

## **CHARTERED ACCOUNTANT**

**10-C, Shri Complex, T.B.Road,  
Mahaboopalayam, Madurai - 625016**

### INDEPENDENT AUDITOR'S REPORT

To

The Trustees of

EDUCATION COMMUNICATION AND DEVELOPMENT TRUST ( EDUCATR )

No.2/5A , Mamarathupatti , Road ,

Usilampatti , Madurai - 625532,

Tamilnadu..

## **Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the accompanying financial statements of **EDUCATION COMMUNICATION AND DEVELOPMENT TRUST ( EDUCATR )** ("the Trust"), which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the Trust as at 31 March 2026 and of its surplus/deficit for the year ended on that date in accordance with the accounting principles generally accepted in India.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI), to the extent applicable to charitable trusts. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Trust in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the financial statements and have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



## **Emphasis of Matter**

The Trust is registered under the provisions of the Income-tax Act, 1961 and holds valid registrations as under:

- 12AB Registration No.: AAATE1808NE20214
- 80G Approval No.: AAATE1808NF20214

Our opinion is not modified in respect of this matter.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India.

This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or cease operations.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.

As part of an audit in accordance with Standards on Auditing, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements;
- Obtain an understanding of internal controls relevant to the audit;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management;



- Conclude on the appropriateness of management's use of the going concern basis of accounting;
- Evaluate the overall presentation, structure and content of the financial statements

.We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.

### **Report on Other Legal and Regulatory Requirements**

Based on our examination of the books and records of the Trust and according to the information and explanations furnished to us, we report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. Proper books of account have been maintained by the Trust so far as appears from our examination of those books.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. The accounting policies adopted by the Trust are consistent with those followed in the previous year and are in conformity with generally accepted accounting principles.
5. Subject to our observations contained in the Notes to Accounts, the funds of the Trust have been utilized for the Religious / Charitable objects of the Trust.
6. The Trust has maintained adequate records in respect of its assets and liabilities.

Place : Madurai

Date : 26.06.2026

**UDIN : 26243237NNVRZP9538**



  
A. ROSALIN MARTINAA  
B.Com(Hons).,FCA.,  
CHARTERED ACCOUNTANT  
Membership No : 243237

## ANNEXURE – A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in our report of even date on the financial statements of **EDUCATION COMMUNICATION AND DEVELOPMENT TRUST ( EDUCATR )** for the year ended 31 March 2026)

Based on our examination of the books of account and records of the Trust and according to the information and explanations furnished to us, we report the following:

### **1. Registration under the Income-tax Act, 1961**

The Trust is registered under Section 12AB of the Income-tax Act, 1961 vide Registration No. AAATE1808NE20214 is also approved under Section 80G vide Approval No. AAATE1808NF20214.

### **2. Books of Account and Records**

The Trust has maintained proper books of account and supporting records. The books and records produced before us were found to be generally in agreement with the financial statements prepared for the year under audit.

### **3. Fixed Assets**

The Trust has maintained records showing particulars of Property, Plant and Equipment. Based on the information and explanations provided to us, the assets are being used for the objects and activities of the Trust.

### **4. Application of Funds**

Based on the examination of records and explanations furnished by the management, the funds of the Trust have been utilized for the Religious / Charitable and developmental objectives for which the Trust has been established.

### **5. Grants, Donations and Contributions**

The grants, donations and contributions received during the year have been accounted for in the books of account based on supporting records and documents made available for our verification.

### **6. Statutory Compliance**

According to the information and explanations given to us, the Trust has generally complied with the applicable statutory provisions relevant to its operations. The responsibility for ensuring compliance with all applicable laws and regulations rests with the Board of Trustees.



## 7. Related Party Transactions

Based on the records produced before us and the information provided by the management, no material transactions prejudicial to the interests of the Trust were noticed with related parties during the year other than those disclosed in the financial statements, if any.

## 8. Internal Controls

The Trust has established procedures for authorization of expenditures, maintenance of accounting records and safeguarding of assets. During the course of our audit, no material weaknesses in such procedures came to our notice.

## 9. Going Concern

Based on our examination of the financial statements and the information made available to us, nothing has come to our attention which causes us to believe that the Trust will not be able to continue its activities as a going concern in the foreseeable future.

## 10. Utilisation of Income

Based on the records examined by us, the income and funds of the Trust have been applied towards the attainment of its stated Religious / Charitable objects and activities, subject to the disclosures contained in the financial statements and notes thereto.

## 11. Audit Conclusion

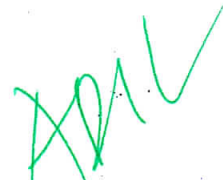
Subject to the observations contained in the financial statements and notes thereto, we have not observed any material matter which would adversely affect the functioning of the Trust or the true and fair presentation of its financial statements.

Place : Madurai

Date : 26.06.2026

UDIN : 26243237NNVRZP9538



  
A. ROSALIN MARTINAA  
B.Com(Hons)., FCA.,  
CHARTERED ACCOUNTANT  
Membership No : 243237

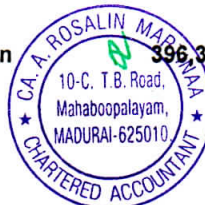
# EDUCATION COMMUNICATION AND DEVELOPMENT TRUST (EDUCATR)

No.2/5A, Mamarathupatti, Road, Usilampatti, Madurai - 625532

## RECEIPTS AND PAYMENTS ACCOUNT (CONSOLIDATED)

For the Year Ended 31st March 2026 (with comparatives for Year Ended 31st March 2025)

