

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Balance Sheet as at 31.03.2026

(Amounts Rs.)

	Particulars	Note	31.03.2026	31.03.2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,43,14,015.48	1,63,48,187.17
(b)	Restricted Funds		8,78,17,227.27	7,62,87,108.56
2	Non-current liabilities			
(a)	Long-term borrowings	4	2,58,00,000.00	3,44,00,000.00
(b)	Long-term provisions	5	10,70,446.00	-
3	Current liabilities			
	Other current liabilities	6	586.00	-
	Total		12,90,02,274.75	12,70,35,295.72
II	Application of Funds			
1	Non-current assets			
	Property, Plant and Equipment and Intangible assets			
(a)				
	Property, Plant and Equipment	7	9,20,73,544.98	8,80,56,403.84
(b)	Other non-current assets	8	3,19,840.00	1,18,911.00
2	Current assets			
(a)	Cash and bank balances	9	3,63,60,002.77	3,85,62,918.88
(b)	Short Term Loans and Advances	10	54,700.00	1,22,541.00
(c)	Other current assets	11	1,94,187.00	1,74,521.00
	Total		12,90,02,274.75	12,70,35,295.72
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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 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.

CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

S. no	Particulars	31.03.2026	31.03.2025		
		All Amount in Rs.			
3 NPO Funds		(Amount in Rs.)			
Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/ received / Surplus/ (Deficit) during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	General Funds	1,62,17,187.17		-	1,62,17,187.17
	Add: Surplus Tranfer from I&E Account		13,22,160.31	-	13,22,160.31
	Add: Transfer from Formal and Non Formal Education Fund (Advances and Payable-net)	-	4,114.00	-	4,114.00
	Less: Amount transfer to Cornerstone fund account			22,90,000.00	(22,90,000.00)
	Less: Amount transfer to gratuity fund account			10,70,446.00	(10,70,446.00)
	Sub Total	1,62,17,187.17	13,26,274.31	33,60,446.00	1,41,83,015.48
2	Corpus Fund		-	-	-
	General Account	1,15,000.00	-	-	1,15,000.00
	Earmarked Account	16,000.00	-	-	16,000.00
	Sub Total	1,31,000.00	-	-	1,31,000.00
Total Unrestricted Funds (1+2)		1,63,48,187.17	13,26,274.31	33,60,446.00	1,43,14,015.48
(B)	Restricted Funds				
1	Formal and Non Formal Education Fund - Earmarked Account Account	69,16,145.13		-	69,16,145.13
	Add: Deficit transfer from I&E Account	-	45,26,648.69	-	45,26,648.69
	Less: Transfer to Capital Fund (Advances and Payable-net)	-	-	4,114.00	(4,114.00)
	Sub Total	69,16,145.13	45,26,648.69	4,114.00	1,14,38,679.82
2	Bank Interest Fund - Earmarked Account Account	10,17,549.59		-	10,17,549.59
	Add: Surplus transfer from I&E Account	-	3,13,929.00	-	3,13,929.00
	Sub Total	10,17,549.59	3,13,929.00	-	13,31,478.59

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

S. no	Particulars				31.03.2026	31.03.2025
All Amount in Rs.						
3 (a)	Cornerstone Project Fund - General Account	5,02,90,256.07			5,02,90,256.07	
	Add: Surplus transfer from I&E Account		12,41,357.00		12,41,357.00	
	Add: Amount transfer from General fund account		22,90,000.00		22,90,000.00	
	Sub Total (a)	5,02,90,256.07	35,31,357.00	-	5,38,21,613.07	
(b)	Cornerstone Project Fund - Earmarked Account Account	1,80,63,157.77	-	-	1,80,63,157.77	
	Add: Surplus transfer from I&E Account	-	20,91,852.02	-	20,91,852.02	
	Sub Total (b)	1,80,63,157.77	20,91,852.02	-	2,01,55,009.79	
	Sub Total for Cornerstone Project Fund (a+b)	6,83,53,413.84	56,23,209.03	-	7,39,76,622.86	
4	Gratuity Fund Account - General Account	-			-	
	Add: Surplus Tranfer from I&E Account		-		-	
	Add: Surplus Tranfer from General fund account		10,70,446.00		10,70,446.00	
	Sub Total	-	10,70,446.00	-	10,70,446.00	
Total Restricted Funds (1+2+3+4)		7,62,87,108.56	1,15,34,232.72	4,114.00	8,78,17,227.27	
Total Funds as on 31.03.2025 (A+B)		9,26,35,295.72	1,28,60,507.03	33,64,560.00	10,21,31,242.75	
Previous Year (P Y)		6,78,36,919.27	2,48,48,667.36	50,290.90	9,26,35,295.72	

