



N TOMAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

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') Registration no. under the FCRA 231661282.
2. We have audited the accompanying Foreign Contribution 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 'Foreign Contribution Financial Statements') with respect to Foreign Contribution in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules').

Management's Responsibility for the Foreign Contribution Financial Statements

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements 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 Foreign Contribution 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 and providing all required information to the Ministry of Home Affairs.



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 Foreign Contribution 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. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution 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 Foreign Contribution Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution 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 Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of accounting described in note 2 to these Foreign Contribution 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 Foreign Contribution 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 Foreign Contribution Financial Statements.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements for the year ended 31st March 2024 are prepared, in all material respects in accordance with the basis of accounting described in note 2 to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

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



11. The report is addressed to and provided to the members of the Board solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

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: 24566623BLAKSE2341

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

FOREIGN PROJECTS

Amount in Rs.

BALANCE SHEET AS AT 31ST, MARCH, 2024

	SCHEDULE	2023-2024	2022-2023
SOURCES OF FUND			
I. FUND BALANCES:			
a. General Fund	[01]	1,78,37,641	1,53,94,374
b. Asset Fund	[02]	17,88,835	20,87,876
c. Corpus Fund	[03]	99,03,943	99,03,943
TOTAL Rs.	[I]	2,95,30,419	2,73,86,193
APPLICATION OF FUND			
I. FIXED ASSETS			
	[04]	1,14,08,669	35,02,065
II. INVESTMENTS			
	[05]	1,71,18,777	2,26,69,563
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[06]	2,46,925	2,06,621
b. Other Current Assets	[07]	4,93,087	11,262
c. Cash & Bank Balance	[08]	18,28,491	25,11,463
	A	25,68,503	27,29,346
Less: CURRENT LIABILITIES & PROVISIONS:			
Current Liabilities	[09]	15,65,530	15,14,781
	B	15,65,530	15,14,781
NET CURRENT ASSETS	[A - B]	10,02,973	12,14,565
TOTAL Rs.	[I+II+III]	2,95,30,419	2,73,86,193

Significant Accounting Policies and Notes to Accounts

[24]

The schedules referred to above form an Integral part of the Balance Sheet.

As per our report of even date Form FC 4 Attached

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

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

CA Neeraj Tomar, ACA
Proprietor
MM No. 566623



Namita Sahoo
President



Dharmendra Singh
Dharmendra Singh Yadav
Treasurer

Place: New Delhi

Date: 28.09.2024

UDIN:24566623BLAKSE2341

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

FOREIGN PROJECTS

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

	SCHEDULE	2023-2024	2022-2023
I. INCOME			
Grants	[10]	3,41,13,904	1,65,97,086
Donation	[11]	11,00,000	15,00,000
Interest Income	[12]	13,76,684	12,55,604
TOTAL Rs.		3,65,90,588	1,93,52,690
II. EXPENDITURE			
Education Programs			
Peace and Education Project	[13]	52,84,017	69,63,596
Child and Nurture Education Program	[14]	62,66,874	57,16,551
Education Center Expenditures (Odisha & Jharkhand)	[15]	14,29,567	13,09,304
Medical Relief Programs			
COVID-19 Expenses *	[16]	1,75,571	3,90,364
Care Companion Program (CCP)	[17]	1,83,72,718	-
Relief of the Poor Programs			
Old Age Pension	[18]	-	9,600
Elderly Support Program		87,099	2,05,231
Protection of Environment			
Conservation & Regeneration of Traditional Waterbody	[19]	10,59,824	-
Animal Care		-	6,300
Administrative Expenses	[20]	13,89,048	8,78,000
Non Recurring Expenses	[04]	25,800	60,700
Depreciation	[04]	3,81,644	5,46,162
Depreciation transferred to Asset Fund	[02]	3,24,841	3,87,508
		56,803	1,58,654
TOTAL Rs.		3,41,47,321	1,56,98,300
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	24,43,267	36,54,390

Significant Accounting Policies and Notes to Accounts [24]

The schedules referred to above form an Integral part of the Income & Expenditure Account.

As per our report of even date Form FC 4 Attached

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



Neeraj

CA Neeraj Tomar, ACA
 Proprietor
 MM No. 566623
 Place: New Delhi
 Date: 28.09.2024
 UDIN:24566623BLAKSE2341