| Particulars  | 2025-26 (₹)         | 2024-25 (₹)         |
|--|---------------------|---------------------|
| <b>RECEIPTS</b>  |                     |                     |
| <b>A. Opening Cash and Cash Equivalents</b>                                    |                     |                     |
| Cash in Hand (School)  | 247,500.00          | 235,257.00          |
| Cash at SBI – 9174 (FC)  | 3,432.80            | 428.34              |
| Cash at Canara Bank – 6304 (FC)  | 152,697.09          | 48,868.08           |
| Cash at Indian Bank – 1052 (LC)  | 1,817.19            | 1,223.19            |
| Cash at Canara Bank – 0040 (School)  | 5,024.45            | 14,309.45           |
| <b>Sub-Total – Opening Balance</b>   | <b>410,471.53</b>   | <b>300,086.06</b>   |
| <b>B. Voluntary Contributions</b>  |                     |                     |
| Donations & Trustees Contributions   | 448,138.00          | 188,620.00          |
| Donations Received from Shamdasani Foundation                                  | 15,000.00           | 45,000.00           |
| Donations Received from Help Your NGO Foundation                               | 950.00              | 1,900.00            |
| Small Donations  | 65,950.00           | 46,416.00           |
| <b>Sub-Total – Voluntary Contributions</b>                                     | <b>530,038.00</b>   | <b>281,936.00</b>   |
| <b>C. Foreign Grant</b>  |                     |                     |
| Grant Received From Gurukrupa Foundation, USA                                  | 864,399.00          | 830,536.00          |
| Grant Received From ACWW, UK   | 1,398,013.00        |                     |
| Grant Received From Global Compassion Inc, USA                                 | 176,280.00          |                     |
| Grant Received From OTF / FEO, Canada  |                     | 23,848.00           |
| <b>Sub-Total – Foreign Grant</b>   | <b>2,438,692.00</b> | <b>854,384.00</b>   |
| <b>D. Government Grant</b>   |                     |                     |
| RTE Amount Received  | 501,400.00          | 249,550.00          |
| <b>Sub-Total – Government Grant</b>  | <b>501,400.00</b>   | <b>249,550.00</b>   |
| <b>E. Other Income</b>   |                     |                     |
| Fees Collections (School)  | 1,073,800.00        | 1,033,512.00        |
| Bank Interest  | 8,365.00            | 6,650.00            |
| Misc Income  | 17,172.00           | 39,214.00           |
| Service Charges from ICICI Bank  | 9,786.00            | 3,008.00            |
| TDS Interest Received  |                     | 207.00              |
| TDS Received   |                     | 3,393.00            |
| <b>Sub-Total – Other Income</b>  | <b>1,109,123.00</b> | <b>1,085,984.00</b> |
| <b>F. Sale of Assets</b>   |                     |                     |
| Sale of Land   | 249,600.00          |                     |
| <b>Sub-Total – Sale of Assets</b>  | <b>249,600.00</b>   |                     |
| <b>G. Loans and Advances Received (Refer Note on Loans &amp; Advances)</b>     |                     |                     |
| Programme Advance Received   | 30,000.00           | 52,145.00           |
| Salary Advance Received  | 292,000.00          | 235,000.00          |
| <b>Sub-Total – Loans and Advances Received</b>                                 | <b>322,000.00</b>   | <b>287,145.00</b>   |
| <b>TOTAL RECEIPTS (I)</b>  | <b>5,561,324.53</b> | <b>3,059,085.06</b> |
| <b>PAYMENTS</b>  |                     |                     |
| <b>A. Relief to Poor / Social (FC Programmes)</b>                              |                     |                     |
| <b>Sub-Total – Relief to Poor / Social (break up as mentioned in I&amp;E :</b> | <b>2,098,089.00</b> | <b>1,002,065.99</b> |
| <b>B. Education</b>  |                     |                     |
| <b>Sub-Total – Education (break up as mentioned in I&amp;E account)</b>        | <b>1,676,398.00</b> | <b>1,258,989.00</b> |
| <b>C. Medical</b>  |                     |                     |
| <b>Sub-Total – Medical (break up as mentioned in I&amp;E account)</b>          | <b>36,200.00</b>    | <b>3,100.00</b>     |
| <b>D. Administration Expenses</b>  |                     |                     |
| <b>Sub-Total – Administration (break up as mentioned in I&amp;E account)</b>   | <b>396,872.10</b>   | <b>62,458.54</b>    |



|   |                     |                     |
|---|---------------------|---------------------|
| <b>E. Purchase of Fixed Assets</b>                                      |                     |                     |
| Computer (LC)   | 49,600.00           |                     |
| Tailoring and Embroidery Machine (LC)                                   | 71,500.00           |                     |
| Printer (LC)  | 28,500.00           |                     |
| Tools and Equipment (LC)  | 12,000.00           |                     |
| Furniture & Fittings (School)   | 32,125.00           |                     |
| <b>Sub-Total – Purchase of Fixed Assets</b>                             | <b>193,725.00</b>   |                     |
| <b>F. TDS Paid / Deducted</b>   |                     |                     |
| TDS   | 4,033.00            |                     |
| <b>Sub-Total – TDS</b>  | <b>4,033.00</b>     |                     |
| <b>G. Loans and Advances Given (Refer Note on Loans &amp; Advances)</b> |                     |                     |
| Programme Advance   | 127,700.00          | 30,000.00           |
| Salary Advance  | 278,000.00          | 292,000.00          |
| Vehicle Advance   | 147,756.00          |                     |
| Fixed Deposit   | 100,000.00          |                     |
| <b>Sub-Total – Loans and Advances Given</b>                             | <b>653,456.00</b>   | <b>322,000.00</b>   |
| <b>H. Closing Cash and Cash Equivalents</b>                             |                     |                     |
| Cash in Hand  | 46,237.00           | 247,500.00          |
| Cash at SBI – 9174 (FC)   | 976.06              | 3,432.80            |
| Cash at Canara Bank – 6304 (FC)   | 439,369.09          | 152,697.09          |
| Cash at Indian Bank – 1052 (LC)   | 2,299.83            | 1,817.19            |
| Cash at Canara Bank – 0040 (School)                                     | 14,169.45           | 5,024.45            |
| <b>Sub-Total – Closing Balance</b>                                      | <b>503,051.43</b>   | <b>410,471.53</b>   |
| <b>TOTAL PAYMENTS (II)</b>  | <b>5,561,324.53</b> | <b>3,059,085.06</b> |

Place: Madurai

Date : 26.06.2026

UDIN : 26243237NNVRZP9538



*A. Rosalin*  
**A. ROSALIN MARTINAA**  
 B.Com(Hons), FCA.,  
 CHARTERED ACCOUNTANT  
 Membership No: 243237

# EDUCATION COMMUNICATION AND DEVELOPMENT TRUST (EDUCATR)

No.2/5A, Mamarathupatti, Road, Usilampatti, Madurai - 625532

## INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED)

(Prepared as per ICAI Technical Guide on Accounting for Not-for-Profit Organisations)