4 Borrowings

Cornerstone Project Fund

Long-term borrowings

Mr. Muralisankar

Mrs. Nirmala

1,35,00,000.00 1,80,00,000.00

1,23,00,000.00 1,64,00,000.00

2,58,00,000.00 3,44,00,000.00

5 Provisions

Provision for employee benefits

Provision for gratuity

10,70,446.00 -

10,70,446.00 -

6 Other current liabilities

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

S. no	Particulars	31.03.2026	31.03.2025
		All Amount in Rs.	
	TDS payable	586.00	-
		<u>586.00</u>	<u>-</u>
7	Property, Plant and Equipment and Intangible Assets (owned assets)		
	Property, Plant and Equipment		
	Capital Fund	24,55,126.41	24,19,784.10
	Cornerstone Project Fund	8,57,71,142.56	8,56,36,619.74
		<u>9,20,73,544.98</u>	<u>8,80,56,403.84</u>
8	Other non-current assets		
	Rental Deposit		
	Mr. Ramesh	-	15,000.00
	Mr. Venkadesh	15,000.00	15,000.00
	M/s. Guest House	-	-
	Telephone deposits	4,000.00	4,000.00
	Electricity deposits	840.00	840.00
	Term deposits with original maturity for more than 12 months from reporting date	-	-
	Earmarked Account	3,00,000.00	48,742.00
	General Account_Corpus Fund	-	35,329.00
		<u>3,19,840.00</u>	<u>1,18,911.00</u>
9	Cash and Bank Balances		
	Cash and cash equivalents		
a	On savings accounts		
	General Bank Account		
	- CSB Bank / 00258503	-	28,86,259.82
	- SBI Bank / 40108298767	27,16,105.81	15,40,446.19
	- CSB A/c:04693099_ Children A/c	-	290.90
	- SIB Ac: 075403000008943	63,05,153.20	-
	- SIB Ac: 075403000008914	74,582.00	-
	- SIB Ac: 075403000008945	1,705.00	-
	Earmarked Bank Account		-
	- CSB Bank / 00258503	16,29,272.66	11,00,969.16
	- SBI Bank / 40108298767	9,86,674.27	5,17,462.48
b	Fixed Deposits		-
	- Deposits with original maturity of less than three months		-

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

S. no	Particulars	31.03.2026	31.03.2025
		All Amount in Rs.	
	- General Account	60,00,000.00	20,00,000.00
	- Earmarked Account	-	45,44,670.00
c	Cash on hand		-
	- General Account	13,164.25	16,912.25
	- Earmarked Account	16.58	21.08
	Total Cash and cash equivalents (I)	<u>1,77,26,673.77</u>	<u>1,26,07,031.88</u>
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	65,98,000.00	2,05,98,597.00
	- Earmarked Account	1,20,35,329.00	53,57,290.00
	Total other bank balances (II)	<u>1,86,33,329.00</u>	<u>2,59,55,887.00</u>
	Total Cash and bank balances (I)+(II)	<u><u>3,63,60,002.77</u></u>	<u><u>3,85,62,918.88</u></u>
10	Short Term Loans and Advances		
	Programme Advances		
	General Account - Mr. Mohammed	-	72,541.00
	Earmarked Account - Mr. Mohammed	54,700.00	50,000.00
		<u>54,700.00</u>	<u>1,22,541.00</u>
11	Other current assets		
	TDS Receivable	1,94,187.00	1,74,521.00
		<u>1,94,187.00</u>	<u>1,74,521.00</u>

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Income and Expenditure for the year ended 31.03.2026

(Amounts Rs.)

