



# 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

1. This Report is issued in accordance with the terms of our engagement with **Association for Social Service and Rehabilitation of the Aged** (the 'Society') having registration under 12A and 80G of the Income Tax Act, 1961.
2. We have audited the accompanying consolidated financial statements of the Society which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2024, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Consolidated Financial Statements') with respect to Foreign as well as Indian Contribution in accordance with the basis of accounting to the Consolidated Financial Statements, prepared by the management of the Society.

### Management's Responsibility for the Consolidated Financial Statements

3. The Management is responsible for preparation and presentation of the Consolidated Financial Statements in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Consolidated Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules.

### Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Consolidated Financial Statements based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical



requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Financial Statements are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Consolidated Financial Statements, in all material respects, in accordance with the basis of accounting described in note 2 to these Consolidated Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Consolidated Financial Statements.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

**Basis of accounting and restriction on distribution or use**

9. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Consolidated Financial Statements with the Income Tax Act. The Management has prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.

**For & on behalf of-**  
**N TOMAR & ASSOCIATES**  
**Chartered Accountants**  
FRN No. 039953N

*N Tomar*  
**CA Neeraj Tomar, ACA**  
**Proprietor**  
MM No. 566623



**Date: 28.09.2024**  
**Place: New Delhi**  
**UDIN: 24566623BLAKSC2269**

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

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024**

	SCHEDULE	2023-2024	2022-2023
<b>I. INCOME</b>			
Grants	[10]	3,52,28,904	1,65,97,086
Donation		11,74,001	18,14,000
Interest Income	[11]	16,06,531	13,36,895
Membership Fee		7,000	7,000
Liabilities Written Off		-	-
<b>TOTAL Rs.</b>		<b>3,80,16,436</b>	<b>1,97,54,981</b>
<b>II. EXPENDITURE</b>			
<b>Education Programs</b>			
Peace and Education Project	[12]	52,84,017	69,63,596
Child and Nurture Education Program	[13]	62,66,874	57,16,551
Education Center Running Expenditures	[14]	14,29,567	13,09,306
<b>Medical Relief Programs</b>			
COVID-19 Expenses *	[15]	1,75,571	3,90,364
Care Companion Program (CCP)	[16]	1,83,72,718	-
<b>Relief of the Poor Programs</b>			
Old Age Pension	[17]	-	9,600
Elderly Support Program		87,099	2,34,931
<b>Protection of Environment</b>			
Animal Care	[18]	-	6,300
Conservation & Regeneration of Traditional Waterbody		10,59,824	-
<b>Administrative Expenses</b>			
	[19]	13,92,590	8,78,000
<b>Non Recurring Expenses</b>			
	[04]	25,800	60,700
Depreciation	[04]	4,03,529	5,60,907
Depreciation transferred to Asset Fund	[02]	3,24,841	(3,87,508)
		78,688	9,48,415
<b>TOTAL Rs.</b>		<b>3,41,72,748</b>	<b>1,65,17,763</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>		<b>38,43,689</b>	<b>32,37,218</b>

Significant Accounting Policies and Notes to Accounts [23]  
The schedules referred to above form an Integral part of the Income & Expenditure Account.  
As per our report of even date Form 10B Attached

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


CA Neeraj Tomar, ACA  
Proprietor  
MM No. 566623  
Place: New Delhi  
Date: 28.09.2024  
UDIN:24566623BLAKSC2269



