

# **ASHA TRUST**

## **KANPUR**

### **BALANCE SHEET AS AT 31ST MARCH, 2025**

(Amount in Rs.)

<b><u>Particulars</u></b>	<b>Not e</b>	<b><u>As at 31 March, 2025</u></b>	<b><u>As at 31 March, 2024</u></b>
<b>I <u>SOURCES OF FUNDS</u></b>			
<b><u>Unrestricted Funds</u></b>			
Fund Account	1	24509838.36	26220657.37
<b><u>Current liabilities</u></b>			
Other current liabilities	2	26646.00	14160.00
<b>Total</b>		<b>24536484.36</b>	<b>26234817.37</b>
<b>II <u>ASSETS</u></b>			
<b>1 <u>Non-current assets</u></b>			
Property, Plant and Equipment and Intangible assets	3	23209546.52	25164359.52
(i) Property, Plant and Equipment			
(ii) Capital work-in-progress			
<b><u>APPLICATION OF FUNDS</u></b>			
<b>II <u>Current assets</u></b>			
Cash and bank balances	4	1326937.84	1045094.85
Short Term Loans and Advances	5	0.00	25363.00
<b>Total</b>		<b>24536484.36</b>	<b>26234817.37</b>

#### **Notes to Accounts**

9

**Schedules referred to above and notes attached  
there to form an integral part of Balance Sheet**

**As per our report of even date.  
For TANDON KAKKAR & ASSOCIATES  
Chartered Accountants  
Fm Reg No 001861C**

**(AVINASH KAKKAR)  
Partner  
M No 082394  
Place : Lucknow  
21/10/2025  
UDIN :**

**Chapter Coordinator**

# ASHA TRUST

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rs.)

<u>Particulars</u>	<u>Note No.</u>	<u>As at 31</u>	<u>As at 31</u>
		<u>March. 2025</u>	<u>March. 2024</u>
<b><u>Income</u></b>			
Fee Received	6	482100.00	407100.00
Other Income	7	1036339.00	898415.00
<b>Total Income (I+II)</b>		<b>1518439.00</b>	<b>1305515.00</b>
<b><u>Expenses</u></b>			
Depreciation and amortization Expense	3	2482155.00	3000559.00
Other Expenses	8	7729513.01	6804478.58
<b>Total Expenses</b>		<b>10211668.01</b>	<b>9805037.58</b>
<b>Excess of Income(+)/Expenditure(-) before exceptional and extraordinary items</b>		<b>-8693229.01</b>	<b>-8499522.58</b>
Exceptional Items		0.00	0.00
<b>Excess of Income(+)/Expenditure(-) before extraordinary items</b>		<b>-8693229.01</b>	<b>-8499522.58</b>
Extraordinary Items		0.00	0.00
<b>Excess of Income(+)/Expenditure(-) for the year</b>		<b>-8693229.01</b>	<b>-8499522.58</b>
Appropriations Transfer to funds,		0.00	0.00
Transfer from funds		0.00	0.00
<b>Balance Transferred to General Fund</b>		<b>-8693229.01</b>	<b>-8499522.58</b>
The accompanying notes are an integral part of the financial statements			

### Notes to Accounts

9

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per our report of even date.  
For TANDON KAKKAR & ASSOCIATES  
Chartered Accountants  
Fm Reg No 001861C

(AVINASH KAKKAR)

Partner  
M No 082394  
Place : Lucknow  
21/10/2025  
UDIN :

Chapter Coordinator

# ASHA TRUST

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

## Note - 1 Head Office Account

	<u>As at 1st April 2024 (Opening Balance)</u>	<u>Addition H.O.Transfer</u>	<u>Addition Received From Asha Chennai</u>	<u>Less : Excess of expenditure over income</u>	<u>As at 31st March 2025 (Closing Balance)</u>
General Fund	26220657.37	6800000.00	182410.00	-8693229.01	24509838.36
<b>Current Year (Total)</b>	<b>26220657.37</b>	<b>6800000.00</b>	<b>182410.00</b>	<b>-8693229.01</b>	<b>24509838.36</b>
<b>Previous Year (Total)</b>	<b>28370179.95</b>	<b>6350000.00</b>	<b>0.00</b>	<b>-8499522.58</b>	<b>26220657.37</b>

