



# N TOMAR & ASSOCIATES

## Chartered Accountants

### Independent Auditor's Report

To,  
The Members of the Board  
Association for Social Service and Rehabilitation of the Aged  
BB-9-G, DDA Flats, Munirka,  
New Delhi – 110067

### Opinion

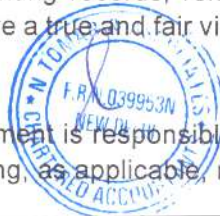
1. We have audited the accompanying financial statements of **Association for Social Service and Rehabilitation of the Aged (PAN: AAAAA4045J)**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2025, and its surplus for the year ended on that date

### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Trustee for the Financial Statements

4. The Members ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Other Matter**

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income Tax Act, 1961 covering the same period as these accompanying financial statements.



## Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:
- Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the Accountant of the Trust on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.
  - Receipts and disbursements are properly and correctly shown in the accounts;
  - The cash balance, vouchers, bank book etc. are in custody of Society and the same are in agreement with Books of account on the date of our audit.
  - All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
  - The Members of the Society has furnished all information required for audit;
  - In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Society;
  - Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
  - In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the members or any other person while in the management of the society were identified;
  - In our opinion and according to the information provided to us, no members has any interest in the investment of the society;
  - In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

**For N TOMAR & ASSOCIATES**

**Chartered Accountants**

FR NO.: 039953N

*N Tomar*

**CA. Neeraj Tomar, ACA**

Proprietor

M. No: - 566623



Place: New Delhi

Date: 25-10-2025

UDIN: 25566623BTHJOM1979

**ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)**  
REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

Balance Sheet as at 31st March 2025

		(Amount in INR)	
Particulars	Note	31 March 2025	31 March 2024
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	3		
(a) Reserve Funds		3,63,96,768	3,10,40,842
(b) Assets Funds		15,31,980	17,88,835
		<b>3,79,28,748</b>	<b>3,28,29,677</b>
<b>3 Current liabilities</b>			
(a) Other current liabilities	4	20,32,658	16,97,214
(b) Short-term provisions	5	-	-
		<b>20,32,658</b>	<b>16,97,214</b>
<b>Total</b>		<b>3,99,61,406</b>	<b>3,45,26,892</b>
<b>II Application of Funds</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		27,71,334	23,97,817
(ii) Capital work in progress		1,86,66,937	95,22,052
		<b>2,14,38,271</b>	<b>1,19,19,869</b>
<b>2 Current assets</b>			
(a) Current investments	7	1,06,17,621	1,65,74,467
(b) Cash and bank balances	8	46,02,386	25,27,350
(c) Short Term Loans and Advances	9	7,71,246	6,45,102
(d) Other current assets	10	25,31,882	28,60,103
		<b>1,85,23,134</b>	<b>2,26,07,022</b>
<b>Total</b>		<b>3,99,61,406</b>	<b>3,45,26,892</b>

As per our report of even date, Form 10B Attached 1&2  
Brief about the Entity & Summary of significant accounting policies  
The accompanying notes are an integral part of the financial statements.

For & on behalf :  
N TOMAR & ASSOCIATES  
Chartered Accountants  
F. R. No.: 039953N

*N Tomar*

CA Neeraj Tomar, ACA  
Proprietor  
MM No. 566623  
UDIN:25566623BTHJOM1979  
Place: New Delhi  
Date: 25-10-2025

For & on behalf :  
Association For Social Service and Rehabilitation of  
the Aged (ASSRA)



*S Sahoo*  
Dr. Subhajit Sahoo  
President

*Devi Ranjita Ray*

Devi Ranjita Ray  
Secretary

*Dharvendra Singh Yadav*  
Dharvendra Singh Yadav  
Treasurer



**ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)**  
**REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067**

