Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Consolidated Balance Sheet

As on 31st March 2025

S.No	Particulars	SCHEDULES	31.03.2025	31.03.2024
	Funds & Liabilities			
I	General Fund	C1A	19,02,837	24,99,934
II	Unutilised FCRA Funds		19,66,305	28,87,176
III	Unutilised Restricted Local Funds	C1B	1,54,735	1,81,312
IV	Current liabilities	C1C	96,170	74,315
			41,20,047	**56,42,737**
	Assets			
V	Fixed Assets	C2	14,68,189	14,70,095
VI	Security Deposits (Rent)		3,90,000	1,00,000
VII	Cash and cash equivalents	C3	22,60,208	40,70,992
VIII	TDS receivable		1,650	1,650
			41,20,047	**56,42,737**

In terms of our report of even date attached

Notes to accounts- Sch C10

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

KOSHI & GEORGE New Delhi Chartered Accountants

George Koshi
Partner
M.No.082961
UDIN :25082961BMOCRB1144
New Delhi
Date: 04/08/2025

Ashish Foundation for the Differently Abled Charitable Trust

AFDA Charitable Trust New Delhi

Sheila George
Chief Functionary

Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust
304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi -110058
Consolidated Income and Expenditure Accounts
For Year Ended 31st March 2025

S.No	Particulars	SCHEDULES	Year Ended 31.03.2025	Year Ended 31.03.2024
I	**Income**			
	Voluntary Contributions & Donations		1,39,20,225	1,24,33,076
	Fees Receipt		14,76,040	14,69,290
	Bank Interest		1,21,170	89,504
	Sale- Ankur		50,145	32,181
	Profit on sale of assets			735
	Excess of expenditure over income		15,44,545	
			1,71,12,125	**1,40,24,786**
II	**Expenditure**			
	Ashish Centre - Special Education Project	C4	65,57,480	49,34,228
	Ankur Project - Vocational	C5	55,80,687	29,01,478
	Physio and Occupational Therapy	C6	10,57,368	11,15,935
	Speech Therapy	C7	6,63,030	3,72,818
	Administration Expenses	C8	28,29,816	17,05,236
	Advay - Training Project	C9	51,311	18,364
	Depreciation	C2	3,72,433	4,69,507
	Excess of income over expenditure			25,07,219
	Total		**1,71,12,125**	**1,40,24,786**

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

G. Koshi

KOSHI & GEORGE * New Delhi * Chartered Accountants *

George Koshi
Partner
M.No.082961
UDIN :25082961BMOCRB1144
New Delhi
Date: 04/08/2025

Ashish Foundation for the Differently Abled Charitable Trust

AFDA Charitable Trust New Delhi

Sheila George
Chief Functionary

Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Consolidated Receipts and Payment Account

For Year Ended 31st March 2025

S.No	Particulars	SCHEDULES	Year Ended 31.03.2025	Year Ended 31.03.2024
I	**Receipts**			
	OPENING BALANCE :-			
	Cash and cash equivalents	C3	40,70,992	11,26,212
	Voluntary Contributions & Donations		1,39,20,225	1,24,33,076
	Fee Receipts		14,76,040	14,69,290
	Sale of asset		-	2,000
	Bank Interest		1,21,170	89,504
	Sale- Ankur		50,145	32,181
	Increase in Liabilities		21,855	
			1,96,60,428	**1,51,52,263**
II	**Payments**			
	Ashish Centre - Special Education Project	C4	65,57,480	49,34,228
	Ankur Project - Vocational	C5	55,80,687	29,01,478
	Physio and Occupational Therapy	C6	10,57,368	11,15,935
	Speech Therapy	C7	6,63,030	3,72,818
	Administration Expenses	C8	28,29,816	17,05,236
	Advay - Training Project	C9	51,311	18,364
	Fixed Assets Additions			
	Computers & Laptops		24,254	31,025
	Classroom Equipments		2,22,900	-
	Library Books and Accessories		1,920	-
	Office Equipments		1,16,454	-
	OT Equipments		4,999	-
	Decrease in liability			2,186
	Security Deposit		2,90,000	
	CLOSING BALANCE :-			
	Cash and cash equivalents	C3		
	Union Bank of India		2,90,980	11,77,358
	Union Bank of India- FCRA Utilization Account		6,18,523	1,74,782
	State Bank of India - Designated FCRA Account		13,47,782	27,12,394
	Cash-in-hand		2,923	6,459
			1,96,60,428	**1,51,52,263**

