

J. MATHEW & Co.
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To

The Members of the **VISWA BHARATI VIDYODAYA TRUST.**

Opinion

We have audited the financial statements of **The Viswa Bharati Vidyodaya Trust**, Gudalur, The Nilgiris (the Trust), which comprise the Balance sheet at 31st March 2025, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to the Trust and of the state of affairs of the Institution as at 31 March 2025, and its surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matters

We refer to notes 2(a) and 2(c) in notes forming part of financial statements that the accounts are maintained in cash basis instead of mercantile basis (2(a) and 2(c)). Our opinion is not modified in respect of these matters.



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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

For J. MATHEW & Co.
ICAI Regn. No. 002028S




JOHN MATHEW.C.M
Chartered Accountant
Proprietor

Memb. No. 025343

UDIN: 25025343BMHYQP3334

OOTACAMUND,
25.08.2025.

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Balance Sheet as at 31.03.2025

(Amounts Rs.)

Particulars	Note	31.03.2025	31.03.2024
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		1,62,98,187.17	1,21,05,285.00
(b) Restricted Funds		7,63,37,108.56	5,57,31,634.27
2 Non-current liabilities			
Long-term borrowings	4	3,44,00,000.00	4,30,00,000.00
3 Current liabilities			
Other current liabilities	5	-	1,44,340.00
Total		12,70,35,295.72	11,09,81,259.27
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	6	8,80,56,403.84	8,74,28,717.46
(b) Other non-current assets	7	1,18,911.00	41,45,498.00
2 Current assets			
(a) Cash and bank balances	8	3,85,62,918.88	1,93,32,245.80
(b) Short Term Loans and Advances	9	1,22,541.00	-
(c) Other current assets	10	1,74,521.00	74,798.00
Total		12,70,35,295.72	11,09,81,259.26
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

Per our report of even date.
for J. MATHEW & Co.
Firm Reg. No. 002028S.



John Mathew
JOHN MATHEW.C.M.
Chartered Accountant
Membership No:025343
Ootacamund
25.08.2025

For Viswa Bharati Vidyodaya Trust

K. S. J.
Managing Trustee/Trustee

THE VISHWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

TRUST ACCOUNT

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

Note - 1 Brief about the entity

The Vishwa Bharathi Vidtyoda Trust is a Public Charitable Trust established on 06.May.1993 with its registered office at Gudalur, The Nilgiris - 643212. The object of the trust is to impart formal education, conduct outreach programmes and support students in education and for the purpose has established and run a school by the name of "Vidyodaya Nursery and Primary School" at Gudalur.

Note - 2 Significant Accounting Policies

- a. The Accounts are maintained on Cash basis and as a going concern.
- b. **Property, Plant and Equipment and Depreciation**
Property, Plant and Equipment are stated at gross value less depreciation under written down value method. The book value as on 01.01.2000 and further additions at cost is considered as accumulated cost.
- c. **Revenue Recognition**
The trust follows the cash system of accounting and recognizes income and expenditure on an cash basis except those with significant uncertainties.
- d. **Depreciation**
The depreciation has been provided under written down value method at the rates indicated. Depreciation has been provided at 50% of the normal rates for additions during the year.
- e. **Taxes on Income**
The Institution is registered as a Charitable Institution under the Income Tax Act, 1961 and hence the income is exempt from tax subject to the compliance with the provisions of the Act.
- f. **Use of Estimates**
The preparation of financial statement requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to Contingent Liabilities as at the date of financial statement and reported amount of income and expenses during the year.
- g. **Retirement and Employment Benefit**
The Trust's contribution to Provident Fund and Pension Fund are charged against revenue every year and the same is defined contribution plan. Gratuity is not provided since cash basis of accounting is followed.
- h. **Impairment of Assets**
An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. Impairment loss is charged to the profit and loss statement in the year in which an asset is identified as impaired.
- i. **Consistency**
The above policies are followed consistently.
- j. The figures stated are not rounded off since it is the practice to state the full amount.
- k. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

