

RAY & RAY

CHARTERED ACCOUNTANTS

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To,
The Board Members,
Asha Deep Foundation,
New Delhi

Dear Sirs,

We have audited the books of account of M/s Asha Deep Foundation and its units for the year ended 31st March 2020 and our observations are as under:

1.0 Fixed Assets: Rs. 8,461,900

- 1.1 The Gross Block (cost) of Fixed Assets is not being reflected in the Balance Sheet. Instead the written down value as on 31.03.2019 is taken as opening balance in the fixed assets schedule.
- 1.2 For the year 2019-2020, depreciation has been calculated at the rates prescribed by the Income Tax Act, 1961. Further, no depreciation is charged on assets sold during the year.
- 1.3 Fixed Assets aggregating to Rs. 372,932 was capitalised during the year. This includes some assets which have been purchased out of project grants as per donor agreements/budgets. These assets have been capitalised in the books of Asha Deep as the management is of the opinion that these assets will belong to the society even after the projects are completed.

2.0 Bank Balances: Rs. 1,588,700

This inter-alia includes

Particulars	As on 31.03.2020(Rs.)
Bank (Savings and Current A/c.)	1,588,700
Total	1,588,700

- 2.1 All banks were reconciled as on 31.3.2020 and confirmations were obtained.

3.0 Project fund: Rs. 522,771

Details of the movement under the fund (LC) are as under:

Particulars	Amount (Rs.)
Opening balance (LC)	124,865
Add: receipts during the year	2,208,186
Less: Payments during the year	(2,302,053)
Closing balance (LC)	30,998

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Breakup of Project fund (LC) balances are as under:

Project Name	Amount (Rs)
Ashaniketan Boys Home	4,949
Ashaniketan Girls Home	2,356
Target Intervention	4,854
Asha Vocational Technical Training Institute	5,420
Integrated Child Protection Scheme	13,419
Total	30,998

Details of the movement under the fund (FC) are as under:

Particulars	Amount (Rs.)
Opening balance	-
Add: receipts during the year	13,152,163
Less: Payments during the year	12,660,390
Closing balance	491,773

4.0 Capital Fund: Rs. 9,988,183

This Fund generally represents the reserves of the Society. The surplus/ deficit of the society during the year is adjusted with this Fund each year.

5.0 Contribution to Gratuity Fund with LIC

The Society makes annual contribution to "Group Gratuity Scheme" with the Life Insurance Corporation of India (LIC) on the basis of demand raised by LIC which are charged off in the Income & Expenditure Account as and when it is paid. It may however be noted that the payment to LIC is made in parts and present value of the liability as at the date of the Balance Sheet date determined by actuarial valuation made by LIC following Projected Unit Credit method is not accounted as the Society is following cash basis of accounting.

6.0 Income & Expenditure Account

6.1 During the year under review Asha Deep Foundation had an expenditure of Rs. 25,323,793 as against an income of Rs. 25,127,976. The deficit of Rs. 195,817 was allocated as under:

Particulars	Amount (Rs.)
a) Utilised for Project Fund	397,906
b) Balance Surplus transferred to Capital fund	(593,723)
	(195,817)

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CHARTERED ACCOUNTANTS

- 7.0 During the audit it was observed that salary was being paid in cash to some of the employees. All salaries should be necessarily paid through bank transfers. Also certain delays have been observed in payment of salaries to the staff. This should be avoided. We have been informed that the delays are on account of late receipt of funds from the various donor agencies.

We are thankful to the members of the staff for their co-operation during the course of our audit.

Place: New Delhi
Date : 04.11.2020

For Ray & Ray
Chartered Accountants
Firm Registration No. 301072E



Samir Manocha
Partner

Membership no. 091479




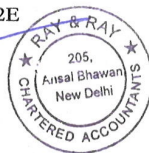
ASHA DEEP FOUNDATION
Consolidated Balance Sheet as at March 31, 2020

