



AUDITORS' REPORT

To
The Members,
PRARAMBHA,
No 25/1 ,1st Cross Captain Munishi
Layout Hennur Main Road
Lingarajapuram, Bengaluru - 560 084

We have audited the attached Financial Statements of PRARAMBHA, a Registered trust as at 31st March, 2024 consisting of Balance sheet and Income and Expenditure for the year ended on that date, annexed thereto.

These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

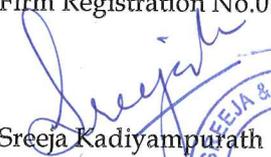
We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the managing committee as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We report that :

- a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts as required by law have been kept by the trust so far as it appears from our examination of the books.
- c) The Consolidated Balance Sheet and Income and Expenditure Account referred to in this Report are in agreement with the books of accounts.

Place : Bangalore
Date : 30.09.2024
UDIN: 24219525BKDQFS3350

for SREEJA & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No.011727S


Sreeja Kadiyampurath
Partner
ICAI Membership No.219525



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AAATP8681L		
Name	PRARAMBHA		
Address	No25/1, 1st Cross Captain Munishi Layout, Hennur Main Road, Lingarajapuram , Bengaluru , 15-Karnataka, 91-INDIA, 560084		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	614004020171024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	14,451
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 14,450	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 17-Oct-2024 16:47:55 from IP address 49.207.242.185 and verified by SHANKAR C having PAN ADYPC4651L on 17-Oct-2024 using paper ITR-Verification Form/Electronic Verification Code TN5KVP4UGI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAATP8681L07614004020171024100ace34c553c54983af10bb59dd3a90a1ca42f8

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2024-2025

Name : PRARAMBHA **Previous Year** : 2023-2024
PAN : AAATP 8681 L
Address : No25/1
1st Cross Captain Munishi Layout
Hennur Main Road **Date of Formation** : 11-Feb-1985
Lingarajapuram, Bengaluru - 560 084 **Status** : Trust
Tax under Old Regime

Statement of Income

		Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				0
Tax on total income				0
TDS / TCS	2			14,451
Refund Due				14,450

Schedule 1**Taxable Income u/s 11 to 13**

Return to be furnished u/s	139(4A)			
Whether registered u/s 12A / 12AB?	Yes			
Whether approved u/s 10(23C) (iv) to (via)?	No			
Aggregate income referred to in sections 10, 11 & 12				1,01,76,880
- 11(1): Applied in India during the PY			1,01,76,880	
- Revenue expenses	97,71,328			
- Capital expenses	4,05,552			
- 11(1): Accumulation to the extent of 15%			0	
- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)				1,01,76,880
Income after application				0
Taxable income				0

Bank A/cs

Bank Accounts in India

Bank Name and Account No.

UCO BANK - 00240100012842

IFS Code

UCBA0000024

Type of
Account

Other

Schedule 2

TDS as per Form 16A

Deductor, TAN	TDS deducted in	TDS deducted in	TDS claimed	TDS transferred	Balance TDS C/F	Gross Receipts	Income transferred	Head of Income	Gross receipt	Other's
	own hands	other's hands	in current year	to others		as per 26AS	to / from others		offered	PAN
Ashoka Trust For Research In Ecology And The Environment (Atree), TAN-BLRA01757A	14,451		14,451			1,44,506		Income eligible u/s 11/12 (Sch. AI)	1,44,506	

PRARAMBHA, BANGALORE
BALANCE SHEET AS AT MARCH 31st, 2024

	Sch No	As at March 31, 2024	As at March 31, 2023
<u>LIABILITIES</u>			
General Fund		2,88,923	2,88,923
Capital Reserve		4,45,000	4,45,000
Trust Fund		400	400
Income & Expenditure			
Opening balance		26,05,046	-25,87,332
Add : Current year surplus/(deficit)		-20,49,009	51,92,378
Other Liabilities	1	34,82,173	16,09,521
		47,72,533	49,48,890
<u>ASSETS</u>			
Fixed Assets :-	2		
Gross Block		5,98,912	2,23,087
Less : Depreciation		80,870	29,727
Net Block		5,18,042	1,93,360
Advances	3	5,52,308	5,29,676
Cash in Hand		49,825	71,603
Cash at Bank	4	36,52,358	41,54,250
		47,72,533	49,48,890