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

KOSHI & GEORGE Chartered Accountants New Delhi

George Koshi
Partner
M.No.082961
UDIN :25082961BMOCRB1144
New Delhi
Date: 04/08/2025

Ashish Foundation for the Differently Abled Charitable Trust

AFDA Charitable Trust New Delhi

Sheila George
Chief Functionary

Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi-110058

Schedules forming part of final accounts

Consolidated

For Year Ended 31st March 2025

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
Schedule : C3		
Cash and cash equivalents		
Cash at Bank Accounts		
Union Bank of India	2,90,980	11,77,358
Union Bank of India- FCRA Utilization Account	6,18,523	1,74,782
State Bank of India - Designated FCRA Account	13,47,782	27,12,394
Cash-in-hand	2,923	6,459
Total	**22,60,208**	**40,70,992**
Schedule : C4		
Ashish Centre - Special Education Project		
Annual Day Expenses	86,973	58,044
Awareness Events and Outreach Expenses	67,528	28,701
ESI Management Contribution	7,968	27,613
PF Management Contribution	1,20,255	1,33,475
Provision of Space and Facilities	9,92,234	7,09,923
Salaries & Allowances	45,59,548	35,17,083
Transportation Facilities for Students	3,93,718	2,55,273
Social skills learning activity,Parents Support program and other expenses	2,89,913	1,81,517
Home Visit Expenses	3,027	1,073
Teaching Materials	36,316	21,526
Total	**65,57,480**	**49,34,228**
Schedule : C5		
Ankur Project - Vocational		
Annual Day expenses	86,962	58,136
Awareness Events and Outreach Expenses	67,064	27,785
Consultant Charges	6,97,016	3,48,480
ESI Management Contribution	7,956	31,043
PF Management Contribution	1,18,887	92,928
Provision of Space and Facilities	6,37,146	3,10,505
Salaries & Allowances	32,92,226	17,85,420
Vocational Supplies	65,269	26,506
Vocational Skill Training Expenses	1,500	36,580
Home Visit Expenses	2,164	755
Transportation Facility for Students	4,15,941	24,187
Customised Employment Program Expenses	23,717	7,834
Social skills learning activity ,Parent Support program and other expenses	1,64,839	1,51,319
Total	**55,80,687**	**29,01,478**

KOSHI & GEORGE * New Delhi * Chartered Accountants

AFDA Charitable Trust New Delhi

Ashish Foundation for the Differently Abled Charitable Trust
304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi-110058
Schedules forming part of final accounts
Consolidated
For Year Ended 31st March 2025