	Schedule	Rs.	As at 31st March		2019 Rs.
			2020 Rs.	Rs.	
LIABILITIES					
Project fund	1A	522,771		124,865	
Capital fund	1B	<u>9,988,183</u>	<u>10,510,954</u>	<u>10,581,906</u>	10,706,771
Secured loans	2				138,715
Total			<u><u>10,510,954</u></u>	<u><u>10,845,486</u></u>	
ASSETS					
Fixed assets	3				
Written down value as on 01.04.2019		9,269,086		8,386,403	
Add : Addition during the year		372,932		2,232,839	
Less: Depreciation for the year		<u>1,180,117</u>		<u>1,350,156</u>	
			8,461,901		9,269,086
Currents assets, loans and advances					
Cash and Bank Balances	4	1,674,900		1,405,397	
Loans and Advances	5	<u>374,153</u>	<u>2,049,053</u>	<u>171,003</u>	
Less: Current liabilities					1,576,400
Net current assets			2,049,053		1,576,400
Total			<u><u>10,510,954</u></u>	<u><u>10,845,486</u></u>	
Significant accounting policies and notes to the financial statements	32				


The Schedules referred above form an integral part of the financial statements

The Schedules 1 to 5 & 32 form an integral part of the Balance Sheet

for Ray & Ray
Chartered Accountants
Firm Registration no. 301072E

Samir Manocha
Partner
Membership No. 091479



For Asha Deep Foundation


Rev. S.K. Bagh
(Treasurer)


Mrs. Jothi Chetty
(Secretary)



Place: New Delhi
Date: 04.11.2020

ASHA DEEP FOUNDATION

Consolidated Income and Expenditure account for the year ended March 31, 2020

	Year ended 31st March		
	Schedule	2020	2019
		Rs.	Rs.
INCOME			
Donations - Local Currency		3,154,313	2,053,668
Donations - Foreign Currency		1,157,646	647,437
Grant - Local Currency		2,091,122	2,392,459
Grant - Foreign Currency		13,047,170	13,101,261
Tuition Fees - School		3,050,565	2,863,155
Other Income	6	2,627,161	1,375,899
Total		25,127,976	22,433,879
EXPENDITURE			
Local Currency Account			
Social Development	7	3,187,605	2,171,052
Soft Skill Training Programme (Tamil Nadu Foudnation)	8	69,785	-
Community Health Centre (DOT)	9	346,132	361,154
Ashaniketan Homes	10	147,220	123,929
STeP - Smile Twin e-learning Programme (Smile India Foundation)	11	365,395	-
Asha Vocational Technical Training Institute	12	119,327	112,527
Integrated Child Protection Scheme(Childline India Foundation)	13	2,038,439	1,938,606
Ashaniketan Homes (Free Church)	14	-	52,000
Youth Employability Programme(Aspire Systems India Pvt. Ltd.)	15	902,634	459,375
Youth Development Programme(HDFC)	16	-	1,969,436
Asha Skill Institute	17	3,701	-
Asha Creche for Rag Picking Community Children	18	301,546	-
Care and support for Senior Citizen	19	49,254	177,490
Interest on vehicles loans		-	42,091
		7,531,038	7,407,660
School			
Programme Expenses	20	95,526	273,017
Employee Cost	21	1,928,070	1,681,388
Administrative Expenses	22	1,008,904	850,346
		3,032,500	2,804,751
Foreign currency account			
Social Development	23	1,215,528	390,549
Ashaniketan Boys Home	24	-	392,794
Ashaniketan Girls Home	25	-	390,667
Child Development Centre(Operation Blessing India)	26	82,949	-
Early Childhood Education Programme :Gali Pre School	27	1,016,222	832,977
Asha Creche and Skill Institute(Infogain)	28	808,227	469,354
Youth Employability Programme (Cognizant Foundation)	29	-	1,337,863
Asha Deep Boys Hostel(India Vision Foundation)	30	6,246,331	3,948,358
Asha Deep Girls Hostel(India Vision Foundation)	31	4,210,881	3,364,415
		13,580,138	11,126,977



ASHA DEEP FOUNDATION

Consolidated income and expenditure account for the year ended March 31, 2020 (Contd)

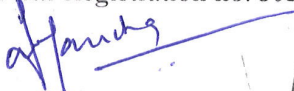
	Schedule	Year ended 31st March	
		2020	2019
Depreciation - Local Currency	3	574,845	628,368
Depreciation - School	3	33,376	38,691
Depreciation - Foreign Currency	3	571,896	683,098
		<u>1,180,117</u>	<u>1,350,156</u>
Total Expenditure		<u>25,323,793</u>	<u>22,689,544</u>
Utilized from Project Fund		397,906	95,577
(Deficit) / Surplus for the year transferred to Capital Fund		(593,723)	(351,242)
Total		<u>25,127,976</u>	<u>22,433,879</u>

