61,642	2,92,73,777
Investments	7	62,21,853	2,19,76,132	2,81,97,985	1,19,19,005
Current Assets , loans and advances	8	35,40,006	2,83,87,025	3,19,27,032	2,26,96,423
Less :					
Current Liabilities	9	20,63,532	27,83,568	48,47,100	30,88,118
Net Current Assets		14,76,474	2,56,03,457	2,70,79,932	1,96,08,305
		2,74,85,871	8,72,53,688	11,47,39,559	6,08,01,087

Schedules '1' to '14' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa Trust

Trustee
 (Shaila Brijnath)

Trustee
 (Neelu Khanna)

Place : Dehra Dun
 Date : 12th September 2022

VIMAL KISHORE & ASSOCIATES LLP

Chartered Accountants
 ICAI Reg No: C400317



VIMAL KISHORE
 Partner
 Membership No 077942

AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Income & Expenditure Account for the year ended March 31, 2022

Particulars	Sch	Non FCRA	FCRA	Amount	Previous Year
INCOME					
Grants Recognised	4	3,47,22,842	4,41,53,609	7,88,76,451	4,32,30,997
Donations		1,39,75,018	2,01,51,711	3,41,26,729	4,10,00,076
Interest Income	10	5,04,511	10,57,005	15,61,516	12,47,609
		4,92,02,371	6,53,62,325	11,45,64,697	8,54,78,682
EXPENDITURE					
<i>Programme Expenses</i>					
Revenue Expenses	11	3,29,45,228	3,42,25,974	6,71,71,202	6,60,47,635
Capital Expenditure out of Grants	4	81,35,648	2,16,08,452	2,97,44,100	77,45,042
		4,10,80,876	5,58,34,426	9,69,15,302	7,37,92,677
Administrative Expenses	12	49,62,238	61,07,071	1,10,69,309	61,19,295
Financial Charges	13	9,426	60,866	70,292	37,399
Depreciation	6	5,61,011	4,38,630	9,99,640	8,65,595
		4,66,13,551	6,24,40,992	10,90,54,543	8,08,14,967
Surplus for the Year transferred to General Fund		25,88,820	29,21,333	55,10,153	46,63,716

Schedules '1' to '14' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa Trust



Trustee
 (Shaila Brijnath)

VIMAL KISHORE & ASSOCIATES LLP
 Chartered Accountants
 ICAI Reg No: C400317




VIMAL KISHORE
 Partner
 Membership No 077942



Trustee
 (Neelu Khanna)

Place : Dehra Dun
 Date : 12th September 2022

AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2022

Particulars	Non FCRA	FCRA	Amount	Previous Year
1 Capital Fund				
a) General Reserve				
Opening Balance	26,39,309	85,17,345	1,11,56,654	64,92,940
Add: Surplus from Income & Expenditure Account	25,88,820	29,21,333	55,10,153	46,63,716
	52,28,129	1,14,38,678	1,66,66,807	1,11,56,656
2 Corpus Fund				
Opening Balance	68,55,651	12,77,451	81,33,102	81,33,102
Add : Addition during the year	-	-	-	
Less: Utilized During the Year	-	11,41,458	11,41,458	
	68,55,651	1,35,993	69,91,644	81,33,102
3 Fixed Asset Capital Fund				
Opening Balance	69,69,617	1,63,23,608	2,32,93,225	1,84,94,916
Add: Addition during the year	81,35,648	2,16,08,452	2,97,44,100	77,45,042
Add: Transfer from Corpus Fund	-	11,41,458	11,41,458	-
Less: Depreciation for the year on funded assets	12,71,839	21,98,348	34,70,187	29,46,732
	1,38,33,426	3,68,75,170	5,07,08,596	2,32,93,226
4 Loans & Liabilities				
Vehicle Loan from Kotak Mahindra Bank	18,750	-	18,750	1,06,537
	18,750	-	18,750	1,06,537

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(FCRA)

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Schedules to Accounts for the year ended on March 31, 2022