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

S. no	Particulars	31.03.2025	31.03.2024
		All Amount in Rs.	

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received / Surplus/ (Deficit) during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
3 NPO Funds					
(Amount in Rs.)					
(A) Unrestricted Funds					
1	General Funds	1,19,74,285.00		-	1,19,74,285.00
	Add: Surplus Transfer from I&E Account		41,92,611.27	-	41,92,611.27
	Add: Transfer from Children Account		290.90	-	290.90
					-
	Sub Total	1,19,74,285.00	41,92,902.17	-	1,61,67,187.17
2 Corpus Fund					
	General Account	1,15,000.00	-	-	1,15,000.00
	Earmarked Account	16,000.00	-	-	16,000.00
					1,31,000.00
	Sub Total	1,31,000.00	-	-	1,31,000.00
	Total Unrestricted Funds (1+2)	1,21,05,285.00	41,92,902.17	-	1,62,98,187.17
(B) Restricted Funds					
1	Formal and Non Formal Education Fund	71,95,480.90		-	71,95,480.90
	Add: Deficit transfer from I&E Account		(2,29,335.77)	-	(2,29,335.77)
					69,66,145.13
	Sub Total	71,95,480.90	(2,29,335.77)	-	69,66,145.13
2	Bank Interest Fund	8,17,290.59		-	8,17,290.59
	Add: Surplus transfer from I&E Account		2,00,259.00	-	2,00,259.00
					10,17,549.59
	Sub Total	8,17,290.59	2,00,259.00	-	10,17,549.59
3 (a)	Cornerstone Project Fund - General Account	3,29,30,581.69			3,29,30,581.69
	Add: Surplus transfer from I&E Account		1,73,59,674.38		1,73,59,674.38
					5,02,90,256.07
	Sub Total (a)	3,29,30,581.69	1,73,59,674.38	-	5,02,90,256.07
3 (b)	Cornerstone Project Fund - Earmarked Account	1,47,88,326.19		-	1,47,88,326.19



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS**

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

S. no	Particulars	31.03.2025 All Amount in Rs.	31.03.2024 All Amount in Rs.
	Add: Surplus transfer from I&E Account	-	32,74,831.58
		1,47,88,326.19	-
	Sub Total (b)		1,80,63,157.77
	Sub Total for Cornerstone Project Fund (a+b)	4,77,18,907.88	-
	Sub Total for Cornerstone Project Fund (a+b)	2,06,34,505.96	6,83,53,413.84
4	Children Fund Account	(45.10)	(45.10)
	Add: Transfer from Interest Payable A/c	336.00	336.00
	Less: Balance Transfer to General Fund Account	290.90	(290.90)
	Sub Total	(45.10)	-
	Sub Total	2,06,05,765.19	7,63,37,108.56
	Total Restricted Funds (1 to 4)	6,78,36,919.27	9,26,35,295.72
	Total Funds as on 31.03.2025 (A+B)	4,32,56,315.25	6,78,36,919.27
	Previous Year (P Y)	2,45,80,604.02	24,19,784.10

4 Borrowings

Cornerstone Project Fund

Long-term borrowings

Mr. Muralisankar

Mrs. Nirmala

1,80,00,000.00 2,25,00,000.00
1,64,00,000.00 2,05,00,000.00
3,44,00,000.00 4,30,00,000.00

5 Other current liabilities

Children Fund Account

- Interest Payable (Students Saving)

- Less: Transfer to Fund Account

- Students Saving Account

(Amount Rs.)

336.00

336.00

-

1,425.00

-

1,42,915.00

-

1,44,340.00

6 Property, Plant and Equipment and Intangible Assets (owned assets)

Property, Plant and Equipment

Capital Fund

24,19,784.10

25,20,365.59



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

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

S. no	Particulars	31.03.2025	31.03.2024
		All Amount in Rs.	
	Cornerstone Project Fund	8,56,36,619.74	8,49,08,351.88
		8,80,56,403.84	8,74,28,717.46
7	Other non-current assets		
	Rental Deposit	15,000.00	15,000.00
	Mr. Ramesh	15,000.00	15,000.00
	Mr. Venkadesh	-	40,000.00
	M/s. Guest House	4,000.00	4,000.00
	Telephone deposits	840.00	840.00
	Electricity deposits	-	-
	Term deposits with more than 12 months maturity	48,742.00	40,35,329.00
	General Account	35,329.00	35,329.00
	Earmarked Account	1,18,911.00	41,45,498.00

8 Cash and Bank Balances

Cash and cash equivalents

a On savings accounts

General Bank Account

- CSB Bank / 00258503

- SBI Bank / 40108298767

- CSB A/c:04693099_ Children A/c

Earmarked Bank Account

- CSB Bank / 00258503

- SBI Bank / 40108298767

b Fixed Deposits

- Deposits with original maturity of less than three months

- General Account

- Earmarked Account

Cash on hand

- General Account

- Earmarked Account

Total Cash and cash equivalents (I)

