

HEERA FOUNDATION

2024 - 2025

GROWING WITH THE
COMMUNITIES



Hi,

As we reflect on the past year, we are filled with gratitude for the continued support and trust of our donors, volunteers, and partners. The year 2024-25 has been one of growth, collaboration, and deepening our impact in the communities we serve.

This year, we focused on strengthening our partnerships with local communities, schools, and other organizations to create a more inclusive and supportive learning environment for children. We have seen remarkable progress in our centres, with children taking greater ownership of their learning journeys and facilitators embracing innovative teaching methods.

One of the key highlights of this year has been the expansion of our Theory of Change into Stage 2, where we have begun to focus more on material preparation and community engagement. We have also introduced new methodologies to measure the efficacy of our programs, ensuring that we are continuously improving and adapting to the needs of the children.

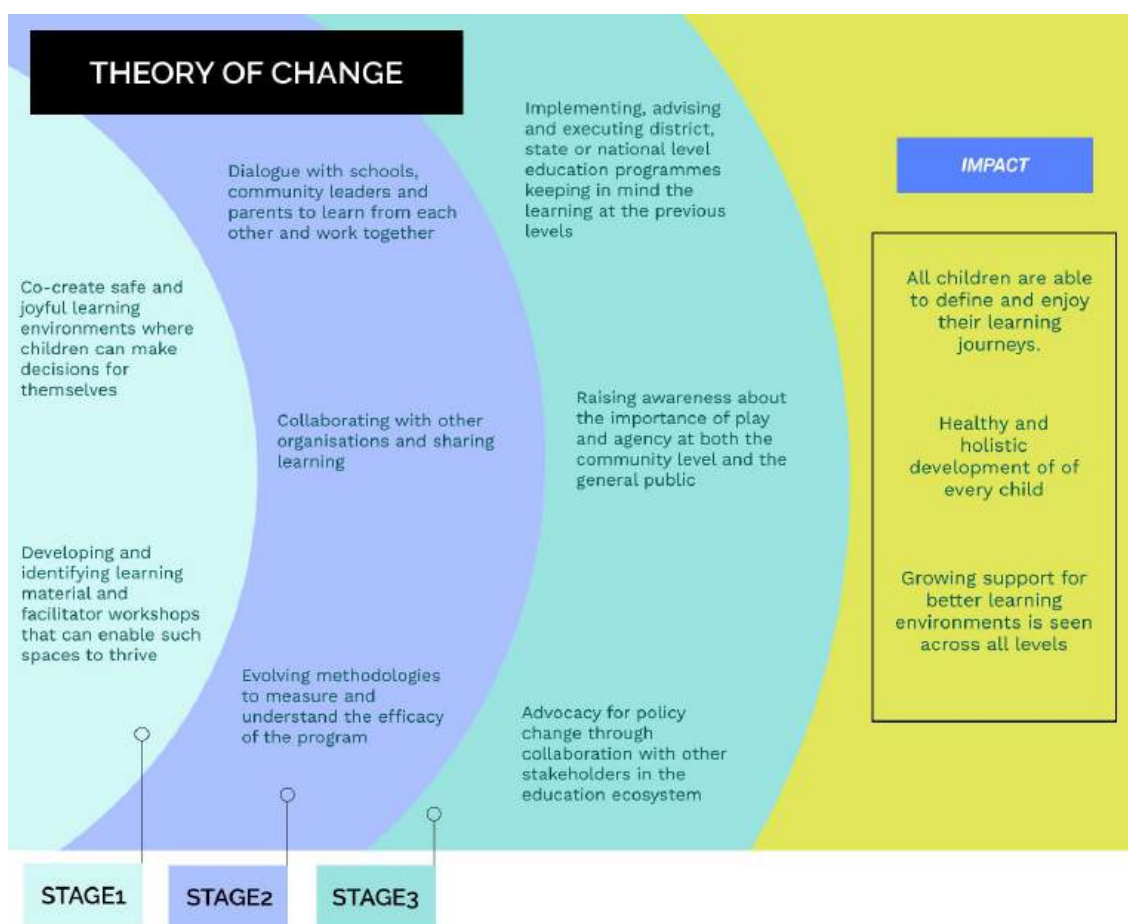
We are proud to share that our centres have not only provided academic support but have also become spaces where children feel safe, valued, and empowered to express themselves. The stories of growth and transformation we have witnessed this year are a testament to the power of community efforts and the importance of creating joyful learning environments.

As we move forward, we remain committed to our mission of ensuring that every child can define and enjoy their learning journey. We are excited about the opportunities ahead and look forward to continuing this journey with your support.

Best,
HEERA Foundation Team


LEARNING CENTRES

The After School Learning Centre project has now been running for seven years in Bangalore. This year, we had seven centres running across the city, each with an average of twenty to twenty-five children. These are spaces that have grown into something familiar—places children return to, where they feel a sense of belonging. With the groundwork laid and the communities beginning to trust the space, we're now in a strong place to deepen and strengthen our presence in each area.



This year, we moved forward in Stage 2 of our Theory of Change. Much of our focus was on strengthening the base of our work—preparing learning materials, reflecting on our practices, and improving how we document and learn from what's happening across centres. Our monthly reports and facilitator meetings have helped us see more clearly what's working and what still needs attention. These processes also gave facilitators the time and space to step back and understand their own work more deeply.

One of the highlights has been the material preparation. From Kannada language learning games to a thoughtfully curated collection of indoor and outdoor games—what we now call the Book of Wonder—we've created resources that are rooted in play and allow for flexible, child-led exploration. These have helped facilitators engage children of different ages and learning levels without needing to rely on rigid plans.



There's also been visible growth in the confidence of our facilitators. Many of them have started experimenting more with their sessions—bringing in more play, being okay with letting things unfold organically, and trusting the children to take the lead. In many centres, we noticed that children are choosing to sit next to each other during learning time, working together, helping each other, and slowly finding joy in the process.

While there's still a lot to do, this year gave us strong ground to stand on. The spaces are taking shape, and the team is learning together in deeper and more intentional ways. Our weekly journal club has become a meaningful anchor in this journey—every week we meet, read, and reflect on ideas around learner agency, design thinking, facilitation, and alternative education. These conversations have sharpened our understanding of children, strengthened our practice, and created a culture where learning is shared rather than individual. This reflective work blended seamlessly with our facilitator workshops, especially the two-day gathering in January 2025, where facilitators from ViKa, Bija, DBRC, and Sangama came together to rethink facilitation through creative exercises, theatre-based activities, discussions on life skills, and conversations on the failures of traditional schooling systems. We witnessed remarkable growth and enthusiasm from facilitators like Sahira, Huda, Afreen, and Amala, who returned to their centres with renewed confidence, curiosity, and a willingness to experiment—setting a tone of inspiration for the entire team.

