

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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		83,725.25	92,789.12
(b) Restricted Funds		2,60,46,852.49	2,28,01,097.68
Total		2,61,30,577.74	2,28,93,886.80
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	4	1,45,24,836.02	1,45,50,023.31
(b) Other non-current assets	5	35,329.00	35,329.00
2 Current assets			
(a) Cash and bank balances	6	1,15,20,412.72	83,08,534.49
(b) Short Term Loans and Advances	7	50,000.00	-
Total		2,61,30,577.74	2,28,93,886.80
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. A.
Managing Trustee/Trustee

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

FOREIGN CONTRIBUTION ACCOUNTS

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

Note - 1 Brief about the entity

The Vishwa Bharathi Vidtyodya 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.
- c. **Revenue Recognition**
The trust follows the cash system of accounting and recognizes income and expenditure on a 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. 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.
FOREIGN CONTRIBUTION 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.	

3 NPO Funds			
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	As at 31st March 2025 (Closing Balance)
(A) Unrestricted Funds			
1	General Funds	76,789.12	76,789.12
	Less: Depreciation Transfer from I&E Account	-	(9,063.87)
	Sub Total	76,789.12	67,725.25
2	Corpus Fund	16,000.00	16,000.00
	Sub Total	16,000.00	16,000.00
	Total Unrestricted Funds	92,789.12	83,725.25
(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)
	Sub Total	71,95,480.90	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
	Sub Total	8,17,290.59	10,17,549.59
3	Cornerstone Project Fund	-	-
	Balance as on 01.04.2024	1,47,88,326.19	1,47,88,326.19
	Add: Surplus transfer from I&E Account	-	32,74,831.58
	Sub Total	1,47,88,326.19	1,80,63,157.77
	Total Restricted Funds	2,28,01,097.68	2,60,46,852.49
	Total Funds as on 31.03.2025	2,28,93,886.80	2,61,30,577.74
	Previous Year (PY)	2,19,31,596.26	2,28,93,886.80



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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.	
4	Property, Plant and Equipment and Intangible Assets (owned assets)		
	Property, Plant and Equipment		
	Capital Fund	67,725.25	76,789.12
	Cornerstone Project Fund	1,44,57,110.77	1,44,73,234.19
		1,45,24,836.02	1,45,50,023.31
5	Other non-current assets		
	Term deposits with more than 12 months maturity_Corpus Fund	35,329.00	35,329.00
		35,329.00	35,329.00
6	Cash and Bank Balances		
A	Cash and cash equivalents		
a	On savings accounts		
	- CSB Bank / 00258503	11,00,969.16	3,49,513.16
	- SBI Bank / 40108298767	5,17,462.48	4,19,356.25
b	Fixed Deposits	-	-
	- Deposits with original maturity of less than three months	45,44,670.00	30,01,017.00
c	Cash on hand	21.08	2,235.08
	Total Cash and cash equivalents (I)	61,63,122.72	37,72,121.49
B	Other bank balances (Opening)		
	Bank Deposits		
	- Deposits with original maturity for more than 3 months but less than 12 months from reporting date	53,57,290.00	45,36,413.00
	Total other bank balances (II)	53,57,290.00	45,36,413.00
	Total Cash and bank balances (I)+(II)	1,15,20,412.72	83,08,534.49
7	Short Term Loans and Advances		
	Programme Advances		
	Mr. Mohammed	50,000.00	-
		50,000.00	-



