

**AASRAA
(FCRA)
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Balance Sheet as on March 31, 2025**

I FUNDS & LIABILITIES	Sch	FCRA
Capital Fund	1	26,18,433
Corpus Fund	2	1,40,768
Fixed Asset Capital Fund	3	4,67,36,198
Grants pending utilization	4	1,10,65,436
		<u>6,05,60,836</u>
II PROPERTIES AND ASSETS		
Fixed Assets	5	5,31,33,391
Investments	6	11,76,549
Current Assets , loans and advances	7	62,76,027
Less :		
Current Liabilities	8	25,132
Net Current Assets		<u>62,50,895</u>
Division Transfer		-
		<u>6,05,60,836</u>

Schedules `1' to `13' 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 : 08/10/2025



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




VIMAL KISHORE
Partner
Membership No 077942

AASRAA
(FCRA)
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Income & Expenditure Account for the year ended March 31, 2025


Particulars	Sch	FCRA
INCOME		
Grants Recognised	4	7,69,95,687
Donations		1,55,77,273
Interest Income	9	3,38,131
Other Income		7,37,763
		<u>9,36,48,855</u>
EXPENDITURE		
Programme Expenses	10	7,92,39,626
Administrative Expenses	11	83,07,651
Financial Charges	12	62,203
Depreciation	5	10,80,119
Capital Expenditure out of Grants		40,29,951
		<u>9,27,19,550</u>
Surplus/(Deficit) for the Year transferred to General Fund		<u>9,29,304</u>

Schedules '1' to '13' annexed are an integral part hereof

For Aasraa Trust


Trustee
(Shaila Brijnath)




Trustee
(Neelu Khanna)

Place : Dehra Dun
Date : 08/10/2025

As per our separate report of even date.

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



VIMAL KISHORE
Partner
Membership No 077942

AASRAA
(FCRA)
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2025

Particulars	FCRA
1 Capital Fund	
a) General Reserve	
Opening Balance	16,89,129
Add: Surplus /(Deficit) transferred from I & E A/C	9,29,304
	<u>26,18,433</u>
2 Corpus Fund	
Opening Balance	1,35,993
Add : Addition during the year	-
Interest on Fixed Deposit	4,775
Less: Transferred to Fixed Asset Capital Fund	-
	<u>1,40,768</u>
3 Fixed Asset Capital Fund	
Opening Balance	4,93,21,815
Add: Addition during the year	40,29,951
Less: Depreciation for the year on funded assets	66,15,568
	<u>4,67,36,198</u>

LEFT BLANK INTENTIONALLY



AASRAA
(FCRA)
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2025

6 Investments		
Fixed Deposits funded by Corpus Fund		
Fixed Deposits with Kotak Mahindra Bank		1,40,768
Other Fixed Deposits		
Fixed Deposits with Kotak Bank		10,35,781
		<u>11,76,549</u>
7 Current Assets , loans and advances		
Cash and Bank Balance		23,25,645
Grant Recoverable		33,62,379
Accrued Interest on Investment		10,539
Advances		26,568
Prepaid Taxes		72,079
Prepaid Expenses		4,43,818
Security Deposit		35,000
		<u>62,76,027</u>
8 Current Liabilities		
Sundry Creditors		-
Expenses Payable		25,132
Statutory Dues Payable		-
		<u>25,132</u>
9 Interest Income		
Interest on Fixed Deposits		2,48,255
Interest on Saving bank accounts		89,876
		<u>3,38,131</u>
10 Programme Expenses		
Compensation of Resource Persons		4,71,88,592
COVID-19 Relief		-
Students Welfare		1,93,50,902
Children Shelter Expenses		77,64,979
Other Programme Expenses		49,35,153
		<u>7,92,39,626</u>
11 Administrative Expenses		
Compensation of Administrative Staff		76,34,437
Legal and Professional Expenses		16,000
Other Administrative Expenses		6,57,214
		<u>83,07,651</u>
12 Financial Charges		
Bank Charges		62,203
		<u>62,203</u>