	Particulars	Note	Unrestricted Fund	Restricted Fund				31.03.2026	31.03.2025
				Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Gratuity Fund	Total	Total
I	Income								
	Donations and Grants	12	90,67,880.50	1,12,93,935.93	-	58,43,456.00	-	2,62,05,272	3,71,88,759
II	Other Income	13	4,18,993.00	-	3,13,929.00	7,96,499.00	-	15,29,421	12,70,896
III	Total Income (I+II)		94,86,873.50	1,12,93,935.93	3,13,929.00	66,39,955.00	-	2,77,34,693	3,84,59,655
IV	Expenses:								
(a)	Employee benefits expense	14	44,77,553.00	40,49,600.00	-	4,28,624.00	-	89,55,777	74,21,378
(b)	Depreciation and amortization expense	15	98,927.69	-	-	1,10,601.17	-	2,09,529	1,70,748
(c)	Other expenses	16							
	(a) Charitable expenses		11,14,370.00	20,21,779.30	-	-	-	31,36,149	37,29,696
	(b) Other expenses		24,73,862.50	6,95,907.94	-	27,67,520.80	-	59,37,291	23,39,793
	Total expenses		81,64,713.19	67,67,287.24	-	33,06,745.97	-	1,82,38,746	1,36,61,615
V	Excess of Income over Expenditure / (Deficit) before exceptional and extraordinary items (III- IV)								
			13,22,160.31	45,26,648.69	3,13,929.00	33,33,209.03	-	94,95,947	2,47,98,040
VI	Exceptional items		-	-	-	-	-	-	-
VII	Excess of Income over Expenditure / (Deficit) for the year before extraordinary items (V-VI)								
			13,22,160.31	45,26,648.69	3,13,929.00	33,33,209.03	-	94,95,947	2,47,98,040
VIII	Extraordinary Items		-	-	-	-	-	-	-
IX	Excess of Income over Expenditure / (Deficit) for the year (VII-VIII)								
			13,22,160.31	45,26,648.69	3,13,929.00	33,33,209.03	-	94,95,947	2,47,98,040
	Balance transferred to Fund Account		13,22,160.31	45,26,648.69	3,13,929.00	33,33,209.03	-	94,95,947	2,47,98,040
									-

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

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted funds	Restricted funds				31.03.2026	31.03.2025
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Gratuity Fund		
12 Donations and Grants								
	Donation - General Account	90,67,880.50	-	-	28,27,201.00	-	1,18,95,081.50	2,77,12,822.11
	Donation - Earmarked Account	-	1,12,93,935.93	-	30,16,255.00	-	1,43,10,190.93	94,75,936.93
	Total	90,67,880.50	1,12,93,935.93	-	58,43,456.00	-	2,62,05,272.43	3,71,88,759.04
13 Other income								
	Interest income							
	- General Account	4,18,990.00	-	-	6,34,445.00	-	10,53,435.00	9,81,028.00
	- Earmarked Account	-	-	3,13,929.00	1,62,054.00	-	4,75,983.00	2,89,868.00
	Miscellaneous Receipt						-	-
	- General Account	3.00	-	-	-	-	3.00	-
	Total	4,18,993.00	-	3,13,929.00	7,96,499.00	-	15,29,421.00	12,70,896.00
14 Employee benefits expense								
	General Account							
	General Fund							
	Administration Expenses	15,66,141.00	-	-	-	-	15,66,141.00	1,08,462.00
	Vidyodaya School	4,67,416.00	-	-	-	-	4,67,416.00	2,54,240.00
	Outreach Programme	24,43,996.00	-	-	-	-	24,43,996.00	30,68,974.00
	Cornerstone Project Fund	-	-	-	1,17,348.00	-	1,17,348.00	2,09,730.00
	Earmarked Account	-	-	-	-	-	-	-
	a) Formal Education Fund	-	-	-	-	-	-	-
	Vidyodaya School	-	20,81,954.00	-	-	-	20,81,954.00	20,09,276.00
	b) Non Formal Education Fund	-	-	-	-	-	-	-
	Admin Expenses	-	11,59,235.00	-	-	-	11,59,235.00	10,46,975.00
	Facilitator Training	-	-	-	-	-	-	5,09,637.00
	Resource Centre	-	5,53,264.00	-	-	-	5,53,264.00	150.00
	Outreach Programme	-	2,55,147.00	-	-	-	2,55,147.00	1,58,954.00
	c) Cornerstone Project	-	-	-	-	-	-	-
	Architect and Site Manager Salary	-	-	-	3,11,276.00	-	3,11,276.00	54,980.00
	Total	44,77,553.00	40,49,600.00	-	4,28,624.00	-	89,55,777.00	74,21,378.00

