

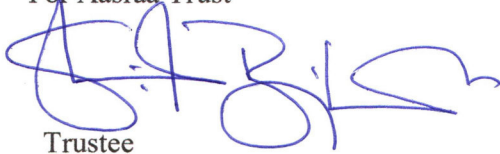
**AASRAA
(FCRA)
161/II, VASANT VIHAR, DEHRA DUN - 248 006
Balance Sheet as on March 31, 2024**

I FUNDS & LIABILITIES	Sch	FCRA
Capital Fund	1	16,89,129
Corpus Fund	2	1,35,993
Fixed Asset Capital Fund	3	4,93,21,817
Grants pending utilization	4	1,71,98,710
		<u><u>6,83,45,649</u></u>
II PROPERTIES AND ASSETS		
Fixed Assets	5	5,57,34,818
Investments	6	66,00,891
Current Assets , loans and advances	7	66,16,861
Less :		
Current Liabilities	8	7,28,153
Net Current Assets		<u>58,88,708</u>
Division Transfer		<u>1,21,232</u>
		<u><u>6,83,45,649</u></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)



VIMAL KISHORE & ASSOCIATES LLP

Chartered Accountants
ICAI Reg No: C400317



Trustee
(Neelu Khanna)

Place : Dehra Dun
Date : September 20,2024



VIMAL KISHORE
Partner
Membership No 077942


AASRAA
(FCRA)
161/II, VASANT VIHAR, DEHRA DUN - 248 006
Income & Expenditure Account for the year ended March 31, 2024

Particulars	Sch	FCRA
INCOME		
Grants Recognised	4	6,04,95,237
Donations		1,22,27,273
Interest Income	10	4,49,234
		<u>7,31,71,744</u>
EXPENDITURE		
Programme Expenses	11	6,34,24,122
Administrative Expenses	12	94,35,030
Financial Charges	13	56,494
Depreciation	5	9,32,568
Capital Expenditure out of Grants		61,42,178
		<u>7,99,90,391</u>
Surplus/(Deficit) for the Year transferred to General Fund		<u><u>(68,18,647)</u></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)



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


Trustee
(Neelu Khanna)

Place : Dehra Dun
Date : September 20, 2024


VIMAL KISHORE
Partner
Membership No 077942

AASRAA
(FCRA)
161/II, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2024

Particulars	FCRA
1 Capital Fund	
a) General Reserve	
Opening Balance	85,07,776
Add: Surplus /(Deficit) transferred from I & E A/C	(68,18,647)
	<u><u>16,89,129</u></u>
2 Corpus Fund	
Opening Balance	1,35,993
Add : Addition during the year	-
Less: Transferred to Fixed Asset Capital Fund	-
	<u><u>1,35,993</u></u>
3 Fixed Asset Capital Fund	
Opening Balance	5,04,59,818
Add: Addition during the year	61,42,178
Less: Depreciation for the year on funded assets	72,80,179
	<u><u>4,93,21,817</u></u>

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**AASRAA
(FCRA)**

**161/II, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2024**

4 Schedule of Grants

	Name of the Grantor	Opening Balance as on April 01, 2023	Grant Received during the year	Amount spent during the year			Interest Earned for the year	Closing Balance as on March 31, 2024	
		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)	-	19,52,820	3,60,770	14,19,430	17,80,200	-	1,72,620	
2	Action for Support of Deprived Children (ASED) MLC	-	4,80,229	2,14,958	-	2,14,958	-	2,65,271	
3	Embassy of Japan in India	3,31,305				-		3,31,305	
4	The Hans Foundation-USA	8,40,769	1,70,97,066	1,34,53,549	13,21,600	1,47,75,149	84,022	32,46,708	
5	The Hans Foundation-USA_ Education for All	-	89,26,978	39,06,973		39,06,973	65,617	50,85,622	
6	The Hans Foundation-USA_ SCN	-	43,01,950	43,94,909	76,180	44,71,089	10,419	-	1,58,720
7	NPT (UK) Ltd.	-	1,02,24,500	1,18,00,886		1,18,00,886		-	15,76,386
8	PANI foundation	9,96,981	16,57,776	13,96,724		13,96,724		12,58,033	
9	Mandira Rana	1,54,861		1,54,861		1,54,861		-	
10	Rural India Support (RIST)	7,29,671		-		-		7,29,671	
11	Fundacio Heres	-	43,70,544	25,11,256		25,11,256	-	18,59,288	
12	Fundacio Privade Heres	-	7,82,730		7,73,712	7,73,712	-	9,018	
13	Help Alliance	39,38,406	70,20,711	48,55,780	25,11,256	73,67,036	-	35,92,081	
14	Sonia Grover	-				-		-	
15	American Friends of Edelgive	18,52,813	37,37,442	49,41,161		49,41,161		6,49,094	
16	Global Development Group	-	42,23,638	53,45,673	40,000	53,85,673		-	11,62,035
17	Aqua Pearl	-		8,81,995		8,81,995		-	8,81,995
18	Cheverning	1,33,564		1,33,564		1,33,564		-	
	TOTAL	89,78,369	6,47,76,384	5,43,53,059	61,42,178	6,04,95,237	1,60,058	1,71,98,710	37,79,136