The communities too are beginning to see value in what we're building—parents are noticing changes in their children, facilitators are feeling more supported, and children are forming stronger relationships with the spaces. It feels like we're ready for the next step: strengthening our engagement with families and slowly beginning to share what we're learning with the larger education ecosystem.

QUALITATIVE OUTCOMES

Joyful Learning

Joyful learning has become the soul of our centers this year. Facilitators have moved beyond structured lesson delivery to embrace a range of songs, rhythm-based games, circle-time storytelling, and action play. The difference is visible not just in the laughter and noise, but in attendance patterns and the way children look forward to coming back. In many spaces, children are not only playing, but beginning to learn through play building vocabulary through guessing games, practicing coordination through rhythm, and unlocking stories through role play.

That said, the shift is ongoing and uneven. In some centers, play and learning still sit next to each other rather than blending seamlessly. The learning remains structured, and the play is often treated as a break or reward. In a few communities, especially newer ones, resistance from families remains. Play is still seen as frivolous and the idea of child-led exploration hasn't yet taken root. We are reminded that joyful learning can't just live inside the centers it has to be modeled and made visible to the community.



Openness

This year, openness has shown itself in many ways—through the absence of strict entry and exit rules, through our willingness to hold space for different kinds of learners, and through the fluid boundaries between home, center, and community.

Many children dropped in only when they could, and facilitators kept the doors open anyway—holding space for both consistency and interruption. Our centers have no compulsory attendance, no registrations, and yet they remain steady because of the relationships built with children.

But openness also asks us to look outward. In many neighborhoods, there are still children who remain outside our circle. We haven't yet built enough entry points for them, or communicated what this space can offer. The year ahead calls for more community-facing conversations—ones that explain not just what we do, but why we do it the way we do.

Agency

Agency continues to be one of our most challenging and revealing threads. While we speak of it often, practicing it day-to-day has required intention, consistency, and the willingness to let go of control. This year, some centers showed remarkable glimpses of what children can do when trusted: organizing Teachers' Day, leading storytelling sessions, or taking initiative to clean, decorate, and manage the space in the facilitator's absence.

However, these remain the exception rather than the norm. Many of our children—and facilitators—are still deeply shaped by schooling systems that rely on top-down instruction and control. For many, it is a new idea that children can learn without being told how. Unlearning these patterns takes time.

The most promising signs came when facilitators paused to observe rather than instruct—when they handed over the chalk, the schedule, or even the rules of the game to the children. In those moments, we saw genuine leadership, problem-solving, and ownership emerge. It tells us that the children are ready—we just need to keep building the conditions.



Learner Confidence

If there is one change that has been felt across all centers, it is the growing confidence of the children. Whether introducing themselves to a visitor, helping a peer spell out a new word, or dancing in front of the group, we've seen children who once sat at the edges now move into the center of the circle.

In many places, this shift came not through worksheets but through small moments of trust—being asked to lead a game, hold the key, or choose the next activity. Children responded with a sense of pride, and their comfort in expressing themselves has grown remarkably. Some now create their own stories, plan events, or request materials they want to learn with.

Confidence has not looked the same everywhere. In some centers it showed up as bold performances; in others, it came quietly through consistent attendance or a child's decision to sit and read instead of being told to. What we've come to understand is that confidence isn't taught—it's grown through belonging.

Basic Skills



Children's progress in basic skills this year has varied widely, as expected. Many learners entered our centers at different starting points—with differing levels of exposure to literacy and numeracy. While not all children have moved forward in the same way, almost every child has made a shift, however small, in how they approach learning.

Some children who initially struggled to hold a pencil are now confidently writing their names or taking dictation. Others have begun reading simple words in English or identifying Kannada alphabets. In numeracy, basic operations like addition and subtraction have become familiar, and a few children have begun tackling multiplication and division.

However, skill development has remained more incidental than planned. Most of it has happened through games, peer support, or a facilitator's initiative. We still lack a coherent tracking system or progression plan to ensure continuity, especially for children who drop in and out.

Material Preparation

This year, one of the significant strides we've taken has been in developing learning materials that reflect our values of play, curiosity, and rootedness in the local context. Recognising the need for learning tools that go beyond worksheets, our team focused on creating games and materials that support language development, observation skills, and group collaboration without taking the joy out of learning.



Venkatesh took the lead in creating Kannada language learning games that support alphabet recognition, sentence construction, and basic vocabulary building. These games have been tested across multiple centers, often generating more engagement than traditional flashcards or drills. The children's excitement while playing, coupled with their growing familiarity with the Kannada script, reminded us of how language learning can be both playful and powerful.

In addition to language games, Srilakshmi compiled a diverse collection of group activities ranging from traditional games remembered from our own childhoods to newer innovations that emerged in our centers. This compilation, now known as the "Book of Wonder", includes both indoor and outdoor games that support different forms of learning, physical coordination, memory, strategy, and expression.

While still in its early stages, the material development process this year has been organic and grounded. Instead of designing for an abstract learner, we've built tools by observing the children we work with what excites them, what sustains their attention, and what helps them return to learning with joy.



AVALAHALLI CENTRE

Over the course of this year, the Avalahalli Center evolved into a vibrant and trusted space for learning, play, and creativity. From June 2024 to March 2025, we witnessed a remarkable transformation—not only in the number of children attending, but also in how they engaged with the center, its resources, and each other.

Early in the year, children began exploring foundational concepts in reading, writing, and math through worksheets, games, and collaborative exercises. Regular academic support continued to be an anchor for many, especially those transitioning from Kannada-medium classrooms. Facilitators provided gentle guidance while encouraging older children to support younger ones, fostering a peer learning culture that became a hallmark of the center.



Physical and creative play were woven seamlessly into the rhythm of each month. Games like Kolatta, Blindfold Circle Jump, and other movement-based activities brought laughter and liveliness while sharpening coordination, listening, and team spirit. Art and craft sessions—including Warli art and chart-making—enabled children to take ownership of their learning spaces, decorating them with multiplication tables, learning aids, and their own creations. Cooking Without Fire became a favorite activity, sparking conversations around food, planning, and community.

Community trust deepened as the year progressed. Parents began enrolling new children based on word-of-mouth, and community members stopped by to observe or inquire. This growing interest was met with steady commitment from the facilitators, who continued to introduce new activities and adapt based on the children's needs. Visitors from Thamate and Sochara who observed the center were warmly welcomed by the children themselves—an indication of their growing confidence and ownership.