| Particulars   | Year Ended<br>31.03.2026 (₹) | Year Ended<br>31.03.2025 (₹) |
|---|------------------------------|------------------------------|
| <b>INCOME</b>   |                              |                              |
| <b>A. Voluntary Contributions (Unrestricted Fund)</b> |                              |                              |
| Donations & Trustees Contributions                    | 448,138.00                   | 188,620.00                   |
| Donations Received from Shamdasani Foundation         | 15,000.00                    | 45,000.00                    |
| Donations Received from Help Your NGO Foundation      | 950.00                       | 1,900.00                     |
| Small Donations                                       | 65,950.00                    | 46,416.00                    |
| <b>Sub-Total – Voluntary Contributions</b>            | <b>530,038.00</b>            | <b>281,936.00</b>            |
| <b>B. Foreign Grant (Unrestricted)</b>                |                              |                              |
| Grant Received From Gurukrupa Foundation, USA         | 864,399.00                   | 830,536.00                   |
| Grant Received From ACWW, UK                          | 1,398,013.00                 |                              |
| Grant Received From Global Compassion Inc, USA        | 176,280.00                   |                              |
| Grant Received From OTF / FEO, Canada                 |                              | 23,848.00                    |
| <b>Sub-Total – Foreign Grant</b>                      | <b>2,438,692.00</b>          | <b>854,384.00</b>            |
| <b>C. Government Grant</b>                            |                              |                              |
| RTE Amount Received                                   | 501,400.00                   | 249,550.00                   |
| <b>Sub-Total – Government Grant</b>                   | <b>501,400.00</b>            | <b>249,550.00</b>            |
| <b>D. Other Income</b>                                |                              |                              |
| Fees Collections (School)                             | 1,073,800.00                 | 1,033,512.00                 |
| Bank Interest   | 8,365.00                     | 6,650.00                     |
| Misc Income   | 17,172.00                    | 39,214.00                    |
| Service Charges from ICICI Bank                       | 9,786.00                     | 3,008.00                     |
| TDS Interest Received                                 |                              | 207.00                       |
| Profit on Sale of Land                                | 225,041.00                   |                              |
| <b>Sub-Total – Other Income</b>                       | <b>1,334,164.00</b>          | <b>1,082,591.00</b>          |
| <b>TOTAL INCOME (I)</b>                               | <b>4,804,294.00</b>          | <b>2,468,461.00</b>          |
| <b>EXPENDITURE</b>                                    |                              |                              |
| <b>A. Relief to Poor / Social (FC Programmes)</b>     |                              |                              |
| <b>Gurukrupa Foundation, USA Programme</b>            |                              |                              |
| School Teaching Materials                             | 122.00                       | 36,400.00                    |
| Tution Teaching Material Exp                          | 23,316.00                    | 21,000.00                    |
| Tution Teachers Salary                                | 354,000.00                   | 271,000.00                   |
| 2 Days Teachers Trg Programme                         | 11,480.00                    | 7,200.00                     |
| School Fees paid to Children                          | 213,800.00                   | 211,200.00                   |
| Child Rights Awareness Programme                      | 35,800.00                    |                              |
| Computer Teacher Salary                               |                              | 18,000.00                    |
| Children Nutritious Exp                               | 211,139.00                   | 130,064.99                   |
| Health Checkup Programme to Children                  | 40,000.00                    | 85,773.00                    |
| Children Cultural Trg Programme                       | 1,689.00                     | 69,800.00                    |
| Children Cultural Team Programme                      |                              | 44,000.00                    |
| School Materials Issue to Disabled Children           |                              | 29,377.00                    |
| Children Variety Programme                            |                              | 36,251.00                    |
| One Day Workshop School Parents Trg Programme         | 54,720.00                    |                              |
| One Day Workshop Tution Parents Trg Programme         | 58,320.00                    |                              |
| Monitoring Exp  | 58,769.00                    | 42,000.00                    |
| <b>Global Compassion Inc, USA Programme</b>           |                              |                              |



|  |                     |                     |
|--|---------------------|---------------------|
| Distribution of Educational Materials Issue to Children          | 94,852.00           |                     |
| Providing Nutritious Supplement Exp                              | 42,000.00           |                     |
| Procuring Sports Materials Exp                                   | 38,000.00           |                     |
| <b>ACWW - UK Programme</b>                                       |                     |                     |
| Crop Selection and Genetics Programme Exp                        | 14,400.00           |                     |
| Soil Management on Conservation Agriculture Prog Exp             | 19,200.00           |                     |
| Community Engagement and Capacity Building Programme             | 16,800.00           |                     |
| Gender Inclusivity One Day Trg Programme Exp                     | 12,000.00           |                     |
| Nursery Garden Programme Exp                                     | 98,500.00           |                     |
| Redistilling Existing Water Storage Ponds Programme Exp          | 102,600.00          |                     |
| Vermi Compost Unit   | 106,100.00          |                     |
| Herbal Pesticide Unit Programme Exp                              | 70,000.00           |                     |
| Live Stock Programme Exp   | 322,762.00          |                     |
| Financial Training Programme                                     | 14,560.00           |                     |
| Finance Management Trg Programme                                 | 9,600.00            |                     |
| Accounting System Trg Programme                                  | 6,160.00            |                     |
| Accounting and Financial Trg Programme                           | 44,800.00           |                     |
| Monitoring and Evaluation  | 22,600.00           |                     |
| <b>Sub-Total – Relief to Poor / Social</b>                       | <b>2,098,089.00</b> | <b>1,002,065.99</b> |
| <b>B. Education</b>  |                     |                     |
| Free Computer Training Programme                                 | 49,600.00           | 3,520.00            |
| NGO Awareness Programme to Agri College Students                 | 10,500.00           | 2,700.00            |
| School Bag Issue to Disabled Children                            | 72,500.00           |                     |
| Free Note Books Issued to Poor Students                          | 15,000.00           | 45,000.00           |
| School – Salary  | 650,000.00          | 525,000.00          |
| School – Note & Books Expenses                                   | 205,000.00          | 197,156.00          |
| School – Telephone, E.B Charges, Tax                             | 21,573.00           | 28,000.00           |
| School – Whitewash & Maintenance                                 | 499,000.00          | 379,000.00          |
| School – Printing & Stationery                                   | 42,000.00           | 36,000.00           |
| School – General Expenses  | 43,225.00           | 42,613.00           |
| School – Annual Day Programme Exp                                | 68,000.00           |                     |
| <b>Sub-Total – Education</b>                                     | <b>1,676,398.00</b> | <b>1,258,989.00</b> |
| <b>C. Medical</b>  |                     |                     |
| SHG Members Health Camp Programme                                | 26,800.00           |                     |
| Sanitation Awareness Programme to Market Sellers                 | 9,400.00            | 3,100.00            |
| <b>Sub-Total – Medical</b>                                       | <b>36,200.00</b>    | <b>3,100.00</b>     |
| <b>D. Administration Expenses</b>                                |                     |                     |
| Local Travel and Field Visit Exp                                 | 27,200.00           |                     |
| Electricity / Water Exp  | 21,600.00           |                     |
| Audit Fees   | 4,050.00            |                     |
| Office Rent  | 36,000.00           |                     |
| Staff Salary   | 240,000.00          | 48,000.00           |
| Telephone  | 7,200.00            |                     |
| Maintenance Exp  | 18,000.00           |                     |
| T.A.   | 19,410.00           |                     |
| Bank Charges   | 11,220.74           | 3,264.54            |
| Printing & Stationery  | 5,560.00            | 2,100.00            |
| General Expenses   | 6,131.36            | 9,094.00            |
| <b>Sub-Total – Administration Expenses</b>                       | <b>396,372.10</b>   | <b>62,458.54</b>    |
| <b>E. Depreciation (Refer Annexures – Depreciation Schedule)</b> |                     |                     |
| Depreciation – FC Schedule 1                                     | 92,332.10           | 101,886.11          |
| Depreciation – LC Schedule 2                                     | 42,451.43           | 6,960.99            |
| Depreciation – School Schedule 3                                 | 29,248.42           | 31,524.36           |



