

GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Balance Sheet as at 31st March 2026

₹ in rupees

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
Sources of Funds			
NPO Funds	3		
(i) Unrestricted Funds		1,03,09,946.04	88,59,443.44
(ii) Restricted Funds		2,55,80,230.55	1,19,00,451.00
		3,58,90,176.59	2,07,59,894.44
Non-current liabilities			
Long-term borrowings		-	-
Other long term liabilities		-	-
Long-term provisions		-	-
Current liabilities			
Short-term borrowings		-	-
Payables		-	-
(A) Micro, small and medium enterprises		-	-
(B) Others		-	-
Other current liabilities	4	2,03,450.00	12,28,482.00
Short-term provisions		-	-
		2,03,450.00	12,28,482.00
TOTAL		3,60,93,626.59	2,19,88,376.44
Application of Funds			
Non-current assets			
Property, Plant and Equipment and Intangible assets	5		
Property, Plant and Equipment		22,52,196.55	18,14,774.00
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Long-term loans and advances		-	-
Other Long-Term assets (specify nature)		-	-
		22,52,196.55	18,14,774.00
Current assets			
Current investments	6	37,14,528.53	32,92,519.65
Inventories		-	-
Receivables		-	-
Cash and Bank Balances	7	3,00,89,702.51	1,68,50,835.79
Short-term loans and advances		-	-
Other current assets	8	37,199.00	30,247.00
		3,38,41,430.04	2,01,73,602.44
TOTAL		3,60,93,626.59	2,19,88,376.44

Brief about the Entity

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SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAJENDRA BABULAL JAIN AND CO.

Chartered Accountant

(FRN: 0010604C)

RAJENDRA KUMAR JAIN

Proprietor

Membership No.: 079002

Place: Sawai Madhopur

Date: 05/09/2026


Secretary
For M/S GRAMIN SHIKSHA KENDRA
Sawai Madhopur

GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Income and Expenditure for the year ended 31st March 2026
₹ in rupees

Particulars	Note No.	31st March 2026			31st March 2025		
		Unrestrict ed funds	Restrict ed funds	Total	Unrestrict ed funds	Restrict ed funds	Total
Income							
Donations and Grants	9	12,44,596.00	3,71,93,718.00	3,84,38,314.00	2,38,401.00	2,08,96,585.00	2,11,34,986.00
Fees from Rendering of services	10	40,000.00	-	40,000.00	1,16,000.00	-	1,16,000.00
Sale of goods		-	-	-	-	-	-
Other income	11	11,72,501.34	-	11,72,501.34	7,97,137.00	-	7,97,137.00
		-	-	3,96,50,815.34	-	-	2,20,48,123.00
Total Income		24,57,097.34	3,71,93,718.00	3,96,50,815.34	11,51,538.00	2,08,96,585.00	2,20,48,123.00
Expenses							
Cost of goods sold		-	-	-	-	-	-
Donations/contributions paid		-	-	-	-	-	-
Employee benefit expenses	12	1,31,628.00	1,37,04,799.00	1,38,36,427.00	-	1,10,92,695.00	1,10,92,695.00
Finance costs		-	-	-	-	-	-
Depreciation and amortization expenses	13	-	5,26,817.45	5,26,817.45	-	3,18,762.00	3,18,762.00
Religion/charitable expenses	14	2,05,943.00	1,02,32,166.00	1,04,38,109.00	-	81,64,283.00	81,64,283.00
Other expenses	15	78,208.74	-	78,208.74	35,294.81	-	35,294.81
Total expenses		4,15,779.74	2,44,63,782.45	2,48,79,562.19	35,294.81	1,95,75,740.00	1,96,11,034.81
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		20,41,317.60	1,27,29,935.55	1,47,71,253.15	11,16,243.19	13,20,845.00	24,37,088.19
Exceptional items		-	-	-	-	-	-
Excess of Income over Expenditure for the year before extraordinary items (V-VI)		20,41,317.60	1,27,29,935.55	1,47,71,253.15	11,16,243.19	13,20,845.00	24,37,088.19
Extraordinary items		-	-	-	-	-	-
Excess of income over expenditure/(Expenditure over income) before tax		-	-	-	-	-	-
Excess of Income over Expenditure for the year before extraordinary items (V-VI)		20,41,317.60	1,27,29,935.55	1,47,71,253.15	11,16,243.19	13,20,845.00	24,37,088.19
Appropriations Transfer to funds, e.g., Building fund	16	1,35,987.00	1,27,29,936.00	1,28,65,923.00	-	19,11,660.00	19,11,660.00
Transfer from funds		-	-	-	-	-	-
Balance transferred to General Fund		19,05,330.60	(0.45)	19,05,330.15	11,16,243.19	(5,90,815.00)	5,25,428.19