The center also witnessed children expanding their imaginative capacities. Whether during storytelling sessions, collaborative craftwork, or free play, the children expressed curiosity, courage, and joy. By the end of the year, the space had transformed—not just physically, with colorful learning material, but emotionally, into a place where each child felt seen, supported, and free to explore.

BANDEPALYA CENTRE

The Bandepalya Center has seen a journey of resilience and renewal this past year. From negotiating space challenges to discovering new rhythms of learning and joy, the center has continued to hold space for children to return, engage, and express themselves freely.

The year began with disruptions related to the availability of the center space, which required temporary arrangements and continuous communication with the community. The facilitator and the team held the centre together through difficulties - meeting parents, negotiating space, and keeping the learning spirit alive even amidst logistical challenges. Children showed a sense of loyalty and adaptability by continuing to attend, support one another, and even take part in managing the space when the facilitator was unwell.

Despite infrastructural limitations, the energy of the children remained high. They participated enthusiastically in activities ranging from traditional games and paper crafts to stone art and doll-making using clay. These creative sessions sparked their imagination and strengthened their fine motor skills, while also opening up conversations about everyday objects and cultural memory. Shwetha often connected these art pieces to stories from earlier times, helping children relate creatively to their own communities and traditions.



Structured play was an important part of the learning approach at Bandepalya. The Kannada Action Song sessions became a joyful way to reinforce vocabulary and body awareness through rhythm and movement. One of the most engaging activities of the year was the Colour Sprint Challenge, where children hopped on one leg to collect pencils of different point values. The game brought together elements of physical balance, quick decision-making, and peer support—highlighting how play can foster both cognitive and emotional learning. Children experimented with strategy, observed their peers, and improved with each round, supporting one another throughout.

Another favorite was the Number Circle Game, which brought an element of surprise and music-based learning into the center. The game invited quick thinking and strengthened number recognition in a fun, communal setting.

What stood out most this year was the children's initiative and camaraderie. They embraced new activities with openness and supported one another through them. Even when the space was limited or the facilitator was absent, their sense of belonging to the center remained intact. The consistent presence of 10–20 children, even during these challenges, speaks to the strength of the relationships nurtured within the center.

Bandepalya's story this year is one of perseverance, community, and quiet joy—of children finding ways to grow, learn, and thrive, even when the setting is not perfect. The center stands as a testament to how learning can continue in uncertain conditions, when anchored in trust, creativity, and collective care.

JHANDA GULLY CENTRE

The Jhanda Gully Center has emerged this year as a consistent and nurturing space where children arrive not just to learn but to lead and belong. Under the steady facilitation of Huda, the center has seen regular participation from a core group of children who have become familiar with its rhythms and shaped its learning culture with care and collaboration.

Throughout the year, the center blended structure with flexibility—balancing academic support, play, and creative exploration. Peer learning stood out as a defining practice, with older children frequently guiding younger ones through reading, homework, and basic comprehension. Facilitator Huda’s calm and encouraging presence helped create an environment where children took initiative naturally, and where mutual respect was part of everyday interactions.

The center made significant strides in English language learning, especially for children from Kannada-medium schools. Using activities like Octopus, Unlock the Chain, and simple word games, children practiced reading, spelling, and sentence construction in engaging ways. Over time, they began confidently reading small words and encouraging their peers to join them—building both language skills and group morale.

Games remained a vibrant part of the center’s culture. Children enthusiastically participated in expressive and movement-based games such as Tall, Small, Fall, Wall, and Dog and Bone. The Cage and Birds game stood out this year as a joyful exercise in listening, reacting, and teamwork. It offered more than just fun—it helped children sharpen their reflexes, collaborate, and think on their feet. Their joy, discipline, and camaraderie during these sessions reflected the deeper learning at play.

Celebrations like Teachers’ Day became milestones in the center’s journey. The entire event was planned and led by the children themselves—from decorations and performances to welcoming guests. Their leadership, planning skills, and sense of celebration highlighted the confidence they had gained over the years.



Jhanda Gully also became a space for reflective learning. Children engaged in discussions about health, hygiene, self-care, and even expressed interest in science-based activities—nudging the facilitator to begin planning simple experiments in the coming year.

Through all of this, the Jhanda Gully Center remained steady—not only in attendance, but in spirit. What has grown here is a grounded, child-led space of trust, creativity, and joyful learning. The consistent presence of a dedicated facilitator and a responsive group of children has made this center a model of what patient, community-rooted education can look like.

KADIRENAHALLI CENTRE

The Kadirenahalli Center has had a dynamic and evolving year—marked by growing participation, new experiments in art and play, and some challenges around consistency and coordination. Throughout it all, what has remained clear is the children's eagerness to engage when provided with stimulating and meaningful experiences.

A strong presence of younger children shaped the tone of activities at this center. Facilitators and visiting team members adapted accordingly, designing sessions that encouraged curiosity, built foundational literacy skills, and introduced general knowledge through games and storytelling. The children especially enjoyed activities like action songs, guessing games, and basic trivia that supported their attention span while sparking a love for learning.



Art remained a powerful anchor for engagement. Under the guidance of arts facilitator Rajeev and volunteer Bali, the children explored a range of creative activities—from chalk carving and paper crafts to Warli art and watercolour painting. The Warli sessions in particular left a lasting impression, with children experimenting with patterns and shapes while learning about village life and visual storytelling. Their joy in choosing colours and sharing their artwork reflected how art has become a tool of expression and belonging at the center.

One of the most celebrated games this year was the Balance the Stick activity introduced by Venkatesh. The game demanded coordination, patience, and teamwork, and even the youngest children participated with great enthusiasm. It quickly became a favorite, drawing in children who might otherwise remain on the margins of group play.

Academic support, especially during school exam periods, also played an important role. Children often came seeking help with homework or basic concepts, and facilitators made space for quiet study alongside play. Environmental topics like World Hunger Day and discussions around local recipes added contextual richness to their learning journey.

That said, the center also faced some concerns around facilitator availability and communication. There were days when the space was open but unattended, leading to confusion among the children. On one occasion, a visiting team member had to step in to lead the session. These inconsistencies highlighted the importance of reliable facilitation in ensuring children feel secure and supported.

KOGILU LAYOUT CENTRE

The centre in Kogilu layout has become a bustling hub of fun learning for children. Every day, from 4:30 to 6:30 PM, the centre welcomes a lively group of 20 to 22 children, aged between 5 and 13 years. Afreen, the centre facilitator engages the children in a variety of activities that foster social interaction, creativity, and physical exercise.