**Income and Expenditure A/c for the period from 1st April 2024 to 31st March 2025**

Particulars		Note	(Amount in INR)	
			31 March 2025	31 March 2024
<b>I</b>	<b>Income</b>			
(a)	Donations and Grants	11	5,07,52,822	3,64,02,905
(b)	Other Income	12	11,60,039	16,13,531
<b>II</b>	<b>Total</b>		<b>5,19,12,861</b>	<b>3,80,16,436</b>
<b>III</b>	<b>Expenses:</b>			
(a)	Expenditure on Objects of Organization-Program Expenses	13	4,61,61,546	3,31,01,070
(b)	Establishment Expenses	14	1,97,431	9,92,990
(c)	Depreciation and amortization expense	15	1,97,958	78,688
	<b>Total</b>		<b>4,65,56,935</b>	<b>3,41,72,748</b>
<b>IV</b>	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		53,55,926	38,43,689
<b>V</b>	Exceptional items		-	-
<b>VI</b>	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		53,55,926	38,43,689
<b>VII</b>	Extraordinary Items		-	-
<b>VIII</b>	Excess of Income over Expenditure for the year (VI-VII)		53,55,926	38,43,689
	<b>Appropriations Transfer to funds:</b>			
	Balance transferred to General Fund:		1,02,59,869	38,43,689
	Balance transferred to Corpus Fund:		-49,03,943	

As per our report of even date, Form 10B Attached 1&2

Brief about the Entity & Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

For & on behalf :  
**N TOMAR & ASSOCIATES**  
 Chartered Accountants  
 Firm No. 039953N

For & on behalf :  
 Association For Social Service and Rehabilitation of  
 the Aged (ASSRA)

CA Neeraj Tomar, ACA  
 Proprietor  
 MM No. 566623  
 UDIN:25566623BTHJOM1979

Dr. Subhajit Sahoo  
 President

Deeti Ranjita Ray  
 Secretary

Place: New Delhi  
 Date: 25-10-2025

Dharvendra Singh  
 Dharvendra Singh Yadav  
 Treasurer



**ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)**  
**REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067**

**Receipts & Payment A/c for the period from 1st April 2024 to 31st March 2025**

<b>RECEIPTS</b>		<i>(Amount in INR)</i>	
	Note	31 March 2025	31 March 2024
<b>Opening Balance :</b>			
Cash and Bank Balances		25,27,350	28,30,851
Investment			
Donation & Grants	11	5,07,52,822	3,64,02,905
Other Income	12	14,88,260	17,11,927
Corpus Donation Received		-	-
Fixed Deposit Matured		77,74,467	1,26,97,884
Increase in Liabilities / Decrease in Assets		3,35,444	2,79,942
<b>Total</b>		<b>6,28,78,343</b>	<b>5,39,23,509</b>
<b>PAYMENT</b>			
Expenditure on Objects of Organization-Program Expenses	13	4,61,43,832	3,30,75,272
Establishment Expenses	14	1,97,431	9,92,988
Non-Recurring Expenses	6	99,90,930	87,05,770
Decrease in Liabilities / Increase in Assets		1,26,143	5,22,129
Investment made during the year		18,17,621	81,00,000
<b>Closing Balance</b>			
Cash and Bank Balances		46,02,386	25,27,350
<b>Total</b>		<b>6,28,78,343</b>	<b>5,39,23,509</b>

As per our report of even date, Form 10B Attached 1&2  
 Brief about the Entity & Summary of significant accounting policies  
 The accompanying notes are an integral part of the financial statements

For & on behalf:  
**N TOMAR & ASSOCIATES**  
 Chartered Accountants  
 Firm No. 039953N

*N Tomar*

CA Neeraj Tomar, ACA  
 Proprietor  
 MM No. 566623  
 UDIN:25566623BTHJOM1979

Place: New Delhi  
 Date: 25-10-2025



For & on behalf :  
 Association For Social Service and Rehabilitation of  
 the Aged (ASSRA)