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

Particulars	Note	Unrestricted Fund	Restricted Fund			31.03.2025		31.03.2024	
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Project Fund	Total	Total		
I Income									
Donations and Grants	8	-	62,19,610.93	-	32,56,326.00	94,75,936.93	83,94,579.57		
II Other Income	9	-	-	2,00,259.00	89,609.00	2,89,868.00	1,67,570.00		
III Total Income (I+II)		-	62,19,610.93	2,00,259.00	33,45,935.00	97,65,804.93	85,62,149.57		
IV Expenses:									
(a) Employee benefits expense	10	-	37,24,992.00	-	54,980.00	37,79,972.00	47,16,751.00		
(b) Depreciation and amortization expense	11	9,063.87	-	-	16,123.42	25,187.29	18,921.40		
(c) Other expenses	12	-	19,83,879.00	-	-	19,83,879.00	19,82,220.74		
(a) Charitable expenses		-	7,40,075.70	-	-	7,40,075.70	8,81,965.89		
(b) Other expenses		-	64,48,946.70	-	71,103.42	65,29,113.99	75,99,859.03		
Total expenses		9,063.87	64,48,946.70	-	71,103.42	65,29,113.99	75,99,859.03		
V Excess of Expenditure over Income before exceptional and extraordinary items (III- IV)		-9,063.87	-2,29,335.77	2,00,259.00	32,74,831.58	32,36,690.94	9,62,290.54		
Exceptional items		-	-	-	-	-	-		
VII Excess of Expenditure over Income for the year before extraordinary items (V-VI)		-9,063.87	-2,29,335.77	2,00,259.00	32,74,831.58	32,36,690.94	9,62,290.54		
Extraordinary Items		-	-	-	-	-	-		
IX Excess of Expenditure over Income for the year (VII-VIII)		-9,063.87	-2,29,335.77	2,00,259.00	32,74,831.58	32,36,690.94	9,62,290.54		
Balance transferred to Fund Account		-9,063.87	-2,29,335.77	2,00,259.00	32,74,831.58	32,36,690.94	9,62,290.54		
								-0.00	

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.
FOREIGN CONTRIBUTION ACCOUNTS

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

Note No.	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Project Fund		
8 Donations and Grants							
	Donation	-	62,19,610.93	-	32,56,326.00	94,75,936.93	83,94,579.57
	Total	-	62,19,610.93	-	32,56,326.00	94,75,936.93	83,94,579.57
9 Other income							
	Interest income	-	-	15,436.00	-	15,436.00	15,181.00
	- Saving Bank	-	-	1,84,823.00	89,609.00	2,74,432.00	1,52,389.00
	- FD Interest	-	-	2,00,259.00	89,609.00	2,89,868.00	1,67,570.00
	Total	-	-	-	-	-	-

10 Employee benefits expense

a) Formal Education Fund

Vidyodaya School

Non- Teaching Staff Salary
Assistant Teachers Salary
Teachers Salary

	4,21,706.00	-	-	4,21,706.00	3,19,718.00
	8,89,182.00	-	-	8,89,182.00	7,42,789.00
	6,98,388.00	-	-	6,98,388.00	5,35,674.00

b) Non Formal Education Fund

a) Admin Expenses

Admin Team Salary
ESI Employer Contribution
PF Employer Contribution
Rent Expenses (staff)

	5,21,804.00	-	-	5,21,804.00	5,45,056.00
	1,14,014.00	-	-	1,14,014.00	23,619.00
	2,84,018.00	-	-	2,84,018.00	2,36,033.00
	1,27,139.00	-	-	1,27,139.00	1,36,582.00

b) Facilitator Training

Trainer Salary

Trainer Salary (Dasra)

Trainees Stipend

c) Resource Centre

Honarium For Resource Person

	1,29,137.00	-	-	1,29,137.00	3,09,067.00
	1,74,000.00	-	-	1,74,000.00	-
	2,06,500.00	-	-	2,06,500.00	3,08,000.00
	150.00	-	-	150.00	3,04,850.00



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION ACCOUNTS**

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

Note No.	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Project Fund		
d)	Outreach Programme						
	Community Education Programme	-	23,925.00	-	-	23,925.00	2,94,440.00
	CEP Program team salary	-	70,682.00	-	-	70,682.00	6,74,138.00
	Area Facilitator Salary	-	-	-	-	-	-
	Makkale Keeche Programme	-	-	-	-	-	1,51,200.00
	Village Keeches Allowance	-	-	-	-	-	-
	Education Support Programme	-	64,347.00	-	-	64,347.00	23,085.00
	Student mentors salary	-	-	-	-	-	-
c)	Cornerstone Fund	-	-	-	54,980.00	54,980.00	1,12,500.00
	- Resource Person (Salary)	-	-	-	-	-	-
	Total	-	37,24,992.00	-	54,980.00	37,79,972.00	47,16,751.00
11	Depreciation and amortization expense						
	on tangible assets (Refer note 4)	9,063.87	-	-	16,123.42	25,187.29	18,921.40
	Total	9,063.87	-	-	16,123.42	25,187.29	18,921.40
12	Other Expenses						
A)	Charitable expenses						
	a) Facilitator Training	-	78,900.00	-	-	78,900.00	-
	Inservice Education (Dasra)	-	19,083.00	-	-	19,083.00	15,026.00
	Travel Cost (Trainees)	-	36,074.00	-	-	36,074.00	1,57,661.00
	Residential Expense (Trainees)	-	-	-	-	-	-
b)	Outreach Programme	-	-	-	-	-	-
	Education Support Programme	-	-	-	-	-	-
	Mess Fees	-	7,000.00	-	-	7,000.00	-
	Tuition Fees	-	40,340.00	-	-	40,340.00	2,86,061.24
	Materials / Bags	-	2,57,391.00	-	-	2,57,391.00	75,757.00
	Basic amenities expenses	-	3,500.00	-	-	3,500.00	6,200.00
	Makkale Keeche Programme	-	-	-	-	-	-
	Stationary and Materials Cost	-	540.00	-	-	540.00	29,199.00