A day in the centre begins with a meditation session, where the children meditate for at least three minutes, creating a calm and focused start to their time together. Following this, the children sit in a circle to welcome and greet each other, which helps in building a sense of community. They take turns introducing themselves, sharing their names, and discussing their day. The activities further extend to educational discussions where they talk about the different colours in their surroundings and identify the colours of various vegetables and fruits. This is followed by a session of mutual appreciation, where the children clap for each other, reinforcing positive behaviour and camaraderie.

To keep the energy levels high and ensure physical activity, the children participate in several games. These include the passing ball game, the 1234 clapping game, running and statue game, concentration games, and exercises. They also enjoy classic games like hide and seek, which never fail to bring joy and excitement. The varied clapping activities in the centre are fun but also help in improving their coordination and rhythm. Among all the activities, dancing and watching rhymes are the children's favourites. This combination of music, movement, and storytelling keeps them engaged and entertained. However the facilitator also struggles with modulating the energy of the children as they get into frequent fights. But Afreen believes that continuous engagement will bring about a change. In order to further the community engagement and strengthen their trust in the process of learning centric initiatives, Afreen maintains a close relationship with the parents too. She makes it a point to gather and also drop the children back after the centre timings, offering her opportunities to interact with the community and understand their concerns.



T R NAGAR CENTRE

Over the past academic year, the TR Nagar Center has evolved into a vibrant space where children arrive not just to learn but to lead, imagine, and co-create. The center has consistently witnessed high participation, with children taking increasing ownership of the space and their time within it. From setting daily schedules to leading circle time and choosing activities, the children have emerged as co-facilitators, shaping the rhythms of the center with curiosity and confidence.



Discipline and consistency became a collective goal early in the year. Children established routines such as raising hands to speak, appointing daily leaders to plan and manage sessions, and ensuring that everyone remained engaged during center hours. These small but significant shifts fostered a sense of shared responsibility and improved peer relationships. Regular practices like circle time and storytelling offered not just structure but opportunities for voice, visibility, and play.

One of the most notable highlights of the year was the storytelling session that unfolded on a rooftop, where children collaboratively built a fictional world using objects around them. They invented enchanted pencils, magical glue, and haunted notebooks, and acted out their narratives with sound effects, songs, and theatrical energy. What began as a simple creative writing exercise turned into a collective celebration of imagination, empathy, and courage—especially for children initially hesitant to participate. The session became a defining moment for the center, reflecting what happens when children are given freedom, trust, and a safe space to express themselves.

Games and physical activities such as One Eye Bottle Cap Challenge, Act and Capture, Wall-Tall-Doll-Small, and word-building races brought energy into the space, encouraging both concentration and collaboration. These moments became essential not just for movement and fun, but for reinforcing language, logic, and group bonding. Sessions at the local park during holidays, where children engaged in reflective discussions and yoga, deepened their understanding of their families, their aspirations, and their roles in the community. Several children spoke about helping their parents during holidays, proudly sharing how they learned to handle customers or assist with small businesses—experiences that further rooted learning in real-life contexts.

Throughout the year, the facilitator explored new ways of connecting with children by offering them greater agency. When children were treated as decision-makers, they responded with responsibility and creativity. Whether preparing for activities, supporting each other's learning, or narrating stories, they demonstrated that ownership and learning can grow hand in hand.

The TR Nagar Center has become more than a learning space—it is a shared ecosystem of care, imagination, and trust. Children now walk in not just with books in hand, but with ideas, questions, and leadership. And that, perhaps, is the most meaningful outcome of the year.

ULSOOR CENTRE



The Ulsoor Center, one of our newer community spaces, began in a modest setting with a simple intention—to create a joyful, after-school learning environment where children could explore, express, and belong. Over the years, the center has grown into a vibrant and intimate space, hosted within the home of facilitator Rajeshwari. Alongside her sister Ruksar, Rajeshwari has created a nurturing environment that prioritizes children's voices, curiosity, and creativity.

While space constraints have remained a consistent challenge, they have also led to inventive adaptations. The home-based setup allowed for flexibility and closeness—where learning happened in everyday corners, conversations were informal, and the relationships built were deeply personal. Even during interruptions, like the heavy October rains that temporarily paused sessions, the spirit of the center stayed strong. When the center reopened, the children returned with renewed enthusiasm, and the Diwali celebration that followed became a highlight—an event filled with joy, decoration, and shared laughter.

Throughout the year, the children were introduced to a variety of activities—from board games and Rubik's cube challenges to storytelling, group discussions, and watercolor painting. A memorable moment was when Rajeev introduced the children to painting techniques, sparking a wave of excitement and focus as they explored blending colours and expressing their ideas on paper. These creative sessions brought a calm rhythm to the space, inviting both reflection and pride in their work.

What stood out was the gradual shift in parental perception. Initially hesitant, parents have started to notice positive changes in their children—greater involvement in learning, improved focus, and a growing confidence in communication. This growing trust has been a quiet but significant achievement, opening up conversations about what meaningful education can look like when rooted in joy and agency.

Ulsoor's journey this year reminds us that learning doesn't need elaborate infrastructure to be impactful. With care, consistency, and creativity, even a small living space can transform into a sanctuary for imagination and learning. The foundation laid this year—with steady engagement, growing community trust, and a strong facilitator presence—promises a hopeful path forward.

STORIES - ALIYA

When Aliya first came to Vika, she didn't like it much for the first week. She only came during circle time and left right after lessons. She would often sit outside playing by herself. Gradually, she started coming on time and became more regular with activities. At first, she found it hard to understand and follow what Vika facilitators said in English. The center routines were also new and unfamiliar to her.

Over time, as she started speaking and listening to more English at the center, things became easier. When she joined Vika, we were preparing for a trip with 45 children. She didn't want to go and even said, "Is this really okay?" But once the trip happened, she really enjoyed herself. After that, she didn't miss any more days at Vika.

She began paying attention and participating in all the programs and games. She now loves coming to the center and taking part in all the activities. There's always something happening at Vika—games, programs, and fun. She looks forward to it all. She also enjoys the little snacks she gets every 15 days.

At Vika, there are no teachers or leaders—everyone is free to learn and grow. And she feels that freedom. So much so that even when there's a school holiday, she doesn't want to miss Vika.

STORIES - ANEESA

Aneesa was just four years old when she first came to Vika. She wouldn't talk to anyone—quiet, shy, and hesitant. She didn't sit in groups or play with other children. Janaki ma'am would often say that she would just pass by unnoticed.

On 15th August, we were organizing a celebration. That day, Aneesa danced on stage for the first time. I remember thinking—she'll do great! And from that point on, she began opening up—slowly, but surely.