# ASHA TRUST

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

## Note 2 Other current liabilities

Particular	As at 31 March,	As at 31 March,
	2025	2024
Audit Fee Payable	11800.00	8850.00
Rahul Gupta	0.00	5310.00
Mahesh Ji	4846.00	0.00
Electricity Payable	10000.00	0.00
<b>Total Other current liabilities</b>	<b>26646.00</b>	<b>14160.00</b>

**ASHA TRUST**

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

Note 3 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

PARTICULARS	RATE OF DEP.	GROSS BLOCK				DEPRECIATION				NET VALUE	
		OPENING BALANCE	ADDITIONS /ADJUSTM KNTS	DISPOS ALS	TOTAL	OPENIN G BALANC E	FOR THE YEAR	DISPOS ALS	TOTAL	AS ON 31-03-2025	AS ON 31-03-2024
Land	0.00	5974888.00	0.00	0.00	5974888.00	0.00	0.00	0.00	5974888.00	5974888.00	
Building	10.00	15726058.00	0.00	0.00	15726058.00	0.00	1572606.00	0.00	1572606.00	14153452.00	
<b>PLANT &amp; MACHIONERY</b>											
Plant & Machinery	15	321931.00	27123.00	0.00	349054.00	0.00	52358.00	0.00	52358.00	296696.00	
Electrical & Office Equipment	15	487369.00	104351.00	0.00	591720.00	0.00	88758.00	0.00	88758.00	502962.00	
Electrical & Office Equipment	7.50	0.00	292224.00		292224.00		21917.00		21917.00	0.00	
<b>Total</b>		<b>809300.00</b>	<b>423698.00</b>	<b>0.00</b>	<b>1232998.00</b>	<b>0.00</b>	<b>163033.00</b>	<b>0.00</b>	<b>163033.00</b>	<b>1069965.00</b>	
<b>PLANT &amp; MACHIONERY-SOLAR</b>											
Solar System	40.00	1013104.52	0.00	0.00	1013104.52	0.00	405242.00	0.00	405242.00	607862.52	
<b>FURNITURE &amp; FIXTURES</b>											
Furniture & Fixtures	10	1140018.00	33464.00	0.00	1173482.00	0.00	117348.00	0.00	117348.00	1056134.00	
Furniture & Fixtures	5	0.00	12980.00	0.00	12980.00	0.00	649.00	0.00	649.00	12331.00	
<b>Total</b>		<b>1140018.00</b>	<b>46444.00</b>	<b>0.00</b>	<b>1186462.00</b>	<b>0.00</b>	<b>117997.00</b>	<b>0.00</b>	<b>117997.00</b>	<b>1068465.00</b>	
<b>COMPUTER</b>											
Computer & Other Equipments	40	500991.00	57200.00	0.00	558191.00	0.00	223277.00	0.00	223277.00	334914.00	
<b>Total</b>		<b>500991.00</b>	<b>57200.00</b>	<b>0.00</b>	<b>558191.00</b>	<b>0.00</b>	<b>223277.00</b>	<b>0.00</b>	<b>223277.00</b>	<b>334914.00</b>	
<b>TOTAL Rs</b>		<b>25164359.52</b>	<b>527342.00</b>	<b>0.00</b>	<b>25691701.52</b>	<b>0.00</b>	<b>2482155.00</b>	<b>0.00</b>	<b>2482155.00</b>	<b>23209546.52</b>	
<b>TOTAL Rs (Previous)</b>		<b>26054999.00</b>	<b>2109919.52</b>	<b>0.00</b>	<b>28164918.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3000559.00</b>	<b>25164359.52</b>	

## ASHA TRUST

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

### Note 4 Cash and Bank Balances

Amount (Rs.)