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION ACCOUNTS

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

Note No.	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Project Fund		
	c) Vidyodaya School	-	-	-	-	-	
	Students Travel Grant	-	10,56,350.00	-	10,56,350.00	12,53,100.00	
	Student Stationary Support	-	94,740.00	-	94,740.00	56,768.00	
	Text Book and Notebook	-	12,667.00	-	12,667.00	14,372.00	
	Children Nutrition Support	-	1,05,205.00	-	1,05,205.00	87,976.50	
	Medical Expense	-	639.00	-	639.00	100.00	
	Students Travel Grant (Dasra)	-	2,71,450.00	-	2,71,450.00	-	
		-	19,83,879.00	-	19,83,879.00	19,82,220.74	

B) Other Expenses and School Running Expenses

a) Formal Education Fund						
Vidyodaya School						
Teachers Meeting			2,580.00		2,580.00	8,450.00
Office Expense			33,929.00		33,929.00	35,462.00
Building and Campus Maintenance			97,344.00		97,344.00	46,611.00
Craft Materials			22,259.00		22,259.00	-
Exposure Visit - Children			35,896.00		35,896.00	29,070.00
Local Visit - Children			4,525.00		4,525.00	8,290.00
Games Materials			3,888.00		3,888.00	-
Teachers Village Visit			14,620.00		14,620.00	13,955.00
Staff Travel			3,250.00		3,250.00	7,880.00
PTA Meeting Costs			800.00		800.00	800.00
School Function			3,717.00		3,717.00	30,785.00
b) Non Formal Education Fund						
a) Administration Expenses						
Bank Charge			1,999.90		1,999.90	18,419.08
PF Admin Charge			23,705.00		23,705.00	19,624.00
Office Expense			17,670.00		17,670.00	13,456.00
Professional Charges			7,500.00		7,500.00	20,477.00
Statutory Auditor Remuneration			41,300.00		41,300.00	59,000.00



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION ACCOUNTS

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

Note No.	Particulars	Unrestricted funds	Restricted funds			31.03.2025	31.03.2024
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Project Fund		
	Telephone & Electricity	-	93,564.00	-	-	93,564.00	81,102.81
	Admin Travel Cost	-	3,674.00	-	-	3,674.00	947.00
	Internal Audit Expenses	-	8,400.00	-	-	8,400.00	10,700.00
	Trust Meeting	-	1,990.00	-	-	1,990.00	2,900.00
	Organisation Development (Dasra)	-	1,04,698.00	-	-	1,04,698.00	33,774.00
	Coordination Travel	-	-	-	-	-	1,200.00
	Teachers Exposure & Development	-	-	-	-	-	44,559.00
	b) Facilitator Training	-	-	-	-	-	-
	Teaching & Learning Expenses	-	31,978.00	-	-	31,978.00	34,229.00
	c) Resource Centre	-	-	-	-	-	-
	Travel & Food for Resource Person	-	6,550.00	-	-	6,550.00	22,961.00
	Science Equipment	-	-	-	-	-	1,999.00
	d) Outreach Programme	-	-	-	-	-	-
	-Community Education Programme	-	-	-	-	-	-
	Makkale Keeche Programme	-	-	-	-	-	-
	Keeche Training	-	60.00	-	-	60.00	62,250.00
	Teaching Learning Resources	-	-	-	-	-	6,940.00
	Community Outreach	-	-	-	-	-	-
	Children camps	-	1,48,369.00	-	-	1,48,369.00	1,13,773.00
	Counseling	-	-	-	-	-	764.00
	Travel for Outreach	-	-	-	-	-	1,22,288.00
	Travel	-	-	-	-	-	10,500.00
	c) General Expenses	-	-	-	-	-	-
	Bank Charges	-	25,809.80	-	-	25,809.80	5,500.00
	SSA Expenses	-	-	-	-	-	-
	d) Cornerstone Project Expenses	-	-	-	-	-	-
	Permission Expenses	-	-	-	-	-	13,300.00
	Total	-	7,40,075.70	-	-	7,40,075.70	8,81,965.89