5 Schedule of Grants

	Name of the Grantor	Opening Balance as on April 01, 2021	Grant Received during the year	Amount spent during the year			Interest Earned for the year	Closing Balance as on March 31, 2022	
		Pending for utilization		Revenue Expenditure	Capital Expenditure	Total		Pending for utilization	Grant Recoverable
		(A)	(B)	(I)	(II)	(C)=(I)+(II)	(D)	(E)=(A)+(B)- (C)+(D)	(E)=(A)+(B)- (C)+(D)
FCRA									
1	Action for Support of Deprived Children (ASED)	(16,478)	5,55,918	71,799	10,40,594	11,12,393	-	-	(5,72,953)
2	Charities Aid Foundation America	5,68,386	-	5,68,386	-	5,68,386	-	-	-
3	Embassy of Japan in India	-	45,23,476	-	-	-	-	45,23,476	
4	The Hans Foundation	-	-	-	-	-	-	-	
5	NPT (UK) Ltd.	-	1,52,05,600	85,74,800	-	85,74,800	-	66,30,800	
6	PANI foundation	-	14,86,000	3,75,724	-	3,75,724	-	11,10,276	
7	Mandira Rana	1,73,150	-	-	-	-	-	1,73,150	
8	Rural India Support (RIST)	10,78,345	-	51,23,843	21,240	51,45,083	2,716	-	(40,64,022)
9	Fundacio Priveade Heres	25,99,318	14,76,951	-	25,99,318	25,99,318	-	14,76,951	
10	Help Alliance	57,61,878	2,21,99,384	13,48,766	1,64,70,953	1,78,19,719	-	1,01,41,543	
11	Sonia Grover	-	2,27,05,837	64,81,839	14,76,347	79,58,186	-	1,47,47,651	
	TOTAL	1,01,64,599	6,81,53,166	2,25,45,157	2,16,08,452	4,41,53,609	2,716	3,88,03,847	(46,36,975)
Non-FCRA									
1	Advanced Technology Consulting Pvt. Ltd. (ATCS)	12,37,000	10,00,000	4,40,194	17,96,806	22,37,000	-	-	
2	Bain & Co.	-	8,56,252	-	-	-	-	8,56,252	
3	Bajaj Auto Ltd.	27,21,134	48,04,942	71,12,632	-	71,12,632	30,219	4,43,663	
4	Lal Family Foundation - Revenue Grant	-	1,12,25,500	1,12,25,500	-	1,12,25,500	-	-	
5	Lal Family Foundation - Capital Grant	26,70,633	2,74,500	-	29,45,133	29,45,133	-	-	
6	Lemon Tree Hotels Limited	5,00,000	2,50,000	5,00,000	-	5,00,000	-	2,50,000	
7	Max India Foundation	-	15,00,000	15,00,000	-	15,00,000	-	-	
8	Nina R. Kilachand	-	10,00,000	-	10,00,000	10,00,000	-	-	
9	PWC India Foundation	8,01,723	7,02,643	3,60,000	11,66,440	15,26,440	-	-	(22,074)
10	ONGC Limited	(4,27,465)	5,53,602	1,26,137	-	1,26,137	-	-	
11	Padmini VNA Mechatronics Pvt Ltd	-	60,00,000	47,72,731	12,27,269	60,00,000	-	-	
12	SBI General Insurance Co.	-	5,50,000	5,50,000	-	5,50,000	-	-	
	TOTAL	75,03,025	2,87,17,439	2,65,87,194	81,35,648	3,47,22,842	30,219	15,49,915	(22,074)



AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2022

6	Particulars	Opening Balance	Addition during the year	Deletion during the year	WDV as on 31-03-2022 before depreciation	Rate	WDV as on 31-03-2022							
							Dep for the year	after depreciation						
Non FCRA														
Acquired out of grants														
Work-in-Progress	35,29,367	36,70,633	-		72,00,000	0%	-	72,00,000						
Vehicle	12,57,881	5,09,624	-		17,67,505	15%	2,65,126	15,02,379						
Office Equipments	2,08,233	25,960	-		2,34,193	15%	35,129	1,99,064						
Other Equipments	13,81,550	15,35,298	-		29,16,848	15%	4,37,527	24,79,321						
Mobile Phones	5,18,500	5,70,000	-		10,88,500	15%	1,63,275	9,25,225						
Computer & Peripherals	6,337	5,01,750	-		5,08,087	40%	2,03,235	3,04,852						
Land & Building	45,585	10,32,723	-		10,78,308	10%	1,07,831	9,70,477						
Furniture & Fixtures	22,162	1,94,546	-		2,16,708	10%	21,671	1,95,037						
Library Books	-	95,114	-		95,114	40%	38,046	57,068						
(I)	69,69,616	81,35,648	-		1,51,05,264		12,71,839	1,38,33,425						
Acquired out of own funds														
Work-in-Progress	12,01,240	14,69,130	-		26,70,370	0%	-	26,70,370						
Computer & Peripherals	1,14,139	-	-		1,14,139	40%	45,656	68,483						
Furniture & Fixture	7,02,418	1,82,338	-		8,84,756	10%	88,476	7,96,280						
Medical Equipment	-	4,082			4,082	15%	612	3,470						
Office Equipments	6,03,837	1,28,550	-		7,32,387	15%	1,09,858	6,22,529						
Other Equipments	7,87,104	4,58,936	80,109		11,65,931	15%	1,74,889.59	9,91,041						
Plant & Machinery	5,649	-	-		5,649	15%	847	4,801						
Vehicles	4,90,658	-	-		4,90,658	15%	73,599	4,17,060						
Building	4,06,498	40,660	-		4,47,158	15%	67,074	3,80,084						
(II)	43,11,542	22,83,696	80,109		65,15,129		5,61,011	59,54,118						
Total (A) = (I)+(II)	1,12,81,158	1,04,19,344	80,109		2,16,20,393		18,32,850	1,97,87,544						



**AASRAA
(FCRA)**
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2022

Particulars	Opening Balance	Addition during the year	Deletion during the year	WDV as on 31-03-2022 before depreciation	Rate	Dep for the year	WDV as on 31-03-2022 after depreciation
Acquired out of grants							
Land	54,54,154	-	-	54,54,154	-	-	54,54,154
Work in Progress	-	1,89,83,340	-	1,89,83,340	-	-	1,89,83,340
Building	15,25,386	37,45,330	-	52,70,716	10%	5,27,072	47,43,645
Computer & Peripherals	10,65,921	-	-	10,65,921	40%	4,26,368	6,39,552
Office Equipments	12,05,378	-	-	12,05,378	15%	1,80,807	10,24,571
Other Equipments	13,40,108	-	-	13,40,108	15%	2,01,016	11,39,092
Vehicles	56,37,134	-	-	56,37,134	15%	8,45,570	47,91,564
Furniture & Fixture	95,528	21,240	-	1,16,768	15%	17,515	99,252
(III)	1,63,23,608	2,27,49,910	-	3,90,73,518		21,98,348	3,68,75,170
Acquired out of own funds							
Building	73,947	9,59,293	-	10,33,240	10%	1,03,324	9,29,916
Computer & Peripherals	33,923	19,000	-	52,923	40%	21,169	31,754
Electrical Equipments	22,886	12,500	-	35,386	15%	5,308	30,078
Furniture & Fixture	90,215	1,60,894	-	2,51,109	10%	25,111	2,25,998
Office Equipments	8,76,933	3,39,829	-	12,16,762	15%	1,82,514	10,34,248
Other Equipment	10,621	77,033	-	87,654	15%	13,148	74,506
Intangible Assets	39,825	-	-	39,825	25%	9,956	29,869
Vehicles	5,20,660	-	-	5,20,660	15%	78,099	4,42,561
(IV)	16,69,010	15,68,549	-	32,37,559		4,38,630	27,98,930
Total (B) = (III)+(IV)	1,79,92,618	2,43,18,459	-	4,23,11,077		26,36,978	3,96,74,098



AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2022

7 Investments

Fixed Deposits with Kotak Mahindra Bank	38,00,646	2,19,76,132	2,57,76,778	82,37,325
Fixed Deposits with HDFC Bank	15,21,207	-	15,21,207	27,81,680
Fixed Deposits with IDBI Bank	9,00,000	-	9,00,000	9,00,000
	62,21,853	2,19,76,132	2,81,97,985	1,19,19,005

8 Current Assets , loans and advances

Cash and Bank Balance	31,53,744	2,06,38,101	2,37,91,845	2,14,59,329
Stock of Consumables	6,293	-	6,293	
Accrued Interest on Investment	27,113	-	27,113	
Grant Recoverable	22,074	46,36,975	46,59,049	4,43,943
Advances	23,051	27,96,134	28,19,185	1,80,982
Prepaid Taxes	1,44,763	64,508	2,09,271	2,40,032
Prepaid Expenses	48,438	1,16,938	1,65,376	1,50,635
Security Deposit	1,91,900	57,000	2,48,900	2,21,502
Division Transfer	(77,369)	77,369	-	
	35,40,006	2,83,87,025	3,19,27,032	2,26,96,423

9 Current Liabilities

Sundry Creditors	8,16,405	2,41,430	10,57,835	1,94,372
Expenses Payable	12,38,967	24,70,699	37,09,666	28,73,858
Statutory Dues Payable	8,160	71,439	79,599	19,888
	20,63,532	27,83,568	48,47,100	30,88,118

10 Interest Income

Interest on Fixed Deposits	3,45,733	6,15,961	9,61,694	8,37,841
Interest on Saving bank accounts	1,46,061	4,41,044	5,87,105	4,01,190
Interest On Income Tax Refund	12,717	-	12,717	8,578
	5,04,511	10,57,005	15,61,516	12,47,609

11 Programme Expenses

Compensation of Resource Persons	1,42,67,578	1,74,62,923	3,17,30,501	28219079.68
COVID-19 Relief	44,85,086	35,72,444	80,57,530	19139425
Students Welfare	1,05,50,439	85,14,804	1,90,65,243	12855061.43
Children Shelter Expenses	18,66,980	33,79,974	52,46,954	4247161.98
Other Programme Expenses	17,75,145	12,95,829	30,70,974	1586907.2
	3,29,45,228	3,42,25,974	6,71,71,202	6,60,47,635

12 Administrative Expenses

Compensation of Administrative Staff	41,21,009	55,86,062	97,07,071	5120198.321
Legal and Professional Expenses	2,72,756	16,000	2,88,756	1,73,833
Other Administrative Expenses	5,68,473	5,05,009	10,73,482	8,25,263
	49,62,238	61,07,071	1,10,69,309	61,19,295

13 Financial Charges

Bank Charges	6,013	60,866	66,878	22332.03
Interest on Loan	3,413	-	3,413	15068.28
	9,426	60,866	70,292	37,400