<b>Particulars</b>	<b><u>As at 31</u> <u>March, 2025</u></b>	<b><u>As at 31</u> <u>March, 2024</u></b>
<b><u>Cash and cash equivalents shall be classified as</u></b>		
State Bank of India	1319659.84	1037600.85
Cash in Hand	7278.00	7494.00
<b>Total</b>	<b>1326937.84</b>	<b>1045094.85</b>

### Note 5 Short Term loan & Advances

<b>Particular</b>	<b><u>As at 31</u> <u>March, 2025</u></b>	<b><u>As at 31</u> <u>March, 2024</u></b>
Advance-Mahesh	0.00	25348.00
Advance-Swaraj	0.00	15.00
<b>Total</b>	<b>0.00</b>	<b>25363.00</b>

## ASHA TRUST

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

### Note 6 Revenue from operations

(Amount in Rs.)

Particulars	As at 31 March, 2025	As at 31 March, 2024
<b>Fee Received</b>		
Donation Received	482100.00	407100.00
<b>Total Revenue from operations (Net)</b>	<b>482100.00</b>	<b>407100.00</b>

### Note 7 Other income

Particular	As at 31 March, 2025	As at 31 March, 2024
<b>Interest received from Bank</b>		
Bank Interest	17639.00	19915.00
Fee-Sankalp Special School	1018700.00	878500.00
<b>Total other income</b>	<b>1036339.00</b>	<b>898415.00</b>

### Note 3 Depreciation and amortization expense

Particular	As at 31 March, 2025	As at 31 March, 2024
on tangible assets	2482155.00	3000559.00
<b>Total Depreciation and amortization expense</b>	<b>2482155.00</b>	<b>3000559.00</b>

### Note 8 Other Expenses

Particulars	As at 31 March, 2025	As at 31 March, 2024
Administration Expenses	669456.56	615496.56
Audit Fee	11800.00	8850.00
Educational Programme Exp.	7048256.45	6180132.02
<b>Total</b>	<b>7729513.01</b>	<b>6804478.58</b>

## **NOTES TO ACCOUNTS – FOR THE YEAR ENDED 31ST MARCH 2025**

1. Compliance The financial statements have been prepared in accordance with the Guidance Note issued by the Institute of Chartered Accountants of India (ICAI) for the presentation of financial statements of non-corporate entities. This is the first year of compliance with the ICAI framework. Accordingly, the previous year's figures have
2. Going Concern The entity has prepared its accounts on the assumption of going concern basis, as there is no intention or necessity to liquidate or significantly curtail its operations.
3. Method of Accounting The entity follows the accrual basis of accounting. Revenues and expenses are recognized on accrual basis unless otherwise stated.
4. Fixed Assets and Depreciation The fixed assets are stated at written down value (WDV) as per records available. Depreciation is provided on the WDV method in accordance with the rates prescribed under the Income Tax Act, 1961. No revaluation of fixed assets has been carried out during the year.
5. Investments The entity has not made any investments during the financial year. Hence, this note is not
6. Stock-in-Trade Proper and updated quantitative records of inventory are not maintained. The stock has been valued and certified by the management based on estimated realizable values. No independent verification of
7. Contingent Liabilities There are no contingent liabilities outstanding as at the balance sheet date.
8. MSME Trade Payables The management has not provided bifurcation of creditors under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). Accordingly, the disclosure regarding the amount payable to such enterprises and the interest, if any, due thereon, is not made. Further, the status of payment to
9. Revenue Recognition The total turnover of ₹5 Crores for the financial year has been recognized on accrual basis in accordance with the applicable accounting policies. Revenue is recognized when the significant risks and rewards
10. Loans and Advances Loans and advances are unsecured and considered good, recoverable in the ordinary course of business. No interest is charged on such advances.
11. Taxation Provision for Income Tax has been made as per the applicable rates. No deferred tax assets or liabilities have been recognized during the year as the impact is considered immaterial.
12. Prior Period Adjustment Being the first year of compliance with ICAI's Guidance Note, the comparative figures of the previous year have been regrouped or reclassified wherever required.
13. Significant Accounting Policies The significant accounting policies adopted by the entity form an integral part of these financial statements and are disclosed separately in the annexed statement.