

**BANGALORE SOUTH WELFARE TRUST**  
**Hilal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.**  
**BALANCE SHEET FOR THE YEAR ENDED 31.03.2025**

Particulars	Note	Amount in Rs.	Amount in Rs.
		31 March 2025	31 March 2024
<b>EQUITY AND LIABILITIES</b>			
Capital Fund	3	1,75,29,142	1,82,33,146
Scholarship Fund	4	9,59,198	10,60,668
Teachers Welfare fund	5	3,78,750	3,78,750
<b>Non-current liabilities</b>			
Long-term borrowings	6	50,000	8,73,224
<b>Total</b>		<b>1,89,17,090</b>	<b>2,05,45,788</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	7	1,71,99,553	1,88,53,243
Long Term Loans and Advances	8	6,51,236	6,10,865
<b>Current assets</b>			
Cash and bank balances	9	10,02,996	10,43,042
Short Term Loans and Advances	10	63,305	38,638
<b>Total</b>		<b>1,89,17,090</b>	<b>2,05,45,788</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

Place: Bangalore  
Date: 27/09/2025

As per our report of even date  
for Divakara & Associates  
Chartered Accountants

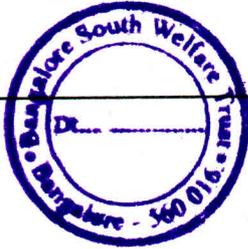
  
Working Chairman

  
Hon. Secretary

  
Hon. Treasurer

  
(Polali Divakar Rao)  
Partner

UDIN: 25023377BMIUZO1889



**BANGALORE SOUTH WELFARE TRUST**  
**Hilal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

Particulars	Note	Amount in Rs. 31/03/2025	Amount in Rs. 31/03/2024
<b>Income:</b>			
Tuition & Other fees	11	58,43,550	57,32,400
Income from Donations	12	29,22,714	24,94,600
Bank Interest		77,219	1,11,116
Other Income	13	11,17,560	33,953
Amount No Longer Payable Written Back		6,73,224	-
<b>Total Income</b>		<b>1,06,34,267</b>	<b>83,72,069</b>
<b>Expenses:</b>			
Salaries & Benefits	14	58,11,495	49,05,688
Educational expenses	15	2,35,621	3,26,532
Repairs & Maintenance	16	15,99,207	29,80,069
Administration Expenses	17	20,01,655	12,59,366
Depreciation and amortization expense	7	16,84,960	18,85,560
<b>Total expenses</b>		<b>1,13,32,938</b>	<b>1,13,57,215</b>
Excess of Income over expenditure/(Excess of Expenditure over Income)		(6,98,671)	(29,85,146)
Income Tax Paid		5,333	-
Transferred to Capital Fund		(7,04,004)	(29,85,146)
The accompanying notes are an integral part of the financial statements			

Place: Bangalore  
Date: 27/09/2025

As per our report of even date  
for Divakara & Associates  
Chartered Accountants

*Y. S. J.*

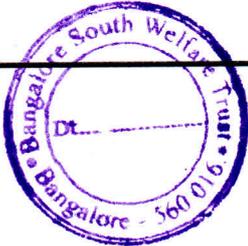
Working Chairman

*[Signature]*  
Hon. Secretary

*[Signature]*  
Hon. Treasurer

*[Signature]*  
(Polali Divakar Rao)  
Partner

UDIN: 25023377BMIUZO1889



**BANGALORE SOUTH WELFARE TRUST**  
**Hilal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025**

Amount in Rs.

Particulars	Note	31 March 2025		31 March 2024	
<b>Receipts</b>					
Opening Balances:					
Cash at Bank:					
- A/c No. 908		3,16,511		35,458	
- A/c No. 13254		4,02,388		1,73,506	
- A/c No. 13255		86,699		49,511	
- A/c No. 13501		1,60,539		15,204	
- A/c No. 8692		76,905	10,43,042	3,685	2,77,364
Tution fee & other fees	11		58,43,550		57,32,400
Donations	12		29,22,714		24,94,600
Other Income	13		11,17,560		33,953
Bank interest FD & SB			36,848		41,082
IT Refund FY 2021-22			-		14,757
Maturity proceeds of Fixed Deposit / RD			-		16,55,191
Loan Repayment from Abdul Mallik		14,000	-	5,500	-
Loan Repayment from Anupa		16,000	30,000	18,500	23,500
Unsecured loans received					
> Mohammed Nayazulla			4,50,000		2,00,000
> Tasneem			-		2,50,000
> Abdul Razzaq Khan			50,000		-
> Shameem Taj A			1,00,000		-
			<b>1,15,93,714</b>		<b>1,07,22,847</b>
<b>Payments</b>					
Salaries & Benefits	14		58,11,495		49,05,688
Educational expenses	15		2,35,621		3,26,532
Repairs & Maintaince	16		15,99,207		29,80,069
Administration expenses	17		20,01,655		12,59,366
Teachers Welfare Fund			-		46,850
Loans and Advances -Anupa & Abdul Mallik			60,000		20,000
Scholarship Payments			1,01,470		24,000
TDS Deducted by bank			-		378
Purchase of Computer			31,270		32,922
Purchase of UPS			-		84,000
Repayment of Unsecured Loan					
> Mohammed Nayazulla			6,50,000		
> Shameem Taj A			1,00,000		
Cash at Bank					
A/c No. 908		6,34,956		3,16,511	
A/c No. 9996		1,23,493		-	
A/c No. 13254		40,123		4,02,388	
A/c No. 13255		6,213		86,699	
A/c No. 13501		1,92,653		1,60,539	
A/c No. 8692		5,558	10,02,996	76,905	10,43,042
			<b>1,15,93,714</b>		<b>1,07,22,847</b>

