Assessment Year 2026-27	
JANASEVA CHARITABLE ASSOCIATION Status: Public Chartitable Trust Address: No.369, 7th Croos, Akashvani Layout, Dasarahalli, Hebbala, Bengalore-560024	Previous year: 2025-26 Ward/Circle: ACIT(Exemption) PAN: AADTJ6983C Date of Incorporation:27/8/2020

Statement of total income and application details

Particular	Rs	Rs
Income of the Trust		
Interest on fixed deposits	2,25,840	
Donation Received	1,66,113	
CSR Fund Received	31,63,000	
Sandhyavandane books collections	11,250	
Interest on IT Refund	1,361	
Project Fund	39,77,562	
Total income earned from activities		**75,45,126**
Income exempted u/s 11(1)(a) at 15%		11,31,769
Income to be spent for objects of the trust		**64,13,357**
Less: Spent on objects of the trust		
(1) Expenses spent for carrying out the objects		
and purpose of the trust		
(a) Administrative expenses	51,480	
(b) Depreciation on fixed assets	-	**51,480**
(2) Spent on objects & purpose of trust		
(a) General objectives		
CSR Fund	12,15,000	
Educational support	3,04,000	
Medical support	6,00,000	
(b) Capital expenditure	39,77,562	**60,96,562**
(3) Deemed Application u/s 11(2)		
CSR Funds - Education and Medical	10,88,000	**10,88,000**
Total		**72,36,042**
Excess Profit / (Loss)		**(8,22,685)**
Amount utilised from earlier year accumulation		-
2023-24 on educational support	4,07,568	
2024-25 on educational support	4,15,117	8,22,685
Accumulation carried forward to be spent in future		-
Details of carried forward accumulations yearwise		
2024-25	1,42,093	1,42,093

For Janaseva Charitable Association

President Secretary Treasurer

Place: Bengaluru

JANASEVA CHARITABLE ASSOCIATION
DRB1/SOR/148/2020-21 DATED: 27TH AUGUST,2020
No.369, 7th Croos, Akashvani Layout, Dasarahalli, Hebbala, Bengaluru-560024
BALANCE SHEET

	Particulars	Note	31-03-2026	31-03-2025
I	**Sources of Funds**		Rs.	Rs.
1	**NPO Funds**	3		
	Unrestricted Funds		1,01,56,495	45,71,850
	Restricted Funds		-	-
			1,01,56,495	**45,71,850**
2	**Current Liabilities**			
	Other current liabilities	4	23,600	8,63,600
	Total current liabilities		**23,600**	**8,63,600**
	TOTAL LIABILITIES		**1,01,80,095**	**54,35,450**
II	**Application of Funds**			
1	**Fixed Assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	5	45,92,590	97,500
2	**Current Assets**			
(a)	Cash and bank balances	6	55,58,400	53,13,190
(b)	Other Current Assets	7	29,106	24,760
			-	-
	Sub total		**1,01,80,095**	**54,35,450**
	TOTAL ASSETS		**1,01,80,095**	**54,35,450**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Janaseva Charitable Association

As per our report even dated
For B V C & Co
Chartered Acountants
Firm Reg. No. 008154S

President　　Secretary　　Treasurer

B V C & Co. Bangalore Chartered Accountants

CA Madhukeshwar Hegde
Partner
M.No. 252131
UDIN: 26252231EIAZCG4978

Place: Bengaluru
Date: 25-08-2026

JANASEVA CHARITABLE ASSOCIATION
DRB1/SOR/148/2020-21 DATED: 27TH AUGUST,2020
No.369, 7th Croos, Akashvani Layout, Dasarahalli, Hebbala, Bengaluru-560024
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

(Amount in Rs.)

