



RAJAGOPAL & BADRI NARAYANAN
CHARTERED ACCOUNTANTS

#1, 14th Cross, Jayanagar
Block 2, Bangalore – 560011
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We have audited the account of **BRAHMATANTRA PARKALA SWAMY MUTT SEVA TRUST** No.8 parkala matt, dhanvantary road, Bengaluru – 56009. for the financial year ended March 31, 2022 and examined all relevant books and vouchers and certify that according to the audited account:

- I. The brought forward foreign contribution at the beginning of the financial year was Rs. 1,67,472/-
- II. Foreign contribution of / worth Rs. 26,00,000/- was received by the Trust during the financial year 2021-2022
- III. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 9730/- was received by the Trust during the financial year 2021-2022.
- IV. The balance of unutilised foreign contribution with the trust at the end of the financial year 2021-2022 was Rs.3,85,032/-
- V. Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- VI. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- VII. The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL
Partner

Membership.No.20244
Firm Regn.No.003024S

Place : Bengaluru
Date : Nov 26th 2022
UDIN :

PAN : AACTB1946J

Name & Address : BRAHMATANTRA SWATANTRA PARAKALA
SWAMY MUTT SEVA TRUST

Address : No.8 Parkala Mutt, Dhanvantary Road,
Bengaluru - 560009

Date of Incorporation : 05.06.2013

Status : Trust

Accounting Year : 2021 - 2022

Assessment Year : 2022 - 2023

STATEMENT OF INCOME

INCOME FROM OTHER SOURCES

Rs.

Income as per Income & Expenditure Account		2,714,232
Less : <u>Deductions</u>		
a) Income applied wholly to Charitable purpose in India during the previous year - Revenue Expenditure	2,492,556	
b) Amount of Income accumulated or set apart for application to charitable purpose to the extent it does not exceed 15% of the income derived from the property held under trust wholly for such purpose	221,676	2,714,232
		<u>-</u>

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL

Partner

Membership No. 020244

Firm Reg. No. 003024S



BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST

BALANCE SHEET AS AT MARCH 31, 2022

LIABILITIES	Schedule	Rs.	ASSETS	Schedule	Rs.
GENERAL FUND			FIXED ASSETS	3	3,476
Opening balance as on 01.04.2021		(6,933,847)	CURRENT ASSETS LOANS & ADVANCES		
Add : Excess of Income over Expenditure for the year		<u>4,116</u>	Cash at Bank	4	523,873
CORPUS FUND					
As in Last Year		<u>1,008</u>			
DONOR FUND	1				
Opening balance as on 01.04.2021		7,237,511			
Less: Excess of Income over Expenditure for the year		<u>217,561</u>			
CURRENT LIABILITIES	2				
		1,000			
		<u>527,349</u>			<u>527,349</u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

A.s. Rajagopal
M.S. RAJAGOPAL
Partner

Membership No. 020244
Firm Reg. No.003024S



MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	Rs.	Income	Rs.
To Construction at Parkalamutt, Mysuru	300,000	By Donations	2,701,001
" Renovation of building at Prayagraj	400,000	" Interest from Bank	13,231
" Grants	1,680,000		
" Financial support to Religious Function	100,000		
" Audit Fees	11,800		
" Bank Charges	369		
" Depreciation	386		
" Excess of Income over Expenditure for the year transferred to General Fund	4,116		
" Excess of Income over Expenditure for the year transferred to Donor Fund	217,561		
	<u>2,714,232</u>		<u>2,714,232</u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal
M.S. RAJAGOPAL
Partner

Membership No. 020244
Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31,2022

	Rs.
SCHEDULE 1	
DONOR FUND	
Opening Balance as on 01.04.2021	7,237,511
Add : Excess of Income over Expenditure for the year	<u>217,561</u>
	<u><u>7,455,072</u></u>
SCHEDULE - 2	
CURRENT LIABILITIES	
TDS Payable	<u>1,000</u>
	<u><u>1,000</u></u>
SCHEDULE 3	
FIXED ASSETS	
Furniture & Fixtures	3,862
Less: Depreciation	<u>386</u>
	<u><u>3,476</u></u>
SCHEDULE 4	
CURRENT ASSETS, LOANS & ADVANCES	
<u>Cash at Bank</u>	
Cash with Scheduled Bank	
- The Karnataka Bank Ltd, Subhash Nagar, B'lore	138,840
- Andhra Bank, Gandhi Nagar, Bangalore - FC Account	<u>385,032</u>
	<u><u>523,873</u></u>

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST

**NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED
MARCH 31, 2022**

A. SIGNIFICANT ACCOUNTING POLICIES:

- 1. BASIS OF ACCOUNTING:** All Income & Expenditure items having a material bearing on the financial statements are recognised on cash 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.