28,86,259.82

15,40,446.19

290.90

11,00,969.16

5,17,462.48

-

-

20,00,000.00

45,44,670.00

16,912.25

21.08

11,235.25

2,235.08

1,26,07,031.88

50,43,007.80



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

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

S. no	Particulars	31.03.2025	31.03.2024
		All Amount in Rs.	
B	Other bank balances (Opening)		
	Bank Deposits		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		
	- General Account	2,05,98,597.00	97,52,825.00
	- Earmarked Account	53,57,290.00	45,36,413.00
	Total other bank balances (II)	2,59,55,887.00	1,42,89,238.00
	Total Cash and bank balances (I)+(II)	3,85,62,918.88	1,93,32,245.80
9	Short Term Loans and Advances		
	Programme Advances		
	General Account - Mr. Mohammed	72,541.00	-
	Earmarked Account - Mr. Mohammed	50,000.00	-
		1,22,541.00	-
10	Other current assets		
	TDS Receivable	1,74,521.00	74,798.00
		1,74,521.00	74,798.00



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Income and Expenditure for the year ended 31.03.2025

Particulars	Note	Restricted Fund				(Amounts Rs.)	
		Unrestricted Fund		Cornerstone Fund		31.03.2025	31.03.2024
		Formal and Non Formal Education Fund	Bank Interest Fund	Formal and Non Formal Education Fund	Bank Interest Fund	Total	Total
I Income							
Donations and Grants	11	95,72,822.11	-	62,19,610.93	-	2,13,96,326.00	3,71,88,759
Other Income	12	8,49,494.00	2,00,259.00	-	2,00,259.00	2,21,143.00	3,93,827
III Total Income (I+II)		1,04,22,316.11	2,00,259.00	62,19,610.93	2,00,259.00	2,16,17,469.00	3,75,53,365
IV Expenses:							
(a) Employee benefits expense	13	34,31,676.00	-	37,24,992.00	-	2,64,710.00	59,38,845
(b) Depreciation and amortization expense	14	1,05,556.48	-	-	-	65,191.14	1,21,976
(c) Other expenses	15	17,45,817.00	-	19,83,879.00	-	-	37,29,696
(a) Charitable expenses		9,46,655.36	-	7,40,075.70	-	6,53,061.90	23,39,793
(b) Other expenses							25,40,227
Total expenses		62,29,704.84	-	64,48,946.70	-	9,82,963.04	1,36,61,615
Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)							
		41,92,611.27	2,00,259.00	-2,29,335.77	2,00,259.00	2,06,34,505.96	2,47,98,040
VI Exceptional items							
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)							
		41,92,611.27	2,00,259.00	-2,29,335.77	2,00,259.00	2,06,34,505.96	2,47,98,040
VIII Extraordinary Items							
IX Excess of Income over Expenditure for the year (VII-VIII)							
		41,92,611.27	2,00,259.00	-2,29,335.77	2,00,259.00	2,06,34,505.96	2,47,98,040
Balance transferred to Fund Account		41,92,611.27	2,00,259.00	-2,29,335.77	2,00,259.00	2,06,34,505.96	2,47,98,040

Brief about the Entity

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

Per our report of even date.

for J. MATHEW & Co.

Firm Reg. No. 002028S.



JOHN MATHEW.C.M.