Significant accounting policies and notes to the financial statements 32

The schedules referred to above form an integral part of the financial statements


The Schedules 6 to 32 form an integral part of the Consolidated Income & Expenditure account

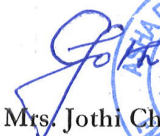
for Ray & Ray
Chartered Accountants
Firm Registration no. 301072E

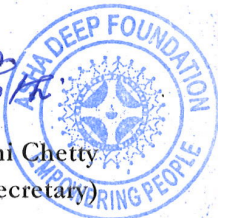

Samir Manocha
Partner
Membership No. 091479



For Asha Deep Foundation


Rev.S.K Bagh
(Treasurer)


Mrs. Jothi Chetty
(Secretary)



Place: New Delhi
Date: 04.11.2020

ASHA DEEP FOUNDATION
Consolidated Receipts and Payments account for the year ended March 31, 2020

	2020	2019	2020	2019
RECEIPTS	Rs.	Rs.	Rs.	Rs.
Opening Balance				
Cash and Bank Balance (L.C.)	735,241	2,792,339	7,531,038	7,365,569
Cash and Bank Balance (F.C.)	663,093	199,788	13,580,158	11,126,977
Cash and bank balance (School)	7,064	10,398	3,032,500	2,804,751
	<u>1,405,398</u>	<u>3,002,525</u>	<u>180,266</u>	<u>33,500</u>
Incomes				
Donation (Local Currency)	3,154,313	2,053,668	192,668	63,200
Grant (Local Currency)	2,091,122	2,392,459	138,715	426,600
Other Income (Local Currency)	2,566,978	1,345,396		
Grants (Foreign Currency)	13,047,170	13,101,261		
Donations (Foreign Currency)	1,157,646	647,437		
Fees Received (School)	3,050,565	2,863,155		
Interest on bank (Local Currency)	14,601	25,318		
Interest on bank (Foreign Currency)	43,060	3,723		
Interest on bank (School)	2,522	1,462		
Advances Recovered	<u>(203,150)</u>	<u>(74,270)</u>		
	<u>24,924,827</u>	<u>22,359,609</u>		
Closing Balance (Cash Bank, Fixed Deposits)				
Local Currency				
- Cash at bank	567,385	729,909	567,385	729,909
- Cash in hand	<u>30,103</u>	<u>30,103</u>	<u>30,103</u>	<u>30,103</u>
	<u>597,488</u>	<u>597,488</u>	<u>597,488</u>	<u>597,488</u>
Foreign Currency				
- Cash at bank	998,139	659,537	998,139	659,537
- Cash in hand	<u>51,022</u>	<u>3,556</u>	<u>51,022</u>	<u>3,556</u>
	<u>1,049,161</u>	<u>663,093</u>	<u>1,049,161</u>	<u>663,093</u>
St. James Convent School				
- Cash at bank	23,176	5,514	23,176	5,514
- Cash in hand	<u>4,475</u>	<u>1,550</u>	<u>4,475</u>	<u>1,550</u>
	<u>27,651</u>	<u>7,064</u>	<u>27,651</u>	<u>7,064</u>
Total	<u>26,330,225</u>	<u>25,362,134</u>	<u>26,330,225</u>	<u>25,362,134</u>

This is the receipts and payments account examined by us on the basis of books accounts provided.

for Ray & Ray
Chartered Accountants
Firm Registration no. 301072E
205, Ansal Bhawan, New Delhi
Samir Manocha
Partner
Membership No. 091479

For Asha Deep Foundation

Rev. S.K. Bagh
(Treasurer)

Mrs. Jothi Chetty
(Secretary)



Place: New Delhi
Date: 04.11.2020

ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

SCHEDULE - 8	Year ended 31st March	
	2020	2019
	Rs.	Rs.
Soft Skill Training Programme		
Administration	12,130	-
Programme Expenses	57,655	-
	69,785	-

SCHEDULE - 9

Community Health Centre (DOT)		
Miscellaneous expenses	90,000	41,670
Printing and stationery	-	4,210
Medical Expenses	11,182	3,880
Refreshment	2,088	-
Festival	5,914	1,960.00
Repair and maintenance	45,390	34,800
Sanitation	869	790
Salary and wages	188,110	251,000
Nutritional	-	3,721
Audit Fee	-	5,000
Travel and conveyance	2,579	14,123
	346,132	361,154