	Particulars		31-03-2026			31-03-2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	INCOME							
(a)	Donations Received		1,66,113	-	1,66,113	13,22,380	-	13,22,380
(b)	Donations - CSR Funds		31,63,000	-	31,63,000	5,32,500	-	5,32,500
(c)	Project Fund		39,77,562		39,77,562	-	-	-
II	Other Income	8	2,38,451	-	2,38,451	2,63,623	-	2,63,623
	TOTAL INCOME		75,45,126	-	75,45,126	31,28,382	-	31,28,382
	EXPENDITURE							
(a)	Finance costs	9	866	-	866	658	-	658
(b)	Charitable expenses	10	21,69,614	-	21,69,614	18,13,258	-	18,13,258
	TOTAL EXPENSES		21,70,480	-	21,70,480	18,13,916	-	18,13,916
	Excess of Income over Expenditure		53,74,646	-	53,74,646	13,14,466	-	13,14,466
	TOTAL		75,45,126	-	75,45,126	31,28,382	-	31,28,382

For Janaseva Charitable Association

President Secretary Treasurer

Place: Bengaluru
Date: 25-08-2026

As per our report even dated
For B V C & Co
Chartered Acountants
Firm Reg. No. 008154S

B V C & Co. Bangalore Chartered Accountants

CA Madhukeshwar Hegde
Partner
M.No:252231
UDIN: 26252231EIAZCQ6978

JANASEVA CHARITABLE ASSOCIATION

DRB1/SOR/148/2020-21 DATED: 27TH AUGUST,2020

No.369, 7th Croos, Akashvani Layout, Dasarahalli, Hebbala, Bengaluru-560024

RECIEPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED

RECEIPTS	31-03-2026	31-03-2025
Opening Balance	Rs.	Rs.
Cash balance	-	10,000
Bank balance	2,52,721	5,82,262
Sub total	2,52,721	5,92,262
Receipts during the year		
Memebership Fee	2,10,000	5,80,000
Donations	48,28,675	13,22,380
CSR Funds	15,88,000	13,72,500
FD interest income	2,71,470	2,05,598
Fixed deposit	14,85,734	-
Sandhyavandane books collections	11,250	14,850
Income Tax Refund	24,759	-
Interest On IT Refund	1,361	1,547
Sub total	84,21,249	34,96,875
TOTAL	86,73,970	40,89,137
PAYMENTS		
Payments during the year		
AGM Expenses	7,384	14,802
Bank Charges	866	658
Audit fees	23,600	23,600
Donation Given (CSR Fund)	12,15,000	-
Donation Given (Educational Support)	3,04,000	6,18,022
CSR Consultation	-	61,950
Dharmika Satra	-	41,700
School Support	-	1,94,700
Sponsorship	-	15,000
Support for Veda	-	3,50,000
Registration And Renewal Charges	-	6,900
CSR Donation	-	2,75,000
Medical Support	6,00,000	4,61,460
Printing & stationary	9,050	17,350
Website Expenses	10,580	7,774
Fixed deposit	-	16,50,000
Interest accrued on deposits	43,289	-
Construction Work-in-Progress	43,88,390	-
Land	56,700	97,500
Sub total	66,58,859	38,36,416
Closing Balance		
Cash In hand	-	-
Bank balance	20,15,111	2,52,721
Sub total	20,15,111	2,52,721
TOTAL	86,73,970	40,89,137

As per our report even dated

For Janaseva Charitable Association

For B V C & Co

Chartered Acountants

Firm Reg. No. 008154S

B V C & Co. Bangalore Chartered Accountants

President Secretary Treasurer

CA Madhukeshwar Hegde

Partner

Place: Bengaluru

M.No:252231

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

Note - 1 **Brief about the entity**

Janaseva Charitable Association is a Trust registered under the provisions provisions of the Indian Trusts Act, 1882. having registered office in Bangalore, the Trust was incorporated on the 27th August 2020.The association primarily focusses on accessible, affordable and quality Education and Healthcare to the marginalised sections of the society in the rural areas of Karnataka.

Note - 2 **Basis of preparation of financial statements**

a. Basis of preparation

The financial statements are prepared in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards, to the extent relevant to a Trust. The accounting policies have been consistently applied by the Trust. The financial statements are prepared and presented in Indian rupees and rounded off to the nearest rupee.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of liabilities at the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates. Significant estimates used by management in the preparation of these financial statements include the estimates of the economic useful lives of the tangible and intangible assets, provision for employee benefits, provision for doubtful debts.