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted funds	Restricted funds				31.03.2026	31.03.2025
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Gratuity Fund		
15	Depreciation and amortization expense							
	on tangible assets (Refer note 7)	98,927.69	-	-	1,10,601.17		2,09,528.86	1,70,747.62
	Total	98,927.69	-	-	1,10,601.17	-	2,09,528.86	1,70,747.62

16 Other Expenses

(A) Charitable expenses

General Account

General Fund

1) Outreach Programme

i) Education Support Programme 5,20,661.00 - - - 5,20,661.00 15,40,894.00

ii) Community Education Program 5,75,456.00 - - - 5,75,456.00 35,925.00

iii) Scholarship - - - - - 18,000.00

iv) Education Support Programme - - - - - 87,085.00

2) Vidyodaya School 18,253.00 - - - 18,253.00 63,913.00

Earmarked Account

a) Facilitator Training - - - - - 1,34,057.00

b) Outreach Programme - 7,98,543.80 - - - 7,98,543.80 3,08,771.00

c) Vidyodaya School - 12,23,235.50 - - - 12,23,235.50 15,41,051.00

11,14,370.00 20,21,779.30 - - - 31,36,149.30 37,29,696.00

(B) Other Expenses and School Running Expenses

General Account

a) Cornerstone Project Fund

Outreach Programme - - - 20,06,850.90 - 20,06,850.90 6,53,061.90

b) General Fund - - - - - -

Administration Expenses 12,28,923.50 - - - 12,28,923.50 1,07,956.36

Vidyodaya School 1,74,308.00 - - - 1,74,308.00 1,37,933.00

Outreach Programme 10,70,631.00 - - - 10,70,631.00 5,55,247.00

c) Student Saving Fund - - - - - 1,45,519.00

Earmarked Account

a) Formal Education Fund - - - - - -

Vidyodaya School - 4,34,923.20 - - - 4,34,923.20 -

b) Non Formal Education Fund - - - - - 2,22,808.00

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted funds	Restricted funds				31.03.2026	31.03.2025
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Gratuity Fund		
	Administration Expenses	-	2,02,050.74	-	-	-	2,02,050.74	-
	Facilitator Training	-	-	-	-	-	-	3,04,500.90
	Resource Centre	-	-	-	-	-	-	31,978.00
	Outreach Programme	-	58,934.00	-	-	-	58,934.00	6,550.00
	c) Other Expenses	-	-	-	-	-	-	1,48,429.00
	d) Cornerstone Project Expenses	-	-	-	7,60,669.90	-	7,60,669.90	25,809.80
	Total	24,73,862.50	6,95,907.94	-	27,67,520.80	-	59,37,291.24	23,39,792.96

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.