*S. Sahoo*  
 Dr. Subhajit Sahoo  
 President

*Dharvendra Singh*  
 Dharvendra Singh Yadav  
 Treasurer

*Deeti Ranjita Ray*  
 Deeti Ranjita Ray  
 Secretary

**ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)**  
**REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

3 Fund Details	(Amount in INR)	
	31 March 2025	31 March 2024
<b>A. Unrestricted Funds</b>		
<b>Corpus Fund</b>		
Opening Balance	99,03,943	99,03,943
Add - Amount Received During the Year		
Less: Expenses out of Corpus Fund	-49,03,943	-
	50,00,000	99,03,943
<b>Project &amp; General Fund Balance</b>		
Opening balance	2,11,36,899	1,72,93,211
<b>Add:</b> Excess of Income Over Expenditure	1,02,59,869	38,43,689
	3,13,96,768	2,11,36,899
<b>Assets Funds</b>		
Opening balance	17,88,835	20,87,876
Add: Addition During The Year	17,715	25,800
Less: Depreciation transferred from I&E A/c	2,74,570	3,24,841
	15,31,980	17,88,835
	-	-
	-	-
<b>Total (A+B)</b>	3,79,28,748	3,28,29,677
(Amount in INR)		
<b>4 Other current liabilities</b>		
	31 March 2025	31 March 2024
<b>Foreign Funded</b>		
(a) TDS payable	1,41,642	2,24,551
EPF Payable	1,10,000	1,19,800
(b) Other payables (specify nature)		
Audit Fee Payable	30,000	39,000
Salary & Expenses Payable	14,58,020	11,82,139
Employee Reimbursement	1,53,477	40
Accounting Fee Payable	18,000	-
<b>Sub-Total</b>	19,11,139	15,65,530
<b>Local Funded</b>		
(a) TDS payable	-	165
(b) Other payables (specify nature)		
Expenses Payable (DL)	1,17,979	1,27,979
Audit Fee Payable	3,540	3,540
<b>Sub-Total</b>	1,21,519	1,31,684
<b>Total</b>	20,32,658	16,97,214

**BREAK FOR FIXED ASSETS NOTE**

7 Current Investments	(Amount in INR)	
	31 March 2025	31 March 2024
(a) Other current investments (specify nature)		
<b>Foreign Funded</b>		
AXIS 919040070568805	50,00,000	50,00,000
AXIS 919040069394060	-	10,60,351
AXIS 919040089115135	-	7,04,895
AXIS 920040016310574	-	7,09,221
AXIS 920040053089077	-	10,00,000
ICICI 778213000191	-	15,00,000
ICICI 778213000192	17,00,000	40,00,000
ICICI 778213000197	4,00,000	4,00,000
<b>Local Funded</b>		
HDFC FD A/c . 50300778623104	13,17,621	12,00,000
HDFC FD A/c . 50300910121437	5,00,000	5,00,000
HDFC FD A/c . 50301045729690	10,00,000	-
HDFC FD A/c . 50301085928828	7,00,000	-
HDFC FD A/c . 50300780217562	-	5,00,000
<b>Total</b>	1,06,17,621	1,65,74,467



*Sachin*

*Day*

*Sheelendra Singh*

(Amount in INR)

	31 March 2025	31 March 2024
<b>8 Cash and Bank Balances</b>		
<b>A Cash and cash equivalents</b>		
(a) On current accounts		
<b>Foreign Funded</b>		
SBI A/c-30572 (Designated)	2,73,423	2,306
ICICI A/c-65663 (Another FCRA)	1,72,483	13,90,576
Axis A/c-918020045314535 (Utilization)	29,203	29,203
Axis A/c-74535 (Utilization)	34,72,651	4,06,406
<b>Local Funded</b>		
Hdfc A/c-99999	6,46,326	6,88,559
(b) Cash on hand (Local)	8,300	10,300
<b>Total</b>	<b>46,02,386</b>	<b>25,27,350</b>
<b>9 Short Term Loans and advances</b>		
(a) Capital advances		
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	3,16,653	3,46,398
(ii) GST input credit receivable	-	-
(iii) Other Advances	26,743	-
(iv) Balance with government authorities (TDS Receivable)	1,23,583	2,67,223
(v) Staff Advances	1,69,576	20,219
(v) Vendor Advance	1,34,692	11,262
<b>Total</b>	<b>7,71,246</b>	<b>6,45,102</b>
<b>Sub-classification:</b>		
Secured, considered good;	7,71,246	6,45,102
Unsecured, considered good;	-	-
Doubtful	-	-
<b>Total</b>	<b>7,71,246</b>	<b>6,45,102</b>
<b>10 Other current assets</b>		
(a) Interest accrued but not due on deposits		
(b) Interest accrued and due on deposits		
<b>Foreign Funded</b>		
Accrued Interest Axis 919040069394060	-	3,15,756
Accrued Interest Axis 919040070568805	19,31,389	15,04,929
Accrued Interest Axis 919040089115135	-	1,95,356
Accrued Interest Axis 920040016310574	-	1,75,293
Accrued Interest Axis 920040053089077	-	2,00,143
Accrued Interest ICICI 778213000192	4,20,166	2,39,307
Accrued Interest ICICI 778213000197	51,950	23,786
Accrued Interest ICICI 778213000191	-	89,740
<b>Sub- Total</b>	<b>24,03,505</b>	<b>27,44,310</b>
<b>Indian Funded</b>		
Accrued Interest HDFC FD A/c . 50300778623104	42,496	76,754
Accrued Interest HDFC FD A/c . 50300780217562	-	31,706
Accrued Interest HDFC FD A/c . 50300910121437	40,469	7,333
Accrued Interest HDFC FD A/c . 50301045729690	32,755	-
Accrued Interest HDFC FD A/c . 50301085928828	12,658	-
<b>Sub- Total</b>	<b>1,28,377</b>	<b>1,15,793</b>
<b>Total</b>	<b>25,31,882</b>	<b>28,60,103</b>