B. Financial Statements are prepared as per Provisions of Income Tax Act, 1961.

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

MANAGING TRUSTEE

**For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants**

PLACE : Bangalore

DATE : September 24, 2022

M.S. Rajagopal

M.S. RAJAGOPAL

Partner

Membership No. 020244

Firm Reg. No.003024S



BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
Local Money Contribution

STATEMENT OF ACCOUNTS AS AT MARCH 31, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
LOCAL MONEY CONTRIBUTION

BALANCE SHEET AS AT MARCH 31, 2022

LIABILITIES	Rs.	Sche dule	ASSETS	Sche dule	Rs.
GENERAL FUND			FIXED ASSETS	2	3,476
Opening balance as on 01.04.2021	(6,933,847)		CURRENT ASSETS		
Add : Excess of Income over Expenditure for the year	4,116		Cash at Bank	3	138,840
CORPUS FUND					
As in Last Year	1,008				
CURRENT LIABILITY	7,071,039	1			
	142,316				142,316

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL
Partner

Membership No. 020244
Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

**BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
LOCAL MONEY CONTRIBUTION**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31,2022

	Rs.
SCHEDULE - 1	
CURRENT LIABILITY	
Advance received from Parakala Mutt	7,071,039
	7,071,039
SCHEDULE - 2	
FIXED ASSETS	
Furniture & Fixtures	3,862
Less : Depreciation	386
	3,476
SCHEDULE - 3	
CURRENT ASSETS, LOANS & ADVANCES	
<u>Cash at Bank</u>	
Cash with Scheduled Bank - In Savings Account - The Karnataka Bank Ltd,Subhash Nagar, Bangalore	138,840
	138,840

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
LOCAL MONEY CONTRIBUTION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

EXPENDITURE	Rs.	INCOME	Rs.
To Financial support to Religious Function	100,000	By Donations	101,001
" Depreciation	386	" SB Interest	3,501
" Excess of Income over Expenditure for the year transferred to General Fund	4,116		
	<u>104,502</u>		<u>104,502</u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL
Partner

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MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
LOCAL MONEY CONTRIBUTION

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

RECEIPTS	Rs.	PAYMENTS	Rs.
To <u>Opening Balance:</u>		By Financial support to religious function	100,000
- The Karnataka Bank Ltd, Subhash Nagar, B'lore			
- SB A/c. No.0892500104309101	134,338	" <u>Closing Balance:</u>	
		- The Karnataka Bank Ltd, Subhash Nagar, B'lore	138,840
" Donation	101,001	- SB A/c. No.0892500104309101	
" SB Interest	3,501		
	<u>238,840</u>		<u>238,840</u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL
Partner

Membership No. 020244
Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
Foreign Money Contribution

STATEMENT OF ACCOUNTS AS AT MARCH 31, 2022

**BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
FOREIGN MONEY CONTRIBUTION**

BALANCE SHEET AS AT MARCH 31, 2022

LIABILITIES	Schedule	Rs.	ASSETS	Schedule	Rs.
DONOR FUND			CURRENT ASSETS, LOANS & ADVANCES	2	
Opening Balance as on 01.04.2021		7,237,511	Cash at Bank		385,033
Add : Excess of Income over Expenditure for the year		<u>217,561</u>	Loans & advances		<u>7,071,039</u>
CURRENT LIABILITIES	1	1,000			
		<u><u>7,456,072</u></u>			<u><u>7,456,072</u></u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

K.S. Rajagopal
M.S. RAJAGOPAL
Partner

Membership No. 020244
Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bengaluru
Date : September 24, 2022

**BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
FOREIGN MONEY CONTRIBUTION**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

	Rs.
SCHEDULE - 1	
CURRENT LIABILITIES	
TDS Payable	1,000
	1,000
SCHEDULE - 2	
CURRENT ASSETS, LOANS & ADVANCES	
<u>Cash at Bank</u>	
Cash with Scheduled Bank	
- In Savings Account	
- Union Bank of India, Gandhinagar A/c.No.002410100052806	385,032
	385,032
<u>Loans & Advances</u>	
Advance returned to Parakala Mutt	7,071,039
	7,071,039

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
FOREIGN MONEY CONTRIBUTION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

EXPENDITURE	Rs.	INCOME	Rs.
To Grants		By Donations	2,600,000
" Construction at Parkalamutt mysuru	1,680,000	" Interest from Bank	
" Renovation of building at Prayagraj	300,000	- SB Interest	9,730
" Bank Charges	400,000		
" Audit fee	369		
" Excess of Income over Expenditure for the year	11,800		
transferred to Donor Fund	217,561		
	<u>2,609,730</u>		<u>2,609,730</u>

As per our report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

A.S. Rajagopal

M.S. RAJAGOPAL
Partner

Membership No. 020244

Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bangalore

Date : September 24, 2022

BRAHMATANTRA SWATANTRA PARAKALA SWAMY MUTT SEVA TRUST
FOREIGN MONEY CONTRIBUTION

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

RECEIPTS	Rs.	PAYMENTS	Rs.
To <u>Opening Balance:</u>		By Audit fee	11,800
- Union Bank of India, Gandhinagar , B'lore	167,472	" Grants	1,680,000
- Savings A/c.No.002410100052806		" Construction at Parkalamutt, Mysuru	300,000
" Donations	2,600,000	" Renovation of building at Prayagraj	400,000
" Interest from Bank		" Bank Charges	369
- SB Interest	9,730	" <u>Closing Balance</u>	
		- Union Bank of India, Gandhinagar , B'lore	385,032
		- Savings A/c.No.002410100052806	
	<u>2,777,202</u>		<u>2,777,202</u>

As per our report of Even Date
For **RAJAGOPAL & BADRI NARAYANAN**

Chartered Accountants

A.S. Rajagopal

M.S. RAJAGOPAL

Partner

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Firm Reg. No. 003024S



MANAGING TRUSTEE

Place : Bengaluru

Date : September 24, 2022