Non -FCRA

1	Advanced Technology Consulting Pvt. Ltd. (ATCS)	-	23,63,352	23,63,352		23,63,352	-	-	
2	Bain & Co.	-	15,98,812	15,98,812		15,98,812	-	-	
3	Bajaj Auto Ltd.	(18,36,213)	18,36,213			-		-	
4	Lal Family Foundation - Revenue Grant	1,00,00,000	1,80,00,000	1,35,00,000		1,35,00,000		1,45,00,000	
5	Lemon Tree Hotels Limited	-	7,24,000	7,24,000		7,24,000	-	-	
6	Max India Foundation	-	15,00,000	15,00,000		15,00,000	-	-	
7	Network for Quality Education Foundation	-	16,13,588	14,05,919	2,07,669	16,13,588	-	-	
8	PWC India Foundation	-	4,35,600	4,84,000		4,84,000	-	-	48,400
9	PWC India Foundation- Skills	-	16,05,000	-	16,05,000	16,05,000	-	-	
10	Sonia Parshad Bhandari	9,51,501	-	2,49,985	7,01,516	9,51,501	-	-	
11	Stylex Foundation	-	10,00,000	10,00,000		10,00,000	-	-	
12	F C Sondhi India Pvt Ltd	-	2,00,000	2,00,000		2,00,000	-	-	
13	CMS Infor Systems Limited	-	16,00,000	16,00,000		16,00,000	-	-	
14	Padmini VNA Mechatronics Pvt Ltd	-	20,00,000	20,00,000		20,00,000	-	-	
15	Padmini VNA Mechatronics Pvt Ltd-Dojo	-	5,40,000		5,20,797	5,20,797	-	19,203	
16	Padmini VNA Emission Control Systems Pvt Ltd	-	40,00,000	38,77,020	1,22,980	40,00,000	-	-	
17	BOCW Labour Department	-	-	5,34,756		5,34,756	-	-	5,34,756
18	HANS Foundation	(10,763)	1,49,19,240	1,46,22,002	3,43,537	1,49,65,539	57,062	-	
	TOTAL	91,04,525	5,39,35,805	4,56,59,846	35,01,499	4,91,61,345	57,062	1,45,19,203	5,83,156



**AASRAA
(FCRA)**

**161/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2024**

5

Particulars	Opening Balance	Addition during the year	Deletion during the year	WDV as on 31-03-2023 before depreciation	Rate	Dep for the year	WDV as on 31-03-2023 after depreciation
Acquired out of grants							
Land	54,54,154	-	-	54,54,154	-	-	54,54,154
Work in Progress	-	-	-	-	-	-	-
Building	3,05,91,702	-	-	3,05,91,702	10%	30,59,170	2,75,32,532
Computer & Peripherals	11,28,355	34,22,000	-	45,50,355	40%	18,20,142	27,30,213
Office Equipments	33,13,526	12,02,128	-	45,15,654	15%	6,77,348	38,38,306
Other Equipments	9,68,228	13,21,600	-	22,89,828	15%	3,43,474	19,46,354
Vehicles	75,14,720	-	-	75,14,720	15%	11,27,208	63,87,512
Furniture & Fixture	14,89,134	1,96,450	-	16,85,584	15%	2,52,838	14,32,746
(III)	5,04,59,819	61,42,178	-	5,66,01,997		72,80,180	4,93,21,817
Acquired out of own funds							
Building	38,76,883	-	-	38,76,883	10%	3,87,688	34,89,195
Computer & Peripherals	1,79,192	-	-	1,79,192	40%	71,677	1,07,515
Electrical Equipments	25,566	36,900	-	62,466	15%	9,370	53,096
Furniture & Fixture	4,41,127	8,100	-	4,49,227	10%	44,923	4,04,305
Office Equipments	9,75,065	50,378	-	10,25,443	15%	1,53,816	8,71,626
Other Equipment	75,504	8,201	-	83,705	15%	12,556	71,149
Intangible Assets	22,402	-	-	22,402	25%	5,600	16,801
Vehicles	16,46,251	-	-	16,46,251	15%	2,46,938	13,99,314
(IV)	72,41,990	1,03,579	-	73,45,569		9,32,568	64,13,001
Total (B) = (III)+(IV)	5,77,01,808	62,45,757	-	6,39,47,566		82,12,748	5,57,34,818
Total (A) +(B)	7,77,43,473	1,03,12,003	3,935	8,80,51,541		1,23,80,103	7,56,71,438



**AASRAA
(FCRA)**

**161/II, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2024**

6 Investments	
Fixed Deposits with Kotak Bank	66,00,891
	<u>66,00,891</u>
7 Current Assets , loans and advances	
Cash and Bank Balance	25,79,888
Grant Recoverable	37,79,136
Accrued Interest on Investment	63,352
Advances	2,183
Prepaid Taxes	1,02,169
Prepaid Expenses	51,133
Security Deposit	39,000
	<u>66,16,861</u>
8 Current Liabilities	
Sundry Creditors	7,18,368
Expenses Payable	9,785
Statutory Dues Payable	-
	<u>7,28,153</u>
9 Interest Income	
Interest on Fixed Deposits	3,22,722
Interest on Saving bank accounts	1,26,512
	<u>4,49,234</u>
10 Programme Expenses	
Compensation of Resource Persons	3,81,24,857
COVID-19 Relief	8,960
Students Welfare	1,59,07,906
Children Shelter Expenses	53,16,940
Other Programme Expenses	40,65,459
	<u>6,34,24,122</u>
11 Administrative Expenses	
Compensation of Administrative Staff	80,76,727
Legal and Professional Expenses	1,79,414
Other Administrative Expenses	11,78,889
	<u>94,35,030</u>
12 Financial Charges	
Bank Charges	56,494
	<u>56,494</u>



AASRAA
161/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2024

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. 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
161/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2024

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