Chartered Accountant

Membership No:025343

Ootacamund

25.08.2025

For Viswa Bharati Vidyodaya Trust

Managing Trustee/Trustee

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund		
11 Donations and Grants							
	Donation - General Account	95,72,822.11	-	-	1,81,40,000.00	-	2,77,12,822.11
	Donation - Earmarked Account	-	62,19,610.93	-	32,56,326.00	-	94,75,936.93
	Total	95,72,822.11	62,19,610.93	-	2,13,96,326.00	-	3,71,88,759.04
12 Other income							
	Interest income						
	- General Account	8,49,494.00	-	-	1,31,534.00	-	2,26,257.00
	- Earmarked Account	-	-	2,00,259.00	89,609.00	-	2,89,868.00
	Total	8,49,494.00	-	2,00,259.00	2,21,143.00	-	3,93,827.00
13 Employee benefits expense							
	General Account						
	General Fund	-	-	-	-	-	-
	Administration Expenses	1,08,462.00	-	-	-	-	1,08,462.00
	Vidyodaya School	2,54,240.00	-	-	-	-	2,58,164.00
	Outreach Programme	30,68,974.00	-	-	-	-	30,68,974.00
	Cornerstone Project Fund	-	-	-	2,09,730.00	-	-
	Earmarked Account	-	-	-	-	-	-
	a) Formal Education Fund	-	-	-	-	-	-
	Vidyodaya School	-	20,09,276.00	-	-	-	20,09,276.00
	b) Non Formal Education Fund	-	-	-	-	-	-
	Admin Expenses	-	10,46,975.00	-	-	-	9,41,290.00
	Facilitator Training	-	5,09,637.00	-	-	-	5,09,637.00
	Resource Centre	-	150.00	-	-	-	150.00
	Outreach Programme	-	1,58,954.00	-	-	-	1,58,954.00
	c) Cornerstone Project	-	-	-	-	-	-



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund		
	Resource Person	-	-	-	54,980.00	-	1,12,500.00
	Total	34,31,676.00	37,24,992.00	-	2,64,710.00	74,21,378.00	59,38,845.00
14	Depreciation and amortization expense						
	on tangible assets (Refer note 6)	1,05,556.48	-	-	65,191.14	-	1,21,976.27
	Total	1,05,556.48	-	-	65,191.14	-	1,21,976.27

15 Other Expenses

(A) Charitable expenses

General Account

a) Cornerstone Project Fund	-	-	-	-	-	-	7,50,100.00
Land Donated to Gudalur Municipality	-	-	-	-	-	-	-
b) General Fund	-	-	-	-	-	-	-
1) Outreach Programme	-	-	-	-	-	-	-
i) Education Support Programme	15,40,894.00	-	-	-	15,40,894.00	-	14,86,328.00
ii) Community Education Program	35,925.00	-	-	-	35,925.00	-	1,138.00
iii) Scholarship	18,000.00	-	-	-	18,000.00	-	60,586.00
iv) Education Support Programme	87,085.00	-	-	-	87,085.00	-	76,864.00
2) Vidyodaya School	63,913.00	-	-	-	63,913.00	-	14,476.00
Earmarked Account	-	-	-	-	-	-	-
a) Facilitator Training	-	1,34,057.00	-	-	1,34,057.00	-	1,72,687.00
b) Outreach Programme	-	3,08,771.00	-	-	3,08,771.00	-	3,97,217.24
c) Vidyodaya School	-	15,41,051.00	-	-	15,41,051.00	-	14,12,316.50
Total	17,45,817.00	19,83,879.00	-	-	37,29,696.00	-	43,71,712.74

(B) Other Expenses and School Running Expenses

General Account

a) Cornerstone Project Fund	-	-	-	6,53,061.90	-	8,15,198.00
b) General Fund	-	-	-	-	-	-
Administration Expenses	1,07,956.36	-	-	1,07,956.36	-	2,35,741.00



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund		
	Vidyodaya School	1,37,933.00	-	-	-	1,37,933.00	1,45,090.00
	Outreach Programme	5,55,247.00	-	-	-	5,55,247.00	2,21,375.00
	Education Support Programme	1,45,519.00	-	-	-	1,45,519.00	2,40,812.00
	c) Student Saving Fund	-	-	-	-	-	45.10
	Earmarked Account	-	-	-	-	-	-
	a) Formal Education Fund	-	-	-	-	-	-
	Vidyodaya School	-	2,22,808.00	-	-	2,22,808.00	1,81,303.00
	b) Non Formal Education Fund	-	-	-	-	-	-
	Administration Expenses	-	3,04,500.90	-	-	3,04,500.90	3,06,158.89
	Facilitator Training	-	31,978.00	-	-	31,978.00	34,229.00
	Resource Centre	-	6,550.00	-	-	6,550.00	24,960.00
	Outreach Programme	-	1,48,429.00	-	-	1,48,429.00	3,16,515.00
	c) Other Expenses	-	25,809.80	-	-	25,809.80	5,500.00
	d) Cornerstone Project Expenses	-	-	-	-	-	13,300.00
	Total	9,46,655.36	7,40,075.70	-	6,53,061.90	23,39,792.96	25,40,226.99



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Receipts and Payments Accounts for the year ended 31.03.2025

(Amounts Rs.)