Place: Bangalore  
Date: 27/09/2025

*Unika J*  
Working Chairman

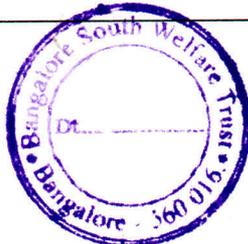
*[Signature]*  
Hon. Secretary

*[Signature]*  
Hon. Treasurer

As per our report of even date  
for Divakara & Associates  
Chartered Accountants

*[Signature]*  
(Polali Divakar Rao)  
Partner

UDIN: 25023377BMIUZO1889



**BANGALORE SOUTH WELFARE TRUST**  
**Hillal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.**  
**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**1 Brief about the Entity**

Bangalore South Welfare Trust is a Charitable Trust, engaged in the work for the upliftment of educationally and economically backward minority communities in the particular and others in general etc. The Trust is registered under 12A & 80G of the Income Tax Act, 1961, vide Certificate No. Trust 718/10A/Vol.I/B-629/CIT and DIT(E) BLR/80G/633/ITO(E) respectively. The renewed registration numbers for 12A and 80G are AAATB2816ME20214 AND AAATB2816MF20212 dated: 25.03.2022. (Registered up to AY 2026-27)

**2 Significant Accounting Policies and Notes on accounts**

**a Basis of preparation of financial statements**

The Financial Statements have been prepared in accordance with generally accepted Accounting principles  
Donations are accounted on receipt basis.

Tuition fees and other collectins are accounted on receipt basis.

Interest income accounted on accrual basis.

Expenses are accounted on payment basis.

Capital expenses are accounted on accrual/payment basis.

Collection towards Teachers Welfare and Scholarship payments is accounted as Income, since it is an Income without any specific direction that they shall form part of corpus.

The Expenses which are not supported by the necessary voucher / GST invoices or evidence incurred during the year for the purpose of running the Trust is certified by the Honorable Secretary.

**b Fixed Assets & Depreciation**

Fixed Assets are capitalized at acquisition cost, including direct cost of bringing the assets to its intended use.  
Depreciation is charged on written down values as per the provisions of the Income tax act, 1961.

**c Retirement Benefits:**

Contribution to PF and ESIC is made monthly to PF and ESIC Authorities at predetermined rates.

**d Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.**

**e The expenses which are not supported by the necessary voucher/GST invoices or evidence incurred during the year for the purpose of running the Trust is certified by the Honorable Secretary.**

*Yunika J*



<b>BANGALORE SOUTH WELFARE TRUST</b>		
<b>Hilal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.</b>		
<b>ANNEXURES BALANCE SHEET AS AT 31ST MARCH 2025</b>		
	<b>Amount in Rs. 31/03/2025</b>	<b>Amount in Rs. 31/03/2024</b>
<b>3 CAPITAL FUND</b>		
Opening Balance	1,82,33,146	2,12,18,292
	1,82,33,146	2,12,18,292
Add: Excess of Income Over Expenditure	(7,04,004)	(29,85,146)
	<b>1,75,29,142</b>	<b>1,82,33,146</b>
<b>4 SCHOLARSHIP FUND</b>		
Opening Balance	10,79,668	10,84,668
Received during the year	-	-
Less: Expenses during the year	1,20,470	24,000
	<b>9,59,198</b>	<b>10,60,668</b>
<b>5 TEACHERS WELFARE FUND</b>		
Opening Balance	3,78,750	4,25,600
Received during the year	-	-
Less: Paid during the Year	-	46,850
	<b>3,78,750</b>	<b>3,78,750</b>
<b>6 LONG TERM BORROWINGS</b>		
Opening Balance	-	4,23,224
Add: Received during the year	50,000	4,50,000
	50,000	8,73,224
Less: Paid during the year	-	-
	<b>50,000</b>	<b>8,73,224</b>

Yuna.J

*[Handwritten Signature]*

*[Handwritten Signature]*



**BANGALORE SOUTH WELFARE TRUST**

Hital Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.