Vide our report on even date
for Sreeja & Associates
Chartered Accountants

ICAI Firm Regn No.011727S

Sreeja Kadiyampurath
Partner

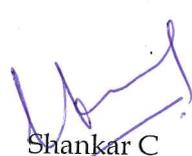
ICAI Mem Regn No.219525

UDIN : 24219525B1C DQ FS33SD

Place : Bangalore

Date : 30.09.2024

For Prarambha


Shankar C
Executive Trustee

PRARAMBHA, BANGALORE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	Sch No	As at March 31, 2024	As at March 31, 2023
INCOME			
Grant	5	1,01,18,344	92,36,458
Donations		44,174	52,348
Bank Interest		14,362	8,325
Misc. income		-	60
		1,01,76,880	92,97,191
EXPENDITURE			
Programme Expenses	6	1,20,80,474	38,41,675
Administrative expenses	7	64,545	2,33,411
Depreciation	2	80,870	29,727
		1,22,25,889	41,04,813
EXCESS OF INCOME / (EXPENDITURE) TRANSFERRED TO BALANCE SHEET		-20,49,009	51,92,378

Vide our report on even date
for Sreeja & Associates
Chartered Accountants
ICAI Firm Regn No.011727S


CA Sreeja Kadiyampurath
Partner
ICAI Mem Regn No.219525
UDIN : 24219525BKDQFS3350
Place : Bangalore
Date : 30.09.2024



For Prarambha


Shankar C
Executive Trustee

PRARAMBHA, BANGALORE

Schedules to Financial statement for the year

SCHEDULE -1**Other Liabilities**

Particulars	2023-2024	2022-2023
Employee Cost	2,78,211	2,56,881
Tds Payable	55,694	19,650
Expenditure Payable	9,375	9,375
AJWS Project	12,36,073	-
Rent Payable	1,45,000	1,96,500
Akasmika	18,500	18,500
Other Payables	17,39,320	11,08,615
	34,82,173	16,09,521

SCHEDULE -3**Advances**

Particulars	2023-2024	2022-2023
Other Advances	2,750	2,750
Telephone Deposit	500	500
Advances	8,269	56,550
Advance to Akasmika	14,240	14,240
Rent Advance	1,65,000	1,65,000
Programme Advance Shankar	94,878	70,684
T Pradeep Advance	70,000	70,000
Programme Advance	77,085	40,000
VIF Receivable	75,000	75,000
TDS receivable	44,586	34,952
	5,52,308	5,29,676

SCHEDULE -4**Cash at Bank**

Particulars	2023-2024	2022-2023
Bank A/c No 38947472148	1,04,863	1,51,419
Bank A/c No 38947475252	21,969	22,618
Prarambha Bank A/c No 39649917793	11,722	12,371
Prarambha DCP 173	2,301	5,58,562
Prarambha Soda 642	12,19,136	10,03,805
SBI 40762611969 Local	5,36,564	3,70,776
SBI 40765142288 Utilisation	4,97,856	19,11,300
SBI FCRA Main Ac NEW Delhi	12,57,945	1,23,399
	36,52,358	41,54,250



SCHEDULE -5**Grants Received**

Particulars	2023-2024	2022-2023
IFMR and Say Trees	5,10,000	6,00,000
Grant From Udantaa	2,06,000	-
Grant From FWWB	7,31,520	-
Grant From St Josephs Law College	18,04,079	12,82,500
Grant From Well Labs	19,13,000	-
Donor Fund DCP	10,14,401	20,02,264
Donor Fund DCW	24,31,254	-
Donor Fund Soda	15,08,090	16,66,280
Grant -Vattikuti India Foundation	-	13,43,431
AID Austin	-	21,60,083
Grant From N+3F	-	1,81,900
	1,01,18,344	92,36,458