Particulars	Note	Unrestricted Fund	Restricted Fund	31.03.2025	31.03.2024
				Total	Total
RECEIPTS:					
I Opening Balances					
Cash and Bank Balances	16	94,35,281.41	1,39,67,622.39	2,34,02,904	1,51,43,717
II Income					
Donations and Grants	17	95,72,822.11	2,76,15,936.93	3,71,88,759	3,71,59,538
III Other Income	18	8,49,494.00	4,21,402.00	12,70,896	3,93,827
IV Capital Receipts					
a) Non-current liabilities					
Long-term borrowings	19	-	-	-	1,25,00,000
b) Current liabilities					
Other current liabilities	20	25,26,740.00	16,89,235.00	42,15,975	3,32,61,365
Total Receipts		2,23,84,337.52	4,36,94,196.32	6,60,78,534	9,84,58,447
PAYMENTS:					
I					
(a) Employee benefits expense	21	34,31,676.00	39,89,702.00	74,21,378	59,38,845
(b) Other expense	22				
(a) Charitable expenses		17,45,817.00	19,83,879.00	37,29,696	43,71,713
(b) Other expense		9,46,655.36	13,93,137.60	23,39,793	25,40,227
II Capital Payments					
Non-current assets					
Property, Plant and Equipment and Intangible assets					
Property, Plant and Equipment	23	4,975.00	7,93,459.00	7,98,434	3,15,31,070
Current assets and Payments					
(a) Loans and Advances	24	24,72,807.00	1,04,61,603.00	1,29,34,410	3,02,86,852
(b) Other Current Assets	25	1,86,197.00	21,636.00	2,07,833	3,86,836
III Closing Balances:					
Cash and Bank Balances	26	1,35,96,210.16	2,50,50,779.72	3,86,46,990	2,34,02,904
Total Payments		2,23,84,337.52	4,36,94,196.32	6,60,78,534	9,84,58,447
		-	-	-	-

Brief about the Entity 1
Summary of significant accounting policies 2
The accompanying notes are an integral part of the financial statements

Per our report of even date.

for J. MATHEW & Co.
Firm Reg. No. 002028S.

For Viswa Bharati Vidyodaya Trust

K. J.
Managing Trustee/Trustee



John
JOHN MATHEW.C.M.
Chartered Accountant
Membership No:025343
Ootacamund
25.08.2025

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note No.	Particulars	Unrestricted Fund	Restricted funds				31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Children Fund		
16	Cash and Bank Balances (Opening)							
	Cash and cash equivalents							
a	On savings accounts							
	General Bank Account	9,61,597.15	-	-	-	9,61,597	45,05,072	
	- CSB A/c:0024-00261094-190001	1,18,484.01	-	-	31,688.00	1,50,172	16,175	
	- SBI A/c:39206388194	-	-	-	-	1,37,925	-	
	- CSB A/c:04693099_Children A/c	-	-	-	1,37,924.90	-	-	
	Earmarked Bank Account							
	- CSB Bank / 00258503	-	3,49,513.16	-	-	3,49,513	11,98,120	
	- SBI Bank / 40108298767	-	1,04,264.25	-	3,15,092.00	4,19,356	4,63,749	
b	Fixed Deposits							
	- Deposits with original maturity of less than three months	9,957.00	-	-	-	9,957	20,36,296	
	- General Account	-	-	-	-	-	-	
	- Earmarked Account	-	29,00,000.00	1,01,017.00	-	30,01,017	33,15,264	
c	Cash on hand	4,865.25	-	-	-	11,235	11,300	
	- General Account	-	2,235.08	-	-	2,235	12,178	
	- Earmarked Account	-	-	-	6,370.00	-	-	
	Total Cash and cash equivalents (I)	10,94,903.41	33,56,012.49	1,01,017.00	3,46,780.00	50,43,008	1,15,58,154	
B	Other bank balances (Opening)							
	Bank Deposits							
a	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	42,89,049.00	-	-	54,63,776.00	97,52,825	11,66,936	
	- General Account	-	-	-	-	45,36,413	23,38,012	
	- Earmarked Account	-	38,39,468.41	6,96,944.59	-	40,35,329	45,286	
b	Others - Fixed Deposit							
	- General Account	40,35,329.00	-	-	-	40,35,329	45,286	



