



We have audited the attached financial statements of **Empowered Foundation (PAN: AAATV1873E)** which comprises of **Balance Sheet** as on **31st March, 2025**, **Income & Expenditure Account** for the year then ended 31st March, 2025.

The responsibility for the financial statements lies with the management. Our role is to provide an independent opinion on these financial statements based on our audit. The audit was conducted on the books of account presented to us.

We conducted our 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 from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion, and to the best of our information and according to the explanations given to us:

The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of account.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. The Balance Sheet presents a true and fair view of the state of affairs of **Empowered Foundation** as of 31st March 2025.

The Income & Expenditure Account presents a true and fair view of the excess of Expenditure over Income for the accounting year ended on 31st March 2025.

Place: Changanacherry

Date: 28-08-2025

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EMPOWERED FOUNDATION (PAN:AAATV1873E)

(Formerly Known as Value Education Trust)

Building No.10/24,Bethel Cottage, Amalloor, Manjadi, Manjady In S.O

Thiruvalla, Pathanamthitta, 689105, Kerala, India

Balance Sheet As On 31st March, 2025

Liabilities	Sch	Balance as on 31-Mar-2025	Balance as on 31-Mar-2024	Assets	Sch	Balance as on 31-Mar-2025	Balance as on 31-Mar-2024
<u>Capital Fund</u>	1	3,63,523.32	5,94,010.98	<u>Fixed Assets</u>	2	96,827.06	1,92,958.63
				<u>Cash& Cash Equivalent</u>	3	2,66,696.26	4,01,052.35
TOTAL		3,63,523.32	5,94,010.98	TOTAL		3,63,523.32	5,94,010.98

For EMPOWERED FOUNDATION

As per our report of even date attached in Form No.10/10B

For M/s Kallukalam & Co.

Chartered Accountants

(Firm Reg. No: 011248S)

Place: Changanacherry

Date: 28-08-2025

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EMPOWERED FOUNDATION (PAN:AAATV1873E)
(Formerly Known as Value Education Trust)
Building No.10/24,Bethel Cottage, Amalloor, Manjadi, Manjady In S.O
Thiruvalla, Pathanamthitta, 689105, Kerala, India
INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2025

Expenditure	Amount	Income	Amount
	For the year ended 31st March, 2025		For the year ended 31st March, 2025
<u>Establishment and Administrative Expenses</u>		<u>Donations/Local Contributions/Receipts-Main Objects</u>	
Printing and Stationary	5,710.00	80G- Donations Received	10,37,313.00
Audit Expenses	65,070.00	Other General Donations Received	3,82,887.00
Postage/Courier and Telephone Charges	3,980.00		
Bank charge	5,910.64	<u>Income other than Donation</u>	
Consultancy fee	75,000.00	Bank Interest	3,818.00
Professional Fee		Profit on sale of asset	21,097.04
Rent			
TDS Filing Fees			
Subscription Fees			
Miscellaneous Expense			
Franchise Fee			
Donation Processing Charge			
<u>Expenditure on the Objects of the Trust</u>			
Salaries - Teacher	7,77,315.00		
Educational Supplies	1,89,721.00		
Abaccus Training for Teachers	3,810.00		
Basic Numeracy Building- Expenses	97,035.00		
Learning Skill Development - Expenses	96,694.00		
Arithmetic Competition	1,07,996.00		
Character Education	18,500.00		
Progress Monitoring	15,744.65		
Parent Orientation and Counselling	29,420.00		
Platform/Storage/ App Expenses	25,234.80		
Website Maintenance, Renewal and Service Charges	30,074.00		
AMC and Incidental Expenses	13,459.00		
Oraganisation Development Activity	37,700.00		
Disaster Response	10,000.00		
Donation in Kind	45,172.49		
Depreciation	22,056.12		
Excess of Income over Expenditure	(2,30,487.66)		
TOTAL	14,45,115.04	TOTAL	14,45,115.04

FOR EMPOWERED FOUNDATION

As per our report of even date attached in Form No.10/10B

For M/s Kallukalam & Co.

