

Assessment Year 2026-27

JANASEVA CHARITABLE ASSOCIATION

Status: Public Charitable Trust

Address: No.369, 7th Cross, Akashvani Layout,
Dasarahalli, Hebbala, Bengaluru-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

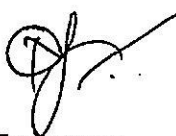
Place: Bengaluru

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	4		
	Other current liabilities		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	5	45,92,590	97,500
(i)	Property, Plant and Equipment			
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 Accountants Firm Reg. No. 008154S	
				
President	Secretary	Treasurer	CA Madhukeshwar Hegde Partner	
Place: Bengaluru Date: 25-08-2026			M.No. 252131 UDIN: 86252231E1A2C46978	

JANASEVA CHARITABLE ASSOCIATION
DRB1/SOR/148/2020-21 DATED: 27TH AUGUST, 2020
No.369, 7th Cross, 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

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

President

Secretary

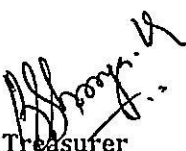
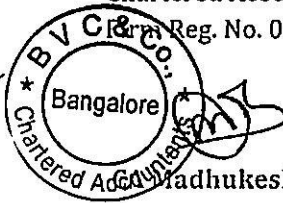
Treasurer



CA Madhukeshwar Hegde
Partner

Place: Bengaluru
Date: 25-08-2026

M.No: 252231
UDIN: 26250231E1A2C046978

JANASEVA CHARITABLE ASSOCIATION		
DRB1/SOR/148/2020-21 DATED: 27TH AUGUST,2020		
No.369, 7th Croos, Akashvani Layout, Dasarahalli, Hebbala, Bengaluru-560024		
RECIPT 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
For Janaseva Charitable Association As per our report even dated For B V C & Co Chartered Accountants C.A. Reg. No. 008154S      Partner M.No:252231		
Place: Bengaluru		

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. 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/r eceived 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



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



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



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	31 March 2026		31 March 2025	
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	

