


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2024-25	
[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)			
PAN	AAATI8841H		
Name	IDIA CHARITABLE TRUST		
Address	E 1/9 , OFF ULSOOR ROAD, Bangalore North, Bangalore , BANGALORE , 15-Karnataka, 91-INDIA, 560042		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	460715120180924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,820
	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	2,69,068
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,69,070
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 <u>18-Sep-2024 16:05:58</u> from IP address <u>223.185.134.214</u> and verified by <u>PALANI SWAMI SHIVAKUMARA</u> having PAN <u>AZPPS4781C</u> on <u>18-Sep-2024</u> using paper ITR-Verification Form/Electronic Verification Code <u>TBQKFLMW2I</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 AAATI8841H074607151201809243069bf216c8a40e44cbcd9e40e58ffd0f6c6905c		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			



FORM NO. 10 [See rule 17(2)]

Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961. This form is in compliance with rule 17(2).



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Acknowledgement Number -459882370180924

To

The Prescribed Authority

I, PALANI SWAMI SHIVAKUMARA, on behalf of IDIA CHARITABLE TRUST [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association] having Permanent Account Number AAAT18841H hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body/management, by whatever name called, on 31-Mar-2024 that, out of the income of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution /association for the previous year, relevant to the assessment year 2024-25 an amount of ₹ 43,94,324 which is 11.22 per cent of the income of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association for the said previous year, shall be accumulated or set apart for carrying out the purposes of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association.

1. The details of the amount, the purpose and period of the proposed accumulation or setting apart is as under:-

Sl. No.	Section under which statement is being furnished	Purpose for which amount is being accumulated or set apart	Amount of accumulation (In Rs.)	Period of accumulation/setting apart		
				Starting previous year	Ending previous year	Period in years
1	Clause (a) of sub-section (2) of section 11	Scholar Expenses which include college fees, internship expenses, medical expenses, travel expenses, moot court and other competitions, monthly stipend to scholars in addition to living expenses, laptops and mobile phones.	3525000	2024-25	2028-29	5
2	Clause (a) of sub-section (2) of section 11	Sensitization related expenses (which includes expenses incurred by IDIA volunteers	575000	2024-25	2028-29	5

		who travel for sensitizations and have other expenses relating to training materials, copies, etc.)				
3	Clause (a) of sub-section (2) of section 11	Law entrance related expenses - CLAT / AILET entrance exam fees, Training Materials and Coaching Classes, travel & accommodation for IDIA	294324	2024-25	2028-29	5

2. The amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Income-tax Act, 1961.
3. It is further brought to your notice that the said IDIA CHARITABLE TRUST [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association] had in respect of an assessment year preceding the relevant assessment year given the statement regarding accumulation or setting apart of an amount as required under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10/ clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 as detailed below:

Sl. No.	Year of accumulation	Date of filing Form 10	Amount accumulated	Period for which accumulated/ set apart	Amount applied upto the end of the previous year	Amount remaining for appreciation	Amount deemed to be income within the meaning of the Explanation 4 to the third proviso to clause(23C) of section 10/ sub-section (3) of section 11
1	2022-23	27-Sep-2023	15317236	5	15317236	0	0

4. It is also brought to your notice that, out of incomes detailed in 3 above, due to the order/injunction of the court the income as detailed below could not be applied for the purpose for which it was accumulated or set apart:-

Sl. No.	Amount of income	Previous year in which accumulated or set apart	Period during which it could not be applied due to court order		Details of court order
			From	To	

Sl. No.	Amount of income	Previous year in which accumulated or set apart	Period during which it could not be applied due to court order		Details of court order
			From	To	
No Records Added					

Name: PALANI SWAMI SHIVAKUMARA
Designation: OB
Address: No.E 1/9, Ulsoor road, Bangalore North, Sivan Chetty Gardens S.O, BANGALORE, Karnataka, India - 560042
Place: BANGALORE
IP Address: 223.185.134.214
Date: 13-Sep-2024

Acknowledgement Number - 459882370180924

Income Tax Form submitted electronically on 18-Sep-2024 02:37:56 PM from IP Address - and verified by PALANI SWAMI SHIVAKUMARA having PAN/TAN AZPPS4781C on 18-Sep-2024 02:37:26 PM using Electronic Verification Code TBQKFKH78I generated through Aadhaar OTP mode.