Shahoo Day



Shruti Singh

11 Donations and Grants	31 March 2025	31 March 2024
(a) Grants		
<i>Foreign Funded Grants</i>		
Noora Health	4,13,20,286	2,04,46,720
CHINAR International	81,72,786	75,85,854
Solidaridad	2,68,710	15,24,730
Hope is Life	-	45,56,600
<b>Sub-Total</b>	<b>4,97,61,782</b>	<b>3,41,13,904</b>
<i>Indian Funded Grants</i>		
Gindre India Components	4,50,000	2,65,000
Seaweed	-	8,50,000
<b>Sub-Total</b>	<b>4,50,000</b>	<b>11,15,000</b>
(b) Donation (Indian)	5,41,040	11,74,001
<b>Sub-Total</b>	<b>5,41,040</b>	<b>11,74,001</b>
<b>Total Grants + Donation</b>	<b>5,07,52,822</b>	<b>3,64,02,905</b>

12 Other income	31 March 2025	31 March 2024
(a) Interest income	11,40,041	16,04,540
(b) Interest on IT Refund	12,998	1,991
(c) Membership fees	7,000	7,000
<b>Total</b>	<b>11,60,039</b>	<b>16,13,531</b>

13 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
<b>Donor : Noora Health</b>		
<b>Project : MEDICAL RELIEF-Care Companion Program (CCP)</b>		
Salary and Wages	2,09,37,344	1,08,00,855
Social Security Benefits	13,49,230	52,571
Travel and Lodging expense	72,05,072	32,88,215
Supplies and Printing Cost	51,55,665	8,40,103
Other Staff Expense	5,486	630
<b>Direct Consultant</b>	-	-
Resource Person	-	32,85,120
<b>Administrative Expense</b>		
Travel and Lodging expense	3,680	735
Office Expense	66,734	33,174
Consultancy Charges	1,44,658	20,896
Communication Cost	2,14,587	19,491
Office Expense	49,740	30,928
Non-Recurring Expenses	17,715	-
<b>SUB TOTAL</b>	<b>3,51,49,911</b>	<b>1,83,72,718</b>
<b>Donor : Child Nurture &amp; Relief Inc.</b>		
<b>Project : EDUCATION &amp; LIVELIHOOD SUPPORT</b>		
Field Staff Salary	37,84,272	35,00,619
Small Business Support / Youth Livelihood	37,40,446	27,36,255
Consultancy Fee	-	30,000
<b>SUB TOTAL</b>	<b>75,24,718</b>	<b>62,66,874</b>
<b>Donor : Solidarid</b>		
<b>Project : ENVIRONMENT RELATED PROJECTS</b>		
Conservation & Regeneration of Traditional Waterbody	7,08,792	10,59,824
<b>SUB TOTAL</b>	<b>7,08,792</b>	<b>10,59,824</b>



*S. Sahoo* *Day*

*Sheltona Singh*

**Donor : Multiple Donors**

**Project : ELDERLY SUPPORT PROGRAM**

Grocery for Elderly	23,930	29,849
World Elderly Day Celebration Expenses	4,455	5,000
Old Age Home Monitoring Expenses	38,423	-
Grocery Transportation Charges	10,100	-
Local Food & Travel expenses during field visits	-	27,250
Blankets & Cloths Distribution to the Elderly	-	25,000
<b>SUB TOTAL</b>	<b>76,908</b>	<b>87,099</b>

