

AADHAAR-An Association for Development, Harmony, and Action Research

A-12, Vasant Apartment, 181/9, Kishangarh (opposite B-4), Vasant Kunj, New Dehli-110070

BALANCE SHEET
As on 31st MARCH 2025

PARTICULARS	Financial Year 2024-25	Financial Year 2023-24
LIABILITIES		
Corpus Fund	64,000	64,000
Reserve Fund		
As per last Balance Sheet	5,529,051	6,572,033
	(1,101,319)	(1,042,982)
Add: Transferred from Income and Expenditure Account		
	4,427,732	5,529,051
Fixed Asset Fund	4,531,383	5,978,103
Current Liabilities		
Grant Unutilised Schedule - 1)	8,030,516	4,887,797
Current Liabilities		
Audit Fee Payable	-	47,000
EPF Payable	68,400	50,400
TDS Payable	-	2,783
Total	17,122,031	16,559,134
ASSETS		
Fixed Assets (Schedule - 2)		
As per last balance sheet	5,978,103	2,722,186
Addition	432,037	4,866,345
Less: Depreciation	1,878,757	1,610,428
Net Block	4,531,383	5,978,103
FDR-IOB	800,000	800,000
Current Assets, Loans and Advances		
Current Assets		
Bank Balances		
With Scheduled banks - In saving account	11,619,249	9,477,616
Cash in hand	-	-
Tax Deducted at source	140,789	75,177
Ashish	-	150,408
Fakruddin Sheikh	-	50,000
Security Deposit	30,610	27,830
Total	17,122,031	16,559,134

For Singh Satish & Associates
Chartered AccountantsSATISH K SINGH
FCA; BCOM(H)
Proprietor
M.No: 526351
UDIN:
Date : 07/11/2025
Place : NOIDAFor AADHAAR-An Association for
Development, Harmony, and Action ResearchKamleshwar Singh
SecretaryAnil Tyagi
Director (F&A)

AADHAAR-An Association for Development, Harmony, and Action Research

A-12, Vasant Apartment, 181/9, Kishangarh (opposite B-4), Vasant Kunj, New Dehli-110070

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

PARTICULARS	CURRENT YEAR 01-04-2024 to 31-03-2025	Last Year (01-04-2023 to 31-03-2024)
<u>INCOME</u>		
<u>Project Funding</u>		
<u>Receipts during the year</u>		
Maatr MVP development		13,094,000
Digital Acedemy	-	21,288,914
Digital and Financial Literacy Program	30,873,360	11,026,200
Digital Literacy Phase-2	13,257,728	-
Digital Functional Literacy	24,856,504	-
Digital & Financial Literacy(G.E)	5,276,700	-
USHA Silai School Program	61,560	617,400
STEM-Global	1,271,378	2,740,100
STEM-Aricent	333,274	5,015,907
Stem, Tinkering, Coding & Robotics - Phase-2	12,578,706	-
<u>Other Projects</u>		
Springshed Development	675,998	-
Center Of Excellence In Skilling	3,414,152	-
Stem Education For Gender Equality	6,525,000	-
	-	
	99,124,360	53,782,521
<u>Other Receipts</u>		
OtherProject Grant	-	2,104,197
Interest on FDR	-	49,526
Interest on Saving Bank	350,723	362,551
Donation	108,592	40,800
Mis. Income from Projects	1,653,491	4,122,293
	2,112,806	6,679,367
Project Grants Balance Last years	4,887,797	1,465,185
TOTAL INCOME	106,124,963	61,927,073
<u>EXPENSE</u>		
<u>Expenditure on Projects</u>		
Maatr MVP development	-	13,094,000
Digital Literacy Program	-	306,020
Digital Acedemy	762,563	17,036,749
Digital and Financial Literacy Program	29,221,368	9,628,800
Digital Literacy Phase-2	12,577,074	-
Digital Functional Literacy	24,295,045	-
Digital & Financial Literacy(Global Edge)	5,284,911	-
USHA Silai School Program	74,790	102,227
STEM-Global	1,690,091	2,430,437
STEM-Aricent	3,047,780	3,815,531
Stem, Tinkering, Coding & Robotics - Phase-2	8,839,695	-
Springshed Development	391,385	18,450
Center Of Excellence In Skilling	2,697,602	
Stem Education For Gender Equality	6,425,079	1,019,357
Total	95,307,383	47,451,571