Significant Accounting Policies

a. Revenue recognition

The Revenue is recognised to the extent that it can be reliably measured and is probable that the economic benefits will flow to the Trust & revenue can be reliably measured. All revenues are accounted when there is reasonable certainty of its ultimate collection.

B V C & Co.
Bangalore
Chartered Accountants

b.Interest

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable

c.Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation/amortisation and impairment losses, if any. Cost comprises the purchase price and any cost attributable to bringing the asset to its working condition for its intended use.

d. Borrowing costs :

Borrowing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Other borrowing costs are expensed as incurred.

g. Provisions and Contingent Liabilities

The Trust creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	45,71,849	55,84,646	-	1,01,56,495
3	Designated Funds	-	-	-	-
(B)	Restricted Funds	-	-	-	-
		45,71,849	55,84,646	-	1,01,56,495
Previous Year (PY)		36,87,263	8,84,587	-	45,71,850

B V C & Co. Bangalore Chartered Accountants

L

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

(Amount in Rs.)

4	**Other current liabilities**	**31 March 2026**	**31 March 2025**
	Audit Fee Payable	23,600	23,600
	Other Payable	-	8,40,000
	Total Other current liabilities	**23,600**	**8,63,600**
6	**Cash and Bank Balances**	**31 March 2026**	**31 March 2025**
	Cash and cash equivalents		
	On current accounts	20,15,111	2,52,721
	Fixed Deposits		
	Deposits with original maturity of more than three months but less than 12 months	35,43,289	50,60,469
	Cash on hand	-	-
	Total	**55,58,400**	**53,13,190**
7	**Other current assets**	**31 March 2026**	**31 March 2025**
	TDS receivable	29,106	24,760
	Total	**29,106**	**24,760**

B V C & Co., Bangalore, Chartered Accountants

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

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

Particulars /Assets	TANGIBLE ASSETS		
	Land	Construction Work-in-Progress	Total
Gross Block			
At 1 April 2024	-	-	-
Additions	97,500	-	97,500
Deductions/Adjustments	-	-	-
At 1 April 2025	97,500	-	97,500
Additions	1,06,700	43,88,390	44,95,090
Deductions/Adjustments	-	-	-
At 31 March 2026	**2,04,200**	**43,88,390**	**45,92,590**
At 31 March 2025	**97,500**	**-**	**97,500**

B V C & Co.
Bangalore
Chartered Accountants

JANASEVA CHARITABLE ASSOCIATION

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

(Amount in Rs.)

		31 March 2026	31 March 2025
8	**Other income**		
	Interest on FD	2,25,840	2,47,226
	Sandhyavandane books collections	11,250	14,850
	Interest On IT Refund	1,361	1,547
	Total other income	2,38,451	2,63,623
9	**Finance cost**	**31 March 2026**	**31 March 2025**
	Interest expense		
	Bank Charges	866	658
	Total Finance cost	866	658
10	**Charitable Expenses**	**31 March 2026**	**31 March 2025**
	AGM Expenses	7,384	14,802
	Audit Fee	23,600	23,600
	Donation Paid- CSR Fund	12,15,000	-
	Donation Paid- CSR [Education Support]	3,04,000	6,18,022
	Donation Paid- CSR [Medical Support]	5,00,000	4,61,460
	Medical Support	1,00,000	-
	Printing & Stationery	9,050	17,350
	Website Renewal Charges	10,580	-
	CSR Consultation	-	61,950
	Dharmika Satra	-	41,700
	School Support	-	1,94,700
	Sponsorship	-	15,000
	Support for Veda	-	3,50,000
	Registration And Renewal Charges	-	6,900
	Website Expenses	-	7,774
	Total	21,69,614	18,13,258

B V C & Co., Bangalore, Chartered Accountants