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
Schedule : C6		
Physio and Occupational Therapy		
Provision of Space and Facilities	2,39,000	2,62,000
Salaries & Allowances	8,18,368	8,53,935
Total	**10,57,368**	**11,15,935**
Schedule : C7		
Speech Therapy		
Consultant Charges	5,36,000	2,68,000
Speech Therapy Expenses	13,030	6,568
Provision of Space and Facilities	1,14,000	98,250
Total	**6,63,030**	**3,72,818**
Schedule : C8		
Administration Expenses		
Bank Charges	17,493	19,614
Certification expenses	-	3,540
Brokerage Expenses	1,95,000	-
Cleaning Expenses	58,902	16,974
Conveyance expenses	15,397	15,060
Electricity & Water Expenses	1,31,750	1,58,280
Fuel expenses	24,620	34,658
Garbage Collection Expenses	5,800	6,400
Hospitality Expenses	14,842	3,517
Medical Expenses	3,860	2,194
Office Expenses	16,836	29,725
PF Management Contribution	25,381	16,633
Postage & Courier Expenses	19,080	186
Printing & Stationary	11,919	23,061
Professional Fees	1,00,000	1,13,274
Rent	2,82,734	2,68,645
Repair & Maintenance	2,93,405	71,902
Salaries & Allowances	11,26,871	7,28,496
Shifting Expenses	91,784	-
Staff Welfare	77,445	77,458
Telephone & Internet Expenses	39,174	30,736
Vehicle Insurance	7,863	7,505
Felicitation Charges	-	39,650
Teaching Materials	-	-
Fund Raising Expenses	2,22,820	17,294
Kitchen Supplies	2,675	1,702
Statutory & Legal Expenses	33,250	7,000
Website & Domain Expenses	10,915	11,732
Total	**28,29,816**	**17,05,236**
Schedule : C9		
Advay - Training Project		
Workshop Expenses	51,311	18,364
Total	**51,311**	**18,364**

Koshi & George Chartered Accountants New Delhi

AFDA Charitable Trust New Delhi

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi -110058

Schedule : C1A

General Fund	**31.03.2025**	**31.03.2024**
Opening Balance :	24,99,934	23,47,611
Less:Excess of expenditure over income	(15,44,545)	25,07,219
Less : FC Excess of expenditure over Income	(9,20,871)	22,78,762
Less: Local Restricted Funds (Excess of Utilisation over Receipts – Sch C1B)	(26,577)	76,134
Total	19,02,837	24,99,934

Restricted Local Funds : C1B

Particulars	**Opening balance**	**Receipt during the year**	**Utilisation during the year**	**Excess of Utilisation over Receipts**	**Closing balance**
Christian Education Society	1,00,000	1,00,000	1,26,577	(26,577)	73,423
BlackRock India Pvt.Ltd	81,312	-	-	-	81,312
Total	1,81,312	1,00,000	1,26,577	(26,577)	1,54,735

Current Liabilities : C1C

	31.03.2025	**31.03.2024**
PF Payable	42,818	38,871
ESI Payable	1,635	3,941
TDS payable	51,717	31,503
Total	**96,170**	**74,315**

KOSHI & GEORGE * New Delhi * Chartered Accountants

AFDA Charitable Trust New Delhi

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi -110058

Schedule : C2

Consolidated Schedule of Fixed Assets
For Year Ended 31st March 2025

	Gross Block as on 01.04.2024	Addition upto 30th September	Addition from 1st October	Sale/transfer/ written off during the year	Gross Block Total as on 31.03.2025	Rate	Depreciation			WDV as on 31st March 2025	WDV as on 31st March 2024
							Depreciation upto 31.03.2024	**For the year**	**Depreciation upto 31.03.2025**		
Classroom Equipments		56,450	166450		2,22,900	15%		20,951	20,951	2,01,949	
Computer/Laptop	19,45,201	24,254			19,69,455	40%	15,99,737	1,47,887	17,47,624	2,21,831	3,45,464
Furniture & Fixtures	7,48,423				7,48,423	10%	4,01,667	34,676	4,36,343	3,12,080	3,46,757
Library Books and Accessories	3,95,879		1,920		3,97,799	40%	2,53,363	57,390	3,10,753	87,046	1,42,516
Office & Other Equipments	9,53,244	89,877	26,577		10,69,698	15%	6,40,397	62,402	7,02,799	3,66,899	3,12,847
OT Equipments	4,52,010	4,999			4,57,009	15%	2,23,817	34,979	2,58,796	1,98,213	2,28,193
Vehicles	6,73,732				6,73,732	15%	6,02,981	10,613	6,13,594	60,138	70,751
Projector	83,199				83,199	15%	59,631	3,535	63,166	20,033	23,568
Total	**52,51,688**	**1,75,580**	**1,94,947**	**-**	**56,22,215**		**37,81,593**	**3,72,433**	**41,54,026**	**14,68,189**	**14,70,096**