She started talking to other children in Kannada. She picked up English quickly, and even speaks a bit of Kannada now. Janaki ma'am says she's started expressing her thoughts clearly. Aneesa now goes to her on her own and even helps teach four or five other children. She's very focused when she teaches—calling the children, helping them write, making sure they learn properly.

When she writes well, Janaki ma'am gives her a high-five or a hug. Aneesa beams with happiness. She's changed so much from when she first came. I think Aneesa is truly blooming at Vika, and I feel proud to witness that.

STORIES - KABIR

Kabir is a 7-year-old who has been part of the Avalahalli centre for the past year. He lives nearby with his parents and three siblings. His father paints homes for a living, often working long hours, and his mother works at a pharmaceutical company. Like many children in the neighbourhood, Kabir's daily routine is shared between home, school, and the centre.

When he first began coming to the centre, Kabir kept mostly to himself. He was observant but quiet, often watching others rather than participating directly. During play, he sometimes repeated words or gestures he picked up from others and could be quick to get into arguments or use language that unsettled the group. His facilitator noticed that while he seemed withdrawn during learning activities, he was always present and curious.

Over time, small shifts began to take place. With encouragement and time, Kabir started engaging more with activities—especially those that involved movement, visuals, or rhythm. He began identifying letters and slowly picked up reading. His comfort with the space also grew: he started expressing his thoughts clearly, sought help when he needed it, and even initiated conversations with peers.

One noticeable change was in how he related to others. Where earlier he might have walked away or reacted defensively, he now began waiting his turn during games, listening to others, and helping out with small tasks at the centre. Kabir has a particular interest in drawing and music, and these became his ways of connecting more deeply with others.

Today, Kabir is one of the regulars. He helps set up the space when he arrives, often invites younger children to join in activities, and continues to build his confidence through both play and learning. His presence has become an integral part of the centre—not just because of how much he has grown, but because of how he holds space for others to grow too.

FACILITATOR WORKSHOP - BANGALORE

On January 25–26, 2025, the ViKa Workshop brought together 30 facilitators from organizations like Bija, Sangama, DBRC, and ViKa at Samvada Baduku, Bangalore. The workshop focused on learner agency, democratic learning spaces, and life skills, equipping facilitators with creative tools to foster inclusive, joyful learning environments. Through interactive sessions, role-playing, creative exercises, and reflective discussions, participants explored their roles as facilitators and the importance of creating spaces where every child can thrive.

The workshop began with a session on the role of a facilitator, where participants reflected on fostering learner agency and created a vision board for their communities. Chander's session on life skills highlighted the importance of resilience, emotional intelligence, and decision-making, emphasizing how these skills are essential for both personal growth and effective facilitation. Facilitators also engaged in a skit activity, viewing facilitation from a child's perspective, which deepened their understanding of the challenges and opportunities in fostering agency.





Creative thinking took center stage with activities like drawing pictures using scrambled shapes and impromptu theatre games, where facilitators used everyday items to create stories. These exercises sparked creativity and demonstrated the power of resourcefulness and imagination in facilitation. The snake game brought laughter and camaraderie, reinforcing the values of teamwork and adaptability, while the story of the blind men and the elephant sparked discussions on critical thinking and the importance of questioning assumptions.

The workshop also addressed the failures of traditional schooling systems, with facilitators exploring systemic, pedagogical, and socio-economic challenges. They reflected on the cultural perceptions and aspirations of children in rural and urban settings, emphasizing the need for systemic changes in education. By the end of the workshop, facilitators were equipped with new tools and perspectives to create inclusive, learner-centered spaces, leaving inspired and better prepared to support children in their learning journeys.

The ViKa Workshop reinforced the importance of reflective practices, creativity, and collaboration in facilitation. It was a reminder that when facilitators grow, so do the children they support. As we move forward, we aim to build on these insights to create even more joyful, empowering, and inclusive learning environments.

ANNUAL DAY CELEBRATION

The ViKa Annual Day and Exhibition by children was held on January 19, 2025, at Vidyapeetha park, TR Nagar. It was a much-awaited celebration for the ViKa community — a day that brought together children, facilitators, families, volunteers, and well-wishers to honour the journeys of learning, growth, and creativity that unfolded throughout the year. From early afternoon, the venue began to buzz with energy as children, facilitators, parents, volunteers, and guests came together to witness the culmination of a year's learning and creativity.

The event began with an exhibition that showcased the children's journey through the ViKa centers. The auditorium at Vidyapeetha Park was transformed into a vibrant learning space, filled with working models, still exhibits, experiments, posters, and artwork made by children. Each child had the opportunity to present what they had created or learned. They stood beside their displays, eagerly explaining their ideas and experiments to every guest who walked by. Their excitement and confidence were infectious. It wasn't just about what they had made — it was about how they spoke of it, with ownership, curiosity, and joy. For many, this was the first time they were speaking in public in such a setting, and they did so with remarkable clarity. Visitors, including parents, community members, and dignitaries, were deeply moved as they interacted with the children and listened to their explanations.



As the sun dipped lower, the cultural program commenced in the open-air space at Vidyapeetha Park. The stage was beautifully decorated, and the event was hosted by a lively and enthusiastic team. Anchoring was done by Huda, Rajeshwari, Swetha, and Afreen Taj, who kept the flow engaging and welcoming throughout the evening. The program opened with a warm welcome by Sahira Banu, followed by a thoughtful speech by Prasanna, setting the tone for the evening. The ceremonial lighting of the lamp was conducted in the presence of guests and well-wishers — Sriram Prasad, Chartered Accountant; Prasanna S, Public Health Economist; Gurumurthy, Trustee of Heera Foundation; Geetha Menon from Sthree Jagruthi Samithi; and Nagershwara from the T. Muniswamappa Trust. Their presence added a sense of encouragement and solidarity to the event, and their speeches reflected the importance of nurturing alternative learning spaces that center children and their experiences.

The cultural program was a vibrant tapestry of performances by children from all centers. There were songs and dances, skits and mimes, classical and fusion pieces — each crafted and rehearsed with love and care over weeks. Children from centers like Avalahalli, Bandepalya, Jhendagully, TR Nagar, Ulsoor, Fakeer Colony, and Kadirenahalli took to the stage with remarkable energy. Each performance — whether a Bharatanatyam piece, a Qawwali, a group dance, or a skit — reflected not only the children's talent but their courage and teamwork. The confidence with which they owned the stage, supported one another, and engaged the audience was heartwarming. Their facilitators stood at the edge of the crowd, often teary-eyed, witnessing their learners bloom in the spotlight.