|  |                     |                     |
|--|---------------------|---------------------|
| Sub-Total – Depreciation                             | 164,031.94          | 140,371.46          |
| <b>TOTAL EXPENDITURE (II)</b>                        | <b>4,371,091.04</b> | <b>2,466,984.99</b> |
| <b>Net Surplus / (Deficit) for the Year [I – II]</b> | <b>433,202.96</b>   | <b>1,476.01</b>     |
| Surplus transferred to General Fund (NPO Funds)      | 433,202.96          | 1,476.01            |

1. This is a consolidated statement covering the Foreign Contribution (FC) Account, Local Contribution (LC) Account, and the School Account (Chakkaravarthi Vidhyalaya Nursery & Primary School, run by the Trust).
2. Loans & Advances given or received during the year are NOT routed through this Income and Expenditure Account — they are Balance Sheet movements only. Refer Note on Loans & Advances and the combined Annexures sheet for full details.
3. Profit on Sale of Land (₹2,25,041) represents the excess of sale proceeds (₹2,49,600) over book value (₹24,559) and is recognised as Other Income; only the profit element forms part of Income, not the gross proceeds.

**Note: Local Contribution Credited to FCRA Bank Account**

A sum of ₹5,500, being a local contribution, was inadvertently credited to the Trust's FCRA bank account (Canara Bank A/c No. ending 6304). Since the amount does not constitute foreign contribution under the Foreign Contribution (Regulation) Act, 2010, it has been deducted from the FCRA bank balance while preparing these financial statements and has been reported separately by way of this note.

Place: Madurai

Date : 26.06.2026

UDIN : 26243237NNVRZP9538



*A. Rosalin*  
**A. ROSALIN MARTINAA**  
 B.Com(Hons).FCA.,  
 CHARTERED ACCOUNTANT  
 Membership No: 243237

# EDUCATION COMMUNICATION AND DEVELOPMENT TRUST (EDUCATR)

No.2/5A, Mamarathupatti, Road, Usilampatti, Madurai - 625532

## BALANCE SHEET (CONSOLIDATED)

(Prepared as per ICAI Technical Guide on Accounting for Not-for-Profit Organisations)

| Particulars  | As at 31.03.2026 (₹) | As at 31.03.2025 (₹) |
|--|----------------------|----------------------|
| <b>SOURCES OF FUNDS</b>  |                      |                      |
| <b>I. NPO FUNDS – General Fund (Refer Annexures – Annexure I)</b>                |                      |                      |
| Opening Balance  | 2,558,982.12         | 2,557,506.11         |
| Add: Surplus for the year  | 433,202.96           | 1,476.01             |
| <b>Closing Balance – General Fund</b>  | <b>2,992,185.08</b>  | <b>2,558,982.12</b>  |
| <b>TOTAL SOURCES OF FUNDS (A)</b>  | <b>2,992,185.08</b>  | <b>2,558,982.12</b>  |
| <b>APPLICATION OF FUNDS</b>  |                      |                      |
| <b>I. Fixed Assets (Refer Annexures – Depreciation Schedule)</b>                 |                      |                      |
| Fixed Assets – FC Schedule 1 (Net Block)   | 1,180,940.00         | 1,273,272.10         |
| Fixed Assets – LC Schedule 2 (Net Block)   | 157,509.02           | 62,919.45            |
| Fixed Assets – School Schedule 3 (Net Block)                                     | 228,195.62           | 225,319.04           |
| <b>Sub-Total – Fixed Assets</b>  | <b>1,566,644.64</b>  | <b>1,561,510.59</b>  |
| <b>II. Loans and Advances (Refer Note on Loans &amp; Advances and Annexures)</b> |                      |                      |
| Building Mortgage (LC)   | 200,000.00           | 200,000.00           |
| SHG Federation Office Rent Advance (LC)  | 65,000.00            | 65,000.00            |
| Programme Advance (FC) ( ST )  | 127,700.00           | 30,000.00            |
| Salary Advance (School) ( ST )   | 278,000.00           | 292,000.00           |
| Vehicle Advance (School) ( ST )  | 147,756.00           |                      |
| Fixed Deposit (School) ( ST )  | 100,000.00           |                      |
| TDS Receivable   | 4,033.00             |                      |
| <b>Sub-Total – Loans and Advances</b>  | <b>922,489.00</b>    | <b>587,000.00</b>    |
| <b>III. Current Assets</b>   |                      |                      |
| <b>A. Cash and Cash Equivalents (Refer Annexures – Annexure on Cash)</b>         |                      |                      |
| Cash in Hand   | 46,237.00            | 247,500.00           |
| Cash at SBI – 9174 (FC)  | 976.06               | 3,432.80             |
| Cash at Canara Bank – 6304 (FC)  | 439,369.09           | 152,697.09           |
| Cash at Indian Bank – 1052 (LC)  | 2,299.83             | 1,817.19             |
| Cash at Canara Bank – 0040.(School)  | 14,169.45            | 5,024.45             |
| <b>Sub-Total – Cash and Cash Equivalents</b>                                     | <b>503,051.43</b>    | <b>410,471.53</b>    |
| <b>Sub-Total – Current Assets</b>  | <b>503,051.43</b>    | <b>410,471.53</b>    |
| <b>TOTAL APPLICATION OF FUNDS (B)</b>  | <b>2,992,185.07</b>  | <b>2,558,982.12</b>  |

No Restricted Funds or Programme Reserve outstanding at the close of either year. All Annexures, including the combined Annexures sheet (NPO Fund Movement, Depreciation Schedules, Cash & Cash

Equivalents, Loans & Advances detail, and Comparative Figures), form an integral part of this Balance Sheet.