FORM NO. 10B

[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **IDIA CHARITABLE TRUST, AAATI 8841 H** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31st March 2024 and the Income and Expenditure account or Profit and loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications_

NIL

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March 2024 and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31st March 2024.

subject to the following observations/qualifications

1 As per the guidelines of Institute of Chartered Accountants of India, we further state that, i. The financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit, ii. We conducted our audit in accordance with the 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 from material misstatements. An audit includes examining on a test basis the evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The prescribed particulars are annexed hereto.


Place: **BANGALORE**

Date: **18-Sep-2024**

UDIN: 24235121BKARKM2005



For KARTHIC S D & Co


KARTHIC SHEDGAR DEVRAJ
Proprietor, M. No. 235121
Firm reg No. 0016806S
18, 1ST FLOOR, 4TH CROSS,
VIRUPAKSHAPURA

IDIA CHARITABLE TRUST
 No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Income & Expenditure Account for the year ended 31st March, 2024
 All amounts in Rupees

Expenses	Sch No.	2023-24				Income	Sch No.	2023-24			
		Domestic	FCRA	2023-24	2022-23			Domestic	FCRA	2023-24	2022-23
To Bank Charges	12	1,17,091.85	7,115.71	1,24,207.56	65,741.40	9	27,86,139.40	35,559.00	28,21,698.40	25,84,068.58	
To Operating Expenses	13	6,32,757.87	-	6,32,757.87	3,59,789.47	10	2,99,51,167.46	11,22,307.57	3,10,73,475.03	2,79,03,833.56	
To Scholarship Expenses	14	2,23,66,883.66	28,52,838.00	2,52,19,721.66	2,01,73,584.04	11	41,00,029.72	11,85,000.00	52,85,030.72	40,71,253.72	
To Professional/Consultancy Charges	15	18,60,000.00	-	18,60,000.00	13,53,020.00		48,58,194.42	8,13,064.43	56,71,258.85	3,76,682.14	
To Programme & Training Expenses	16	36,91,894.95	13,000.00	37,04,894.95	22,87,115.92						
To Other Expenses	17	2,954.00	1,03,017.70	1,05,971.70	6,137.00						
To Employee Benefit Expenses	18	1,25,48,531.00	-	1,25,48,531.00	99,95,464.00						
To Depreciation		4,45,418.00	1,79,960.00	6,25,378.00	6,64,986.00						
To Covid and Amphan Expense		-	-	-	30,000.00						
To Audit Fees		30,000.00	-	30,000.00	30,000.00						
To Excess of Income over Expenditure		-	-	-	-						
TOTAL		4,16,95,531.00	31,55,931.00	4,48,51,463.00	3,49,35,838.00	TOTAL	4,16,95,531.00	31,55,931.00	4,48,51,463.00	3,49,35,838.00	

As per our report of even date
 For Karthik S D & Co.
 Chartered Accountants



For IDIA Charitable Trust
 Shishira Rudrappa
 Trustee

Shivakumar P
 Treasurer

IDIA CHARITABLE TRUST
 No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Balance Sheet as at March 31, 2024
 All amounts in Rupees

Liabilities	Sch. No	2023-24		2023-24	2022-23	Assets	Sch. No	2023-24		2023-24	2022-23
		Domestic	FCRA					Domestic	FCRA		
Capital Account:											
Opening Capital		5,47,73,668.32	13,30,212.33	5,61,03,880.65	5,64,80,562.79	Fixed Assets (Net of Depreciation)	5	11,80,720.00	2,69,940.00	14,50,660.00	17,77,848.00
Add: Excess of Income over Expenditure		-	-	-	22,93,608.98	Current Assets	6	4,09,15,613.84	-	4,09,15,613.84	4,84,53,652.90
Less: Excess of Expenditure over Income		48,58,194.42	8,13,064.43	56,71,258.85	26,70,291.12	Deposits	7	35,30,505.78	1,899.60	35,32,405.38	37,68,420.04
		4,99,15,473.90	5,17,147.90	5,04,32,621.80	5,61,03,880.65	Other Assets	8	43,68,550.67	2,45,308.46	46,13,859.13	31,91,935.43
Duties & Taxes	1	61,720.00	-	61,720.00	35,830.00	Cash & Bank Balance					
Sundry Creditors	2	16,371.72	-	16,371.72	1,14,629.55						
Provisions	3	-	-	-	-						
Other Liabilities	4	1,825.00	-	1,825.00	9,37,516.00						
TOTAL		4,99,95,391.00	5,17,148.00	5,05,12,539.00	5,71,91,856.00	TOTAL		4,99,95,391.00	5,17,148.00	5,05,12,539.00	5,71,91,856.00