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **RAJENDRA BABULAL JAIN AND CO.**

Chartered Accountant

(FRN: 0010604C)

RAJENDRA KUMAR JAIN
Proprietor
Membership No.: 079002
Place: Sawai Madhopur
Date: 05/09/2026

For **M/S GRAMIN SHIKSHA KENDRA**

Secretary

GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Note No. 1 Brief about the Entity

Gramin Shiksha Kendra is a not-for-profit society engaged in charitable activities primarily in the field of **education and development of children and communities**. The Society undertakes various educational and developmental programmes/projects with financial support received from domestic and foreign donors/grant-making organisations. During the year, its major programmes included **Uday, Uday Kiran, Navrang, Umang, Uday Pahal and Navras**, along with common programme activities and related programme administration.

Note No.3 NFO Funds

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	8268628	1905331		10173959
3	Designated Funds		135987		135987
(B)	Restricted Funds				
1	Corpus Funds				
2	General Funds		1474996		1474996
3	Designated Funds		24105235		24105235
Previous Year (PY)		7743200	13607509	(590815)	20759894



GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Note No. 4 Other current liabilities**₹ in rupees**

Particulars	As at 31st March 2026	As at 31st March 2025
Others payables		
EPF & ESIC Payable	2,03,450.00	1,74,230.00
Cheque in Transit	-	10,54,252.00
	2,03,450.00	12,28,482.00
Total	2,03,450.00	12,28,482.00



GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur, Sawai Madhopur

Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2026

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Furniture and fitting	10.00%	7,66,712.00	43,900.00	18,110.00	1,211.00	8,27,511.00	81,845.60	7,45,665.40
Plant and Machinery	15.00%	1,08,265.00	14,500.00	27,900.00	500.00	1,50,165.00	20,432.25	1,29,732.75
Computer	40.00%	4,70,943.00	3,26,990.00	5,42,270.00	7,719.00	13,32,484.00	4,24,539.60	9,07,944.40
Land	0.00%	4,68,854.00	-	-	-	4,68,854.00	-	4,68,854.00
Total		18,14,774.00	3,85,390.00	5,88,280.00	9,430.00	27,79,014.00	5,26,817.45	22,52,196.55



GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Note No. 6 Current investments

₹ in rupees

Particulars	As at 31st March 2026	As at 31st March 2025
Other current investments (Unquoted)		
In Others		
Employees Group Gratuity Cash Accumulation Scheme LIC (Lower of cost and Market value)	37,14,528.53	32,92,519.65
Gross Investment	37,14,528.53	32,92,519.65
Net Investment	37,14,528.53	32,92,519.65
Aggregate amount of unquoted investments	37,14,528.53	32,92,519.65

Note No. 7 Cash and Bank Balances

₹ in rupees

Particulars	As at 31st March 2026	As at 31st March 2025
On current accounts		
Bank balance	2,28,53,872.51	1,29,25,121.79
Total	2,28,53,872.51	1,29,25,121.79
Cash on hand		
Cash in hand	26,775.00	24,781.00
Total	26,775.00	24,781.00
Other bank balances		
Deposits with original maturity for more than 3 months but less than 12 months from reporting date	72,09,055.00	39,00,933.00
Total	72,09,055.00	39,00,933.00
Total	3,00,89,702.51	1,68,50,835.79

Note No. 8 Other current assets

₹ in rupees

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets		
TDS Refundable	37,199.00	30,247.00
Total	37,199.00	30,247.00

Note No. 9 Donations and Grants

₹ in rupees

Particulars	31st March 2026	31st March 2025
EMPower (The Emerging Markets Foundation)	40,27,959.00	27,26,750.00
Global Fund for Children	32,63,894.00	1,18,021.00
Human Capability Foundation	63,36,602.00	57,38,651.00
Paul Hamlyn Foundation	43,61,925.00	21,80,963.00
Rebuild India (Dasra)	10,21,246.00	-
Yatra Foundation	20,94,338.00	21,93,200.00
Azim Premji Philanthropy Initiative	1,56,09,000.00	56,98,000.00
Lal Family Foundation	15,00,000.00	15,00,000.00
Individual Donations	1,55,500.00	1,28,326.00
Crowd Donation	45,850.00	59,075.00
CSR Fund	22,000.00	51,000.00
JCB Literture Foundation	-	7,41,000.00
Total	3,84,38,314.00	2,11,34,986.00

Note No. 10 Fees from Rendering of services

₹ in rupees

Particulars	31st March 2026	31st March 2025
Consultancy Fees received	40,000.00	1,16,000.00
Total	40,000.00	1,16,000.00