Place: Madurai

Date : 26.06.2026

UDIN : 26243237NNVRZP9538



*A. Rosalin MartinAA*  
**A. ROSALIN MARTINAA**  
B.Com(Hons), FCA.,  
CHARTERED ACCOUNTANT  
Membership No: 243237

# EDUCATION COMMUNICATION AND DEVELOPMENT TRUST (EDUCATR)

No.2/5A, Mamarathupatti, Road, Usilampatti, Madurai - 625532

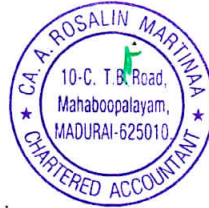
## ANNEXURES

Forming part of the Financial Statements for FY 2025-26 and FY 2024-25

### ANNEXURE I — NPO FUND MOVEMENT SCHEDULE

| Particulars                                       | General Fund (Unrestricted) ₹ |
|---|-------------------------------|
| <b>YEAR ENDED 31ST MARCH 2025 (Previous Year)</b> |                               |
| Opening Balance (01.04.2024)                      | 2,557,506.11                  |
| Add: Surplus for the year                         | 1,476.01                      |
| <b>Closing Balance at End of Year</b>             | <b>2,558,982.12</b>           |
| <b>YEAR ENDED 31ST MARCH 2026 (Current Year)</b>  |                               |
| Opening Balance (01.04.2025)                      | 2,558,982.12                  |
| Add: Surplus for the year                         | 433,202.96                    |
| <b>Closing Balance at End of Year</b>             | <b>2,992,185.08</b>           |

Note: No Restricted Funds or Programme Reserve outstanding at the close of either year.



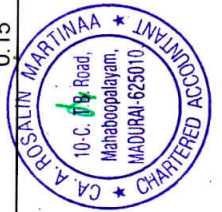
**ANNEXURE II — DEPRECIATION SCHEDULE**  
(Reproduced as provided in the underlying source records)

**FC Schedule 1 — FY 2024-25**

| Description of Assets | WDV as on 01.04.2024 | Additions | Total               | Dep. Rate | Depreciation      | WDV as on 31.03.2025 |
|-----------------------|----------------------|-----------|---------------------|-----------|-------------------|----------------------|
| Used School Van       | 60,947.64            | -         | 60,947.64           | 0.10      | 6,094.76          | 54,852.88            |
| School Building       | 778,130.50           | -         | 778,130.50          | 0.05      | 38,906.53         | 739,223.98           |
| Play Materials        | 153,246.33           | -         | 153,246.33          | 0.10      | 15,324.63         | 137,921.70           |
| Furniture             | 230,306.22           | -         | 230,306.22          | 0.10      | 23,030.62         | 207,275.60           |
| Computer              | 10,922.69            | -         | 10,922.69           | 0.40      | 4,369.08          | 6,553.61             |
| Digital Video Camera  | 39,657.60            | -         | 39,657.60           | 0.10      | 3,965.76          | 35,691.84            |
| Digital Screen        | 7,683.66             | -         | 7,683.66            | 0.10      | 768.37            | 6,915.29             |
| Smart Mobile Phone    | 27,264.60            | -         | 27,264.60           | 0.10      | 2,726.46          | 24,538.14            |
| Wi-Fi System          | 10,410.12            | -         | 10,410.12           | 0.10      | 1,041.01          | 9,369.11             |
| Printer               | 9,480.65             | -         | 9,480.65            | 0.10      | 948.07            | 8,532.59             |
| Library Books         | 17,845.92            | -         | 17,845.92           | 0.10      | 1,784.59          | 16,061.33            |
| Fit for Classroom     | 4,213.62             | -         | 4,213.62            | 0.10      | 421.36            | 3,792.26             |
| Projector             | 25,048.66            | -         | 25,048.66           | 0.10      | 2,504.87          | 22,543.79            |
| <b>Total</b>          | <b>1,375,158.21</b>  | -         | <b>1,375,158.21</b> |           | <b>101,886.11</b> | <b>1,273,272.10</b>  |

**LC Schedule 2 — FY 2024-25**

| Description of Assets              | WDV as on 01.04.2024 | Additions | Total            | Dep. Rate | Depreciation    | WDV as on 31.03.2025 |
|------------------------------------|----------------------|-----------|------------------|-----------|-----------------|----------------------|
| Land                               | 24,559.00            | -         | 24,559.00        | -         | -               | 24,559.00            |
| Furniture & Fitting                | 14,331.63            | -         | 14,331.63        | 0.15      | 2,149.74        | 12,181.89            |
| Refrigerator                       | 2,897.57             | -         | 2,897.57         | 0.10      | 289.76          | 2,607.81             |
| Shed                               | 8,899.76             | -         | 8,899.76         | 0.15      | 1,334.96        | 7,564.80             |
| Computer                           | 1,167.27             | -         | 1,167.27         | 0.40      | 466.91          | 700.36               |
| Embroidery Machine                 | 6,570.41             | -         | 6,570.41         | 0.15      | 985.56          | 5,584.85             |
| Cycles                             | 148.28               | -         | 148.28           | 0.15      | 22.24           | 126.04               |
| Typewriter                         | 2,918.32             | -         | 2,918.32         | 0.15      | 437.75          | 2,480.57             |
| Printing Equipments & Accessories: | 966.15               | -         | 966.15           | 0.15      | 144.92          | 821.23               |
| Tools & Equipments                 | 634.85               | -         | 634.85           | 0.15      | 95.23           | 539.62               |
| Fax                                | 316.66               | -         | 316.66           | 0.20      | 63.33           | 253.33               |
| Printer                            | 4,185.84             | -         | 4,185.84         | 0.15      | 627.88          | 3,557.96             |
| UPS / Inverter                     | 2,284.70             | -         | 2,284.70         | 0.15      | 342.71          | 1,941.99             |
| <b>Total</b>                       | <b>69,880.44</b>     | -         | <b>69,880.44</b> |           | <b>6,960.99</b> | <b>62,919.45</b>     |



School Schedule 3 — FY 2024-25

| Description of Assets | WDV as on 01.04.2024 | Additions | Total             | Dep. Rate | Depreciation     | WDV as on 31.03.2025 |
|-----------------------|----------------------|-----------|-------------------|-----------|------------------|----------------------|
| Furniture & Fittings  | 30,718.65            | -         | 30,718.65         | 0.10      | 3,071.87         | 27,646.78            |
| Library Books         | 1,762.43             | -         | 1,762.43          | 0.10      | 176.24           | 1,586.19             |
| Van                   | 22,645.59            | -         | 22,645.59         | 0.10      | 2,264.56         | 20,381.03            |
| Computer              | 19,466.73            | -         | 19,466.73         | 0.40      | 7,786.69         | 11,680.04            |
| Play Materials        | 182,250.00           | -         | 182,250.00        | 0.10      | 18,225.00        | 164,025.00           |
| <b>Total</b>          | <b>256,843.40</b>    | <b>-</b>  | <b>256,843.40</b> |           | <b>31,524.36</b> | <b>225,319.04</b>    |