As per our report of even date.
 For Karthik S D & Co.
 Chartered Accountants

 Karthik S D
 Proprietor, M.No.:235121
 Firm reg No. 016806S
 UDIN:24235121BKARKM2005
 Date : 18-Sep-2024
 Place : Bangalore



For IDIA Charitable Trust

Shishira Rudrappa
 Trustee

Shivakumar P
 Treasurer




IDIA CHARITABLE TRUST

No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Receipts and Payments Account for the year ended 31 March 2024

PARTICULARS	SCH	Domestic	FCRA	Domestic	FCRA
		As at 31-03-2024	As at 31-03-2024	As at 31-03-2023	As at 31-03-2023
OPENING BALANCE					
Bank Accounts		23,13,522.13	8,78,413.30	18,66,074.58	11,19,832.87
		23,13,522.13	8,78,413.30	18,66,074.58	11,19,832.87
RECEIPTS:					
Current Liabilities	19	94,719.00	15,000.00	4,04,452.82	-
Current Assets	20	1,53,55,600.28	-	5,01,88,876.95	24,38,263.98
Incomes	21	3,41,71,659.12	25,27,866.57	3,20,17,564.24	52,868.88
Expenses	22	3,50,015.88	-	31,53,439.96	43,050.00
		4,99,71,994.28	25,42,866.57	8,57,64,333.97	25,34,182.86
NET RECEIPTS		5,22,85,516.41	34,21,279.87	8,76,30,408.55	36,54,015.73
PAYMENTS:					
Current Liabilities	23	4,26,76,082.91	30,67,920.70	3,52,45,812.86	27,71,498.76
Current Assets	24	50,68,500.00	-	5,00,07,000.00	-
Income	25	25,000.00	-	-	-
Expenses	26	1,47,382.83	1,08,050.71	64,073.56	4,103.67
		4,79,16,965.74	31,75,971.41	8,53,16,886.42	27,75,602.43
CLOSING BALANCE					
Bank Accounts		43,68,550.67	2,45,308.46	23,13,522.13	8,78,413.30
NET PAYMENTS		5,22,85,516.41	34,21,279.87	8,76,30,408.55	36,54,015.73

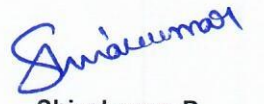
For Karthik S D & Co.
Chartered Accountants


Karthik S D
Proprietor, M.No.:235121
Firm reg No. 016806S
UDIN:24235121BKARKM2005
Date : 18-Sep-2024
Place : Bangalore



For IDIA Charitable Trust


Shishira Rudrappa
Trustee


Shivakumar P
Treasurer



IDIA CHARITABLE TRUST
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Notes to Receipts and Payments Account

23. Current Liabilities

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Covid Payable Account				
Salary Payable	1,24,82,569.00		84,05,497.00	
Trainee Payable Account		13,000.00		
Duties & Taxes	7,78,722.00		6,57,838.00	12,600.00
Sundry Creditors	59,66,192.77	826.00	42,66,190.36	4,33,039.00
Programme and Training Expense	2,34,33,599.14	30,54,094.70	2,18,60,102.92	23,25,859.76
Utilization Account (2938)	15,000.00		56,184.58	
Total	4,26,76,082.91	30,67,920.70	3,52,45,812.86	27,71,498.76

24. Current Assets

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Deposits (Asset)	50,00,000.00		5,00,02,000.00	
General Advance	68,500.00		5,000.00	
Total	50,68,500.00	-	5,00,07,000.00	-

25. Income

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Donors	25,000.00		-	-
Total	25,000.00	-	-	-

26. Expenses

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Scholars	30,290.00			
Banking Expense	1,14,592.83	5,033.01	61,573.56	4,103.67
Statutory Expense	2,500.00	1,03,017.70	2,500.00	
Total	1,47,382.83	1,08,050.71	64,073.56	4,103.67



IDIA CHARITABLE TRUST
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042
Depreciation as per Income Tax Act as on March 31, 2024
(All amounts in Rupees)