Koshi & George * New Delhi * Chartered Accountants

AFDA Charitable Trust New Delhi

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Notes to Accounts for the year ended 31.03.2025

Schedule -C10

1. **Significant Accounting Policies:**

a) **Method of Accounting:**
The Financial Statements have been prepared on historical cost basis and, generally in accordance with the cash method of accounting except in case of salaries, consultancy and rental payments which has been accounted for on accrual basis

b) **Revenue Recognition:**
Revenue receipts are recognized when they have actually been realized. Revenue expenditure is recognized when the payment has been made.
Fee Receipts: Fee Receipts include Admission Fee, Development Fee and Student Fee.

c) **Restricted Funds:**
The local funds generated for a specific purpose are transferred to Restricted Funds balance. The balances in these funds are reflected in the Balance Sheet as a liability.

d) **Corpus Donations:**
Donations are considered as being towards the corpus only when the donor has stated, in writing, that he is making the donation towards the corpus of the Organization. In such cases, the amount received is credited to Corpus Fund and is invested in the manner specified in section 11(5) of the Income-tax Act.

e) **Foreign Exchange Transactions:**
Foreign exchange expenses and income are recorded at the exchange rates prevailing on the date of incurring the expense or receipt of income in the bank account.

f) **Fixed Assets:**
   i. Tangible fixed assets- are stated at historical cost less accumulated depreciation.
   ii. Intangible fixed assets - are stated at cost of acquisition less accumulated depreciation.

g) **Depreciation on Fixed Assets:**
Depreciation is provided on assets on the written down value method, at the rates and in the manner prescribed under the Income-tax Act, 1961

h) **Retirement Benefits:**
The Organization contributes to Recognized Provident Fund for its employees.

2. **Comparatives:**
Comparative financial information (i.e. the amounts and other disclosures for the preceding year presented above), is included as an integral part of the current year's financial statements, and is to be read in relation to the amounts and other disclosures relating to the current year. Figures of the previous year have been regrouped / reclassified wherever necessary to correspond to figures of the current year.

KOSHI & GEORGE * Chartered Accountants * New Delhi

3. **Rent Allocation:**

The total rent paid for the year ended 31.3.2025 is as under:

For the months of April and May 2024	Rs. 3,15,114
For the months of June 2024 to March 2025	Rs.19,50,000
Total rent paid	Rs.22,65,114

The rent paid has been distributed between the projects carried out as below:

Project	Rent distribution for April & May 2024 (see Note 1)	Floor space occupied for the months of June 24 to March 25	Distribution of rent for June 24 to March 25	Total rent allocated
Special Education	1,14,734	45%	8,77,500	9,92,234
Vocational Training	52,145	30%	5,85,000	6,37,145
Speech Therapy	16,500	5%	97,500	1,14,000
Occupational Therapy/Physiotherapy	44,000	10%	1,95,000	2,39,000
Administration	87,734	10%	1,95,000	2,82,734

Note 1: Based on actual usage of each floor of building

The rent has been charged to each project under the head ‘Provision of space and Facilities’.