Fixed Deposits with Kotak Bank

Sr. No	FDR #	Principal Amt	Booking Date	Date of Maturity	Value as on 01/04/2021 As per Tally	Opening Value	Interest received during the year	Adjustments Made for the Year	Interest accrued for the year 21-22	Tds for the year	Recd in bank	Value as on 31-03-2022	Mature	Closing as per Tally	Difference
1	1711462644 RENEWAL...	1,00,000	27-12-2020	21-01-2022	1,01,145	1,01,145			3,934	278	4,801		1,00,000		-
		1,00,000	21-01-2022	15-02-2023					959	96		1,00,863		1,00,863	-
2	1711587736 RENEWAL...	1,33,617	10-09-2020	05-10-2021	1,46,691	1,46,691			5,658	424			1,51,925		-
		1,51,925	05-10-2021	30-10-2022					1,700	170		1,53,455		1,53,455	-
3	1711722366 RENEWAL...	3,06,211	27-05-2020	21-06-2021	3,42,389	3,42,389			16,556	1,257			3,57,688		-
		3,57,688	21-06-2021	16-07-2022					517	52		3,58,153		3,58,153	-
4	9611787386 RENEWAL...	1,81,636	30-04-2020	04-02-2021	1,98,720	1,98,720			7,614	685			2,05,649		-
		2,05,649	04-02-2021	14-08-2022					1,265	126		2,06,788		2,06,788	-
5	9611787393 RENEWAL...	6,04,473	30-04-2020	04-02-2021	6,61,334	6,61,334			25,337	2,270			6,84,401		-
		6,84,401	08-05-2404	14-08-2022					4,208	421		6,88,188		6,88,188	-
6	9612823618 RENEWAL...	2,14,656	29-06-2020	24-07-2021	2,37,225	2,37,225			9,703	667			2,46,261		-
		2,46,261	24-07-2021	18-08-2022					2,147	215		2,48,193		2,48,193	-
7	9613640870 RENEWAL...	5,70,106	03-11-2020	28-11-2021	6,20,528	6,20,528			28,167	1,774			6,46,921		-
		6,46,921	28-11-2021	23-12-2022					2,779	277		6,49,423		6,49,423	-
8	9613640900 RENEWAL...	12,27,013	03-11-2020	28-11-2021	13,35,119	13,35,119			60,578	5,489			13,90,208		-
		13,90,208	28-11-2021	23-12-2022					5,972	597		13,95,583		13,95,583	-
				37,83,053	36,43,151	36,43,151	-	-	1,77,094	14,798	4,801	38,00,646	37,83,053	38,00,646	-

FCRA Deposit - Kotak Mahindra Bank

Sr. No	FDR #	Principal Amt	Booking Date	Date of Maturity	Value as on 01/04/2021 As per Tally	Opening Balance	Interest received during the year	Adjustments Made for the Year	Interest accrued for the year 21-22	Tds for the year	Value as on 31-03-2022	Mature During the year	Closing as per Tally	Received In Bank	Difference
1	1711491644 RENEWAL...	7,27,067	21/02/2021	18-03-2022	7,69,383	7,69,383			35,697	3,071		8,02,009			-
		8,02,009	18-03-2022	12-04-2023					1,569	156	8,03,422		8,03,422		-
2	9611785887 RENEWAL...	2,54,318	05-10-2020	30-10-2021	2,68,505	2,68,505			11,150	5,065		2,74,590			-
		2,74,590	30-10-2021	24-11-2022					2,249	225	2,76,614		2,76,614		-
3	9611786518 RENEWAL...	5,08,370	09-10-2020	03-11-2021	5,37,016	5,37,016			22,831	2,036		5,57,811			-
		5,57,811	03-11-2021	18-11-2022					4,268	427	5,61,652		5,61,652		-
4	9611789274 RENEWAL...	6,82,680	26-10-2020	20-11-2020	7,21,184	7,21,184			31,920	2,952		7,50,152			-
		7,50,152	20-11-2020	15-12-2022					4,028	403	7,53,777		7,53,777		-
5	9612717979 RENEWAL...	6,00,330	09-08-2020	03-09-2021	6,33,536	6,33,536			29,080	2,574		6,60,042			-
		6,60,042	03-09-2021	28-09-2022					2,491	249	6,62,284		6,62,284		-
6	1711747864 RENEWAL...	3,89,342	16/07/2020	10-08-2021	4,10,674	4,10,674			17,818	1,696		4,26,796			-
		4,26,796	10-08-2021	04-09-2022					2,777	278	4,29,295		4,29,295		-
7	9612717986 RENEWAL...	6,00,334	09-08-2020	03-09-2021	6,33,539	6,33,539			29,080	2,574		6,60,045			-
		6,60,045	03-09-2021	28-09-2022					2,491	249	6,62,287		6,62,287		-
8	9613640894 RENEWAL...	5,86,933	03-11-2020	28-11-2021	6,20,337	6,20,337			28,151	2,279		6,46,209			-
		6,46,209	28-11-2021	23-12-2022					2,776	278	6,48,707		6,48,707		-
10	9646009170 RENEWAL...	10,00,000	27-07-2021	-	-	-			22,800	2,280		10,20,520			-
		10,20,520		27-07-2022					8,053	806	10,27,767		1027767		-
11	9646009187 RENEWAL...	10,00,000	27-07-2021						22,800	2,280		10,20,520			-
		10,20,520		27-07-2022					8,053	805	10,27,768		1027768		-