Schedule 5 : Fixed assets as per IT Act

Particulars	Gross Block			Assets Disposal	Gross Block	Rate of depreciation	Depreciation			Net Block		
	As on 01-Apr-2023	up to 30/09/23	After 30/09/23				As on 01-Apr-2023	For the year	Deletions / adjustments	Balance at 31/03/2024	WDV as on 31/03/2024	WDV as on 31/03/2023
Plant and Machinery-40% Block												
Computers & Peripherals	17,40,817.00	2,34,790.00	28,900.00		20,04,507.00	0.40	12,36,385.00	3,01,469.00	-	15,37,854.00	4,66,653.00	5,04,432.00
Plant and Machinery-15% Block												
Video Camera	1,10,600.00				1,10,600.00	0.15	92,071.00	2,779.00	-	94,850.00	15,750.00	18,529.00
Mobile Phones	1,90,887.00				1,90,887.00	0.15	37,301.00	23,038.00	-	60,339.00	1,30,548.00	1,53,586.00
Book Scanner UPS and Batteries	56,598.00				56,598.00	0.15	44,231.00	1,855.00	-	46,086.00	10,512.00	12,367.00
Washing Machine	27,417.00				27,417.00	0.15	16,164.00	1,688.00	-	17,852.00	9,565.00	11,253.00
Plant and Machinery- (Training Centre)	1,24,046.00				1,24,046.00	0.15	69,006.00	8,256.00	-	77,262.00	46,784.00	55,040.00
Accessibility Lab- NUUS	4,20,525.00				4,20,525.00	0.15	1,81,639.00	35,833.00	-	2,17,472.00	2,03,053.00	2,38,886.00
Furniture and Fittings- 10% Block												
Furniture & Fixtures	2,48,323.00	34,500.00			2,82,823.00	0.10	1,38,897.00	14,393.00	-	1,53,290.00	1,29,533.00	1,09,426.00
Intangible Assets - 25% Block												
Website Development	4,91,170.00				4,91,170.00	0.25	2,66,741.00	56,107.00	-	3,22,848.00	1,68,322.00	2,24,429.00
Total	34,10,383.00	2,69,290.00	28,900.00	-	37,08,573.00		20,82,435.00	4,45,418.00	-	25,27,853.00	11,80,720.00	13,27,948.00

Fixed assets as per IT Act - FCRA

Particulars	Gross Block			Assets Disposal	Gross Block	Rate of depreciation	Depreciation			Net Block		
	As on 01-Apr-2023	up to 30/09/23	After 30/09/23				As on 01-Apr-2023	For the year	Deletions / adjustments	Balance at 31/03/2024	WDV as on 31/03/2024	WDV as on 31/03/2023
Plant and Machinery-40% Block												
Computers & Peripherals	11,14,911.00				11,14,911.00	0.40	6,65,011.00	1,79,960.00	-	8,44,971.00	2,69,940.00	4,49,900.00
Total	11,14,911.00	-	-	-	11,14,911.00		6,65,011.00	1,79,960.00	-	8,44,971.00	2,69,940.00	4,49,900.00



IDIA CHARITABLE TRUST
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Notes to Receipts and Payments Account

19. Current Liabilities

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Sundry Creditors	35,534.00		3,13,674.82	
Other Liabilities	44,185.00		90,778.00	
IDIA Domestic A/c (Manash)	15,000.00	15,000.00		
Total	94,719.00	15,000.00	4,04,452.82	-

20. Current Assets

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Sundry Debtors	1,39,863.48		65,655.72	4,20,984.58
Income Tax Receivables	2,76,737.34		24,354.00	
Deposits (Asset)	1,49,38,999.46		5,00,98,867.23	20,17,279.40
Total	1,53,55,600.28	-	5,01,88,876.95	24,38,263.98

21. Incomes

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Donors	2,99,76,167.46	11,22,307.57	2,79,03,833.56	
Other Receipts	40,75,770.00	13,70,000.00	40,06,572.00	
Interest From Savings Bank	1,01,739.00	35,559.00	88,033.68	52,868.88
Interest on Income Tax Refund	17,982.66		19,125.00	
Total	3,41,71,659.12	25,27,866.57	3,20,17,564.24	52,868.88

22. Expenses

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Sensitization	26,202.79		2,308.00	
Trainees - Pre-Admission Expenses	1,429.75		1,500.00	3,050.00
Scholars Expense Account	3,22,383.34		31,49,631.96	40,000.00
Total	3,50,015.88	-	31,53,439.96	43,050.00