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	(Amounts Rs.)			
		Unrestricted	Restricted funds	31.03.2025	31.03.2024
	- Earmarked Account	16,000.00	19,329.00	35,329	35,329
	Total other bank balances (II)	83,40,378.00	7,16,273.59	1,83,59,896	35,85,563
	Total Cash and bank balances (I)+(II)	94,35,281.41	8,17,290.59	2,34,02,904	1,51,43,717
17 Donations and Grants					
	Donation - General Account	95,72,822.11	1,81,40,000.00	2,77,12,822	2,87,64,958
	Donation - Earmarked Account	-	32,56,326.00	94,75,937	83,94,580
	Total	95,72,822.11	2,13,96,326.00	3,71,88,759	3,71,59,538
18 Other income					
	Interest income				
	- General Account	8,49,494.00	1,31,534.00	9,81,028	2,26,257
	- Earmarked Account	-	89,609.00	2,89,868	1,67,570
	Total	8,49,494.00	2,21,143.00	12,70,896	3,93,827
19 Borrowings / Inter Unit Transfer					
	Unsecured				
	Other loans advances				
	General Account				
	- Loan Received (Mr. Muralisankar)	-	-	-	1,25,00,000
	Total	-	-	-	1,25,00,000
				Long Term	
				31.03.2025	31.03.2024
20 Other current liabilities					
	General Account				
	Programme Advances Return	24,00,139.00	89,470.00	24,89,609	35,31,164
	Salary Advance	127.00	-	127	4,504
	Land Advance	-	-	-	2,80,00,000
	TDS Recovery	53,884.00	-	53,884	2,83,118
	Rent Advance Return	40,000.00	-	40,000	-
	Student Saving Account - Collected	-	45,802.00	45,802	1,51,481
	Interest Payable (Student Account)	-	1,727.00	1,727	1,425
	TDS Refund Received	32,590.00	-	32,590	-
	Earmarked Account	-	-	-	-



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted	Restricted funds	31.03.2025	31.03.2024
	TDS Recovery	-	18,820.00	18,820	23,766
	Land Advance (Agila.S)	-	-	-	5,00,000
	Programme Advances Return	-	7,06,864.00	15,33,416	7,65,907
	Total	25,26,740.00	8,45,372.00	42,15,975	3,32,61,365
21	Employee benefits expense				
	General Account				
	General Fund				
	Administration Expenses	1,08,462.00		1,08,462	1,07,608
	Vidyodaya School	2,54,240.00		2,54,240	2,58,164
	Outreach Programme	30,68,974.00		30,68,974	8,56,322
	Cornerstone Project Fund		2,09,730.00	2,09,730	-
	Earmarked Account				
	a) Formal Education Fund				
	Vidyodaya School		20,09,276.00	20,09,276	15,98,181
	b) Non Formal Education Fund				
	Admin Expenses		10,46,975.00	10,46,975	9,41,290
	Facilitator Training		5,09,637.00	5,09,637	6,17,067
	Resource Centre		150.00	150	3,04,850
	Outreach Programme		1,58,954.00	1,58,954	11,42,863
	c) Cornerstone Project				
	Resource Person		54,980.00	54,980	1,12,500
	Total	34,31,676.00	37,24,992.00	74,21,378	59,38,845

22 Other Expenses

(A) Charitable expenses

General Account	-
a) Cornerstone Project Fund	-
Land Donated to Gudalur Municipality	-
b) General Fund	-
1) Outreach Programme	7,50,100



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted	Restricted funds	31.03.2025	31.03.2024
	i) Education Support Programme	15,40,894.00		15,40,894	14,86,328
	ii) Community Education Program	35,925.00		35,925	1,138
	iii) Scholarship	18,000.00		18,000	60,586
	iv) Education Support Programme	87,085.00		87,085	76,864
	2) Vidyodaya School	63,913.00		63,913	14,476
	Earmarked Account				
	a) Facilitator Training	1,34,057.00		1,34,057	1,72,687
	b) Outreach Programme	3,08,771.00		3,08,771	3,97,217
	c) Vidyodaya School	15,41,051.00		15,41,051	14,12,317
	Total	17,45,817.00	19,83,879.00	37,29,696	43,71,713