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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	13	16,000.00	83,27,863.49	83,43,863.49	73,62,651.55
II Income					
Donations and Grants	14	-	94,75,936.93	94,75,936.93	83,94,579.57
III Other Income	15	-	2,89,868.00	2,89,868.00	1,67,570.00
IV Capital Receipts					
Current liabilities					
Other current liabilities and Advance Refund	16	-	15,52,236.00	15,52,236.00	12,89,673.00
Total Receipts		16,000.00	1,96,45,904.42	1,96,61,904.42	1,72,14,474.12
PAYMENTS:					
I					
(a) Employee benefits expense	17	-	37,79,972.00	37,79,972.00	47,16,751.00
(b) Other expense	18				
(a) Charitable expenses		-	19,83,879.00	19,83,879.00	19,82,220.74
(b) Other Expense & School Running Expenses		-	7,40,075.70	7,40,075.70	8,81,965.89
II Capital Payments					
Non-current assets					
Property, Plant and Equipment and Intangible assets	19				
Property, Plant and Equipment		-	-	-	5,00,000.00
Current assets and Payments					
(a) Loans, Advances and Creditors Payments	20	-	15,83,416.00	15,83,416.00	7,49,101.00
(b) Other Current Assets	21	-	18,820.00	18,820.00	40,572.00
III Closing Balances:					
Cash and Bank Balances	22	16,000.00	1,15,39,741.72	1,15,55,741.72	83,43,863.49
Total Payments		16,000.00	1,96,45,904.42	1,96,61,904.42	1,72,14,474.12

Brief about the Entity 1
 Summary of significant accounting policies 2
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Per our report of even date.
 for J. MATHEW & Co.
 Firm Reg. No. 002028S.



[Signature]
 JOHN MATHEW.C.M.
 Chartered Accountant
 Membership No:025343
 Ootacamund
 25.08.2025

For Viswa Bharati Vidyodaya Trust

[Signature]
Managing Trustee/Trustee

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

FOREIGN CONTRIBUTION 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 Project Fund		
13	Cash and Bank Balances (Opening)						
	Cash and cash equivalents						
a	On savings accounts	-	3,49,513	-	-	3,49,513	11,98,120
	- CSB Bank / 00258503	-	1,04,264	-	3,15,092	4,19,356	4,63,749
	- SBI Bank / 40108298767						
b	Fixed Deposits						
	- Deposits with original maturity of less than three months	-	29,00,000	1,01,017	-	30,01,017	33,15,264
	- Cash on hand	-	2,235	-	-	2,235	12,178
c	Total Cash and cash equivalents (I)	-	33,56,012	1,01,017	3,15,092	37,72,121	49,89,311
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	-	38,39,468	6,96,945	-	45,36,413	23,38,012
	- Others - Fixed Deposit (Corpus Fund)	16,000	-	19,329	-	35,329	35,329
	Total other bank balances (II)	16,000	38,39,468	7,16,274	-	45,71,742	23,73,341
	Total Cash and bank balances (I)+(II)	16,000	71,95,481	8,17,291	3,15,092	83,43,863	73,62,652
14	Donations and Grants						
	Donation	-	62,19,611	-	32,56,326	94,75,937	83,94,580
	Total	-	62,19,611	-	32,56,326	94,75,937	83,94,580
15	Other income						
	Interest income						
	- Saving Bank			15,436	-	15,436	15,181



**VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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 Project Fund		
	- FD Interest		1,84,823		89,609	2,74,432	1,52,389
	Total	-	2,00,259	-	89,609	2,89,868	1,67,570

16 Other current liabilities

TDS Recovery	18,820	18,820	23,766
Land Advance (Agila.S)		-	5,00,000
Programme Advances Return	8,26,552	7,06,864	7,65,907
Total	8,45,372	7,06,864	12,89,673