Chartered Accountants

(Firm Reg. No: 011248S)

Place: Changanacherry

Date: 28-08-2025

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EMPOWERED FOUNDATION (PAN:AAATV1873E)

Formerly Known as Value Education Trust

Building No.10/24,Bethel Cottage, Amalloor, Manjadi, Manjady In S.O

Thiruvalla, Pathanamthitta, 689105, Kerala, India

Receipts & Payments Account for the Year Ended 31-Mar-2025

Receipts	Balance as on 31-Mar-2025	Payments	Balance as on 31-Mar-2025
Opening Balance		Establishment and Administrative Expenses	
Cash in hand	-	Printing and Stationary	5,710.00
Indian Overseas Bank A/c -3419	2,05,531.06	Audit Expenses	65,070.00
HDFC Bank A/c 0772	1,95,521.29	Postage,/ Courier and Telephone Charges	3,980.00
Donations/Local Contributions/Receipts-Main Objects		Bank charge	5,910.64
80G- Donations Received	10,37,313.00	Consultancy fee	75,000.00
Other General Donations Received	3,82,887.00		
Income other than Donation		Expenditure on the Objects of the Trust	
Bank Interest	3,818.00	Salaries - Teacher	7,77,315.00
Profit on sale of asset	21,097.04	Educational Supplies	1,89,721.00
		Abaccus Training for Teachers	3,810.00
Sale of FA		Basic Numeracy Building- Expenses	97,035.00
Bike	28,902.96	Learning Skill Development - Expenses	96,694.00
		Arithmetic Competition	1,07,996.00
		Character Education	18,500.00
		Progress Monitoring	15,744.65
		Parent Orientation and Counselling	29,420.00
		Platform/Storage/ App Expenses	25,234.80
		Website Maintenance,Renewal and Service Charges	30,074.00
		AMC and Incidental Expenses	13,459.00
		Oraganisation Development Activity	37,700.00
		Disaster Response	10,000.00
		Closing Balance:	
		Cash in hand	
		Indian Overseas Bank A/c -3419	50,605.03
		HDFC Bank A/c 0772	2,16,091.23
TOTAL	18,75,070.35	TOTAL	18,75,070.35

FOR EMPOWERED FOUNDATION

As per our report of even date attached in Form No.10/10B

For M/s Kallukalam & Co.

Chartered Accountants

(Firm Reg. No: 011248S)

Place: Changanacherry

Date: 28-08-2025

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EMPOWERED FOUNDATION (PAN:AAATV1873E)
Building No.10/24,Bethel Cottage, Amalloor, Manjadi, Manjady In S.O
Thiruvalla, Pathanamthitta, 689105, Kerala, India

Schedule No: 2 : Fixed Assets

Sl. No.	Particulars	WDV as on 01-04-24	Addition		Deletion	Total	Depreciation		WDV as on 31-03-25
			More than 180	Less than 180			Rate	Amount	
1	CD Player	200.61				200.61	15%	30.09	170.52
2	CD Duplication	1,885.14				1,885.14	15%	282.77	1,602.37
3	Speaker	1,589.05				1,589.05	15%	238.36	1,350.69
4	Cycle	279.85				279.85	15%	41.98	237.87
5	Wall Fan	139.73				139.73	15%	20.96	118.77
6	Guitar	1,806.35				1,806.35	15%	270.95	1,535.40
7	Printer	8,208.25				8,208.25	15%	1,231.24	6,977.01
8	Projector	19,944.38				19,944.38	15%	2,991.66	16,952.72
9	Furniture	72,974.69			45,172.49	27,802.20	10%	7,297.47	20,504.73
10	Generator	38,978.63				38,978.63	15%	5,846.79	33,131.84
11	PA System	8,817.24				8,817.24	15%	1,322.59	7,494.65
12	Camera	7,941.75				7,941.75	15%	1,191.26	6,750.49
13	Bike	30,192.96			28,902.96	1,290.00	15%	1,290.00	-
		1,92,958.63	-	-	74,075.45	1,18,883.18		22,056.12	96,827.06

EMPOWERED FOUNDATION (PAN:AAATV1873E)

FY 2024-25

Formerly Known as Value Education Trust

Building No.10/24,Bethel Cottage, Amalloor, Manjadi, Manjady In S.O

Thiruvalla, Pathanamthitta, 689105, Kerala, India

Schedules forming part of balancesheet

Sch 1 : Capital Fund

Particulars	Amount
Balance as per last Balance Sheet	5,94,010.98
Less: Excess of Expenditure over Income	(2,30,487.66)
Total	3,63,523.32

Sch 3: Cash & Cash Equivalent

Particulars	Amount
Cash in hand	-
Indian Overseas Bank A/c -3419	50,605.03
HDFC Bank A/c 0772	2,16,091.23
	2,66,696.26