**SCHEDULE - A : FIXED ASSETS**

**1 Property, Plant and Equipment**

Sl. No.	Descriptions	W.D.V. as on 01.04.2024	Additions		Deletion/Written off	Total	% Dep.	Total Dep.	W.D.V. as on 31.03.2025
			Before September	After September					
1	Land at K. R. Puram Hobli, Vijinapura Village	10,53,398	-	-	-	10,53,398	-	-	10,53,398
2	Land at Darga Mohalla, Vijinapura Village	15,70,056	-	-	-	15,70,056	-	-	15,70,056
3	Building at K. R. Puram Hobli, Vijinapura Village	47,67,814	-	-	-	47,67,814	10%	4,76,781	42,91,033
4	Building at Darga Mohalla, Vijinapura Village	1,05,38,705	-	-	-	1,05,38,705	10%	10,53,871	94,84,834
5	Furniture & Fixtures	2,46,085	-	-	-	2,46,085	10%	24,609	2,21,476
6	Sound System	5,579	-	-	-	5,579	15%	837	4,742
7	Water Filter	698	-	-	-	698	15%	105	593
8	Library Books	257	-	-	-	257	15%	39	218
9	U P S	1,18,298	-	-	-	1,18,298	15%	17,745	1,00,553
10	Bore well	1,56,000	-	-	-	1,56,000	-	-	1,56,000
11	Computers	26,882	31,270	-	-	58,152	40%	23,261	34,891
12	CC TV & Camera	2,25,099	-	-	-	2,25,099	15%	33,765	1,91,334
13	Intercom	8,152	-	-	-	8,152	15%	1,223	6,929
14	H P Printer	3,196	-	-	-	3,196	15%	479	2,717
15	Biometric	3,860	-	-	-	3,860	15%	579	3,281
16	Fire & Extinguisher	1,08,000	-	-	-	1,08,000	40%	43,200	64,800
18	Smart LED TV	21,164	-	-	-	21,164	40%	8,466	12,698
	<b>Total</b>	<b>1,88,53,243</b>	<b>31,270</b>	<b>-</b>	<b>-</b>	<b>1,88,84,513</b>		<b>16,84,960</b>	<b>1,71,99,553</b>
	<b>Previous Year (2023-24)</b>	<b>2,06,21,881</b>	<b>84,000</b>	<b>32,922</b>	<b>-</b>	<b>2,07,38,803</b>		<b>18,85,560</b>	<b>1,88,53,243</b>

*Yashu J*



*[Signature]*

*[Signature]*



<b>BANGALORE SOUTH WELFARE TRUST</b>		
<b>Hilal Schools, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.</b>		
<b>ANNEXURES BALANCE SHEET AS AT 31ST MARCH 2025</b>		
	<b>Amount in Rs. 31/03/2025</b>	<b>Amount in Rs. 31/03/2024</b>
<b>8 Long Term Loans and Advances</b>		
KEB deposit	5,253	5,253
Telephone Deposit	16,000	16,000
<b>Fixed Deposits :-</b>		
- Joint Deposit with BEO	20,000	20,000
- Joint Deposit with DDPI, B'lore(PUC)	2,87,833	2,70,392
- Joint Deposit with DDPI, B'lore	52,700	50,000
- Stability Fund For HPS Eng. Medium	2,69,450	2,49,220
	<b>6,51,236</b>	<b>6,10,865</b>
<b>9 Cash &amp; Bank Balances</b>		
Cash at bank		
Union Bank of India A/c No. 908	6,34,956	3,16,511
Union Bank of India A/c No. 13254	40,123	4,02,388
Union Bank of India A/c No. 13255	6,213	86,699
Union Bank of India A/c No. 13501	1,92,653	1,60,539
Union Bank of India A/c No. 8692	5,558	76,905
Union Bank of India A/c No.9996	1,23,493	-
	<b>10,02,996</b>	<b>10,43,042</b>
<b>10 Short Term Loans and Advances</b>		
Salary Advance	32,000	2,000
IT Refund FY 2022-23	28,436	-
IT Refund FY 2023-24	2,869	28,436
TDS	-	8,202
	<b>63,305</b>	<b>38,638</b>