AASRAA
119/1, VASANT VIHAR, DEHRADUN - 248006
Receipt & Payment Account for the year ended March 31, 2025
FCRA

<u>Particulars</u>	<u>Sch.</u>		<u>Amount</u>
RECIEPTS			
<u>Opening Balance:</u>			
Balances with Bank	1	25,79,888	
FDR		65,19,637	90,99,525
Add :- Receipts during the year			
<u>Foreign Contribution</u>			
Grants		7,10,79,738	
Donations		1,55,77,273	8,66,57,011
<u>Other Income</u>			
Interest Income		6,49,914	6,49,914
			9,64,06,450
PAYMENTS			
Programme Expenses	2	7,90,28,174	
Administrative Expenses	3	87,55,539	
Capital Expenditure	4	50,94,262	
Deposits and advances	5	26,281	9,29,04,256
<u>Closing Balance:</u>			
Balances with Bank	6	23,25,645	
FDR		11,76,549	35,02,194
			9,64,06,450

For Aasraa

Vimal Kishore & Associates LLP
Chartered Accountants
ICAI Regn No C400317

SHAILA BRIJNATH
Trustee



NEELU KHANNA
Trustee
UDIN: 25077942BMNZBD5108

Date : 12-12-2025
Place : Dehradun

VIMAL KISHORE
Partner
Membership # 077942

Schedules to the Receipt & Payment Account for the year ended March 31, 2025

1 Balances with Bank as on 01/04/2024

Kotak Mahindra #9649501770 (Utility account)	-
Kotak Mahindra #9649501787 (Utility account)	-
Kotak Mahindra #9649501794 (Utility account)	-
Kotak Mahindra #1711476559 (Utility account)	14,77,328
Kotak Mahindra #1711476566 (Utility account)	35,542
SBI Bank #40062849089 (Main Account)	10,67,017
	25,79,888

2 Programme Expenses

Compensation of Resource Persons	4,69,95,241
Students Welfare	1,93,32,801
Children Shelter Expenses	77,64,979
Other Programme Expenses	49,35,153
	7,90,28,174

3 Administrative Expenses

Compensation of Administrative Staff	76,34,437
Legal and Professional Expenses	16,000
Other Administrative Expenses	10,42,899
Bank Charges	62,203
	87,55,539

4 Capital Expenditure

Acquired out of Grants

Computer & Peripherals	5,00,000
Furniture & Fixture	1,31,046
Office Equipments	80,000
Other Equipments	59,996
Skillability	8,46,059
Vehicles	24,12,850

Acquired out of own Funds

Computer & Peripherals	5,05,289
Electrical Equipments	75,000
Furniture & Fixture	33,674
Office Equipments	4,37,804
Other Equipment	12,544
	50,94,262

5 Deposits and advances

Advance to Star Health Allied Insurance Ltd	131
Security Deposit - GEHU	3,000
TCS on Vehicle Purchase	23,150
	26,281

6 Balances with Bank-as on 31/03/2025

Kotak Mahindra #9649501770 (Utility account)	-
Kotak Mahindra #9649501787 (Utility account)	-
Kotak Mahindra #9649501794 (Utility account)	-
Kotak Mahindra #1711476559 (Utility account)	18,23,041
Kotak Mahindra #1711476566 (Utility account)	249
SBI Bank #40062849089	5,02,355
	23,25,645



AASRAA
119/1, VASANT VIHAR
DEHRADUN – 248006, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2025

13. 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. 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.

4. Fixed Assets

The Fixed Assets are valued at cost less depreciation.



AASRAA
119/1, VASANT VIHAR
DEHRADUN – 248006, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2025

5. 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.

6. 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.

7. Investments

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

8. Figures have been rounded off to the nearest rupee.