SCHEDULE - 10

Ashaniketan Homes		
Administration	68,325	65,827
Programme Expenses	78,895	58,102
	147,220	123,929

SCHEDULE - 11

Step- smile india foundation		
Administration	117,650	-
Programme Expenses	247,745	-
	365,395	-

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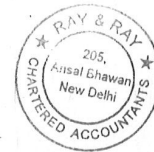


ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

	Year ended 31st March	
	2020	2019
	Rs.	Rs.
SCHEDULE - 15		
Youth Employability Programme(Aspire Systems India Pvt. Ltd.)		
Administration	164,814	20,654
Programme Expenses	737,820	438,721
	902,634	459,375
	902,634	459,375
 SCHEDULE - 16		
Youth Development Programme(HDFC)		
Administration	-	1,802,122
Programme Expenses	-	167,314
	-	1,969,436
	-	1,969,436
 SCHEDULE - 17		
Asha Skill Institute		
Rent		
Printing & Stationery	321	-
Repair & Maintenance	430	-
Salary & Wages	730	-
Travel & Conveyance	1,890	-
Telephone	330	-
	3,701	-
	3,701	-

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements as at 31st March, 2020

	As at 31st March 2020 Rs.	As at 31st March 2019 Rs.
SCHEDULE - 1A		
Project Fund		
Balance as per last balance sheet	124865	29,288
Add: Receipts during the year	17,419,776	15,268,109
Less: Expenditure during the year	<u>17,021,870</u>	<u>15,172,532</u>
	<u><u>522,771</u></u>	<u><u>124,865</u></u>
SCHEDULE - 1 B		
Capital Fund		
Balance as per last balance sheet	10,581,906	10,933,148
Surplus/(deficit) as per income and expenditure account	(593,723)	(351,242)
	<u><u>9,988,183</u></u>	<u><u>10,581,906</u></u>
SCHEDULE - 2		
Secured loans		
Vehicle loans**		138,715
HDFC Bus Loan	<u>-</u>	<u><u>138,715</u></u>

** vehicle loan is secured by hypothecation of vehicle

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements as at March 31, 2020

	As at 31st March	
	2020	2019
	Rs.	Rs.
SCHEDULE - 4		
Cash and Bank Balances		
Cash in hand	86,200	10,438
Balance with scheduled banks in:		
Savings accounts	1,588,700	1,394,959
	<u>1,674,900</u>	<u>1,405,397</u>

SCHEDULE - 5

Loans and Advances

Security Deposits	342,400	140,000
Income tax deducted at source	31,753	31,003
	<u>374,153</u>	<u>171,003</u>

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

SCHEDULE - 6	Year ended 31st March	
	2020	2019
	Rs.	Rs.
Other Income		
Fees	753,045	802,900
Advertisement	102,195	109,700
Bank Interest Including Interest on fixed deposits	60,183	30,503
Books and Uniforms	1,556,885	-
Miscellaneous Income	154,853	432,796
	2,627,161	1,375,899

SCHEDULE - 7

Social Development		
Printing and Stationery	103,258	110,578
Refreshment	19,870	109,602
Travel and Transportation	145,936	392,925
Office Supplies	8,029	-
Books and uniforms	1,022,658	-
Sanitation	11,021	7,560
Telephone and Postage	42,811	47,222
Salaries & Wages	1,258,678	1,065,067
Bank Charge	9,115	4,401
Cultural Festival	119,639	70,506
Petty cash	-	-
Repair and Maintenance	210,678	145,568
Gratuity	34,694	-
Rent	-	10,500
Insurance Expenses	52,643	66,957
Electricity and Water	27,475	72,646
Audit Fees	29,000	40,000
Legal & Professional	-	19,520
Miscellaneous Expenses	92,098	8,000
	3,187,605	2,171,052

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

Year ended 31st March
2020 2019
Rs. Rs.