*Anna J*

*[Handwritten signature]*



<b>BANGALORE SOUTH WELFARE TRUST</b>		
<b>Hilal School, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.</b>		
<b>ANNEXURES TO INCOME &amp; EXPENDITURE AND RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025</b>		
	Amount in Rs. 31/03/2025	Amount in Rs. 31/03/2024
<b>11 Tuition Fees &amp; Other fees</b>		
Hillal Nursery	6,19,200	6,02,500
Hillal High School	20,44,900	16,82,300
Hillal Higher Primary School	19,21,650	21,73,100
Hillal Pre University College	12,35,800	9,12,600
TWF fees received	22,000	74,600
Moral Education fees	-	1,52,200
Coaching class fees	-	1,02,100
Advance fee received	-	33,000
	<b>58,43,550</b>	<b>57,32,400</b>
<b>12 Income from Donations</b>		
Donation Collection	29,22,714	24,94,600
	<b>29,22,714</b>	<b>24,94,600</b>
<b>13 Other Income</b>		
Building maintenance	30,000	33,000
Interest on IT Refund	-	953
Collection towards Notebook, textbook, uniform etc.,	10,57,140	-
Missellaneous Income	30,420	-
	<b>11,17,560</b>	<b>33,953</b>
<b>14 Salaries &amp; Benefits</b>		
Hillal High School	18,15,246	13,78,998
Hillal Higher Primary School	17,50,013	18,29,291
Hillal Composite P.U.College	14,94,598	14,23,352
Establishment Salary	2,62,406	-
Licence/ Renewal Licence	1,17,000	-
Staff training expenses	17,918	2,550
PF Payments(Net)	3,26,963	2,37,954
ESI Payments(Net)	27,351	30,543
Profession Tax- Employees	-	3,000
	<b>58,11,495</b>	<b>49,05,688</b>
<b>15 Educational Expenses</b>		
Govt./ Dept. Fee college expenses	1,30,298	1,38,378
Govt./ Dept. Fee HS Exp	20,228	-
Junior college & Other fee	-	12,000
Remedial & Coaching classes expenses	41,580	35,174
Computer maintainace	-	-
Departmental expenses	-	-
Teaching Aid/ Training/Key Foundation	-	-
Functions/Workshops/Seminar/Summer camp Expenses	43,515	1,40,980
	<b>2,35,621</b>	<b>3,26,532</b>



*[Handwritten signature]*



*[Handwritten signature]*

<b>BANGALORE SOUTH WELFARE TRUST</b>		
<b>Hilal School, Dargah Mohalla, Old Madras Road, Bengaluru - 560 016.</b>		
<b>ANNEXURES TO INCOME &amp; EXPENDITURE AND RECEIPTS &amp; PAYMENTS ACCOUNT</b>		
<b>FOR THE YEAR ENDED 31ST MARCH 2025</b>		
	<b>Amount in Rs.</b> <b>31/03/2025</b>	<b>Amount in Rs.</b> <b>31/03/2024</b>
<b>16 Repairs &amp; maintenance</b>		
Renovation/Maintenance of old Buildings	15,10,988	28,27,067
Maintenance-Others	88,219	1,53,002
	<b>15,99,207</b>	<b>29,80,069</b>
<b>17 Administration Expenses</b>		
Advertisement expenses	57,876	57,466
Printing of Diaries / printing & stationary	1,66,851	78,288
TDS paid	-	52,072
Travelling & Conveyance	1,54,522	1,90,155
Charities	-	4,500
Water Charges	3,200	1,200
Electricity Charges	1,92,390	1,69,627
Telephone Charges	21,839	28,655
Uniforms	-	62,694
Bank Charges	12,727	10,100
Property Tax	2,55,071	1,16,249
Meetings & Visits	-	70,535
Professional Charges	-	25,000
Audit Fees	37,800	35,400
Postage & Courier	671	2,008
Professiona tax	13,200	2,500
Medical expenses	-	6,816
Remuneration	5,000	-
House Keeping expenses	26,245	23,731
Software charges	65,523	9,000
Transportation charges	-	3,08,370
Agreement Processing charges	11,000	-
Misc. Expenses	24,440	5,000
BBMP Tax Penalty	41,694	-
Expenses towards Notebook, textbook, uniform etc.,	9,11,606	-
	<b>20,01,655</b>	<b>12,59,366</b>

Place: Bangalore  
Date: 27-09-2025

As per our report of even date  
for Divakara & Associates  
Chartered Accountants

  
Working Chairman

  
Hon. Secretary

  
Hon. Treasurer

(Polali Divakar Rao)  
Partner

UDIN: 25023377BMIUZO1889