12	9646009194 RENEWAL	10,00,000 10,20,520	27-07-2021	27-07-2022				22,800 8,053	2,280 805	10,27,768	10,20,520 10,05,628	1027768 0		- -
13	9646009255 RENEWAL	10,00,000 10,05,628	27-07-2021					6,712	1,084	-	10,05,628 10,00,000		0	1005628.33 (0)
14	9646009279 RENEWAL	10,00,000 10,00,000	27-07-2021							-	10,00,000 10,00,000		0	- -
15	9646009286 RENEWAL	10,00,000 10,00,000	27-07-2021							-	10,00,000 10,00,000		0	- -
16	9646053937 RENEWAL	10,00,000 10,00,000	01-10-2021					21,075 121	2,107 12	10,00,109	10,18,968 10,00,110		1000109	18968 -
17	9646053944 RENEWAL	10,00,000 10,00,001	01-10-2021					21,075 121	2,107 12	10,00,110	10,18,968 10,00,109		1000109	18967 1
18	9646053951 RENEWAL	10,00,000 10,00,000	01-10-2021	28-09-2022				21,075 121	2,107 12	10,00,109	10,18,968 10,00,109		1000109	18968 -
19	9646053968 RENEWAL	10,00,000 10,00,001	01-10-2021	28-09-2022				21,075 121	2,107 12	10,00,110	10,18,968 10,00,109		1000109	18967 1
20	9646053975 RENEWAL	10,00,000 10,00,000	01-10-2021	28-09-2022				21,075 121	2,107 13	10,00,108	10,18,968 10,00,108		1000108	18968 -
21	9646108156 RENEWAL	30,00,000 30,10,578	28-12-2021 28-03-2022	28-03-2022				11,753	1,175	-	30,10,578 30,10,578		0	3010578 -
22	9646108163 RENEWAL	30,00,000 30,10,578	28-12-2021 28-03-2022	28-03-2022				11,753	1,175	-	30,10,578 30,10,578		0	3010578 -
23	9646108170 RENEWAL	30,00,000 30,32,622	28-12-2021 22-01-2023					36,247 1,628	3,625 163	30,34,087	30,32,622 3034087			- -
24	9646108187 RENEWAL	30,00,000 30,29,293	28-12-2021 28-09-2022					32,548 1,461	3,255 146	30,30,608	30,29,293 3030608			- -
25	9646108200 RENEWAL	30,00,000 30,29,552	28-12-2021 26-06-2022					32,836	3,284	-	30,29,552 30,29,552			- -
26	9646108217 RENEWAL	30,00,000	28-12-2021 28-03-2022	28-03-2022				20,342	2,034	-	30,18,308 30,18,308		0	3018308 -
27	9646108224 RENEWAL	30,00,000	28-12-2021 28-03-2022	28-03-2022				20,342	2,034	-	30,18,308 30,18,308		0	3018308 -
Grand Total		47,77,654		45,94,174	45,94,174	-	-	2,28,376	24,512	2,19,76,134	3,70,88,921	2,19,76,132		-