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



Namita
 Namita Sahoo
 President

Dharvendra Singh
 Dharvendra Singh Yadav
 Treasurer

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

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

	SCHEDULE	2023-2024	2022-2023
RECEIPTS			
Cash & Bank Balance		-	-
Cash in Hand		-	-
Cash at Bank		25,11,463	11,58,610
Grants	[10]	3,41,13,904	1,65,97,086
Donation	[11]	11,00,000	15,00,000
Interest Income		13,72,587	2,05,941
FD Matured		1,12,97,884	-
Increase in CL / Decrease in CA		50,749	88,516
TOTAL Rs.		5,04,46,587	1,95,50,153
PAYMENTS			
Education Programs			
Peace and Education Project	[13]	52,84,017	69,63,596
Child and Nurture Education Program	[14]	62,66,874	57,16,551
Education Center Expenditures (Odisha & Jharkhand)	[15]	14,29,567	13,09,304
Medical Relief Programs			
COVID-19 Expenses *	[16]	1,75,571	3,90,364
Care Companion Program (CCP)	[17]	1,83,72,718	-
Relief of the Poor Programs	[18]		
Old Age Pension		-	9,600
Old Age Home Expenses		-	-
Elderly Support Program		87,099	1,82,231
Protection of Environment	[19]		
Animal Care		-	6,300
Conservation & Regeneration of Traditional Waterbody		10,59,824	-
Administrative Expenses		12,32,049	8,78,000
Non-Recurring Expense	[04]	82,88,248	15,82,744
Investment in Fixed Deposits		59,00,000	-
Increase in Advances		5,22,129	-
Cash & Bank Balance		4,86,18,096	1,70,38,690
Cash in Hand		-	-
Cash at Bank		-	-
TOTAL Rs.		5,04,46,587	1,95,50,153

Significant Accounting Policies and Notes to Accounts

[24]

The schedules referred to above from an Integral part of the Receipts & Payment Account.

As per our report of even date Form FC 4 Attached

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

N Tomar

CA Neeraj Tomar, ACA
Proprietor

MM No. 566623

Place: New Delhi

Date: 28.09.2024

UDIN:24566623BLAKSE2341



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



Namita Sahoo
Namita Sahoo
President

Dharvendra Singh
Dharvendra Singh Yadav
Treasurer

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

**FOREIGN PROJECTS
SCHEDULES FORMING PART OF FINANCIAL STATEMENT**

FOREIGN PROJECTS	2023-2024	2022-2023
SCHEDULE [01] : GENERAL FUND		
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
Add: Transfer from Asset Fund	-	9,482
Add: Expenditure charged to revenue, now capitalized	-	32,450
TOTAL Rs.	1,78,37,641	1,53,94,374
SCHEDULE [02] : ASSET FUND		
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
TOTAL Rs.	17,88,835	20,87,876
SCHEDULE [03] : CORPUS FUND		
Opening Balance	99,03,943	99,03,943
Add: Fund Received During the Year	-	-
TOTAL Rs.	99,03,943	99,03,943
SCHEDULE [05] : INVESTMENTS		
AXIS 919040069394060	10,60,351	10,60,351
AXIS 919040070568805	50,00,000	50,00,000
AXIS 919040089115135	7,04,895	7,04,895
AXIS 920040016310574	7,09,221	7,09,221
AXIS 920040053089077	10,00,000	10,00,000
ICICI 006513059936	-	60,00,000
ICICI 054713015737	-	45,00,000
ICICI 006513016675	-	7,97,884
ICICI 778213000191	15,00,000	-
ICICI 778213000192	40,00,000	-
ICICI 778213000197	4,00,000	-
	1,43,74,467	1,97,72,351
ACCURED INTEREST ON FIXED DEPOSIT		
Accrued Interest Axis 919040069394060	3,15,756	2,39,468
Accrued Interest Axis 919040070568805	15,04,929	11,41,065
Accrued Interest Axis 919040089115135	1,95,356	1,48,142
Accrued Interest Axis 920040016310574	1,75,293	1,32,379
Accrued Interest Axis 920040053089077	2,00,143	1,40,501
Accrued Interest ICICI 778213000192	2,39,307	-
Accrued Interest ICICI 778213000197	23,786	-
Accrued Interest ICICI 006513059936	-	4,83,888
Accrued Interest ICICI 054713015737	-	2,46,754
Accrued Interest ICICI 006513016675	-	3,65,015
Accrued Interest ICICI 778213000191	89,740	-
TOTAL Rs.	27,44,310	28,97,212
	1,71,18,777	2,26,69,563
SCHEDULE [06] : LOANS AND ADVANCES		
TDS Receivable		
TOTAL Rs.	2,46,925	2,06,621
	2,46,925	2,06,621

D. Singh



Shelwanda Singh



SCHEDULE [07] : OTHER CURRENT ASSETS

Other Advances	31,481	11,262
Prepaid Expense	3,46,398	-
Inter Project Transfer	1,15,208	-
TOTAL Rs.	4,93,087	11,262

SCHEDULE [08] : CASH & BANK BALANCE

Cash in Hand	-	-
Cash at Bank	2,306	16,64,735
SBI A/c-30572 (Designated)	13,90,576	8,17,525
ICICI A/c-65663 (Another FCRA)	29,203	29,203
Axis A/c-918020045314535 (Utilization)	4,06,406	-
Axis A/c-74535 (Utilization)	18,28,491	25,11,463
TOTAL Rs.	18,28,491	25,11,463