CONSOLIDATED ACCOUNTS

Receipts and Payments Accounts for the year ended 31.03.2026

(Amounts Rs.)

	Particulars	Note	Unrestricted Fund	Restricted Fund	31.03.2026 Total	31.03.2025 Total
I	<u>RECEIPTS:</u>					
	Opening Balances					
	Cash and Bank Balances	17	1,35,96,501.06	2,50,50,488.82	3,86,46,990	2,34,02,904
II	Income					
	Donations and Grants	18	90,67,880.50	1,71,37,391.93	2,62,05,272	3,71,88,759
III	Other Income	19	4,18,993.00	11,10,428.00	15,29,421	12,70,896
IV	Capital Receipts					
	Current liabilities					
	Other current liabilities	20	18,99,191.00	87,21,031.00	1,06,20,222	42,15,975
	Total Receipts		2,49,82,565.56	5,20,19,339.75	7,70,01,905	6,60,78,534
	<u>PAYMENTS:</u>					
(a)	Employee benefits expense	21	44,77,553.00	44,78,224.00	89,55,777	74,21,378
(b)	Other expense	22				
	(a) Charitable expenses		11,14,370.00	20,21,779.30	31,36,149	37,29,696
	(b) Other expense		24,73,862.50	34,63,428.74	59,37,291	23,39,793
II	Capital Payments					
	Non-current assets					
(a)	Property, Plant and Equipment and Intangible assets	23				
	a) Property, Plant and Equipment		1,34,270.00	2,45,124.00	3,79,394	7,98,434
	b) Capital Work in Progress		-	38,47,276.00	38,47,276	-
	Current assets and Payments					
(a)	Loans and Advances	24	16,79,337.00	1,12,09,766.00	1,28,89,103	1,29,34,410
(b)	Other Current Assets	25	24,41,979.00	27,54,933.00	51,96,912	2,07,833
III	<u>Closing Balances:</u>					
	Cash and Bank Balances	26	1,26,61,194.06	2,39,98,808.71	3,66,60,003	3,86,46,990
	Total Payments		2,49,82,565.56	5,20,19,339.75	7,70,01,905	6,60,78,534
			-	-	-	-

Brief about the Entity 1

Summary of significant accounting policies 2

The accompanying notes are an integral part of the financial statements

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note No.	Particulars	Unrestricted Fund	Restricted funds				31.03.2026	31.03.2025
			Formal and Non Formal Education Fund	Bank Interest Fund	Cornerstone Fund	Gratuity Fund		
17	Cash and Bank Balances (Opening)							
	Cash and cash equivalents							
a	On savings accounts							
	General Bank Account							
	- CSB A/c:0024-00261094-190001	28,86,259.82			-	-	28,86,260	9,61,597
	- 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	290.90			-	-	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	-	14,55,330.00	44,670.00	30,44,670.00		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)	61,33,162.06	19,16,145.13	8,40,930.59	37,16,794.10	-	1,26,07,032	50,43,008
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							
	- General Account	73,98,597.00			1,32,00,000.00	-	2,05,98,597	97,52,825
	- Earmarked Account	-	50,00,000.00	1,57,290.00	2,00,000.00		53,57,290	45,36,413
b	Others - Fixed Deposit							-
	- General Account	48,742.00			-	-	48,742	40,35,329
	- Earmarked Account	16,000.00	-	19,329.00	-	-	35,329	35,329
	Total other bank balances (II)	74,63,339.00	50,00,000.00	1,76,619.00	1,34,00,000.00	-	2,60,39,958	1,83,59,896
	Total Cash and bank balances (I)+(II)	1,35,96,501.06	69,16,145.13	10,17,549.59	1,71,16,794.10	-	3,86,46,990	2,34,02,904
18	Donations and Grants							
	Donation - General Account	90,67,880.50			28,27,201.00		1,18,95,082	2,77,12,822
	Donation - Earmarked Account	-	1,12,93,935.93	-	30,16,255.00		1,43,10,191	94,75,937