SCHEDULE - 12

Asha Vocational Technical Training Institute

Printing & Stationery	2,376	5,218
Refreshment	-	133
Repair & Maintenance	5,971	5,145
Salary & Wages	105,050	93,534
Festival & Celebration	-	396
Sanitation	4,555	895
Miscellaneous	1,375	7,206
	<u>119,327</u>	<u>112,527</u>

SCHEDULE - 13

Integrated Child Protection Scheme(Childline India Foundation)

Salary and Wages	1,289,980	1,227,822
Client Related Expenses	274,600	576,640
Administrative Expenses	473,859	134,144
	<u>2,038,439</u>	<u>1,938,606</u>

SCHEDULE - 14

Ashaniketan Homes (Free Church)

Programme Cost	-	52,000
	<u>-</u>	<u>52,000</u>

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

	Year ended 31st March	
	2020	2019
	Rs.	Rs.
SCHEDULE - 18		
Asha Creche for Rag Picking Community Children		
Rent	22,000	-
Printing & Stationery	319	-
Salary & Wages	60,000	-
Sanitation	4,807	-
Travel & Conveyance	30,660	-
Miscellaneous	183,760	-
	301,546	-
SCHEDULE - 19		
Care and support for Senior Citizen		
Rent	8,040	16,080
Printing & Stationery	289	2,071
Salary & Wages	14,480	128,012
Sanitation	6,565	1,555
Electricity & Water	8,550	8,000
Travel & Conveyance	4,132	5,660
Miscellaneous	7,198	16,112
	49,254	177,490

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

Year ended 31st March
2020 2019
Rs. Rs.

SCHEDULE - 20

Programme Expenses

Insurance	-	50,207
Festival and Celebration	66,624	161,810
Sports and Games	28,902	61,000
	95,526	273,017

SCHEDULE - 21

Employee Cost

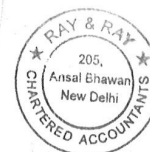
Salary & Wages	1,928,070	1,681,388
	1,928,070	1,681,388

SCHEDULE - 22

Administrative Expenses

Electricity and Water	197,997	351,683
Printing and Stationery	98,250	80,088
Refreshment	23,042	13,865
Repair and Maintenance	563,713	282,259
Travel and Conveyance	87,904	87,892
Postage and Telephone	2,392	850
Sanitation	2,253	8,806
Bank Charges	1,724	230
Audit Fees	15,000	10,000
Miscellaneous	16,629	14,673
	1,008,904	850,346

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

SCHEDULE - 23	Year ended 31st March	
	2020	2019
	Rs.	Rs.
Social Development		
Programme Expenses	101,849	283,851
Bank charges	1,947	-
Administration Expenses	1,111,732	106,698
	1,215,528	390,549

SCHEDULE - 24

Ashaniketan Boys Home*		
Programme Expenses	-	179,164
Programme Personnel	-	109,356
Administration Expenses	-	104,274
	-	392,794

SCHEDULE - 25

Ashaniketan Girls Home**		
Programme Expenses	-	147,225
Programme Personnel	-	29,144
Administration Expenses	-	214,298
	-	390,667

* Project name has been changed in schedule no. 24 from Transit Home for Boys to Ashaniketan Boys Home

** Project name has been changed in schedule no. 25 from Ashaniketan Home for Girls at High Risk to Ashaniketan Girls Home

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

	Year ended 31st March	
	2020	2019
	Rs.	Rs.
SCHEDULE - 26		
Child Development Centre		
Programme Expenditure	81,747	-
Administrative expenses	1,202	-
	82,949	-
	82,949	-
SCHEDULE - 27		
Early Childhood Educational Programme : Gali Pre School		
Programme expenses	861,709	710,594
Administrative expenses	154,513	122,383
	1,016,222	832,977
	1,016,222	832,977
SCHEDULE - 28		
Asha Creche and Skill Institute (Infogain)		
Programme Expenses	792,537	430,698
Administration Expenses	15,690	38,656
	808,227	469,354
	808,227	469,354
SCHEDULE - 29		
Youth Employability Programme (Cognizant Foundation)		
Administration	-	434,085
Programme Expenses	-	903,778
	-	1,337,863
	-	1,337,863

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ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements for the year ended March 31, 2020

	Year ended 31st March	
	2020	2019
	Rs.	Rs.
Schedule - 30		
Asha Deep Boys Hostel (India Vision Foundation)		
Programme Expenses	2,513,933	1,244,076
Programme Personnel	2,806,644	1,561,535
Administration Expenses	925,754	1,142,747
	6,246,331	3,948,358