SCHEDULE [09] : CURRENT LIABILITIES

Salary & Expenses Payable	12,79,429	13,07,415
Duties & Taxes Payable	2,47,101	91,601
Audit Fee Payable	39,000	9,000
Inter Branch Account	-	1,06,765
TOTAL Rs.	15,65,530	15,14,781

SCHEDULE [10] : GRANTS

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	-
TOTAL Rs.	3,41,13,904	1,65,97,086

SCHEDULE [11] : DONATION

Rajinder Agarwal	11,00,000	15,00,000
TOTAL Rs.	11,00,000	15,00,000

SCHEDULE [12] : INTEREST INCOME

Interest on Saving Bank Account	1,01,083	89,774
Interest on Fixed Deposit	12,75,601	11,65,830
TOTAL Rs.	13,76,684	12,55,604

SCHEDULE [13]: PEACE AND EDUCATION PROJECT- HOPE IS LIFE

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 with Attendant	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 Charges	15,000	-
HILI EPF and ESIC Contribution	3,80,269	37,500
Epf Return Filling Charges	30,000	-
Printing and Stationary	34,848	-
Kids Center Rent	33,000	36,000
Ambulance Mobile Expenses	-	7,080
Repair & Maintenance	53,521	26,150
Communication & other Misc. Expenses	12,081	4,459
TOTAL Rs.	52,84,017	69,63,596

[Handwritten Signature]



Shardul Singh



SCHEDULE [14]: 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
	62,66,874	57,16,551

SCHEDULE [15]: 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	-	10,751
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	-
Watch and Ward Expense	5,876	-
Food Charges	-	98,000
	14,29,567	13,09,304

SCHEDULE [16]: POST COVID-19 IMPACT EXPENSES**Aid for Indian Development**

Blankets & Cloths Distribution	-	580
Transportation	3,380	-
Field 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
	1,75,571	3,90,364

SCHEDULE [17]: MEDICAL RELIEF-Care Companion Program (CCP)**Payroll Cost**

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



Shekhar Singh



SCHEDULE [18]: RELIEF OF THE POOR

Livelihood Support to women-Agriculture	-	48,900
Field support expenditure	-	3,000
Livestock Transferred to Beneficiary	-	23,000
Livelihood Support to Diffrently Abled Orrisa	-	3,630
Local Food & Travel expenses during 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	-
	87,099	2,05,231

SCHEDULE [19]: ENVIRONMENT RELATED PROJECTS

Animal Care	-	6,300
Conservation & Regeneration of Traditional Waterbody	10,59,824	-
	10,59,824	6,300

SCHEDULE [20]: ADMINISTRATIVE EXPENSES

Project Coordinator	-	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	-
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	19,110	-
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	-
Loss on Premature closure of FD	1,56,999	-
Local Travel	24,451	-
Printing and Stationary	1,355	-
Audit Fees	30,000	-
Labour Charges	68,170	-
Repair & Maintenance	1,44,186	-
Office Expenses	9,080	-
	13,89,048	8,78,000



Shekhar Singh



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

Schedule-4

Foreign Projects

DESCRIPTION	AS AT 01.04.2023		OPENING WDV		DEPRECIATION	CLOSING WDV AS AT 31.03.2024	RATE OF DEP
			ADDITIONS				
			>180 Days	<180 Days			
Out of Donor Fund							
Computers & Laptops	38,880	-	-	-	15,552	23,328	40%
Furniture & Fixture	-	-	19,300	-	965	18,335	10%
Office Equipment	-	-	-	-	-	-	15%
Vehicles	19,74,840	-	-	-	2,96,226	16,78,614	15%
Mobile Phones	60,206	6,500	-	-	10,006	56,700	15%
Bicycle	5,695	-	-	-	854	4,841	15%
Water Purifier	8,255	-	-	-	1,238	7,017	15%
[A]	20,87,876	6,500	19,300	-	3,24,841	17,88,835	
Out of Own Fund							
Water Pump	17,640	-	28,011	-	4,747	40,904	15%
Solar Light	2,59,412	12,501	-	-	40,787	2,31,126	15%
Wood Cutting Machine	6,281	-	-	-	942	5,339	15%
Bicycle	4,590	-	-	-	689	3,901	15%
Bed	-	27,000	-	-	4,050	22,950	15%
Camera	-	-	22,500	-	1,688	20,812	15%
Sewing Machine	-	-	9,000	-	675	8,325	15%
Generator	-	-	43,000	-	3,225	39,775	15%
Building Work in Progress	11,26,266	29,33,086	51,87,350	-	-	92,46,702	0%
[B]	14,14,189	29,72,587	52,89,861	-	56,803	96,19,834	
Total [A+B]	35,02,065	29,79,087	53,09,161	-	3,81,644	1,14,08,669	



[Handwritten signature]

Heerwanda Singh