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted	Restricted funds			31.03.2026	31.03.2025	
	Total	90,67,880.50	1,12,93,935.93	-	58,43,456.00	-	2,62,05,272	3,71,88,759
19	Other income							
	Interest income							
	- General Account	4,18,990.00			6,34,445.00	-	10,53,435	9,81,028
	- Earmarked Account	-	-	3,13,929.00	1,62,054.00		4,75,983	2,89,868
	Miscellaneous Receipt						-	
	- General Account	3.00			-	-	3	-
	Total	4,18,993.00	-	3,13,929.00	7,96,499.00	-	15,29,421.00	12,70,896
20	Other current liabilities							
	General Account							
	Programme Advances Return	14,09,948.00			-	-	14,09,948	24,89,609
	Creditor Payable	3,16,920.00			17,24,671.00		20,41,591	
	Salary Advance Return	25,010.00			-	-	25,010	127
	Provision for Gratuity	-			-	12,44,677.00	12,44,677	-
	TDS Recovery	-			-	-	-	53,884
	Rent Advance Return	15,000.00			-	-	15,000	40,000
	Student Saving Account - Collected	-			-	-	-	45,802
	Interest Payable (Student Account)	-			-	-	-	1,727
	TDS Refund Received	1,32,313.00			-	-	1,32,313	32,590
	Amount transfer from General fund account	-			22,90,000.00	-	22,90,000	
	Earmarked Account						-	
	TDS Recovery	-	49,284.00	-	-		49,284	18,820
	Land Advance (Agila.S)						-	-
	Creditor Payable		18,76,720.00		6,50,584.00		25,27,304	
	Salary Advance Return		85,702.00				85,702	
	Programme Advances Return	-	7,99,393.00	-	-		7,99,393	15,33,416
	Total	18,99,191.00	28,11,099.00	-	46,65,255.00	12,44,677.00	1,06,20,222	42,15,975
21	Employee benefits expense							
	General Account							
	General Fund							
	Administration Expenses	15,66,141.00					15,66,141	1,08,462
	Vidyodaya School	4,67,416.00					4,67,416	2,54,240
	Outreach Programme	24,43,996.00					24,43,996	30,68,974
	Cornerstone Project Fund	-			1,17,348.00	-	1,17,348	2,09,730
	Earmarked Account						-	-
	a) Formal Education Fund						-	-
	Vidyodaya School	-	20,81,954.00	-	-		20,81,954	20,09,276

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted	Restricted funds		31.03.2026	31.03.2025
b)	Non Formal Education Fund				-	-
	Admin Expenses	-	11,59,235.00	-	11,59,235	10,46,975
	Facilitator Training	-	-	-	-	5,09,637
	Resource Centre	-	5,53,264.00	-	5,53,264	150
	Outreach Programme	-	2,55,147.00	-	2,55,147	1,58,954
c)	Cornerstone Project				-	-
	Architect and Site Manager Salary	-	-	3,11,276.00	3,11,276	54,980
	Total	44,77,553.00	40,49,600.00	-	89,55,777	74,21,378

22 Other Expenses

(A) Charitable expenses

General Account

General Fund

1) Outreach Programme

i) Education Support Programme	5,20,661.00	-	5,20,661	15,40,894
ii) Community Education Program	5,75,456.00	-	5,75,456	35,925
iii) Scholarship	-	-	-	18,000
iv) Education Support Programme	-	-	-	87,085

2) Vidyodaya School	18,253.00	-	18,253	63,913
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Earmarked Account

a) Facilitator Training	-	-	-	1,34,057
b) Outreach Programme	-	7,98,543.80	-	7,98,544
c) Vidyodaya School	-	12,23,235.50	-	12,23,236
Total	11,14,370.00	20,21,779.30	-	37,29,696

(B) Other Expenses and School Running Expenses

General Account

a) Cornerstone Project Fund

Outreach Programme		20,06,850.90	20,06,851	6,53,062
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b) General Fund