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

  
Namita Sahoo  
President



  
Dharvendra Singh Yadav  
Treasurer

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

**BALANCE SHEET AS AT 31ST, MARCH, 2024**

	SCHEDULE	2023-2024	2022-2023
<b>SOURCES OF FUND</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	2,11,36,900	1,72,93,212
b. Asset Fund	[02]	17,88,835	20,87,876
c. Corpus Fund	[03]	99,03,943	99,03,943
<b>TOTAL Rs.</b>	<b>[ I ]</b>	<b>3,28,29,677</b>	<b>2,92,85,031</b>
<b>APPLICATION OF FUND</b>			
<b>I. FIXED ASSETS</b>			
	[04]	1,19,19,869	36,17,628
<b>II. INVESTMENTS</b>			
	[05]	1,94,34,570	2,41,30,850
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[06]	2,67,223	2,20,434
b. Other Current Assets	[07]	3,77,879	-
c. Cash & Bank Balance	[08]	25,27,350	28,30,851
	<b>A</b>	<b>31,72,452</b>	<b>30,51,285</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
Current Liabilities	[09]	16,97,214	15,14,733
	<b>B</b>	<b>16,97,214</b>	<b>15,14,733</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>14,75,238</b>	<b>15,36,552</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>3,28,29,677</b>	<b>2,92,85,031</b>

Significant Accounting Policies and Notes to Accounts [23]  
The schedules referred to above form an Integral part of the Balance Sheet.  
As per our report of even date Form 10B Attached

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

CA Neeraj Tomar, ACA  
Proprietor  
MM No. 566623



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

Namita Sahoo  
President

Dharvendra Singh Yadav  
Treasurer



Place: New Delhi  
Date: 28.09.2024  
UDIN:24566623BLAKSC2269

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

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024**

	SCHEDULE	2023-2024	2022-2023
<b>RECEIPTS</b>			
<b>Cash &amp; Bank Balance:</b>			
Cash in Hand		3,300	26,000
Cash at Bank		28,27,551	24,30,374
Grants	[10]	3,52,28,904	1,65,97,086
Donation		11,74,001	18,14,000
Interest Income		17,02,936	2,13,447
FD Matured		1,26,97,884	-
Membership Fee		7,000	7,000
Interest on Income Tax Refund		1,991	6,371
Increase / Decrease in CL / CA		2,79,942	2,15,925
<b>TOTAL Rs.</b>		<b>5,39,23,509</b>	<b>2,13,10,203</b>
<b>PAYMENT</b>			
<b>Education Programs</b>			
Peace and Education Project	[12]	52,84,017	69,63,596
Child and Nurture Education Program	[13]	62,66,874	57,16,551
Education Center Running Expenditures	[14]	14,29,567	13,09,306
<b>Medical Relief Programs</b>			
COVID-19 Expenses *	[15]	1,75,571	3,90,364
Care Companion Program (CCP)	[16]	1,83,72,718	-
<b>Relief of the Poor Programs</b>			
Old Age Pension	[17]	-	9,600
Old Age Home Expenses		-	-
Elderly Support Program		87,099	2,11,931
<b>Protection of Environment</b>			
Conservation & Regeneration of Traditional Waterbody	[18]	10,59,824	-
Animal Care		-	6,300
Administrative Expenses	[19]	13,92,590	8,78,000
Non Recurring Expenses	[04]	87,05,770	15,82,744
(Increase) / Decrease in Current Liability		5,22,129	-
Loans & Advances		-	10,960
Investment in Fixed Deposit		81,00,000	14,00,000
		<b>5,13,96,159</b>	<b>1,84,79,352</b>
<b>Cash &amp; Bank Balance:</b>			
Cash in Hand	[08]	10,300	3,300
Cash at Bank		25,17,050	28,27,551
<b>TOTAL Rs.</b>		<b>5,39,23,509</b>	<b>2,13,10,203</b>

Significant Accounting Policies and Notes to Accounts [23]  
 The schedules referred to above from an Integral part of the Receipts & Payment Account.  
 As per our report of even date Form 10B Attached

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

CA Neeraj Tomar, ACA  
 Proprietor  
 MM No. 566623  
 Place: New Delhi  
 Date: 28.09.2024  
 UDIN:24566623BLAKSC2269