Amidst the performances, the evening also included moments of reflection and gratitude. Volunteers and community supporters were honored for their continued efforts and contributions. Parents from each center came forward to share their experiences of watching their children grow in confidence and curiosity. Their words of appreciation spoke volumes about the impact of the centers on children and families alike.

The program concluded with a heartfelt vote of thanks by Latha, who acknowledged the efforts of every individual who made the day possible — from the children and facilitators to the organizing team and the broader community. As the lights dimmed and the crowd began to disperse, there was a lingering sense of joy and fulfillment in the air. It had been a long day, but a meaningful one — filled with laughter, applause, learning, and connection.

The Annual Day and Exhibition wasn't just an event. It was a celebration of what ViKa stands for — spaces where children learn with joy, grow with confidence, and speak with their own voices. It was a reminder of how far the children and facilitators have come, and a hopeful glimpse of all that lies ahead.



FIELD TRIP TO SHIVANASAMUDRA, TALAKADU AND KRS

On November 30, 2024, children from Avalahalli, Bandepalya, Jhanda Gully, Kadirenahalli, Kogilu Layout, T R Nagar, and Ulsoor embarked on a one-day educational trip to explore Karnataka's natural beauty and cultural heritage. The journey took them to Shivanasamudra Falls, Talakadu, Somanathapura Temple, and the KRS Garden Water Fountain, offering a blend of learning, adventure, and bonding.

The day began early, with students departing at 5:00 AM, their excitement palpable as they sang and laughed during the bus ride. The first stop was Shivanasamudra Falls, where the sight of cascading water amidst lush greenery left the students in awe. Facilitators shared the historical significance of the falls, including its role as Asia's first hydroelectric power station, sparking curiosity about hydropower and its impact on the region. Breakfast by the falls, surrounded by nature's beauty, set a joyful tone for the day.

Next, the group visited Talakadu, a town known for its sand-covered temples and the serene River Kaveri. Students explored the Vaidyanatheshwara Temple, learning about its Dravidian architecture and the legendary "Curse of Talakadu." The mystical atmosphere of the sand-covered temples and the calming river provided a perfect mix of relaxation and historical exploration.



The journey continued to Somanathapura, where the Chennakesava Temple stood as a testament to Hoysala architecture. The intricate carvings depicting Hindu mythology and celestial beings captivated the students, inspiring some to sketch and others to photograph the temple's grandeur. The visit deepened their appreciation for Karnataka's rich cultural and architectural legacy.

The final stop was the KRS Garden Water Fountain, where synchronized water jets danced to music, creating a mesmerizing spectacle. The vibrant display against the evening sky offered a joyful and calming end to the day. As the group returned to Bangalore, students reflected on their experiences, sharing their favorite moments and newfound knowledge about Karnataka's heritage.

This trip was more than just a visit to iconic locations—it was an opportunity for students to connect with nature, history, and each other. The memories of cascading waterfalls, ancient temples, and dancing fountains will remain cherished, fostering a sense of curiosity and teamwork that will stay with them for years to come.



AREAS FOR IMPROVEMENT

Considering all our centres, their contexts are different and the challenges and needs are varied. We've identified several overarching themes and areas for improvement, and we look forward to making necessary corrections and strengthening the program in the coming year. We welcome any feedback and ideas for further enhancement.

- **Documentation and strengthening internal practices:** Over the past year, we continued to strengthen areas that were highlighted in the 2023 report—documentation, facilitator growth, and centre stabilisation. We made steady progress: our reporting formats became clearer, facilitators engaged more actively in workshops and peer learning, and the time spent on firefighting reduced compared to last year. At the same time, these remain ongoing areas of work. Capturing reflective documentation in a learner-driven space is still challenging, facilitators balancing multiple jobs limits the time they can invest in their own learning, and unpredictable issues at the centres continue to demand attention. These three threads form the core of our internal practice, and we will keep building on the progress made this year.
- **Collaboration:** Collaboration has been gradual but growing, and this year we continued to engage with a few partner organisations, mainly through facilitator workshops and training spaces. While these exchanges have been meaningful, there is still much more we can learn from organisations working in similar contexts. In the coming year, we hope to build more intentional collaborations—through study visits, shared learning spaces, and long-term partnerships—to strengthen our own practice and widen the perspectives we bring into our centres.
- **Funding and Organisational Strengthening:** ViKa has sustained itself on small grants and contributions so far. The coming year offers an opportunity to build stable, long-term funding through active fundraising, networking, and identifying larger grant opportunities. Strengthening trustee and board engagement will be key to this growth. Their involvement can create stronger visibility, deepen strategic thinking, and support external connections that expand our work.
- **Accountability and Role Clarity:** As ViKa grows, accountability mechanisms within the core team need to be clearer. Work often becomes task-oriented, and short-term priorities sometimes overshadow larger organisational goals. Establishing role clarity, strengthening follow-through systems, and creating shared responsibility for long-term visioning will help the team move cohesively. These shifts are essential for ensuring that tasks do not get delayed and that each member's contribution aligns with ViKa's broader purpose.
- **Knowing when to step back:** One key learning from this year has been recognising when a centre is no longer functioning in a way that aligns with our purpose. We tend to hold perseverance as a virtue and try to stabilise a space for as long as possible. But there are moments when continuing to invest time and resources into a centre may not serve the children or the organisation. Developing clear criteria for when to pause, step back, or close a centre will help us use our energy wisely and focus on spaces where learning is truly taking root.

SCHOLARSHIP PROGRAM

For the last three to four years we have been supporting many deserving children with their education expenses. Many of the children have finished their degrees and are now supporting their families and siblings through their earnings. With continued support from AID India and a streamlined process we were able to support 40 children with a total of thirteen lakhs distributed.

For a few children who needed even more support beyond the Rs. 25,000 scholarship from India we crowd sourced funds and helped support two children. We are thankful to our donors for their continuous support over the past few years.

Here are some success stories from our latest batch of students:

Sundari

Sundari has immensely benefited from the scholarship we have provided and has finished second place in her college scoring 93% in her 2nd PUC. She intends to pursue CA and has started her B.Com course. Sundari has also been teaching children younger than her in her community with the hope that they too can score good marks like her.

Rajesh

Rajesh's father works as a sweeper for the BBMP and had taken large loans to pay for his education. With the support last year Rajesh was able to study without furthering his debts. He has cleared his exams finishing in the top ten students of his college. He has started working and has begun to clear his family's debts.

Aamir Ali

Aamir's ambition was to become a dentist and with the support of our scholarship he has successfully completed his BDS. Having scored well in his undergraduate degree he has been able to join a post graduate course in Bangalore at a very low cost while working as a dentist in the same college.