SCHEDULE -6**Programme Expenses**

Particulars	2023-2024	2022-2023
IFMR and Say Trees	5,34,342	3,89,193
Grant From Udantaa	1,88,504	-
Grant From FWWB	6,95,337	-
St Josephs Law College	17,92,535	10,02,949
Grant From Well Labs	16,80,425	-
DCP	13,26,968	13,92,379
Donor Fund DCW	29,86,350	-
Donor Fund Soda	12,67,494	5,19,679
AID Austin	16,08,519	3,55,575
N+3F	-	1,81,900
	1,20,80,474	38,41,675

SCHEDULE -7**Administrative Expenses**

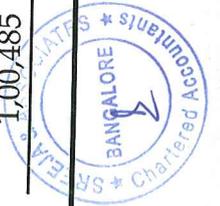
Particulars	2023-2024	2022-2023
Office Rent/Utilities	-	24,500
Audit Fees	35,000	-
Bank Charges	9,985	8,393
Documentation and Amendments Charges	9,690	12,000
Website and Banners Charges	-	32,500
Other Expenses	9,870	1,56,018
	64,545	2,33,411



**SCHEDULE - 2
FIXED ASSETS**

Assets	WDV as on 01.04.2023		Rate %	Additions during the year > 180 Days		Deletion	Total		Depreciation for the period		WDV as on 31.03.2024	
	Rs.	P.		Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
Building	84,265	-	5	-	-	-	84,265	-	4,213	-	80,052	-
Jeep	367	-	15	-	-	-	367	-	55	-	312	-
Battery	50,915	1,47,550	15	1,47,550	-	-	1,98,465	-	29,770	-	1,68,695	-
Water Tank	14,280	-	15	-	-	-	14,280	-	2,142	-	12,138	-
Almarah	-	-	15	-	23,900	-	23,900	-	1,793	-	22,107	-
Printer and Scanner	-	21,122	15	21,122	21,040	-	42,162	-	4,746	-	37,416	-
Two Wheeler	-	-	15	-	1,07,600	-	1,07,600	-	8,070	-	99,530	-
LED TV with Stabiliser	-	-	15	-	33,600	-	33,600	-	2,520	-	31,080	-
Computer	43,533	-	40	-	50,740	-	94,273	-	27,561	-	66,712	-
	1,93,360	1,68,672		1,68,672	2,36,880	-	5,98,912	-	80,870	-	5,18,042	-

Assets	WDV as on 01.04.2022		Rate %	Additions during the year > 180 Days		Deletion	Total		Depreciation for the period		WDV as on 31.03.2023	
	Rs.	P.		Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.
Building	88,700	-	5	-	-	-	88,700	-	4,435	-	84,265	-
Jeep	432	-	15	-	-	-	432	-	65	-	367	-
Battery	-	-	15	-	59,900	-	59,900	-	8,985	-	50,915	-
Water Tank	-	-	15	-	16,800	-	16,800	-	2,520	-	14,280	-
Computer	11,353	-	40	-	45,902	-	57,255	-	13,722	-	43,533	-
	1,00,485	-		-	1,22,602	-	2,23,087	-	29,727	-	1,93,360	-



PRARAMBHA : BANGALORE

NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

SIGNIFICANT ACCOUNTING POLICIES :

1. BASIS OF ACCOUNTING :

All Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis

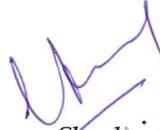
2. FIXED ASSETS :

Fixed Assets are shown at Written Down Value. Depreciation is provided at the rate and manner specified U/s.32 of the Income-Tax Act.

3 Accounts are drawn up inline with applicable accounting standards which are relevant to the trust.

4 Trust has received Grant From Foreign Donor during the current financial year.

For Prarambha



Shankar C
Executive Trustee

Place : Bangalore
Date : 30.09.2024