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

Namita Sahoo  
 President



Dharvendra Singh Yadav  
 Treasurer

*Dharvendra Singh*

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

**SCHEDULES FORMING PART OF FINANCIAL STATEMENT**

	2023-24	2022-2023
<b>SCHEDULE [01] : GENERAL FUND</b>		
<b>Foreign Projects</b>		
Opening Balance	1,53,94,374	1,16,98,052
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	24,43,267	36,54,390
Less: Transfer from Asset Fund	-	9,482
Add: Expenditure charged to revenue, now capitalized	-	32,450
<b>Sub Total</b>	<b>1,78,37,641</b>	<b>1,53,94,374</b>
<b>Indian Projects</b>		
Opening Balance	18,98,837	14,10,685
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	14,00,421	3,57,844
Add: Transfer from Asset Fund	-	1,30,308
<b>Sub Total</b>	<b>32,99,259</b>	<b>18,98,837</b>
<b>TOTAL Rs.</b>	<b>2,11,36,900</b>	<b>1,72,93,212</b>
<b>SCHEDULE [02] : ASSET FUND</b>		
<b>Foreign Projects</b>		
Opening Balance	20,87,876	24,24,166
Add: Assets purchased during the year	25,800	60,700
Less : Obsolete Assets Written off During The Year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	(3,24,841)	(3,87,508)
Less: Transfer to General Fund	-	(9,482)
<b>Sub Total</b>	<b>17,88,835</b>	<b>20,87,876</b>
<b>Indian Projects</b>		
Opening Balance	-	1,30,308
Add: Assets purchased during the year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	-	-
Less: Transfer to General Fund	-	(1,30,308)
<b>Sub Total</b>	<b>-</b>	<b>0</b>
<b>TOTAL Rs.</b>	<b>17,88,835</b>	<b>20,87,876</b>
<b>SCHEDULE [03] : CORPUS FUND</b>		
Opening Balance	99,03,943	99,03,943
Add: Fund Received During the Year	-	-
Less: Utilisation during the year	-	-
<b>TOTAL Rs.</b>	<b>99,03,943</b>	<b>99,03,943</b>
<b>SCHEDULE [05] : INVESTMENTS</b>		
FD AXIS 919040069394060	10,60,351	10,60,351
FD AXIS 919040070568805	50,00,000	50,00,000
FD AXIS 919040089115135	7,04,895	7,04,895
FD AXIS 920040016310574	7,09,221	7,09,221
Axis FD 920040053089077	10,00,000	10,00,000
ICICI 778213000192	40,00,000	-
ICICI 778213000197	4,00,000	-
ICICI FD 006513059936	-	60,00,000
ICICI FD 054713015737	-	45,00,000
FD ICICI 006513016675	-	7,97,884
ICICI 778213000191	15,00,000	-
	<b>1,43,74,467</b>	<b>1,97,72,351</b>



*Shardul Singh*

**ACCURED INTEREST ON FIXED DEPOSIT**

Accrued Interest Axis FD 919040069394060	3,15,756	2,39,468
Accrued Interest Axis FD 919040070568805	15,04,929	11,41,065
Accrued Interest Axis FD 919040089115135	1,95,356	1,48,142
Accrued Interest Axis FD 920040016310574	1,75,293	1,32,379
Accrued Interest Axis FD 920040053089077	2,00,143	1,40,501
Accrued Interest ICICI 778213000192	2,39,307	-
Accrued Interest ICICI 778213000197	23,786	-
Accrued Interest ICICI FD 006513059936	-	4,83,888
Accrued Interest ICICI FD 054713015737	-	2,46,754
Accrued Interest ICICI FD 006513016675	-	3,65,015
Accrued Interest ICICI 778213000191	89,740	-
	<b>27,44,310</b>	<b>28,97,212</b>

**Investment Indian Section**

	23,15,793	14,61,287
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**TOTAL Rs.**

	<b>1,94,34,570</b>	<b>2,41,30,850</b>
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**SCHEDULE [06] : LOANS AND ADVANCES**

Vendor & Party Advances	-	13,813
TDS Receivable	2,67,223	2,06,621
<b>TOTAL Rs.</b>	<b>2,67,223</b>	<b>2,20,434</b>

**SCHEDULE [07] : OTHER CURRENT ASSETS**

Other Advances	31,481	-
Prepaid Expense	3,46,398	-
<b>TOTAL Rs.</b>	<b>3,77,879</b>	<b>-</b>