Schedule - 31

Asha Deep Girls Hostel(India Vision Foundation)		
Programme Expenses	1,234,568	820,514
Programme Personnel	1,863,943	1,590,679
Administration Expenses	1,112,370	953,222
	4,210,881	3,364,415



ASHA DEEP FOUNDATION

SCHEDULE - 32

Significant Accounting Policies and Notes to the Accounts

A. Significant Accounting Policies

1. Accounting Conventions and Revenue Recognition

- 1.1 The accompanying financial statements are prepared under the historical cost convention and follows cash basis of accounting.
- 1.2 The trust receives funds from foreign sources which are restricted in nature. The restricted funds are governed by conditions stipulated by donors and the provisions of the prior permissions obtained from the Ministry of Home Affairs. As such, the restricted funds received during the year are in the first instance credited directly under the "Project Fund" account in the Balance Sheet and is thereafter transferred to the Income & Expenditure Account to the extent of related expenditure incurred during the year. The balance amount is carried forward in the Project Fund account in the Balance Sheet for use in future periods.

Income from local sources, being unrestricted in nature, is credited to the Income & Expenditure Account.

2. Fixed Assets

Fixed Assets are stated at cost of acquisition, which comprise its purchase price, and any attributable cost of bringing the asset at its present working condition for its intended use.

3. Depreciation

Depreciation on Fixed Assets is provided on Written Down Value at the rates prescribed by the Income Tax Act, 1961.

4. Foreign Currency Transactions

Foreign exchange is converted by the designated bank at the rates applicable on the date of receipt of the foreign contributions.

5. Investments

Investments of Asha Deep Foundation are governed by sections 11(5) and 13 of the Income Tax Act, 1961. The Investments are stated at cost and are reflected under Cash & Bank Balances in the Balance Sheet.

6. Retirement & Employee's Benefits

Retirement benefits are accounted for in the accounts in the following manner:

- (i) Gratuity – On payment made to LIC as per demand.
- (ii) Provident Fund – On payment made to Government managed Provident Fund Authority.

ASHA DEEP FOUNDATION

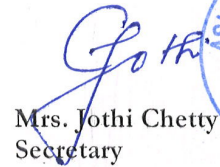
B. Notes to the Accounts

1. Separate books of account are maintained for Foreign Contribution and Local Contribution.
2. As per requirements of the Foreign Contributions Regulations Act, 2010, the Foundation maintains a separate designated bank Account No.1931170000016 with HDFC Bank Limited, Vivek Vihar, New Delhi for depositing all foreign contributions received by it.
3. During the previous year the society was engaged for charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.
4. The Society has a separate trust by the name of "Asha Deep Foundation Employees' Group Gratuity Scheme" with the Life Insurance Corporation of India (LIC). The foundation makes contribution to the Scheme based on demand raised by LIC which is debited to the Income & Expenditure Account as and when the demand is paid. As such, no provision for gratuity payable as per actuarial valuation has been made by the Foundation.
5. The loans and advances are subject to confirmation.
6. Fixed Assets including those purchased out of project grants as per donor agreements/budgets, have been capitalised in the books of Asha Deep as the management is of the opinion that these assets will belong to the society even after the projects are complete.
7. No provision for taxation has been made/ required as the Society is exempt from taxes by virtue of section 11 read with 12A of the Income tax Act, 1961.

For Asha Deep Foundation



Rev. S.K. Bagh
Treasurer



Mrs. Jothi Chetty
Secretary



Place: New Delhi
Date: 04.11.2020

ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements as at 31st March, 2020

Foreign Currency

Fixed assets

	Written Down Value as on April 1, 2019	Additions during the year		Deletions during the year	Total	Depreciation for the year		Written Down Value as on March 31, 2020
		Put to use for 180 days or more	Put to use for less than 180 days			%age	Rs.	
Beauty and culture	8,958	-	-	-	8,958	0.15	1,344	7,614
Computer hardware	276,819	-	-	-	276,819	0.40	110,728	166,091
Computer software	8	-	-	-	8	0.40	3	5
Cutting and tailoring	11,703	-	-	-	11,703	0.15	1,755	9,947
Electrical	116,399	-	-	-	116,399	0.15	17,460	98,939
Mobile repair	7,023	-	-	-	7,023	0.15	1,053	5,970
Refrigeration and air conditioner	59,681	-	-	-	59,681	0.15	8,952	50,729
Equipment	1,014,308	24,280	-	-	1,038,588	0.15	155,788	882,800
Furniture	1,545,025	85,388	-	-	1,630,413	0.10	163,041	1,467,371
Books	15	-	-	-	15	0.40	9	6
Generator	11,455	83,000	-	-	94,455	0.15	14,168	80,286
UPS	1,239	-	-	-	1,239	0.15	186	1,053
Vehicles	353,923	-	-	-	353,923	0.15	53,088	300,834
Land at korapat	128,619	-	-	-	128,619	-	-	128,619
	3,535,174	192,668	-	-	3,727,842	-	527,576	3,200,265
Previous year	2,034,927	2,136,139	-	-	4,171,064	-	635,894	3,535,174