Note No. 11 Other income

₹ in rupees

Particulars	31st March 2026	31st March 2025
Interest Income		
FDR Interest	3,71,977.00	2,25,672.00
Saving Bank Interest Received	5,48,739.00	3,58,208.00
Interest Received on LIC	2,14,179.34	-
TDS Interest Received	1,663.00	3,270.00
	11,36,558.34	5,87,150.00
Other non-operating income		

GRAMIN SHIKSHA KENDRA

Kundera Road, Village Khawa, Jaganpura, Ranwal, Sawai Madhopur,
Sawai Madhopur

Other receipts	35,943.00	2,09,987.00
	35,943.00	2,09,987.00
Total	11,72,501.34	7,97,137.00

Note No. 12 Employee benefit expenses

₹ in rupees

Particulars	31st March 2026	31st March 2025
Salaries and Wages		
Salary and wages	1,38,36,427.00	1,10,92,695.00
	1,38,36,427.00	1,10,92,695.00
Total	1,38,36,427.00	1,10,92,695.00

Note No. 13 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	5,26,817.45	3,18,762.00
Total	5,26,817.45	3,18,762.00

Note No. 14 Religion/charitable expenses

₹ in rupees

Particulars	31st March 2026	31st March 2025
Uday Program	4,71,894.00	-
Uday Kiran Program	26,30,671.00	-
Navrang Program	21,39,240.00	-
Umang Program	21,23,252.00	-
Uday Pahal	15,68,788.00	-
Navras	2,68,255.00	-
Common Activity Expenses	6,18,533.00	-
Program Admin Cost	6,17,476.00	80,33,680.00
Returned Unutilised grant to JCB literature	-	1,30,603.00
Total	1,04,38,109.00	81,64,283.00

Note No. 15 Other expenses

₹ in rupees

Particulars	31st March 2026	31st March 2025
Other expenditure	68,778.74	35,294.81
Assets Written Off	9,430.00	-
Total	78,208.74	35,294.81

Note No. 16 Appropriations Transfer to funds, e.g., Building fund

₹ in rupees

Particulars	31st March 2026	31st March 2025
Unutilised Grant Difference CF	1,28,65,923.00	19,11,660.00
Total	1,28,65,923.00	19,11,660.00



GRAMIN SHIKSHA KENDRA
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS
For the year ended 31 March 2026

Note 1 – Brief about the Entity

Gramin Shiksha Kendra is a not-for-profit society engaged in charitable activities primarily in the fields of education, relief of the poor and community development. The Society undertakes educational and developmental programmes/projects with support from domestic and foreign donors/grant-making organisations. During the year, major programmes included Uday, Uday Kiran, Navrang, Umang, Uday Pahal and Navras, together with common programme activities and programme administration.

Note 2 – Significant Accounting Policies

2.1 Basis of preparation: The financial statements have been prepared on the historical cost convention and on accrual basis, except where otherwise stated, following generally accepted accounting principles applicable to not-for-profit organisations and the presentation adopted by the Society.

2.2 Use of estimates: Preparation of financial statements requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, income and expenditure. Actual results may differ from such estimates and revisions, if any, are recognised prospectively.

2.3 Fund accounting: The accounts are maintained on fund accounting principles. Unrestricted funds represent resources available for the general objects of the Society. Restricted/designated funds represent grants and resources subject to donor, project or management stipulations and are carried forward until utilised for the specified purposes.

2.4 Grants and donations: Grants and donations are recognised having regard to the terms and conditions attached to them. Amounts received for specified programmes/projects are identified with the respective restricted funds/projects. Unutilised balances relating to restricted grants are carried forward in the relevant fund and are not treated as freely available general funds.

2.5 Corpus fund: Corpus donations are recognised as corpus only where they are supported by a specific direction that the contribution shall form part of the corpus. As informed by management, corpus of ₹11,24,996 represents corpus received prior to 1 April 2021 and is represented by bank/deposit balances. Such corpus is maintained separately in the fund balances and is not treated as current-year income.

2.6 Revenue recognition: Interest income is recognised on accrual basis. Fees from rendering of services and other income are recognised when the right to receive is established and the amount can be reliably measured.

2.7 Property, plant and equipment: Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Cost includes expenditure directly attributable to acquisition and bringing the asset to its intended use. Items written off/disposed are removed from the books together with the related carrying amount.

2.8 Depreciation: Depreciation is provided on the written down value basis at the rates consistently applied by the Society: furniture and fittings 10%, plant and machinery 15% and computers 40%. Land is not depreciated. Depreciation on additions is charged with reference to the period of use, as reflected in the fixed asset schedule.

2.9 Investments: Investments are carried at the amount stated in the books. The Employees Group Gratuity Cash Accumulation Scheme with LIC is disclosed as a current investment in the financial statements.