**SCHEDULE [08] : CASH & BANK BALANCE**

<b>Cash in hand</b>		
FC	-	-
Local	10,300	3,300
<b>Cash at Bank</b>		
<b>FC Banks</b>		
SBI A/c-30572 (Designated)	2,306	16,64,735
ICICI A/c-65663 (Another FCRA)	13,90,576	8,17,525
Axis A/c-918020045314535 (Utilization)	29,203	29,203
Axis A/c-74535 (Utilization)	4,06,406	-
<b>Local Banks</b>		
Danlaxmi Bank	-	1,06,673
Hdfc A/c-99999	6,88,559	1,69,415
Sweep Deposit	-	40,000
<b>TOTAL Rs.</b>	<b>25,27,350</b>	<b>28,30,851</b>

**SCHEDULE [09] : CURRENT LIABILITIES**

<b>Foreign Projects</b>		
Salary & Expenses Payable	12,79,429	13,07,415
TDS Payable	2,47,101	91,601
Audit Fee Payable	39,000	9,000
<b>National Projects</b>		
Expenses Payable	1,31,684	1,06,717
<b>TOTAL Rs.</b>	<b>16,97,214</b>	<b>15,14,733</b>

**SCHEDULE [10] : GRANTS**

<b>Foreign Projects</b>		
Hope is Life	45,56,600	90,29,600
CHINAR International	75,85,854	62,00,000
Aid for Indian Development	-	4,73,407
Women's Regional Network	-	3,07,268
The Abacus Trust	-	5,86,811
Noora Health	2,04,46,720	-
Solidaridad	15,24,730	-
<b>National Projects</b>		
Gindre India Components	2,65,000	-
Seaweed	8,50,000	-
<b>TOTAL Rs.</b>	<b>3,52,28,904</b>	<b>1,65,97,086</b>



*D. Singh*



*Shardul Singh*

**SCHEDULE [11] : INTEREST INCOME**

Interest on Saving Bank Account	1,93,333	97,280
Interest on Fixed Deposit	14,11,207	12,33,244
Interest on Income Tax Refund	1,991	6,371
<b>TOTAL Rs.</b>	<b>16,06,531</b>	<b>13,36,895</b>

**SCHEDULE [12]: PEACE AND EDUCATION PROJECT-HILI**

Kids Care Raigada Expenses	15,86,906	22,15,273
Community House Repair	5,19,480	8,98,445
Medical Camp	1,68,710	85,174
Patient Food & Accommodation Travel	3,28,395	3,53,345
Patient Treatment & Medical Expenses	2,88,212	8,39,688
Sponsorship to Students	3,25,400	4,36,847
Staff Salary & incidental expenses	13,75,000	17,18,387
Ambulance Fuel Expenses	1,19,170	2,37,264
Ambulance Service Charges	14,025	56,543
Bank Charges	-	11,441
Ambulance Insurance	15,000	-
HILI EPF and ESIC Contribution	3,80,269	-
EpF Return Filling Charges	30,000	37,500
Printing and Stationary	34,848	-
Kids Center Rent	33,000	36,000
Ambulance Mobile Expenses	-	7,080
Patient Medical Expenses	-	26,150
Repair & Maintenance	53,521	4,459
Communication & other Misc. Expenses	12,081	-
	<b>52,84,017</b>	<b>69,63,596</b>

**SCHEDULE [13]: EDUCATION & LIVELIHOOD SUPPORT-CHINAR**

Field Staff Salary	35,00,619	34,17,269
Skill Development Centre	-	43,502
Small Business Support	27,36,255	21,85,730
Community Learning Centre	-	4,620
Quality Education Expenses	-	2,880
EpF Return Filling	30,000	30,000
Printing & Stationery Charges	-	31,400
Repair & Maintenance	-	1,150
	<b>62,66,874</b>	<b>57,16,551</b>