17 Employee benefits expense

a) Formal Education Fund				
Vidyodaya School				
Non- Teaching Staff Salary	4,21,706	4,21,706	3,19,718	
Assistant Teachers Salary	8,89,182	8,89,182	7,42,789	
Teachers Salary	6,98,388	6,98,388	5,35,674	
b) Non Formal Education Fund				
a) Admin Expenses				
Admin Team Salary	5,21,804	5,21,804	5,45,056	
ESI Employer Contribution	1,14,014	1,14,014	23,619	
PF Employer Contribution	2,84,018	2,84,018	2,36,033	
Rent Expenses (staff)	1,27,139	1,27,139	1,36,582	
b) Facilitator Training				
Trainer Salary	1,29,137	1,29,137	3,09,067	
Trainer Salary (Dasra)	1,74,000	1,74,000	-	
Trainees Stipend	2,06,500	2,06,500	3,08,000	
c) Resource Centre				
Honarium For Resource Person	150	150	3,04,850	



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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 Project Fund		
	d) Outreach Programme						
	Community Education Programme						
	CEP Program team salary		23,925			23,925	2,94,440
	Area Facilitator Salary		70,682			70,682	6,74,138
	Makkale Keeche Programme						
	Village Keeches Allowance		-			-	1,51,200
	Education Support Programme						
	Student mentors salary		64,347			64,347	23,085
	c) Cornerstone Fund						
	- Architect salary				54,980	54,980	1,12,500
	Total		37,24,992		54,980	37,79,972	47,16,751

18 Other Expenses

A) Charitable expenses

a) Facilitator Training	78,900	78,900	-
Inservice Education (Dasra)	19,083	19,083	15,026
Travel Cost (Trainees)	36,074	36,074	1,57,661
Residential Expense (Trainees)			
b) Outreach Programme			
Education Support Programme			
Mess Fees	7,000	7,000	-
Tuition Fees	40,340	40,340	2,86,061
Materials / Bags	2,57,391	2,57,391	75,757
Basic amenities expenses	3,500	3,500	6,200
Makkale Keeche Programme			
Stationary and Materials Cost	540	540	29,199
c) Vidyodaya School			
Students Travel Grant	10,56,350	10,56,350	12,53,100



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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		
	Student Stationary Support		94,740		94,740	56,768
	Text Book and Notebook		12,667		12,667	14,372
	Children Nutrition Support		1,05,205		1,05,205	87,977
	Medical Expense		639		639	100
	Students Travel Grant (Dasra)		2,71,450		2,71,450	-
			19,83,879		19,83,879	19,82,221

B) Other Expenses and School Running Expenses

a) Formal Education Fund						
Vidyodaya School						
Teachers Meeting	2,580			2,580		8,450
Office Expense	33,929			33,929		35,462
Building and Campus Maintenance	97,344			97,344		46,611
Craft Materials	22,259			22,259		-
Exposure Visit - Children	35,896			35,896		29,070
Local Visit - Children	4,525			4,525		8,290
Games Materials	3,888			3,888		-
Teachers Village Visit	14,620			14,620		13,955
Staff Travel	3,250			3,250		7,880
PTA Meeting Costs	800			800		800
School Function	3,717			3,717		30,785
b) Non Formal Education Fund						
a) Administration Expenses						
Bank Charge	2,000			2,000		18,419
PF Admin Charge	23,705			23,705		19,624
Office Expense	17,670			17,670		13,456
Professional Charges	7,500			7,500		20,477



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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		
	Statutory Auditor Remuneration	41,300			41,300	59,000
	Telephone & Electricity	93,564			93,564	81,103
	Admin Travel Cost	3,674			3,674	947
	Internal Audit Expenses	8,400			8,400	10,700
	Trust Meeting	1,990			1,990	2,900
	Organisation Development (Dasra)	1,04,698			1,04,698	33,774
	Coordination Travel	-			-	1,200
	Teachers Exposure & Development	-			-	44,559
b)	Facilitator Training	31,978			31,978	34,229
	Teaching & Learning Expenses					
c)	Resource Centre					
	Travel & Food for Resource Person	6,550			6,550	22,961
	Science Equipment	-			-	1,999
d)	Outreach Programme					
	-Community Education Programme					
	Makkale Keeche Programme					
	Keeche Training	60			60	62,250
	Teaching Learning Resources	-			-	6,940
	Community Outreach					
	Children camps	1,48,369			1,48,369	1,13,773
	Counseling	-			-	764
	Travel for Outreach	-			-	1,22,288
	Travel	-			-	10,500
c)	General Expenses					
	Bank Charges	25,810			25,810	
	SSA Expenses	-			-	5,500
d)	Cornerstone Project Expenses					
	Permission Expenses	-			-	13,300