FC Schedule 1 — FY 2025-26

| Description of Assets | WDV as on 01.04.2025 | Additions | Total               | Dep. Rate | Depreciation     | WDV as on 31.03.2026 |
|-----------------------|----------------------|-----------|---------------------|-----------|------------------|----------------------|
| Used School Van       | 54,852.88            | -         | 54,852.88           | 0.10      | 5,485.29         | 49,367.59            |
| School Building       | 739,223.98           | -         | 739,223.98          | 0.05      | 36,961.20        | 702,262.78           |
| Play Materials        | 137,921.70           | -         | 137,921.70          | 0.10      | 13,792.17        | 124,129.53           |
| Furniture             | 207,275.60           | -         | 207,275.60          | 0.10      | 20,727.56        | 186,548.04           |
| Computer              | 6,553.61             | -         | 6,553.61            | 0.40      | 2,621.45         | 3,932.17             |
| Digital Video Camera  | 35,691.84            | -         | 35,691.84           | 0.10      | 3,569.18         | 32,122.66            |
| Digital Screen        | 6,915.29             | -         | 6,915.29            | 0.10      | 691.53           | 6,223.76             |
| Smart Mobile Phone    | 24,538.14            | -         | 24,538.14           | 0.10      | 2,453.81         | 22,084.33            |
| Wi-Fi System          | 9,369.11             | -         | 9,369.11            | 0.10      | 936.91           | 8,432.20             |
| Printer               | 8,532.59             | -         | 8,532.59            | 0.10      | 853.26           | 7,679.33             |
| Library Books         | 16,061.33            | -         | 16,061.33           | 0.10      | 1,606.13         | 14,455.20            |
| Fit for Classroom     | 3,792.26             | -         | 3,792.26            | 0.10      | 379.23           | 3,413.03             |
| Projector             | 22,543.79            | -         | 22,543.79           | 0.10      | 2,254.38         | 20,289.41            |
| <b>Total</b>          | <b>1,273,272.10</b>  | <b>-</b>  | <b>1,273,272.10</b> |           | <b>92,332.10</b> | <b>1,180,940.00</b>  |

LC Schedule 2 — FY 2025-26

| Description of Assets | WDV as on 01.04.2025 | Additions | Total     | Dep. Rate | Depreciation | WDV as on 31.03.2026 |
|-----------------------|----------------------|-----------|-----------|-----------|--------------|----------------------|
| Furniture & Fitting   | 12,181.89            | -         | 12,181.89 | 0.15      | 1,827.28     | 10,354.61            |
| Refrigerator          | 2,607.81             | -         | 2,607.81  | 0.10      | 260.78       | 2,347.03             |
| Shed                  | 7,564.80             | -         | 7,564.80  | 0.15      | 1,134.72     | 6,430.08             |
| Computer              | 700.36               | 49,600.00 | 50,300.36 | 0.40      | 20,120.14    | 30,180.22            |
| Embroidery Machine    | 5,584.85             | 71,500.00 | 77,084.85 | 0.15      | 11,562.73    | 65,522.12            |
| Cycles                | 126.04               | -         | 126.04    | 0.15      | 18.91        | 107.13               |
| Typewriter            | 2,480.57             | -         | 2,480.57  | 0.15      | 372.09       | 2,108.49             |



|                                    |                  |                   |                   |      |                  |                   |
|------------------------------------|------------------|-------------------|-------------------|------|------------------|-------------------|
| Printing Equipments & Accessories: | 821.23           | -                 | 821.23            | 0.15 | 123.18           | 698.04            |
| Tools & Equipments                 | 539.62           | 12,000.00         | 12,539.62         | 0.15 | 1,880.94         | 10,658.68         |
| Fax                                | 253.33           | -                 | 253.33            | 0.20 | 50.67            | 202.66            |
| Printer                            | 3,557.96         | 28,500.00         | 32,057.96         | 0.15 | 4,808.69         | 27,249.27         |
| UPS / Inverter                     | 1,941.99         | -                 | 1,941.99          | 0.15 | 291.30           | 1,650.69          |
| <b>Total</b>                       | <b>38,360.45</b> | <b>161,600.00</b> | <b>199,960.45</b> |      | <b>42,451.43</b> | <b>157,509.02</b> |

**School Schedule 3 — FY 2025-26**

| Description of Assets | WDV as on 01.04.2025 | Additions        | Total             | Dep. Rate | Depreciation     | WDV as on 31.03.2026 |
|-----------------------|----------------------|------------------|-------------------|-----------|------------------|----------------------|
| Furniture & Fittings  | 27,646.78            | 32,125.00        | 59,771.78         | 0.10      | 5,977.18         | 53,794.60            |
| Library Books         | 1,586.19             | -                | 1,586.19          | 0.10      | 158.62           | 1,427.57             |
| Van                   | 20,381.03            | -                | 20,381.03         | 0.10      | 2,038.10         | 18,342.93            |
| Computer              | 11,680.04            | -                | 11,680.04         | 0.40      | 4,672.02         | 7,008.02             |
| Play Materials        | 164,025.00           | -                | 164,025.00        | 0.10      | 16,402.50        | 147,622.50           |
| <b>Total</b>          | <b>225,319.04</b>    | <b>32,125.00</b> | <b>257,444.04</b> |           | <b>29,248.42</b> | <b>228,195.62</b>    |

Note: Depreciation rates and Written Down Value figures are reproduced exactly as maintained in the underlying depreciation schedules. LC Schedule 2 (FY26) reflects additions of Computer ₹49,600, Embroidery Machine ₹71,500, Tools & Equipments ₹12,000, and Printer ₹28,500. School Schedule 3 (FY26) reflects an addition of Furniture & Fittings ₹32,125.



**ANNEXURE III — CASH AND CASH EQUIVALENTS**

| Particulars                            | As at 31.03.2026 (₹) | As at 31.03.2025 (₹) |
|--|----------------------|----------------------|
| Cash in Hand                           | 46,237.00            | 247,500.00           |
| Cash at SBI — 9174 (FC)                | 976.06               | 3,432.80             |
| Cash at Canara Bank — 6304 (FC)        | 439,369.09           | 152,697.09           |
| Cash at Indian Bank — 1052 (LC)        | 2,299.83             | 1,817.19             |
| Cash at Canara Bank — 0040 (School)    | 14,169.45            | 5,024.45             |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>503,051.43</b>    | <b>410,471.53</b>    |