Office Expenses	494,134	416,652
Bank Charges	6,826	2,683
Travel Expenses	202,134	182,103
Audit fees	145,600	149,000
EPF-Employer	90,300	87,150
Office Rent	178,100	411,670
Staff Salary	1,305,027	2,653,924
Consultancy	478,064	527,900
Scholarship Exp.	-	62,776
Vehicale Maintinace	90,604	23,418
Meeting & Training Expenses	464,741	872,066
Management Cost		375,000
TDS Late Fees	816	
	-	
	3,456,346	5,764,342
TOTAL EXPENSES	98,763,729	53,215,913
Balance	7,361,234	8,711,160
Less: Transferred to Grant unutilised (As per Schedule - 1)	8,030,516	4,887,797
	432,037	
Less: Transferred to Fixed asset Fund (As per Schedule - 2)		4,866,345
Surplus transferred to Reserve Fund	(1,101,319)	(1,042,982)

For Singh Satish & Associates
Chartered Accountants



SATISH K SINGH
FCA; BCOM(H)
Proprietor
M.No: 526351

Date : 07/11/2025
Place : NOIDA

For AADHAAR-An Association for
Development, Harmony, and Action Research

Kamleshwar Singh
Secretary

Anil Tyagi
Director (F&A)

AADHAAR-An Association for Development, Harmony, and Action Research

**Grant Unutilised
Schedule - 1**

Project Name	Grant Unutilised opening Balance	Grant Receipts	Total	Total Expenses	Fixed Asset Purchased	Closing Balance
Digital and Financial Literacy Program	1,397,400	30,873,360	32,270,760	29,221,368		3,049,392
Digital Literacy Phase-2	-	13,257,728	13,257,728	12,577,074	-	680,654
Digital Literacy phase-3	-	24,856,504	24,856,504	24,295,045		561,459
Stem, Tinkering, Coding & Robotics project	-	12,578,706	12,578,706	8,839,695		3,739,011
Total	1,397,400	81,566,298	82,963,698	74,933,182	-	8,030,516

**Details of Fixed Assets
Schedule - 2**

S.No	Particulars	Rate	WDV as on 01.04.2024	Additions		Sale / Transfer / Deletion	Total	Depreciation	WDV as on 31.03.2025
				More than 180 Days	Less than 180 Days				
1	Furniture	10%	197,544		16,638	-	214,182	20,586	193,596
2	Office Equipment	15%	335,827			-	335,827	50,374	285,453
3	Computer Software, Desktops, Laptop and printers	40%	3,859,979	74,650	129,421	-	4,064,050	1,599,736	2,464,314
4	Projector	40%	24,400			-	24,400	9,760	14,640
5	TATA Nexon -EV	10%	1,560,353			-	1,560,353	156,035	1,404,318
6	Camera (Sony/LES7MPK), Battery, Hollyland Mars	40%	-		211,328	-	211,328	42,266	169,062
	Total		5,978,103	74,650	357,387	-	6,410,140	1,878,757	4,531,383

For Singh Satish & Associates
Chartered Accountants



SATISH K SINGH
FCA, BCOM(H)
Proprietor
M.No: 526351

For AADHAAR-An Association for
Development, Harmony, and Action Research

Kamleshwar Singh
Secretary

Anil Tyagi
Director (F&A)

Date : 07/11/2025
Place : NOIDA

AADHAAR-An Association for Development, Harmony, and Action Research

Annual Accounts for Financial Year 2024-25

8. Notes Forming Part of Accounts

a) Accounting Convention

Attached Financial Statements consisting of Balance Sheet, Income & Expenditure Accounts along with supporting schedules, have been prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles followed in India, during the financial year ended March 2025.

b) Reserves

Corpus Fund: This Fund are fixed fund.