**SCHEDULE [14]: EDUCATION CENTRE RUNNING EXPENSES**

Honorarium for Teacher	7,43,000	4,42,000
Field Support Staff	4,61,000	2,42,097
Education Aid	-	19,200
Celebration Expenses	60,450	37,047
Printing & Stationary	18,426	18,850
Program Site Visit Expenses	-	3,805
Bank Charges	-	10,753
Travelling Expense	-	51,010
Cleaning Charges	-	500
Centre Repair & Maintenance	12,112	1,69,498
Fuel Expenses	-	15,391
Cloth Distribution	10,200	5,750
Fee to Trainer	32,000	1,95,405
Income Generation Program Expense	37,221	-
Programme Expense	49,282	-
Food Charges	-	98,000
Watch and Ward Expense	5,876	-
	<b>14,29,567</b>	<b>13,09,306</b>

**SCHEDULE [15]: POST COVID-19 IMPACT EXPENSES****Funded by Aid for Indian Development**

Blankets & Cloths Distribution	-	580
Transportation	3,380	-
Filed Coordinator Orissa	-	1,80,000
Grocery Kit Distribution	1,29,798	26,899
Agriculture/Fertiliser/Seeds	30,263	9,225
Internship Charges	6,700	-
Repair and Maintenance	5,430	-
Flood Relief-Odisha & Bihar	-	1,73,660
	<b>1,75,571</b>	<b>3,90,364</b>
	<b>1,75,571</b>	<b>3,90,364</b>



*Shreemada Singh*

*[Signature]*



**SCHEDULE [16]: MEDICAL RELIEF-Care Companion Program (CCP)**

<b>Payroll Cost</b>		
Salary and Wages	1,08,00,855	-
Social Security Benefits	52,571	-
Other Staff Expense	630	-
<b>Direct Consultant</b>		
Resource Person	32,85,120	-
<b>Administrative Expense</b>		
Travel and Lodging expense	735	-
Office Expense	33,174	-
Professional and Consultancy Charges	20,896	-
<b>Implementation Cost</b>		
Travel and Lodging expense	32,88,215	-
Supplies and Printing Cost	8,40,103	-
Communication Cost	19,491	-
Office Expense	30,928	-
	<b>1,83,72,718</b>	<b>-</b>

**SCHEDULE [17]: RELIEF OF THE POOR**

<b>FCRA Projects</b>		
Livelihood to women-Agriculture	-	48,900
Field support expenditure	-	3,000
Livestock Transferred to Beneficiary	-	23,000
Livelihood Support to Differently Abled Orrisa	-	3,630
Local Food & Travel expenses for field visits	27,250	1,21,404
Medical Exp.Kuhudi Workers	-	5,297
World Elderly Day Celebration Expenses	5,000	-
Blankets & Cloths Distribution to the Elderly	25,000	-
Grocery for Elderly	29,849	-
<b>Indian Projects</b>		
Livelihood to women farmers	-	16,500
Seed distribution to women farmers	-	13,200
	<b>87,099</b>	<b>2,34,931</b>

**SCHEDULE [18]: ENVIRONMENT PROJECT**

Animal Care	-	6,300
Conservation & Regeneration of Traditional Waterbody	10,59,824	-
	<b>10,59,824</b>	<b>6,300</b>

**SCHEDULE [19]: ADMINISTRATIVE EXPENSES**

Field Coordinator Jharkhand	-	1,80,000
Social Media Handling	-	1,20,000
Country Coordinator WRN	-	2,75,000
Accounting Charges	1,69,000	1,44,000
Accountant	31,800	1,59,000
Transportation Income Generation Program	600	-
Audit Fees	3,540	-
Fuel Charges	72,829	-
Food Charges	3,750	-
Ambulance Insurance Charges (Delhi)	929	-
Interest on TDS	2,740	-
ISO Certification	15,340	-
Website/domains & Hosting Charges	20,218	-
Bank Charges	19,112	-
Audit Fees	30,000	-
Account Recovery Charges	1,93,177	-
Site Visit Charges	8,000	-
Forex and Commission Charges	18,314	-
Program Outreach and Awareness Expense	3,99,000	-
Repair & Maintenance	1,44,186	-
Loss on Premature closure of FD	1,56,999	-
Local Travel	24,451	-
Printing and Stationary	1,355	-
Labour Charges	68,170	-
Office Expenses	9,080	-
	<b>13,92,590</b>	<b>8,78,000</b>

*Shardul Singh*



*DP*