**Donor : Multiple Donors**

**Project : EDUCATION & VOCATIONAL TRAINING**

Education Volunteers	5,88,900	7,43,000
Agriculture Volunteer	4,38,000	-
Health Volunteers	3,00,000	-
Tailoring Volunteer	31,750	32,000
Livelihood -Traditional Agricultural Model	45,679	-
Program Outreach and Awareness Expenses	3,95,500	3,99,000
Celebration Expenses	22,941	60,450
Eye Camp Expenses	2,000	-
Education Expenses	1,022	-
Training Expense	-	-
Medical Support Expense	65,000	-
Labour Charges	1,42,789	-
Cloth Distribution	-	-
Fee to Trainer	-	-
Livelihood Through Carpentry Training	10,090	-
Livelihood Through Computer Training	11,263	-
GDA Training Centre (Patamda-Jharkhand)	15,563	-
Self-Employment Support Expenses-Grocery Shop	20,000	-
Tailoring Training Expenses	9,819	10,200
Centre Repair & Maintenance	4,78,448	12,112
Programme Expense- Agriculture etc.	44,667	49,282
Printing & Stationary	7,349	18,426
Field Monitoring Visit Jharkhand	46,737	-
Watch and Ward Expense	9,222	5,876
Hotel & Accomodation	-	-
Transportation	-	-
Grocery Kit Distribution	-	-
Agriculture/Fertiliser/Seeds	-	-
Income Generation Program Expense	-	37,821
Field Support Staff	-	4,61,000
Write offs	14,478	-
<b>SUB TOTAL</b>	<b>27,01,217</b>	<b>18,29,167</b>

*Sahoo* *Day* *Sherronda Singh*



**Donor : HOPE IS LIFE**

**Project : PEACE AND EDUCATION PROJECT**

Kids Care Raigada Expenses	-	15,86,906
Community House Repair	-	5,19,480
Medical Camp	-	1,68,710
Patient Food & Accommodation Travel with Attendant	-	3,28,395
Patient Treatment & Medical Expenses	-	2,88,212
Sponsorship to Students	-	3,25,400
Staff Salary & incidental expenses	-	13,75,000
Ambulance Fuel Expenses	-	1,19,170
Ambulance Service Charges	-	14,025
Ambulance Insurance Charges	-	15,000
HILI EPF and ESIC Contribution	-	3,80,269
Epf Return Filling Charges	-	30,000
Printing and Stationary	-	34,848
Kids Center Rent	-	33,000
Repair & Maintenance	-	53,521
Communication & other Misc. Expenses	-	12,081
Non Recurring Expense	-	25,800
<b>SUB TOTAL</b>	-	<b>53,09,817</b>

**Donor : Aid for Indian Development**

**Project : POST COVID-19 IMPACT EXPENSES**

Transportation	-	3,380
Grocery Kit Distribution	-	1,29,798
Agriculture/Fertiliser/Seeds	-	30,263
Internship Charges	-	6,700
Repair and Maintenance	-	5,430
<b>SUB TOTAL</b>	-	<b>1,75,571</b>

**Total**

**4,61,61,546**

**3,31,01,070**

*Sahoo*

*Day*

*Shankar Singh*



14 Admin Expenses	31 March 2025	31 March 2024
Accounting Charges	1,20,000	2,00,800
Bank Charges	12,269	37,426
Audit Fees	53,540	33,540
Office Expenses	130	10,009
Insurance	912	-
Postage & Courier	860	-
TDS Payment	9,720	2,740
Fuel Charges	-	72,829
Food Charges	-	3,750
ISO Certification	-	15,340
Website/domains & Hosting Charges	-	20,218
Account Recovery Charges	-	1,93,177
Site Visit Charges	-	8,000
Loss on Premature closure of FD	-	1,56,999
Local Travel	-	24,451
Printing and Stationary	-	1,355
Labour Charges	-	68,170
Repair & Maintenance	-	1,44,186
<b>Total</b>	<b>1,97,431</b>	<b>9,92,990</b>