**ANNEXURE IV — LOANS AND ADVANCES MOVEMENT SCHEDULE**

(Balance Sheet items only. — not routed through Income and Expenditure Account; refer Note 3)

| Particulars                                       | Account | Opening Balance (₹) | Given During Year (₹) | Received Back During Year (₹) | Closing Balance (₹) |
|---|---------|---------------------|-----------------------|-------------------------------|---------------------|
| <b>YEAR ENDED 31ST MARCH 2025 (Previous Year)</b> |         |                     |                       |                               |                     |
| Programme Advance                                 | FC      | 52,145.00           | -                     | 52,145.00                     | -                   |
| Salary Advance                                    | FC      | 61,000.00           | -                     | 61,000.00                     | -                   |
| Programme Advance                                 | LC      | -                   | 30,000.00             | -                             | 30,000.00           |
| Salary Advance                                    | School  | 174,000.00          | 292,000.00            | 174,000.00                    | 292,000.00          |
| <b>Sub-Total — FY 2024-25</b>                     |         | <b>287,145.00</b>   | <b>322,000.00</b>     | <b>287,145.00</b>             | <b>322,000.00</b>   |
| <b>YEAR ENDED 31ST MARCH 2026 (Current Year)</b>  |         |                     |                       |                               |                     |
| Programme Advance                                 | FC      | -                   | 127,700.00            | -                             | 127,700.00          |
| Programme Advance                                 | LC      | 30,000.00           | -                     | 30,000.00                     | -                   |
| Salary Advance                                    | School  | 292,000.00          | 278,000.00            | 292,000.00                    | 278,000.00          |
| Vehicle Advance                                   | School  | -                   | 147,756.00            | -                             | 147,756.00          |
| Fixed Deposit                                     | School  | -                   | 100,000.00            | -                             | 100,000.00          |
| <b>Sub-Total — FY 2025-26</b>                     |         | <b>322,000.00</b>   | <b>653,456.00</b>     | <b>322,000.00</b>             | <b>653,456.00</b>   |

Note: 'Given During Year' is a Payment in the Receipts and Payments Account and an Asset addition in the Balance Sheet — not Expenditure. 'Received Back During Year' is a Receipt in the Receipts and Payments Account, clearing the corresponding asset — not Income. Refer Note 3 to Accounts.



**ANNEXURE V — FC, LC AND SCHOOL ACCOUNTS: VERTICAL COMPARATIVE FIGURES (AS IS)**

(Individual account figures, reproduced as per source records, presented in vertical comparative format)

**FC ACCOUNT — Receipts and Payments Account**

| Particulars                                    | FY 2025-26 (₹)      | FY 2024-25 (₹)      |
|--|---------------------|---------------------|
| Opening Balance (SBI + Canara)                 | 156,129.89          | 49,296.42           |
| Grant Received From Gurukrupa Foundation, USA  | 864,399.00          | 830,536.00          |
| Grant Received From ACWW, UK                   | 1,398,013.00        | -                   |
| Grant Received From Global Compassion Inc, USA | 176,280.00          | -                   |
| Grant Received From OTF / FEO, Canada          | -                   | 23,848.00           |
| Donations & Trustees Contributions             | 389,638.00          | 138,051.00          |
| Bank Interest                                  | 8,365.00            | 6,584.00            |
| Salary Advance Received                        | -                   | 61,000.00           |
| Programme Advance Received                     | -                   | 52,145.00           |
| <b>TOTAL RECEIPTS</b>                          | <b>2,992,824.89</b> | <b>1,161,460.42</b> |
| Relief to Poor / Social (Programme Expenses)   | 2,098,089.00        | 1,002,065.99        |
| Administration Expenses                        | 323,322.74          | 3,264.54            |
| TDS  | 3,358.00            | -                   |
| Programme Advance Given                        | 127,700.00          | -                   |
| Closing Balance (Cash in Hand + SBI + Canara)  | 440,355.15          | 156,129.89          |
| <b>TOTAL PAYMENTS</b>                          | <b>2,992,824.89</b> | <b>1,161,460.42</b> |

**FC ACCOUNT — Income and Expenditure Account**

| Particulars   | FY 2025-26 (₹)      | FY 2024-25 (₹)      |
|---|---------------------|---------------------|
| Foreign Grant   | 2,438,692.00        | 854,384.00          |
| Voluntary Contribution (Donations & Trustees Contributions) | 389,638.00          | 138,051.00          |
| Other Income (Bank Interest)                                | 8,365.00            | 6,584.00            |
| <b>TOTAL INCOME</b>   | <b>2,836,695.00</b> | <b>999,019.00</b>   |
| Relief to Poor / Social (Programme Expenses)                | 2,098,089.00        | 1,002,065.99        |
| Administration Expenses                                     | 323,322.74          | 3,264.54            |
| Depreciation  | 92,332.10           | 101,886.11          |
| <b>TOTAL EXPENDITURE</b>                                    | <b>2,513,715.20</b> | <b>1,107,216.64</b> |
| <b>Net Surplus / (Deficit)</b>                              | <b>322,951.16</b>   | <b>(108,197.64)</b> |

**Note: Local Contribution Credited to FCRA Bank Account**

A sum of ₹5,500, being a local contribution, was inadvertently credited to the Trust's FCRA bank account (Canara Bank A/c No. ending 6304). Since the amount does not constitute foreign contribution under the Foreign Contribution (Regulation) Act, 2010, it has been deducted from the FCRA bank balance while preparing these financial statements and has been reported separately by way of this note.

**FC ACCOUNT — Balance Sheet**

| Particulars               | FY 2025-26 (₹)      | FY 2024-25 (₹)      |
|---------------------------|---------------------|---------------------|
| General Fund (Closing)    | 1,752,353.15        | 1,429,401.99        |
| <b>TOTAL LIABILITIES</b>  | <b>1,752,353.15</b> | <b>1,429,401.99</b> |
| TDS                       | 3,358.00            | -                   |
| Programme Advance         | 127,700.00          | -                   |
| Fixed Assets (Schedule 1) | 1,180,940.00        | 1,273,272.10        |
| Cash in Hand              | 10.00               | -                   |
| Cash at SBI               | 976.06              | 3,432.80            |
| Cash at Canara Bank       | 439,369.09          | 152,697.09          |
| <b>TOTAL ASSETS</b>       | <b>1,752,353.15</b> | <b>1,429,401.99</b> |