Notes to Income and Expenditure Account

15. Professional /Consultancy Charges

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Consultancy Fee - Mingma	6,84,000.00		6,60,000.00	
Consultancy fee - Shinto Mathew Abraham	10,56,000.00		4,40,000.00	
Professional Fee - Dreamnotion			74,340.00	1,48,680.00
Professional Fees (General)	50,000.00			
Professional Fee - Karthik	70,000.00			
Professional Fee - BB Consultancy Services			30,000.00	
Total	18,60,000.00	-	12,04,340.00	1,48,680.00

16. Programme & Training Expenses

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
CLAT / AILET / Application Forms	3,34,000.00	13,000.00	3,99,505.04	5,80,875.68
Brochure / Scholar Booklet			6,000.00	
Event Expenses	15,56,697.17		6,74,909.00	9,956.00
Honorarium (Trainees A/c)	307.00			2,000.00
Medical Expense	50,000.00			
Subscriptions / Softwares (Online)	1,62,756.53			
Postage & Courier Etc - Trainees	8,641.25			
Printing & Stationery (Events)			3,998.00	
Printing & Stationery (S & S)	59,730.00		16,193.00	
Registration Fee - Danamojo	11,998.00			
Rent - Trainees / Scholar - Accommodation (BLR)	15,000.00		1,19,175.00	
Programme & Training Expenses	2,63,800.00			
Sensitization Materials Etc. (S & S)	50,854.00		20,217.00	19,583.00
Survey Monkey - Diversity Survey	8,388.00		8,388.00	
Videography Charges	2,25,000.00			
Training & Materials	1,13,849.00		1,05,506.00	
Training & Materials Etc. (Trainees)	47,040.00			5,105.20
Travel & Accommodation - (S & S)	2,75,789.00		1,29,073.00	78,137.00
Travel & Accommodation - Events			30,708.00	
Travel & Accommodation Etc - Trainees	2,77,308.00		60,254.00	
Travel & Accommodation - Chapter	2,30,737.00		17,533.00	
Total	36,91,894.95	13,000.00	15,91,459.04	6,95,656.88

17. Other Expenses

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
ETDS	454.00		250.00	
Profession Tax - Reg. / Renewal	2,500.00		2,500.00	
Rates & Taxes		1,03,017.70		
Statutory Expenses			3,387.00	
Total	2,954.00	1,03,017.70	6,137.00	-

18. Employee Benefit Expenses

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Basic Salary	73,45,700.00		48,61,316.00	
Conveyance Allowance			2,25,688.00	
House Rent Allowance	36,72,850.00		19,44,527.00	
Special Allowance	12,24,283.00		26,91,103.00	
Employees Group Health Insurance	2,94,794.00		2,57,830.00	
Staff Welfare	10,904.00		15,000.00	
Total	1,25,48,531.00	-	99,95,464.00	-



Notes to Income and Expenditure Account

9. Interest From SB/FD

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Interest From Fixed Deposit	26,84,400.40		24,24,179.62	19,004.88
Interest From Savings Bank	1,01,739.00	35,559.00	88,034.08	52,850.00
Total	27,86,139.40	35,559.00	25,12,213.70	71,854.88

10. Direct Income

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Donation Received	2,99,51,167.46	11,22,307.57	2,79,03,833.56	
Total	2,99,51,167.46	11,22,307.57	2,79,03,833.56	-

11. Other Income

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Interest on Income Tax Refund	17,982.66		19,125.00	
Royalty Incomes	6,277.06		45,555.72	
Fee Waiver Receipt	3,42,000.00		34,500.00	
Fees Refund / Withdrawn		11,85,000.00		
Scholarships Received	37,33,770.00		39,72,072.00	
Total	41,00,029.72	11,85,000.00	40,71,252.72	-

12. Bank Charges

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Banking Expense	1,17,091.85	7,115.71	61,594.85	4,146.55
Total	1,17,091.85	7,115.71	61,594.85	4,146.55

13. Operating Expenses

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Computer Maintenance / Softwares Etc.	1,61,457.02		1,23,533.18	
Electricity Expense	2,142.00		1,006.00	
Office General Expenses	1,762.00		6,600.00	
Postage & Courier, Photocopy	42,159.00		21,278.00	
Repairs & Maintenance	19,474.00			
Telephone & Internet Charges	35,261.85		37,389.29	
Rent - Office	97,480.00		89,995.00	
Travel & Accommodation - Foreign	2,30,261.00			
Travel & Accommodation - Domestic	42,761.00		79,988.00	
Total	6,32,757.87	-	3,59,789.47	-