Revenue Reserves: Revenue Reserves mainly consists of Income & Expenditure account and designated reserves. Income & Expenditure Funds has arisen out of surplus funds. These funds can be utilized for specified purpose/s.

c) Grant Recognition:

Unrestricted Grants: All donations, Grants, which are not tied up to any specific project or which can be treated as unrestricted grant is treated as income on receipt basis.

Restricted Grant: However Grant projects have a number of restrictions on how the fund can be spent, and hence such grants are called restricted Grants. Following principles of prudence, any such grant projects will be treated as liability till the expenditure has been incurred on accordance the grant agreement and only then the grant amount due will be treated as income. Any unspent grant fund is represented Unutilized Grant in the Balance Sheet.

d) Donations & Other Income:

Donations: Donations are accounted on receipt basis.

Other Income: Other Income mainly consists of interest on fund lying in savings accounts, which is accounted on cash basis. Interest on Fixed Deposits is accounted on Accrual basis.

e) Classification of Expenditure:

Generally, expenditures under Income and Expenditure Account are disclosed as Program Administrative expenses.

e) Grant given to other Trust/institution:

Grant given to other trust/institution/Organizations are considered as expenditures under Income and Expenditure Account. Details are as under:

S.no.	Name	PAN	Address	Amount
1	II Care Foundation	AAGCI6096P	Flat no.A704 plot no. 9 sec-1 Tulsi Preranna panvel H.O Raigargh Maharashtra	1600000
2	SRF Foundation	AAATS2317N	D3 Street C/O The Shree Ram School Vasant Vihar New Delhi	7800000
3	Sonch Educational & Social Welfare Society	AAEAS1846B	Argora housing Colony Mahaveer Nagar Doranda H.O Rampur Ranchi Jharkhand	13500000
4	Sodes of Digital Entrepreneurs	ACEAS5230P	8 Front Side of Mezzanine Floor of DSIIDC Shed Wazirpur Industrial Area north west Delhi	38774500
5	JJ Educational Academy	AAFAJ7654P	4-Dihimar pur, post banda powayan shahjahanpur uttar prades	400000
6	Parivartan Samiti	AACPP7110J	Village-Pajiana Gairsain Chamoli Uttrakhand	200000
7	Shri Bhuvneshwari Mahila Ashram	AAATS3519E	SBMA Anjanisen Tehri Garhwal Uttrakhand	2400000
8	Change Initiatives	AAAAC2374A	GC-79, Salt lake city, sector- 3 north 24 parganas bidhan nagar IB market S.04 west bangal	1900000
9	SUSANSKRITI	AAABS3693M	180, K.L. Kydgang Pryagraj Uttar pradesh	99000
10	SUPER HUMAN RACE PVT LTD	AAGCG6469R	NANAK NIWAS SECTOR 1 PLOT NO.24 Road no.04 Panvel H. O Raigarh Maharashtra	3034000
11	ECOPATH FOUNDATION	AAGCE9823Q	Madhav Enclave Near Doon University Road Mothrowala Dehradun Uttrakhand	540000
TOTAL				70247500

f) Property Plant and Equipment (Fixed Assets)

Fixed assets are stated at cost of construction/acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to the working condition for intended use.

g) Depreciation:

Depreciation represents wear & tear on fixed assets. It has been provided in the books of accounts using written down value method at rate prescribed as per Income Tax Act 1961 as follows:

Assets	Rate
Computer & Accessories	40%
Office Equipment's	15%
Furniture & Fixtures	10%
Car	10%

2. NOTES TO ACCOUNTS & NECESSARY DISCLOSURES

Contingent Liabilities:

As certified by the management, there are no contingent liabilities if the Trust at the end of financial year.

3. Previous year figure have been regrouped wherever necessary.

For Singh Satish & Associates
Chartered Accountants
FRN:0032138N

For AADHAAR-An Association for Development,
Harmony, and Action Research



Satish Singh, FCA,
(Proprietor)
M. No 526351
UDIN:

Kamleshwar Singh
Secretary

Anil Tyagi
Director (F&A)

Date:07.11.2025

Place: NOIDA