**LC ACCOUNT — Receipts and Payments Account**

| Particulars   | FY 2025-26 (₹)    | FY 2024-25 (₹)    |
|---|-------------------|-------------------|
| Opening Balance (Cash in Hand + Indian Bank)                  | 47,317.19         | 37,058.19         |
| Donations & Trustees Contributions                            | 58,500.00         | 50,569.00         |
| Donations from Shamdasani Foundation                          | 15,000.00         | 45,000.00         |
| Donations from Help Your NGO Foundation                       | 950.00            | 1,900.00          |
| Small Donations   | 15,950.00         | 46,416.00         |
| Misc Income   | 1.00              | 3,214.00          |
| Service Charges from ICICI Bank                               | 9,786.00          | 3,008.00          |
| Bank Interest   | -                 | 66.00             |
| TDS Interest Received   | -                 | 207.00            |
| TDS Received  | -                 | 3,393.00          |
| Sale of Land  | 249,600.00        | -                 |
| Programme Advance Received                                    | 30,000.00         | -                 |
| <b>TOTAL RECEIPTS</b>   | <b>427,104.19</b> | <b>190,831.19</b> |
| Education   | 147,600.00        | 51,220.00         |
| Medical   | 36,200.00         | 3,100.00          |
| Administration Expenses                                       | 73,049.36         | 59,194.00         |
| Assets Purchased (Computer, Embroidery Machine, Printer, TDS) | 161,600.00        | -                 |
| Programme Advance Given                                       | -                 | 30,000.00         |
| Closing Balance (Cash in Hand + Indian Bank)                  | 8,459.83          | 47,317.19         |
| <b>TOTAL PAYMENTS</b>   | <b>427,104.19</b> | <b>190,831.19</b> |

**LC ACCOUNT — Income and Expenditure Account**

| Particulars                         | FY 2025-26 (₹)    | FY 2024-25 (₹)    |
|-------------------------------------|-------------------|-------------------|
| Voluntary Contribution              | 90,400.00         | 143,885.00        |
| Other Income (Misc + ICICI Charges) | 9,787.00          | 6,495.00          |
| Profit on Sale of Land              | 225,041.00        | -                 |
| <b>TOTAL INCOME</b>                 | <b>325,228.00</b> | <b>150,380.00</b> |
| Education                           | 147,600.00        | 51,220.00         |
| Medical                             | 36,200.00         | 3,100.00          |
| Administration Expenses             | 73,049.36         | 59,194.00         |
| Depreciation                        | 42,451.43         | 6,960.99          |
| <b>TOTAL EXPENDITURE</b>            | <b>299,300.79</b> | <b>120,474.99</b> |
| <b>Net Surplus</b>                  | <b>25,927.21</b>  | <b>29,905.01</b>  |

**LC ACCOUNT — Balance Sheet**

| Particulars                        | FY 2025-26 (₹)    | FY 2024-25 (₹)    |
|------------------------------------|-------------------|-------------------|
| General Fund (Closing)             | 431,163.85        | 405,236.64        |
| <b>TOTAL LIABILITIES</b>           | <b>431,163.85</b> | <b>405,236.64</b> |
| Fixed Assets (Schedule 2)          | 157,509.02        | 62,919.45         |
| Building Mortgage                  | 200,000.00        | 200,000.00        |
| SHG Federation Office Rent Advance | 65,000.00         | 65,000.00         |
| Programme Advance                  | -                 | 30,000.00         |
| TDS                                | 195.00            | -                 |
| Cash in Hand                       | 6,160.00          | 45,500.00         |
| Cash at Indian Bank                | 2,299.83          | 1,817.19          |
| <b>TOTAL ASSETS</b>                | <b>431,163.85</b> | <b>405,236.64</b> |



**SCHOOL ACCOUNT — Receipts and Payments Account**

| Particulars                                  | FY 2025-26 (₹)      | FY 2024-25 (₹)      |
|--|---------------------|---------------------|
| Opening Balance (Cash in Hand + Canara Bank) | 207,024.45          | 213,731.45          |
| Donations                                    | 50,000.00           | -                   |
| RTE Amount Received                          | 501,400.00          | 249,550.00          |
| Fees Collections                             | 1,073,800.00        | 1,033,512.00        |
| Misc Income                                  | 17,171.00           | 36,000.00           |
| Salary Advance Received                      | 292,000.00          | 174,000.00          |
| <b>TOTAL RECEIPTS</b>                        | <b>2,141,395.45</b> | <b>1,706,793.45</b> |
| Education (Salary, Books, Maintenance, etc.) | 1,528,798.00        | 1,207,769.00        |
| Salary Advance Given                         | 278,000.00          | 292,000.00          |
| Vehicle Advance Given                        | 147,756.00          | -                   |
| Fixed Deposit                                | 100,000.00          | -                   |
| Furniture & Fittings (Asset)                 | 32,125.00           | -                   |
| TDS  | 480.00              | -                   |
| Closing Balance (Cash in Hand + Canara Bank) | 54,236.45           | 207,024.45          |
| <b>TOTAL PAYMENTS</b>                        | <b>2,141,395.45</b> | <b>1,706,793.45</b> |

**SCHOOL ACCOUNT — Income and Expenditure Account**

| Particulars                                   | FY 2025-26 (₹)      | FY 2024-25 (₹)      |
|---|---------------------|---------------------|
| Voluntary Contribution (Donations)            | 50,000.00           | -                   |
| Government Grant (RTE Amount Received)        | 501,400.00          | 249,550.00          |
| Other Income (Fees Collections + Misc Income) | 1,090,971.00        | 1,069,512.00        |
| <b>TOTAL INCOME</b>                           | <b>1,642,371.00</b> | <b>1,319,062.00</b> |
| Education                                     | 1,528,798.00        | 1,207,769.00        |
| Depreciation                                  | 29,248.42           | 31,524.36           |
| <b>TOTAL EXPENDITURE</b>                      | <b>1,558,046.42</b> | <b>1,239,293.36</b> |
| <b>Net Surplus</b>                            | <b>84,324.59</b>    | <b>79,768.64</b>    |

**SCHOOL ACCOUNT — Balance Sheet**

| Particulars               | FY 2025-26 (₹)    | FY 2024-25 (₹)    |
|---------------------------|-------------------|-------------------|
| General Fund (Closing)    | 808,668.07        | 724,343.49        |
| <b>TOTAL LIABILITIES</b>  | <b>808,668.07</b> | <b>724,343.49</b> |
| TDS                       | 480.00            | -                 |
| Salary Advance            | 278,000.00        | 292,000.00        |
| Vehicle Advance           | 147,756.00        | -                 |
| Fixed Deposit             | 100,000.00        | -                 |
| Fixed Assets (Schedule 3) | 228,195.62        | 225,319.04        |
| Cash in Hand              | 40,067.00         | 202,000.00        |
| Cash at Canara Bank       | 14,169.45         | 5,024.45          |
| <b>TOTAL ASSETS</b>       | <b>808,668.07</b> | <b>724,343.49</b> |

Note: School Account FY 2024-25 result is a Surplus of ₹79,768.64 (Income ₹13,19,062 exceeds Expenditure ₹12,39,293.36). The General Fund correctly reflects Opening ₹6,44,574.85 + Surplus ₹79,768.64 = Closing ₹7,24,343.49, which ties exactly to Total Assets.