Kavin

Kavin is physically handicapped and diagnosed with kidney failure and is an extremely talented student. Due to Kavin's health issue, his father has had to become a full time caregiver. Kavin's education has been supported by a small shop his mother runs. Kavin has taken one step closer to his dream of becoming a doctor because of the scholarship support. He has cracked the NEET exam and has secured a seat in a government medical college.

Lasya

Lasya's father suffered from a stroke last year and is currently bedridden. The family is entirely dependent on the mother's income. With the support we have provided Lasya was able to score 86% in her exams and has secured an internship at HDFC Bank.



DATA OF THE CHILDREN SUPPORTED

Total Scholarships Provided	41
College Students	29
PUC (11th or 12th)	10
Diploma	2
Boys	19
Girls	22
Average Annual Income	₹70,000
Total Amount Supported	₹13,75,375

We are thankful to Holla Mitran & Co. for auditing our accounts and providing financial reports. You may find a copy of the same attached as an annexure to this document.

INDEPENDENT AUDITOR'S REPORT

To the Members of M/S HEERA FOUNDATION

Opinion

We have audited the financial statements of **M/S HEERA FOUNDATION** ("the trust"), which comprise the balance sheet as at March 31, 2025, Receipts and Payments account and Income & Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Trust's Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Holla Mitran & Co LLP
Chartered Accountants
Firm No: 015659S/S000022


Amareesha P Holla
(Partner)
Membership No: 230242
UDIN: 25230242BMJACC4715
Date: 18-09-2025
Place: Bangalore



M/S HEERA FOUNDATION
NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102

STATEMENT OF TOTAL INCOME ADJUSTED FOR THE INCOME TAX
FOR THE ASSESSMENT YEAR 2025-26

STATUS : TRUST

PAN : ABXPY8540K

PREVIOUS YEAR : 31-03-2025


DOI : 12-03-2011

GROSS RECEIPTS U/S 10, 11 & 12		8,09,195
LESS : ACCUMULATION TO EXTENT 15% U/S 11(1)		-
LESS: APPLICATION OF INCOME		8,09,195
REVENUE EXPENDITURE		
Revenue Expenditure As Per Receipts & Payments A/C	8,28,316	
NET ELIGIBLE REVENUE EXPENDITURE (A)	8,28,316	
CAPITAL EXPENDITURE:		
Capital Expenditure [As Per Receipts & Payments A/C]	-	
NET ELIGIBLE CAPITAL EXPENDITURE (B)	-	
TOTAL EXPENDITURE (A+B)	8,28,316	
LESS: AMOUNT SPENT OUT OF EARLIER ACCUMULATION	19,121	8,09,195
TOTAL APPLICATION OF INCOME		-
TAX PAYABLE ON ABOVE		-
LESS: TDS		11,554
INCOME TAX REFUNDABLE		11,554

FOR M/S HEERA FOUNDATION



Janaki Prasad
Trustee



Rashmi S
Trustee

Date: 18-09-2025

Place: Bangalore

M/S HEERA FOUNDATION
NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102
Balance Sheet as at 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	9,83,870	10,37,090
			9,83,870	10,37,090
2	Current liabilities			
(a)	Short-term provisions	4	3,000	1,500
(b)	Payables	5	7,712	-
(c)	Other current liabilities	6	74,853	2,600
			85,565	4,100
	Total		10,69,435	10,41,190
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		8,000	8,000
(b)	Non-current investments	7	8,42,108	9,56,500
			8,50,108	9,64,500
2	Current assets			
(a)	Cash and bank balances	8	2,07,773	70,394
(b)	Other current assets	9	11,554	6,296
			2,19,327	76,690
	Total		10,69,435	10,41,190
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

FOR M/S HEERA FOUNDATION

SUBJECT TO OUR REPORT OF EVEN DATE
FOR HOLLA MITRAN & CO LLP
CHARTERED ACCOUNTANTS
FRN : 0156595 / S000022

Janaki Prasad
Trustee

Rashmi S
Trustee

Date: 18-09-2025
Place: Bangalore

Amareesha P Holla
Partner
M.No.230242

UDIN:25230942BMJACC4715



M/S HEERA FOUNDATION
NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102
Income and Expenditure for the year ended 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
			Unrestricted funds	Unrestricted funds
I	Income			
(a)	Donations		8,04,003	9,17,501
II	Other Income	10	52,558	62,796
III	Total Income (I+II)		8,56,561	9,80,297
IV	Expenses:			
(a)	Operative Expenses	11	1,42,001	2,63,000
(b)	Employee benefits expense	12	7,07,900	4,98,500
(c)	Other expenses	13	59,879	59,917
V	Total expenses		9,09,780	8,21,417
VI	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- V)		(53,219)	1,58,880
VII	Exceptional items		-	-
VIII	Excess of Income over Expenditure for the year before extraordinary items (VI-VII)		(53,219)	1,58,880
IX	Extraordinary Items		-	-
X	Excess of Income over Expenditure for the year (VIII-IX)		(53,219)	1,58,880
	Balance transferred to General Fund		(53,219)	1,58,880
	The accompanying notes are an integral part of the financial statements			

FOR M/S HEERA FOUNDATION

SUBJECT TO OUR REPORT OF EVEN DATE
FOR HOLLA MITRAN & CO LLP
CHARTERED ACCOUNTANTS
FRN : 015659S / S000022

Janaki Prasad
Janaki Prasad
Trustee

Rashmi S
Rashmi S
Trustee

Amareesha P Holla
Amareesha P Holla
PARTNER

M.No.230242

UDIN: 25230242BMJTACC4715



Date: 18-09-2025
Place: Bangalore

M/S HEERA FOUNDATION
NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102
Receipts and Payments for the Period ended 31-03-2025

Particulars	(Amount in Rs.)			
	Current Year 31.03.2025	Current Year 31.03.2025	Previous Year 31.03.2024	Previous Year 31.03.2024
Opening Balance				
Cash at Bank	70,394		1,98,188	
Cash in Hand	-	70,394	2,616	2,00,804
Add:Receipts During the year				
Revenue Receipts				
Donations Received	8,04,003		9,17,501	
Miscellaneous Income	2		-	
Id Interest Received	5,190	8,09,195	-	
Capital Receipts				
Maturity of Fixed Deposits	9,56,500	9,56,500	-	9,17,501
Less:Payments During the year		18,36,089		11,18,305
Revenue Payments				
School Fees to Children	1,35,041		2,63,000	
Salary to Staff	5,94,700		4,82,400	
Honararium Charges paid	55,200		13,500	
Auditor Remuneration	-		5,310	
Rental Charges	30,000		12,000	
Travelling Expenses	12,726		31,361	
Miscellaneous expenses	649		649	
Printing and Stationery	-		8,156	
Office Expenditure	-		2,541	
Computer Maintenance	-		2,900	
Reimbursement Expenses	-		2,500	
Reimbursement Expenses to venkatesh Nalk	-		56,318	
Reimbursement Expenses to vignesh Prasad	-	8,28,316	1,67,276	10,47,911
Capital Payments				
Fixed Deposit	8,00,000	8,00,000	-	
Total		2,07,773		70,394
Closing Balance				
Cash at Bank		2,07,773		70,394
Cash in Hand				