(B) Other Expenses and School Running Expenses

General Account					
a)	Cornerstone Project Fund	-		6,53,062	8,15,198
b)	General Fund	-		-	-
	Administration Expenses	1,07,956.36		1,07,956	2,35,741
	Vidyodaya School	1,37,933.00		1,37,933	1,45,090
	Outreach Programme	5,55,247.00		5,55,247	2,21,375
	Education Support Programme	1,45,519.00		1,45,519	2,40,812
c)	Student Saving Fund	-		-	45
Earmarked Account					
a)	Formal Education Fund				
	Vidyodaya School			2,22,808	1,81,303
b)	Non Formal Education Fund				
	Administration Expenses	3,04,500.90		3,04,501	3,06,159
	Facilitator Training	31,978.00		31,978	34,229
	Resource Centre	6,550.00		6,550	24,960
	Outreach Programme	1,48,429.00		1,48,429	3,16,515
c)	Other Expenses	25,809.80		25,810	5,500
d)	Cornerstone Project Expenses				
		7,40,075.70	-	23,39,793	25,40,227
		9,46,655.36	6,53,061.90	23,39,793	25,40,227



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted	Restricted funds	31.03.2025	31.03.2024	(Amounts Rs.)
23	Property, Plant and Equipment and Intangible assets					
a)	Property, Plant and Equipment					
	General Account					
	Well	-	7,93,459.00	7,93,459	-	-
	Computer	-	-	-	-	1,20,000
	LED Television	-	-	-	-	19,900
	Printer	-	-	-	-	20,800
	Land (Thottamoola)	-	-	-	-	3,08,70,370
	Vidyodaya School	-	-	-	-	-
	- Library Books	4,975.00	-	4,975	-	-
	Earmarked Account					
	Cornerstone Project_ Land Thottamoola	4,975.00	-	-	-	5,00,000
	Total	4,975.00	7,93,459.00	7,98,434	7,98,434	3,15,31,070
24	Loans and Advances					
	General Account					
	Programme Advances Paid	24,72,680.00	-	25,62,150	-	35,09,681
	Land Advance Paid - Mrs. Anjana	-	-	-	-	2,60,00,000
	Rental Advance Paid- Mr. Venkadesh	-	-	-	-	15,000
	Salary Advance Paid	127.00	-	127	-	4,504
	Student Saving Account - Repaid	-	-	1,88,717.00	-	8,566
	Unsecure Loan Repaid	-	-	-	-	-
	- Mr. Muralisankar	-	45,00,000.00	45,00,000	-	-
	- Mrs. Nirjala	-	41,00,000.00	41,00,000	-	-
	Earmarked Account					
	Programme Advances Paid	-	7,06,864.00	15,83,416	-	7,49,101
	Total	24,72,807.00	8,76,552.00	1,29,34,410	1,29,34,410	3,02,86,852
25	Other current assets					
	General Account					
	TDS Paid	53,884.00	-	53,884	-	3,04,601



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted	Restricted funds	31.03.2025	31.03.2024
	TDS Receivable	1,32,313.00		1,32,313	41,663
	Interest Paid (Students Saving)		2,816.00	2,816	-
	Earmarked Account				
	TDS Paid	18,820.00		18,820	40,572
	Total	1,86,197.00	2,816.00	2,07,833	3,86,836
26	Cash and Bank Balances - Closing				
	Cash and cash equivalents				
a	On savings accounts				
	General Bank Account	28,86,259.82		28,86,260	9,61,597
	- CSB A/c:0024-00261094-190001				
	- SBI A/c:39206388194	12,29,699.09	3,10,747.10	15,40,446	1,50,172
	- CSB A/c:04693099_ Children A/c			291	1,37,925
	Earmarked Bank Account				
	- CSB Bank / 00258503	3,04,708.57	7,96,260.59	11,00,969	3,49,513
	- SBI Bank / 40108298767	1,56,085.48	3,61,377.00	5,17,462	4,19,356
b	Fixed Deposits				
	- Deposits with original maturity of less than three months				
	- General Account	20,00,000.00		20,00,000	9,957
	- Earmarked Account		44,670.00	45,44,670	30,01,017
c	Cash on hand				
	- General Account	16,912.25		16,912	11,235
	- Earmarked Account		21.08	21	2,235
	Total Cash and cash equivalents (I)	61,32,871.16	8,40,930.59	1,26,07,032	50,43,008
	B Other bank balances (Opening)				
	Bank Deposits				
b	Deposits with original maturity for more than 3 months but less than 12 months from reporting date				
	- General Account	73,98,597.00	1,32,00,000.00	2,05,98,597	97,52,825
	- Earmarked Account		2,00,000.00	53,57,290	45,36,413