Foreign Currency

Fixed assets of HCDDI

	Written Down Value as on April 1, 2019	Additions during the year		Deletions during the year	Total	Depreciation for the year		Written Down Value as on March 31, 2020
		Put to use for 180 days or more	Put to use for less than 180 days			%age	Rs.	
Building	236,315	-	-	-	236,315	0.05	11,816	224,499
Furniture and fixtures	39,836	-	-	-	39,836	0.10	3,984	35,853
Equipments	6,456	-	-	-	6,456	0.15	968	5,488
Building (home for homeless)	513,864	-	-	-	513,864	0.05	25,693	488,171
Vehicles	6,215	-	-	-	6,215	0.15	932	5,283
Furniture and fixture (home for homeless)	4,897	-	-	-	4,897	0.10	490	4,407
Equipments (NITC)	2,912	-	-	-	2,912	0.15	437	2,475
Previous year	810,495	-	-	-	810,495	-	44,320	766,175
	857,698	-	-	-	857,698	-	47,203	810,495



ASHA DEEP FOUNDATION

Schedules forming part of the consolidated financial statements as at 31st March, 2020

Local Currency

Fixed assets

	Additions					Total	Depreciation for the year	Written Down Value as on 31 March 2020
	Written Down Value as on 1 April 2019	Put to use for 180 days or more	Put to use for less than 180 days	Deletions during the year	Total			
	Rs.	Rs.	Rs.	Rs.	Rs.	%age	Rs.	
Furniture and fixtures								
Homes	21,881	-	-	-	21,881	10	2,188	
Others	181,938	14,514	-	-	196,452	10	18,920	
Equipments	207,910	75,900	44,850	-	328,660	15	45,935	
Vehicles	495,051	-	-	-	495,051	15	74,258	
Air Conditioner	20,895	-	-	-	20,895	15	3,134	
Computers	3,232	-	45,000	-	48,232	40	10,293	
Generator	11,479	-	-	-	11,479	15	1,721	
Tata bus	909,555	-	-	-	909,555	15	136,433	
Building	2,819,632	-	-	-	2,819,632	10	281,963	
Total	4,671,574	75,900	104,364	-	4,851,838		574,845	
Previous year	5,266,441	33,500	-	-	5,299,941		628,368	

School

Fixed assets

	Additions					Total	Depreciation for the year	Written Down Value as on March 31, 2020
	Written Down Value as on April 1, 2019	Put to use for 180 days or more	Put to use for less than 180 days	Deletions during the year	Total			
	Rs.	Rs.	Rs.	Rs.	Rs.	%age	Rs.	
Equipments machinery and tools	100,465	-	-	-	100,465	15	15,070	
Furniture and fixtures	88,011	-	-	-	88,011	10	8,801	
Air conditioner and cooler	1,170	-	-	-	1,170	15	176	
Typewriters	381	-	-	-	381	15	57	
Generators	16,980	-	-	-	16,980	15	2,547	
Vehicles	23,180	-	-	-	23,180	15	3,477	
Studio equipments	13,243	-	-	-	13,243	15	1,986	
Refrigeration setup	7,979	-	-	-	7,979	15	1,197	
Computers hardware	-	-	-	-	-	40	-	
Mobile phone	387	-	-	-	387	15	58	
Grass cutting machine	48	-	-	-	48	15	7	
Total	251,844	-	-	-	251,844		33,376	
Previous year	227,336	63,200	-	-	290,536		36,691	
Gross Total	9,269,086	268,568	104,364	-	9,642,018		1,180,117	
Gross Total Previous year	8,386,403	2,232,839	-	-	10,619,240		1,350,156	