FOR M/S HEERA FOUNDATION

Janaki Prasad
Trustee

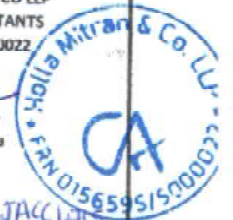
Date: 18-09-2025
Place: Bangalore

Rashmi S
Trustee

SUBJECT TO OUR REPORT OF EVEN DATE
FOR HOLLA MITRAN & CO LLP
CHARTERED ACCOUNTANTS
FRN : 0156955 / 5000022

Amareesh P Holla
PARTNER
M No. 230242

UDIN: 25930349 BM JAC 411



1 Brief About The Trust

M/S Heera Foundation Charitable Trust is an Trust formed under the Indian Trusts Act, 1882. The said Trust was formed on 12th March 2011. The main objective is to promote, set up, manage, and support educational and research institutions, including schools, colleges, and training centers. These institutions will offer programs in areas like general education, nursing, dental, pharmacy, engineering, technical skills, management, physical education, vocational training, and more.

The Trust is registered under Section 12AB of the Income-tax Act, 1961, and operates on a not-for-profit basis, applying its income solely towards its stated charitable objectives.

2 Significant Accounting Policies**2.01 Basis of preparation**

The Financial Statements are prepared under the Historical Cost Convention on the accrual basis of Accounting and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and the Provisions of the Income Tax Act, 1961.

2.02 Use of Estimates

The preparation of financial statements in accordance with the generally accepted accounting principles requires management to make judgments, estimates and assumptions that effect the application of accounting policies and the reporting amount of assets and liabilities, income and expenses, estimates and underlying assumptions are reviewed on an ongoing basis.

2.03 Revenue recognition

Donations received during year are recognized on accrual basis.

2.04 Property, plant and equipment

Property, plant and equipment are capitalised at original cost along with Taxes, Duties and all costs relating to Installation and Commissioning.

2.05 Expenditure

Expenses are accounted on the Accrual basis and provisions are made for all known Losses and Liabilities.

2.06 Events Occurring After the Balance Sheet Date

There are no significant events after the Balance Sheet date affecting the Accounts under consideration.

B Notes On Accounts**1. Auditors remunerations**

Sl.No	Particulars	Amount In Rupees 2024-2025	Amount In Rupees 2023-2024
a.	Statutory Audit	1500/-	2,310/-

2. Contingent Liabilities

There are no Contingent liabilities in the above period of Balance sheet

3. Related Party Disclosures

There are no Related Party Disclosures in the above period of Balance sheet

4. Bank Balance and Bank Deposits, are subject to confirmation from respective bank .**5. Previous Year Figures are Grouped/Re-Grouped, Wherever Necessary to conform to the current year's presentation.**

Rashmi S. Janalipaul

M/S HEERA FOUNDATION

NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/recei ved during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	7,28,400	-	-	7,28,400
2	General Funds	3,08,690	(53,219)	-	2,55,470
Current Year (CY)		10,37,090	(53,219)	-	9,83,870
Previous Year (PY)		8,78,210	1,58,880	-	10,37,090

Rashmi. Janakiprasad

M/S HEERA FOUNDATION
NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4	Provisions		
		Short term	
(a)	Other provisions	31 March 2025	31 March 2024
(i)	Audit Fees Payable	3,000	1,500
	Total Provisions	3,000	1,500
5	Payables	31 March 2025	31 March 2024
(a)	Other Payables	7,712	-
	Total Other Payables	7,712	-
6	Other current liabilities	31 March 2025	31 March 2024
(a)	Reimbursement Expense Payable to Venkatesh Naik	19,453	-
(b)	Professional Tax Payable	200	2,600
(c)	Salary Payable	55,200	-
	Total Other current liabilities	74,853	2,600
7	Non-current investments	31 March 2025	31 March 2024
(a)	Investment in Fixed Deposit	8,42,108	9,56,500
	Total Non-current investments	8,42,108	9,56,500
8	Cash and Bank Balances	31 March 2025	31 March 2024
(a)	On current accounts	2,07,773	70,394
(b)	Cash on hand	-	-
	Total	2,07,773	70,394
9	Other current assets	31 March 2025	31 March 2024
(a)	TDS Receivable on FD	11,554	6,296
	Total	11,554	6,296

Lashmi S. Javalipudi

M/S HEERA FOUNDATION**NO-381, 11TH MAIN, 4TH CROSS, SECTOR 5, HSR LAYOUT BANGALORE-560102****Notes forming part of the Financial Statements for the year ended 31st March, 2025****(Amount in Rs.)**

10	Other Income	31 March 2025	31 March 2024
(a)	Interest on Fixed Deposit	52,556	62,796
(b)	Miscellaneous Income	2	-
	Total Other Income	52,558	62,796
11	Operative Expenses	31 March 2025	31 March 2024
(a)	School Fees to Children	1,35,040	2,63,000
(b)	Bhoomi Habba Expenses	6,961	-
	Total Operative Expenses	1,42,001	2,63,000
12	Employee Benefit Expenses	31 March 2025	31 March 2024
(a)	Salaries, wages, bonus and other allowances	7,07,900	4,98,500
	Total Employee Benefit Expenses	7,07,900	4,98,500
13	Other Expenses	31 March 2025	31 March 2024
(a)	Auditor Remuneration	1,500	2,310
(b)	Printing and Stationery	-	8,156
(c)	Computer Maintenance	-	2,900
(d)	Rental Charges	30,000	12,000
(e)	Office Expenditure	-	2,541
(f)	Travelling Expenses	12,726	31,361
(g)	Rates and Taxes	2,512	-
(h)	Miscellaneous expenses	1,875	649
(i)	Printing and Stationery	5,631	-
(j)	Telephone Expenses	5,635	-
	Total Other Expenses	59,879	59,917

Rashmi S. Javalipudi