2.10 Employee benefits: Employee benefit expenses are recognised on accrual basis. Statutory liabilities towards EPF and ESIC outstanding at the reporting date are shown as current liabilities. Amounts placed with LIC under the Employees Group Gratuity Cash Accumulation Scheme are disclosed separately as investments.

2.11 Cash and bank balances: Cash and bank balances include cash in hand, balances with banks and deposits having original maturity of more than three months but less than twelve months, as separately disclosed in the notes.

2.12 Foreign contribution: Foreign contributions are accounted for separately with reference to the applicable regulatory requirements and donor/project restrictions. Related application is identified with the respective programmes/projects.

2.13 Taxation: The Society is registered under section 12AB of the Income-tax Act, 1961. Income and application are considered in accordance with sections 11 to 13 of the Act. Tax deducted at source recoverable/refundable is shown as a current asset.

2.14 Prior-period and material items: Material items relating to prior periods, if any, are separately identified where necessary for a proper understanding of the financial statements.

Note 3 – NPO Funds

The Balance Sheet presents unrestricted funds of ₹1,03,09,946.04 and restricted funds of ₹2,55,80,230.55, aggregating to ₹3,58,90,176.59 as at 31 March 2026. Restricted/designated balances include amounts carried forward for utilisation in accordance with the relevant grant/project conditions. The financial statements also record appropriation of ₹1,28,65,923 as unutilised grant difference carried forward.

Note 4 – Property, Plant and Equipment

Particulars	Rate	Depreciation (₹)	Closing WDV (₹)
Furniture & fittings	10%	81,845.60	7,45,665.40
Plant & machinery	15%	20,432.25	1,29,732.75
Computers	40%	4,24,539.60	9,07,944.40
Land	Nil	–	4,68,854.00
Total		5,26,817.45	22,52,196.55



 Secretary



Note 5 – Investments, Cash and Bank Balances

Current investments comprise ₹37,14,528.53 in the Employees Group Gratuity Cash Accumulation Scheme with LIC. Cash and bank balances aggregate to ₹3,00,89,702.51, comprising bank balances of ₹2,28,53,872.51, cash in hand of ₹26,775 and deposits of ₹72,09,055 having original maturity of more than three months but less than twelve months.

Note 6 – Income and Application/Expenditure

Total income for the year is ₹3,96,50,815.34, comprising donations and grants of ₹3,84,38,314, fees from rendering services of ₹40,000 and other income of ₹11,72,501.34. Total expenditure is ₹2,48,79,562.19, including employee benefit expenses of ₹1,38,36,427, depreciation of ₹5,26,817.45, charitable/programme expenditure of ₹1,04,38,109 and other expenses of ₹78,208.74.

Note 7 – Restricted Grants / Unutilised Balances

Grants received for specified programmes are subject to the terms of the respective sanction/donor arrangements. Programme expenditure is charged against the relevant project/fund. The unutilised grant difference of ₹1,28,65,923 has been transferred/appropriated to the relevant funds for future application in accordance with the stipulated purposes.

Note 8 – Income-tax Accumulation and Application

For income-tax purposes, the Society has identified ₹1,17,44,907 as accumulation under section 11(2) for educational purposes and ₹59,47,622 as income accumulated/set apart within the permissible 15% under section 11(1). During the year, ₹33,50,000 out of accumulation made in an earlier year under section 11(2) has been applied for charitable purposes. These tax disclosures are distinct from the accounting classification of restricted grants and fund balances.

Note 9 – Foreign Contribution

Foreign contribution included in voluntary contributions for the year amounts to ₹2,11,05,964. The receipts and their application are identified separately in the records and are subject to the applicable donor conditions and statutory requirements.

Note 10 – Current Liabilities and Other Current Assets

Other current liabilities comprise EPF and ESIC payable of ₹2,03,450 as at 31 March 2026. Other current assets comprise TDS refundable of ₹37,199.

Note 11 – Related / Specified Persons

Based on the particulars reported for tax audit purposes, no transaction attracting adverse reporting under section 13(2) of the Income-tax Act, 1961 has been reported for the year.

Note 12 – Contingencies and Commitments

No material contingent liability or commitment has been provided in the source financial statements made available for preparation of these notes. Any such matter identified subsequently should be separately disclosed before finalisation.

Note 13 – Previous Year Figures

Previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current year presentation.

The accompanying notes form an integral part of the financial statements.

For RAJENDRA BABULAL JAIN AND CO.

Chartered Accountants

FRN: 0010604C

RAJENDRA KUMAR JAIN

Proprietor | M. No. 079002



For GRAMIN SHIKSHA KENDRA

Authorised Signatory

Place: Sawai Madhopur

Date: 09/09/26