14. Scholarship Expenses

Particulars	31st March 2024		31st March 2023	
	Domestic	FCRA	Domestic	FCRA
Fees (Tuition, Mess, Semester/winter)	1,37,53,179.00	28,52,838.00	1,22,65,515.16	15,93,730.00
Internship Expenses	15,61,434.61		6,72,871.88	
Laptop / Softwares - Scholars	7,07,084.00		8,01,610.00	
Mobiles - Scholar	2,37,964.00		1,04,754.00	
Moot Court & Other Competition	2,44,211.05			
Postage & Courier Etc - Scholars	12,820.00			
Scholar -Advances/Deposit/Loan	38,864.00		63,000.00	
Scholar - Accommodation and Food Etc.	15,86,959.00		8,10,327.00	
Scholars Health Insurance	5,91,531.00		3,51,145.00	
Scholar - Internet and IT support	2,79,413.00		2,14,983.00	
Scholar - Medical Expenses	84,811.00		41,726.00	
Scholar - Misc. Expenses	3,95,716.00		1,79,243.00	
Scholar - Travel and Food Expense	4,21,834.00		2,28,314.00	
Scholar Development - Stipend	90,000.00		1,29,000.00	
Scholar Development Expense	6,70,753.00		1,70,916.00	
Stipend	10,98,658.00		20,55,569.00	
Training Expenses of Scholars	5,91,652.00		4,90,880.00	
Total	2,23,66,883.66	28,52,838.00	1,85,79,854.04	15,93,730.00



IDIA CHARITABLE TRUST
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Notes to Balance sheet

7. Other Assets

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Advance - Astro Sports Private Limited			88,000.00	
Income Tax Refund Receivables	7,61,438.67	1,898.60	7,82,225.94	1,898.60
TDS Receivable (A Y 2023-24)			2,55,950.07	
TDS Receivable (A Y 2024-25)	2,69,067.11			
General Advance			1,40,345.43	
Vijay J Rawal	25,00,000.00		25,00,000.00	
Total	35,30,505.78	1,898.60	37,66,521.44	1,898.60

8. Cash & Bank Balance

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Canara Bank	24,85,500.51		10,15,618.82	
HDFC Bank	14,04,150.16		10,77,650.31	
State Bank of India (FCRA A/c)		18,497.96		
HDFC Bank (2938)_Utilisation Account		2,26,810.50		8,78,413.30
Danamojo Payment Gateway Account	4,18,900.00			
Instamojo Payment Gateway Account	60,000.00		2,20,253.00	
Total	43,68,550.67	2,45,308.46	23,13,522.13	8,78,413.30



IDIA CHARITABLE TRUST
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042

Notes to Balance sheet

1. Duties & Taxes

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Profession Tax	2,800.00		2,400.00	
TDS on Professionals	14,500.00		11,000.00	
TDS on Salary	44,420.00		22,430.00	
Total	61,720.00	-	35,830.00	-

2. Sundry Creditors

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Citi Bank Credit Card (Shiva)	13,242.02		4,844.73	
Relx India Private Limited	3,130.70			
Mingma Lhamu Sherpa			49,500.00	
Shinto Mathew Abraham			49,500.00	
Reliance Jio Infocomm Limited			234.82	
Aparna Naskar			550.00	
Siva Sankar Santhosh			10,000.00	
Total	16,372.72	-	1,14,629.55	-

3. Provisions

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Sundry Expenses Payable			-	-
Total	-	-	-	-

4. Other Liabilities

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
Amazon.in			1,49,900.00	
Salary Payable	1,825.00		7,67,170.00	
Scholar Payable Account			10,000.00	
Trainee Payable Account			694.00	
General Reimbursements / Advances			9,752.00	
Total	1,825.00	-	9,37,516.00	-

6. Deposits

Particulars	2023-24		2022-23	
	Domestic	FCRA	Domestic	FCRA
FD with HDFC Bank (9679)	51,54,851.00			
FD with HDFC Bank (3345)			65,02,884.50	
FD with HDFC Bank (6436)	1,40,89,862.14		2,03,92,654.40	
FD with HDFC Bank (8432)	2,16,70,900.70		2,03,91,332.70	
FD with HDFC Bank (0940)			10,26,781.30	
Rental Deposit			1,40,000.00	
Total	4,09,15,613.84	-	4,84,53,652.90	-