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS**

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note	Particulars	Unrestricted	Restricted funds	31.03.2025	31.03.2024	(Amounts Rs.)			
c	Others - Fixed Deposit								
	- General Account	48,742.00	-	48,742	40,35,329				
	- Earmarked Account	16,000.00	19,329.00	-	35,329				
	Total other bank balances (II)	74,63,339.00	1,76,619.00	-	2,60,39,958				
	Total Cash and bank balances	1,35,96,210.16	69,16,145.13	10,17,549.59	1,71,16,794.10	290.90	3,86,46,990	2,34,02,904	



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS**

Notes forming part of the Financial Statements for the year ended 31.03.2025

**6) Property, Plant and Equipment and Intangible Assets (owned assets)
TANGIBLE ASSETS**

Particulars /Assets	CORNERSTONE PROJECT FUND				CAPITAL FUND							GROSS TOTAL	
	Land Thottamoola	Fencing (Building)	SUB TOTAL		Computer and Accessories	Furniture & Fixtures	Building	Plant, Equipment and Library and Books	Vehicle	Land	SUB TOTAL		
Rate	0.00%	10.00%			40.00%	10.00%	10.00%	15.00%	20.00%	0.00%			
Gross Block	Gross Block			Gross Block									Gross Block
As at 01.04.2024	8,46,53,170	2,75,500	8,49,28,670		6,27,487	3,55,813	7,73,404	3,60,216	3,20,170	19,88,420	44,25,510	8,93,54,180	
Additions	-	7,93,459	7,93,459		-	-	-	4,975	-	-	4,975	7,98,434	
Deductions / Adjustments	-	-	-		-	-	-	-	-	-	-	-	
As at 01.04.2023	5,32,82,800	2,75,500	5,35,58,300		5,07,487	3,55,813	7,73,404	3,19,516	3,20,170	19,88,420	42,64,810	5,78,23,110	
Additions	3,13,70,370	-	3,13,70,370		1,20,000	-	-	40,700	-	-	1,60,700	3,15,31,070	
Deductions / Adjustments	-	-	-		-	-	-	-	-	-	-	-	
At 31.03.2025	8,46,53,170	10,68,959	8,57,22,129		6,27,487	3,55,813	7,73,404	3,65,191	3,20,170	19,88,420	44,30,485	9,01,52,614	
At 31.03.2024	8,46,53,170	2,75,500	8,49,28,670		6,27,487	3,55,813	7,73,404	3,60,216	3,20,170	19,88,420	44,25,510	8,93,54,180	
Depreciation / Adjustments		Depreciation/Adjustments			Depreciation/Adjustments							Depreciation / Adjustments	
As at 01.04.2024	-	20,318	20,318		4,74,043	2,19,036	6,50,791	2,41,104	3,20,170	-	19,05,145	19,25,463	
Additions	-	65,191	65,191		61,378	13,678	12,261	18,240	0	-	1,05,556	1,70,748	
Deductions / Adjustments	-	-	-		-	-	-	-	-	-	-	-	
As at 01.04.2023	-	6,888	6,888		4,11,747	2,03,839	6,37,168	2,23,676	3,20,170	-	17,96,599	18,03,487	
Additions	-	13,431	13,431		62,296	15,197	13,624	17,429	-	-	1,08,546	1,21,976	
Deductions / Adjustments	-	-	-		-	-	-	-	-	-	-	-	
At 31.03.2025	-	85,509	85,509		5,35,421	2,32,714	6,63,053	2,59,344	3,20,170	-	20,10,701	20,96,211	
At 31.03.2024	-	20,318	20,318		4,74,043	2,19,036	6,50,791	2,41,104	3,20,170	-	19,05,145	19,25,463	
Net Block		Net Block			Net Block			Net Block			Net Block	Net Block	
At 31.03.2025	8,46,53,170	9,83,450	8,56,36,620		92,066	1,23,099	1,10,351	1,05,847	19,88,420		24,19,784	8,80,56,404	
At 31.03.2024	8,46,53,170	2,55,182	8,49,08,352		1,53,444	1,36,777	1,22,613	1,19,112	19,88,420		25,20,366	8,74,28,717	