Administration Expenses	12,28,923.50		12,28,924	1,07,956
Vidyodaya School	1,74,308.00		1,74,308	1,37,933
Outreach Programme	10,70,631.00		10,70,631	5,55,247

c) Student Saving Fund

			-	1,45,519
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Earmarked Account

a) Formal Education Fund

Vidyodaya School	-	4,34,923.20	-	4,34,923
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b) Non Formal Education Fund

Administration Expenses	-	2,02,050.74	-	2,02,051
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VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted	Restricted funds		31.03.2026	31.03.2025
	Facilitator Training	-	-	-	-	3,04,501
	Resource Centre	-	-	-	-	31,978
	Outreach Programme	-	58,934.00	-	58,934	6,550
c)	Other Expenses	-	-	-	-	1,48,429
d)	Cornerstone Project Expenses	-	-	7,60,669.90	7,60,670	25,810
		24,73,862.50	6,95,907.94	27,67,520.80	59,37,291	23,39,793

23 Property, Plant and Equipment and Intangible assets

a) Property, Plant and Equipment

General Account

Well	-	-	-	-	7,93,459
Computer	1,07,770.00	-	-	1,07,770	-
Furniture	26,500.00	-	-	26,500	-
Land (Thottamoola)	-	-	-	-	-
Vidyodaya School	-	-	-	-	-
- Library Books	-	-	-	-	-

Earmarked Account

Cornerstone Project_ Land Thottamoola	-	-	-	2,45,124.00	2,45,124	-
Total	1,34,270.00	-	-	2,45,124.00	3,79,394	7,98,434

b) Capital Work in Progress

Earmarked Account

- Cornerstone Project

Building Licence Charges / Fees	-	-	-	38,47,276.00	38,47,276	-
	-	-	-	38,47,276.00	38,47,276	-

Total	1,34,270.00	-	-	40,92,400.00	42,26,670	7,98,434
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24 Loans and Advances

General Account

Programme Advances Paid	14,09,948.00	-	-	14,09,948	25,62,150
Creditor Payment	2,44,379.00	17,24,671.00	-	19,69,050	-
Salary Advance Paid	25,010.00	-	-	25,010	127
Student Saving Account - Repaid	-	-	-	-	1,88,717
Unsecure Loan Repaid	-	-	-	-	-
- Mr. Muralisankar	-	45,00,000.00	-	45,00,000	45,00,000
- Mrs. Nirmala	-	41,00,000.00	-	41,00,000	41,00,000

Earmarked Account

Programme Advances Paid	-	7,99,393.00	-	7,99,393	15,83,416
Salary advance paid	-	85,702.00	-	85,702	-