KOSHI & GEORGE * New Delhi * Chartered Accountants

Ashish Foundation for the Differently Abled Charitable Trust
304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058
FCRA Balance Sheet
As on 31st March 2025

S.No	Particulars		SCHEDULES	31.03.2025	31.03.2024
	Liabilities				
I	General Fund				
	Opening Balance :	7,86,394			
	Add: Capital purchase	2,22,900			
	Less: Depreciation	2,44,656		7,64,638	7,86,394
II	Unspent Balance		FC1	19,66,305	28,87,176
				27,30,943	**36,73,569**
	Assets				
III	Fixed Assets		FC2	7,64,637	7,86,394
IV	Cash at Bank			19,66,306	28,87,176
	SBI (Designated account)	13,47,782			
	Union Bank of India - FCRA Utilization Account	6,18,523			
				27,30,943	**36,73,569**

In terms of our report of even date attached
Notes to accounts -Sch FC-8

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

Ashish Foundation for the Differently Abled Charitable Trust

KOSHI & GEORGE Chartered Accountants New Delhi

AFDA Charitable Trust New Delhi

G. Koshi

George Koshi
Partner
M.No.082961
UDIN:25082961BMOCRC8888
New Delhi
Date - 04/08/2025

Sheila George
Chief Functionary

Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust
304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058
FCRA Income and Expenditure Account
For Year Ended 31st March 2025

S.No	Particulars	SCHEDULES	Year Ended 31.03.2025	Year Ended 31.03.2024
I	**Income**			
	Voluntary Contributions & Donations		1,30,67,489	1,13,37,284
	Bank Interest		97,868	65,244
			1,31,65,357	**1,14,02,528**
II	**Expenditure**			
	Depreciation			3,07,682
	Administration Expenses	FC3	12,58,650	7,79,839
	Ankur Project-Vocational	FC4	47,83,328	25,04,044
	Physio and Occupational Therapy	FC5	10,35,118	11,15,735
	Ashish Centre - Special Education Project	FC6	61,32,989	43,53,005
	Speech Therapy	FC7	6,53,243	3,71,144
	Capital Purchase	FC1	2,22,900	
	Excess of Income over expenditure		(9,20,871)	19,71,079
			1,31,65,357	**1,14,02,528**
	Deficit Brought Forward		(9,20,871)	
	ADD: Depreciation	FC2	(2,44,656)	
	Excess of Income over expenditure		**(11,65,527)**	

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

G. Koshi

KOSHI & GEORGE Chartered Accountants New Delhi

George koshi
Partner
M.No.082961
UDIN:25082961BMOCRC8888
New Delhi
Date - 04/08/2025

Ashish Foundation for the Differently Abled Charitable Trust

AFDA Charitable Trust New Delhi

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Chief Functionary

Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust
304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058
FCRA Receipts and Payment Account
Year ended 31.03.2025

S.No	Particulars	SCHEDULES	Year Ended 31.03.2025	Year Ended 31.03.2024
I	**Receipts**			
	OPENING BALANCE:-			
	Cash at bank			
	State Bank of India - Designated FCRA account		27,12,394	46,225
	Union Bank of India - FCRA Utilization Account		1,74,782	5,62,189
	Voluntary Contributions & Donations		1,30,67,489	1,13,37,284
	Bank Interest		97,868	65,244
			1,60,52,533	**1,20,10,942**
II	**Payments**			
	Administration Expenses	FC3	12,58,650	7,79,839
	Ankur Project-Vocational	FC4	47,83,328	25,04,044
	Physio and Occupational Therapy	FC5	10,35,118	11,15,735
	Ashish Centre - Special Education Project	FC6	61,32,989	43,53,005
	Speech therapy	FC7	6,53,243	3,71,144
III	**Fixed Assets Additions**			
	Classroom Equipments		2,22,900	-
	CLOSING BALANCE :-			
	Cash at Bank:			
	State Bank of India - Designated FCRA account		13,47,782	27,12,394
	Union Bank of India - FCRA Utilization Account		6,18,523	1,74,782
			1,60,52,533	**1,20,10,942**

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
(Reg.No.003926N)

G. Koshi

KOSHI & GEORGE New Delhi Chartered Accountants

George Koshi
Partner
M.No.082961
UDIN:25082961BMOCRC8888
New Delhi
Date - 04/08/2025