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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 Project Fund		
	Total	-	7,40,076	-	-	7,40,076	8,81,966
19	Property, Plant and Equipment and Intangible assets						
	Property, Plant and Equipment						
	Cornerstone Project_ Land Thottamoola	-	-	-	-	-	5,00,000
	Total	-	-	-	-	-	5,00,000
20	Loans and Advances						
	Programme Advances Paid		8,76,552		7,06,864	15,83,416	7,49,101
	Total	-	8,76,552	-	7,06,864	15,83,416	7,49,101
21	Other current assets						
	TDS Paid		18,820		18,820	18,820	40,572
	Total	-	18,820	-	18,820	18,820	40,572
22	Cash and Bank Balances - Closing						
	Cash and cash equivalents						
a	On savings accounts						
	- CSB Bank / 00258503	-	3,04,709	7,96,261	-	11,00,969	3,49,513
	- SBI Bank / 40108298767	-	1,56,085	-	3,61,377	5,17,462	4,19,356
b	Fixed Deposits						
	- Deposits with original maturity of less than three months	-	14,55,330	44,670	30,44,670	45,44,670	30,01,017
	c Cash on hand	-	21	-	21	21	2,235
	Total Cash and cash equivalents (I)	-	19,16,145	8,40,931	34,06,047	61,63,123	37,72,121



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION 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 Project Fund		
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	-	50,00,000	1,57,290	2,00,000	53,57,290	45,36,413
c	Others - Fixed Deposit (Corpus Fund)	16,000	-	19,329	-	35,329	35,329
	Total other bank balances (II)	16,000	50,00,000	1,76,619	2,00,000	53,92,619	45,71,742
	Total Cash and bank balances	16,000	69,16,145	10,17,550	36,06,047	1,15,55,742	83,43,863



VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
FOREIGN CONTRIBUTION ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2025

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	SUB TOTAL	
Rate	0.00%	10.00%		40.00%	10.00%	10.00%	15.00%		
Gross Block	Gross Block								
As at 01.04.2024	1,43,12,000.00	1,74,072.00	1,44,86,072.00	79,650.00	79,540.00	85,158.00	54,322.00	2,98,670.00	1,47,84,742.00
Additions	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 01.04.2023	1,38,12,000.00	1,74,072.00	1,39,86,072.00	79,650.00	79,540.00	85,158.00	54,322.00	2,98,670.00	1,42,84,742.00
Additions	5,00,000.00	-	5,00,000.00	-	-	-	-	-	5,00,000.00
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31.03.2025	1,43,12,000.00	1,74,072.00	1,44,86,072.00	79,650.00	79,540.00	85,158.00	54,322.00	2,98,670.00	1,47,84,742.00
At 31.03.2024	1,43,12,000.00	1,74,072.00	1,44,86,072.00	79,650.00	79,540.00	85,158.00	54,322.00	2,98,670.00	1,47,84,742.00
Depreciation / Adjustments	Depreciation/Adjustments								
As at 01.04.2024	-	12,837.81	12,837.81	79,081.66	46,115.68	66,650.65	30,032.90	2,21,880.88	2,34,718.69
Additions	-	16,123.42	16,123.42	227.34	3,342.43	1,850.73	3,643.36	9,063.87	25,187.29
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 01.04.2023	-	4,351.80	4,351.80	78,702.76	42,401.86	64,594.28	25,746.59	2,11,445.49	2,15,797.29
Additions	-	8,486.01	8,486.01	378.90	3,713.81	2,056.37	4,286.31	10,435.39	18,921.40
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31.03.2025	-	28,961.23	28,961.23	79,308.99	49,458.11	68,501.39	33,676.27	2,30,944.75	2,59,905.98
At 31.03.2024	-	12,837.81	12,837.81	79,081.66	46,115.68	66,650.65	30,032.90	2,21,880.88	2,34,718.69
Net Block	Net Block								
At 31.03.2025	1,43,12,000.00	1,45,110.77	1,44,57,110.77	341.01	30,081.89	16,656.61	20,645.73	67,725.25	1,45,24,836.02
At 31.03.2024	1,43,12,000.00	1,61,234.19	1,44,73,234.19	568.34	33,424.32	18,507.35	24,289.10	76,789.12	1,45,50,023.31