Fixed Deposits with IDBI Bank

Sr. No	FDR #	Principal Amt	Booking Date	Date of Maturity	Value as on 01/04/2021	Opening Balance	Interest received during the year	Adjustments Made for the Year	Interest accrued for the year 21-22	Tds for the year	Value as on 31-03-2022	Mature During the year	Closing as per Tally	Received In Bank	Difference
1	1764106000011741	9,00,000	31-07-2020	31-07-2021	9,00,000		48,150		30,125	7,828	9,00,000		9,00,000	48,150	
	Grand Total	9,00,000			9,00,000		48,150	-	30,125	7,828	9,00,000		9,00,000		

Fixed Deposit with HDFC

Sr. No	FDR #	Principal Amt	Value as on 01/04/2021	Made during the year	Interest received during the year	Interest accrued for the year 21-22	Tds for the year	Matured	Received in Bank	Value as on 31/03/2022
1	50300419535623	47,00,000	7,75,001	7,75,001	2,188		218		7,77,189	
2	50300434466450	50,00,000	20,06,679	-	21,200		-		20,27,879	
3	50300535247776	35,00,000	-	35,00,000	19,262		2,188	35,21,450	35,19,262	
4	50300535269862	35,00,000		35,00,000	79,562	15,441	9,238	-	19,78,793	15,21,207
	Grand Total	1,67,00,000	27,81,680	77,75,001	1,22,212	15,441	11,645	35,21,450	83,03,123	15,21,207

AASRAA
119/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2022

14. Notes to Accounts

Trust Information

The AASRAA Trust was created on March 12th, 2009, with the object of Social and Educational upliftment of children living in slums. The Trust aims at providing them elementary education, sensitizing them towards health and hygiene, and improving employment opportunities for them. It is registered u/s 12A and 80G of the Income Tax Act 1961 and enjoys exemption from payment of Income Tax u/s 11 of the aforesaid Act.

Significant Accounting Policies

1. Basis of Accounting

The attached accounts are general-purpose accounting statements and have been prepared following the Guidelines issued by the Institute of Chartered Accountants of India on Accounting by Not for Profits. Accounts are made on the accrual basis of accounting following the historical cost convention. The accounting policies have been followed consistently to the extent applicable to the Trust and are reviewed by the members from time to time.

2. Corpus Fund

The amounts donated towards the corpus of the Trust by way of specific instruction from the donor are credited to the Corpus Fund.

3. General Fund

This fund comprises of the accumulated balance surplus/deficit over the years as transferred from the Income & Expenditure Account.

4. Fixed Assets Capital Fund

Amount spent on acquisition of Fixed Assets out of donor grants are charged to grants account with a corresponding credit to the Fixed Assets Capital Fund to record the utilization of capital grant. Depreciation on such assets is charged to the Fixed Assets Capital Fund instead of the Income & Expenditure Account. The balance in the fund represents unamortized value of assets acquired from grant money.

5. Fixed Assets

The Fixed Assets are valued at cost less depreciation.

**AASRAA TRUST
119/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND**

Schedules to Accounts for the year ended March 31, 2022

6. Depreciation

The assets are charged with rates of depreciation prescribed by the Income Tax Act, 1961; such rates are applied to the written down value of the assets as at the beginning of the year and to any additions thereof. The rates are considered adequate by the management to provide for the diminution in the value of the assets.

Depreciation on assets funded by specific grants is charged to Fixed Assets Capital Fund created on acquisition of such assets, and not to the Income & Expenditure Account.

7. Revenue Recognition

Revenues are recognized on accrual basis that is as and when due rather than as and when received. This is as per AS-9 on "Revenue Recognition".

a) Revenue from Grant

Grants are held as liability in the books of the Trust to represent the obligations attached to it. The amount spent against the grant is recognized as Income in the revenue account to liquidate the expenses so incurred. The balance is carried forward as a liability in the Balance Sheet.

b) Revenue from Donation

Donations are revenue items and are taken as income on receipt basis. However donations received in kind are not valued or accounted for in the books of accounts.

8. Investments

The investments of the Trust have been made in the modes prescribed under section 11(5) of the Income Tax Act, 1961.

9. Figures have been rounded off to the nearest rupee