Ashish Foundation for the Differently Abled Charitable Trust

AFDA Charitable Trust New Delhi

Sheila George
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Kamal Sharma
Treasurer

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Schedules forming part of final accounts

FCRA

For Year Ended 31st March 2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Schedule:FC3		
Administration Expenses		
Bank Charges	16,662	18,774
Website & Domain Expenses	-	1,475
PF Management contribution	28,336	16,571
Professional Fees	1,30,806	18,540
Rent	2,79,545	2,65,146
Fund Raising Expenses	9,998	-
Printing & Stationery	-	9,440
Repair & Maintenance	-	5,008
Telephone & Internet Expenses	-	3,713
Staff Welfare	15,742	32,200
Salaries & Allowances	7,77,561	4,08,972
	12,58,650	**7,79,839**
Schedule:FC4		
Ankur Project-Vocational		
Awarrness Events and outreach Expenses	54,924	4,720
Consultant Charges	5,13,309	3,49,536
ESI Management contribution	11,777	34,422
PF Management contribution	2,14,563	1,75,426
Social Skills Learning activity, Parent Support program and other expenses	83,075	1,10,578
Provision of Space and Facilities	6,25,466	2,74,363
Transportation Facility for Students	2,94,904	19,677
Vocational Supplies	30,087	-
Salaries & Allowances	27,69,311	15,34,036
Customised Employement Program Expenses	1,85,912	1,286
	47,83,328	**25,04,044**
Schedule:FC5		
Physio and Occupational Therapy		
Provision of Space and Facilities	2,16,750	2,61,800
Salaries & Allowances	8,18,368	8,53,935
	10,35,118	**11,15,735**
Schedule:FC6		
Ashish Centre - Special Education Project		
Awarrness Events and outreach Expenses	54,924	4,720
ESI Management contribution	10,149	42,303
PF Management contribution	2,21,989	2,74,380
Social Skills Learning activity, Parent Support program and other expenses	2,55,182	1,10,315
Teaching Materials	14,273	14,490
Transportation Facility	2,49,750	43,500
Provision of Space and Facilities	9,44,196	6,57,270
Salaries & Allowance	43,82,526	32,06,027
	61,32,989	**43,53,005**
Schedule:FC7		
Speech Therapy		
Consultant charges	5,34,800	2,66,900
Speech Therapy Expenses	13,030	6,319
Provision of Space and Facilities	1,05,413	97,925
	6,53,243	**3,71,144**

KOSHI & GEORGE New Delhi Chartered Accountants

AFDA Charitable Trust New Delhi

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Schedule : FC1

FCRA Fund Moving Statement
For Year Ended 31st March 2025

Purpose	Opening Balance	Donation	Interest and other receipts	Total	Revenue Disbursement	Capital Disbursement	Total Expenditure	Closing Balance
Social	28,87,176	1,30,67,489	97,868	1,60,52,533	1,38,63,328	2,22,900	1,40,86,228	19,66,305
Total	**28,87,176**	**1,30,67,489**	**97,868**	**1,60,52,533**	**1,38,63,328**	**2,22,900**	**1,40,86,228**	**19,66,305**