15 Depreciation and amortization expense	31 March 2025	31 March 2024
On tangible assets (Refer note 11)	4,72,528	4,03,529
On intangible assets (Refer note 11)	-	-
Less: Transferred to Assets Fund	2,74,570	3,24,841
<b>Total</b>	<b>1,97,958</b>	<b>78,688</b>



Sahoo

Day

Merlonch Singh

**ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)  
BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067**

Schedule-4

**Foreign Projects**

Particulars	AS AT 01.04.2024			OPENING WDV			DEPRECIATION	CLOSING WDV AS AT 31.03.2025	RATE OF DEP	
	AS AT 01.04.2024	ADDITIONS		DELETIONS	DEPRECIATION	CLOSING WDV AS AT 31.03.2025				RATE OF DEP
		>180 Days	<180 Days							
<b>Out of Donor Fund</b>										
Computers & Laptops	23,328	-	-	-	-	9,331	13,997	40%		
Furniture & Fixture	18,335	-	-	-	-	1,834	16,501	10%		
Vehicles	16,78,614	-	-	-	-	2,51,792	14,26,822	15%		
Mobile Phones	56,700	-	17,715	-	-	9,834	64,581	15%		
Bicycle	4,841	-	-	-	-	726	4,115	15%		
Water Purifier	7,017	-	-	-	-	1,053	5,964	15%		
<b>[A]</b>	<b>17,88,835</b>	<b>-</b>	<b>17,715</b>	<b>-</b>	<b>-</b>	<b>2,74,570</b>	<b>15,31,980</b>			
<b>Out of Own Fund</b>										
Water Pump	40,904	-	-	-	-	6,136	34,768	15%		
Solar Light	2,31,126	6,12,000	-	-	-	1,26,469	7,16,657	15%		
Wood Cutting Machine	5,339	-	-	-	-	801	4,538	15%		
Bicycle	3,901	-	-	-	-	585	3,316	15%		
Bed	22,950	66,000	62,400	-	-	18,023	1,33,327	15%		
Camera	20,812	-	22,500	-	-	4,809	38,503	15%		
Sewing Machine	8,325	-	19,600	-	-	2,719	25,206	15%		
Generator	39,775	-	-	-	-	5,966	33,809	15%		
Fan	-	-	35,720	-	-	2,679	33,041	15%		
Furniture & Fixture	-	-	5,010	-	-	251	4,759	10%		
Computers & Laptops	-	-	5,100	-	-	1,020	4,080	40%		
Building Work in Progress	92,46,702	42,18,961	43,28,224	-	-	-	1,77,93,887	0%		
<b>[B]</b>	<b>96,19,834</b>	<b>48,96,961</b>	<b>44,78,554</b>	<b>-</b>	<b>-</b>	<b>1,69,458</b>	<b>1,88,25,891</b>			
<b>Total [A+B]</b>	<b>1,14,08,669</b>	<b>48,96,961</b>	<b>44,96,269</b>	<b>-</b>	<b>-</b>	<b>4,44,028.00</b>	<b>2,03,57,871</b>			



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Indian Projects

DESCRIPTION	As At			OPENING WDV			DEPRECIATION	CLOSING WDV AS AT 31.03.2025	RATE OF DEP
	01.04.2024			ADDITIONS					
	>180 Days	<180 Days	DELETIONS	>180 Days	<180 Days				
<b>Out of Own Fund</b>									
Land		50,000	-	-	-	-	-	50,000	0%
Furniture & Fixtures		12,536	-	-	-	-	1,254	11,282	10%
Office Equipments		13,288	-	-	-	-	1,993	11,295	15%
Computer		5,001	-	-	-	-	2,000	3,001	40%
Bike		23,516	-	-	-	-	3,527	19,989	15%
Building Work in progress		2,75,350	1,16,543	4,81,157	-	-	-	8,73,050	0%
Heat Pump Dehydrator		1,31,509	-	-	-	-	19,726	1,11,783	15%
<b>Total</b>		<b>5,11,200</b>	<b>1,16,543</b>	<b>4,81,157</b>	<b>-</b>	<b>-</b>	<b>28,500</b>	<b>10,80,400</b>	

<b>Total [FC+Indian]</b>	<b>1,19,19,869</b>	<b>50,13,504</b>	<b>49,77,426</b>	<b>-</b>	<b>4,72,528</b>	<b>2,14,38,271</b>	<b>-</b>
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