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted	Restricted funds			31.03.2026	31.03.2025
	Total	16,79,337.00	8,85,095.00	-	1,03,24,671.00	-	1,28,89,103.00
25	Other current assets						
	General Account						
	TDS Paid	-	-	-	-	-	53,884
	TDS Receivable	1,51,979.00	-	-	-	1,51,979	1,32,313
	Gratuity paid	-	-	-	1,74,231.00	1,74,231	-
	Interest Paid (Students Saving)	-	-	-	-	-	2,816
	Amount transfer to Cornerstone fund account	22,90,000.00	-	-	-	22,90,000	
	Earmarked Account		-			-	
	TDS Paid	-	48,698.00	-	-	48,698	18,820
	Creditor Payments	-	18,81,420.00	-	6,50,584.00	25,32,004	-
	Total	24,41,979.00	19,30,118.00	-	6,50,584.00	1,74,231.00	2,07,833
26	Cash and Bank Balances - Closing						
	Cash and cash equivalents						
a	On savings accounts						
	General Bank Account						
	- CSB A/c: 0024-00261094-190001	-		-	-	-	28,86,260
	- SBI A/c: 39206388194	27,16,105.81		-	-	27,16,106	15,40,446
	- CSB A/c: 04693099_ Children A/c	-		-	-	-	291
	- SIB Ac: 075403000008943	30,12,083.00		32,93,070.20	-	63,05,153	-
	- SIB Ac: 075403000008914	4,136.00		-	70,446.00	74,582	-
	- SIB Ac: 075403000008945	1,705.00		-	-	1,705	-
	Earmarked Bank Account					-	
	- CSB Bank / 00258503	-	3,17,123.07	13,12,149.59	-	16,29,273	11,00,969
	- SBI Bank / 40108298767	-	1,21,540.17	-	8,65,134.10	9,86,674	5,17,462
b	Fixed Deposits					-	
	- Deposits with original maturity of less than three months					-	
	- General Account	10,00,000.00		50,00,000.00	-	60,00,000	20,00,000
	- Earmarked Account	-	-	-	-	-	45,44,670
c	Cash on hand					-	-
	- General Account	13,164.25		-	-	13,164	16,912
	- Earmarked Account	-	16.58	-	-	17	21
	Total Cash and cash equivalents (I)	67,47,194.06	4,38,679.82	13,12,149.59	91,58,204.30	70,446.00	1,26,07,032

B Other bank balances (Opening)

Bank Deposits

VISWA BHARATI VIDYODAYA TRUST, GUDALUR, THE NILGIRIS.
CONSOLIDATED ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31.03.2026

(Amounts Rs.)

Note	Particulars	Unrestricted	Restricted funds			31.03.2026	31.03.2025
b	Deposits with original maturity for more than 3 months but less than 12 months from reporting date						
	- General Account	55,98,000.00		-	10,00,000.00	65,98,000	2,05,98,597
	- Earmarked Account	16,000.00	1,10,00,000.00	19,329.00	10,00,000.00	1,20,35,329	53,57,290
c	Others - Fixed Deposit						-
	- General Account	3,00,000.00	-	-	-	3,00,000	48,742
	- Earmarked Account	-	-	-	-	-	35,329
	Total other bank balances (II)	59,14,000.00	1,10,00,000.00	19,329.00	10,00,000.00	1,89,33,329	2,60,39,958
	Total Cash and bank balances	1,26,61,194.06	1,14,38,679.82	13,31,478.59	1,01,58,204.30	3,66,60,003	3,86,46,990

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

Notes forming part of the Financial Statements for the year ended 31.03.2026

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

TANGIBLE ASSETS

Particulars /Assets	CORNERSTONE PROJECT FUND			GENERAL FUND							GROSS TOTAL
	Land Thottamoola	Fencing (Building)	SUB TOTAL	Computer and Accessories	Furniture & Fixtures	Building	Plant, Equipment and Library 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 01.04.2025	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
Additions	-	2,45,124	2,45,124	1,07,770	26,500	-	-	-	-	1,34,270	3,79,394
Deductions / Adjustments	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
At 31.03.2026	8,46,53,170	13,14,083	8,59,67,253	7,35,257	3,82,313	7,73,404	3,65,191	3,20,170	19,88,420	45,64,755	9,05,32,008
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
Depreciation / Adjustments	Depreciation/Adjustments			Depreciation/Adjustments							Depreciation / Adjustments
As at 01.04.2025	-	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
Additions	-	1,10,601	1,10,601	58,381	13,635	11,035	15,877	0	-	98,928	2,09,529
Deductions / 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	-	-	-	-	-	-	-	-	-	-	-
At 31.03.2026	-	1,96,110	1,96,110	5,93,801	2,46,349	6,74,088	2,75,221	3,20,170	-	21,09,629	23,05,739
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
Net Block	Net Block			Net Block							Net Block
At 31.03.2026	8,46,53,170	11,17,973	8,57,71,143	1,41,456	1,35,964	99,316	89,970	0	19,88,420	24,55,126	8,82,26,269
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	0	19,88,420	24,19,784	8,80,56,404