AFDA Charitable Trust New Delhi

KOSHI & GEORGE Chartered Accountants New Delhi

Schedule : FC2

FCRA Schedule of Fixed Assets
For Year Ended 31st March 2025

	Gross Block as on 01.04.2024	Addition during the year		Gross Block as on 31.03.2025	Rate	Depreciation			WDV as on 31st March 2025	WDV as on 31st March 2024
Asset Particulars		UPTO 30-09-2024	FROM 1-10-2024			upto 31.03.2024	For the year	upto 31.03.2025		
Classroom Equipments		56,450	1,66,450	2,22,900	15%		20,951	20,951	2,01,949	
Computer/Laptop	9,18,960			9,18,960	40%	6,93,093	1,12,927	8,06,020	1,12,940	2,25,867
Furniture & Fixtures	2,83,405			2,83,405	10%	1,04,809	17,860	1,22,669	1,60,736	1,78,596
Office & Other Equipments	1,67,950			1,67,950	15%	1,11,814	8,420	1,20,234	47,716	56,136
OT Equipments	1,58,976			1,58,976	15%	1,09,973	7,350	1,17,323	41,653	49,003
Library Books & Accessories	3,95,879			3,95,879	40%	2,53,363	57,006	3,10,369	85,510	1,42,516
Vehicles	4,92,769	-	-	4,92,769	15%	3,58,494	20,141	3,78,635	1,14,134	1,34,275
Total	**24,17,939**	**56,450**	**1,66,450**	**26,40,839**		**16,31,546**	**2,44,656**	**18,76,202**	**7,64,637**	**7,86,393**

Ashish Foundation for the Differently Abled Charitable Trust

304, Mahatta Tower, 54, B-Block, Community Centre, Janakpuri, New Delhi- 110058

Notes to Accounts for the year ended 31.03.2025

Schedule -FC 8

1. **Significant Accounting Policies:**

a) **Method of Accounting:**
The Financial Statements have been prepared on historical cost basis and, generally in accordance with the cash method of accounting except in case of salaries, consultancy and rental payments which has been accounted for on accrual basis

b) **Revenue Recognition:**
Revenue receipts are recognized when they have actually been realized. Revenue expenditure is recognized when the payment has been made.
Fee Receipts: Fee Receipts include Admission Fee, Development Fee and Student Fee.

c) **Restricted Funds:**
The local funds generated for a specific purpose are transferred to Restricted Funds balance. The balances in these funds are reflected in the Balance Sheet as a liability.

d) **Corpus Donations:**
Donations are considered as being towards the corpus only when the donor has stated, in writing, that he is making the donation towards the corpus of the Organization. In such cases, the amount received is credited to Corpus Fund and is invested in the manner specified in section 11(5) of the Income-tax Act.

e) **Foreign Exchange Transactions:**
Foreign exchange expenses and income are recorded at the exchange rates prevailing on the date of incurring the expense or receipt of income in the bank account.

f) **Fixed Assets:**
   i. Tangible fixed assets- are stated at historical cost less accumulated depreciation.
   ii. Intangible fixed assets - are stated at cost of acquisition less accumulated depreciation.

g) **Depreciation on Fixed Assets:**
Depreciation is provided on assets on the written down value method, at the rates and in the manner prescribed under the Income-tax Act, 1961

h) **Retirement Benefits:**
The Organization contributes to Recognized Provident Fund for its employees.

2. **Comparatives:**
Comparative financial information (i.e. the amounts and other disclosures for the preceding year presented above), is included as an integral part of the current year's financial statements, and is to be read in relation to the amounts and other disclosures relating to the current year. Figures of the previous year have been regrouped / reclassified wherever necessary to correspond to figures of the current year.

KOSHI & GEORGE New Delhi Chartered Accountants

3. **Rent Allocation:**

The total rent paid for the year ended 31.3.2025 is as under:

For the months of April and May 2024	Rs. 3,15,114
For the months of June 2024 to March 2025	Rs.19,50,000
Total rent paid	Rs.22,65,114

The rent paid has been distributed between the projects carried out as below:

Project	Rent distribution for April & May 2024 (see Note 1)	Floor space occupied for the months of June 24 to March 25	Distribution of rent for June 24 to March 25	Total rent allocated
Special Education	1,14,734	45%	8,77,500	9,92,234
Vocational Training	52,145	30%	5,85,000	6,37,145
Speech Therapy	16,500	5%	97,500	1,14,000
Occupational Therapy/Physiotherapy	44,000	10%	1,95,000	2,39,000
Administration	87,734	10%	1,95,000	2,82,734

Note 1: Based on actual usage of each floor of building

The rent has been charged to each project under the head 'Provision of space and Facilities'.

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