ANNUAL REPORT

2025-2026

BEST PRACTICES FOUNDATION

Director's Note

Best Practices Foundation (BPF) has had the privilege of working with diverse communities, movements and partners to advance intergenerational, feminist and community-led solutions across Karnataka and beyond. This Annual Report for 2025–26 reflects our continued commitment to strengthening women's and marginalised communities' institutions so they can lead their own development.

Our work spanned livelihoods, education, climate resilience, leadership and mental health, with three key priorities: strengthening women's collectives and federations as drivers of leadership and economic resilience; fostering intergenerational mentoring and collaboration; and engaging underserved communities, including sex workers, LGBTIQ+ groups and women on the frontlines of climate change.

We piloted climate-agnostic mushroom cultivation, established a green community laboratory, and applied the MOVE model to create over a hundred women-led enterprises, including sex workers, while increasing incomes, savings, and financial inclusion. These efforts, combined with the development of digital tools like the MOVE-E e-learning platform which created digital content, tested with new trainers, has resulted in sustainable businesses and increased incomes. A regional study for the Asian Development Bank, covering India, Nepal and Indonesia, highlighted the vital role of women's collectives in food security, sustainable livelihoods and climate justice.

Our intergenerational initiatives strengthened second-line leadership in women-led federations and enabled more than 50 young leaders to assume institutional roles. Over 50 mentor–mentee teams developed joint action plans addressing school dropouts, child marriage, access to government documents, transport, civic infrastructure and support for children with disabilities.

Despite the commitment of our donors and partners, constrained funding, shorter project cycles, changing priorities and increasing compliance requirements pose challenges to sustaining long-term, transformative work. We must therefore explore diversified and flexible funding, including viable revenue-generation models, while safeguarding our mission and strengthening organisational resilience.

BPF has complied with the requirements of the Karnataka Societies Registration Act, 1960, including convening its Annual General Meeting, auditing its financial statements and submitting required documents. We continue to monitor regulatory developments with guidance from our external Chartered Accountants and sector partners.

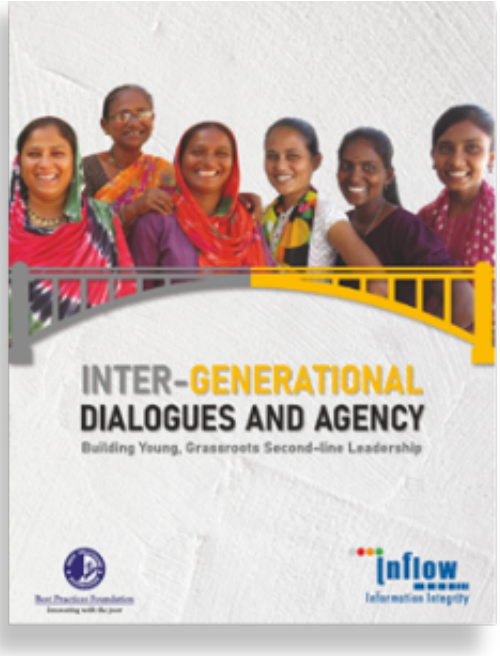
On behalf of the Board and team, I extend heartfelt thanks to the women's collectives, community leaders, youth, sex workers, LGBTIQ+ communities and all our partners for their trust and commitment. I am equally grateful to our donors and institutional partners - including American Jewish World Service, Heinrich Böll Stiftung, Huairou Commission, Inflow Technologies, Mantra4Change, Social Venture Partners, Solidarity Foundation, Shikshalokam, The Guardian Life Insurance Company and the Asian Development Bank - for their continued support.

I invite you to view this report not merely as an account of our achievements, but as an invitation to join us in deepening and sustaining community-led, intergenerational change towards a more just, inclusive and resilient future.

Dr. Sangeetha Purushothaman
Executive Director

Inflow Technologies | Intergenerational Dialogues and Agency - Building Young, Grassroots Second-line Leadership | April 2024 to May 2025

Inflow Technologies strengthened the sustainability of women-led community institutions. Best Practices Foundation (BPF) designed the Intergenerational Dialogues (IGD) to create a structured pathway for emerging young leaders to learn from experienced women leaders in four district federations in Karnataka.



Recognising the valuable experience, institutional knowledge, and community relationships held by senior federation and self help group (SHG) leaders, alongside the innovation, technological skills, and fresh perspectives of younger women, the initiative fostered collaboration across generations through dialogue, mentoring, conflict resolution, and joint action planning, creating spaces for mutual learning, shared decision-making, and leadership development.

The project successfully addressed gaps in second-line leadership while promoting equal participation between generations. Senior leaders increasingly embraced their role as mentors and expressed pride in passing on their skills and experience. Joint action plans helped participants move beyond dialogue to collective action, contributing to stronger community initiatives, livelihood activities, and institutional sustainability.

A key outcome of the project was the emergence of 40 dynamic young leaders who were mentored by seasoned women leaders across multiple federations. Through this process, critical knowledge and leadership skills were transferred to the next generation, enabling young women to take on responsibilities within federation committees. These included supporting survivors of gender-based violence through Legal Committees, facilitating access to government entitlements through Governance Committees, and strengthening community mobilisation through Sustainability Committees.



Building intergenerational agency between Older and Younger women through experiential learning

Solidarity Foundation | Project Nidhi: Financial Inclusion and Entrepreneurship for Sex Workers | January - August 2025 and December 2025 - October 2026

Solidarity Foundation through funding by Social Venture Partners, commissioned BPF to strengthen Self-Help Groups of sex workers and help them establish businesses through MOVE training. Female Sex Workers face significant barriers to economic empowerment due to stigma, social exclusion, and limited access to livelihood opportunities, financial services, and government entitlements. To address these challenges, BPF implemented the MOVE (Market Oriented Value Enhancement) programme, equipping women with entrepreneurial skills, market knowledge, and access to support systems that could enable sustainable livelihoods beyond sex work, particularly for older women seeking alternative sources of income.

The programme resulted in the establishment of 32 women-led businesses, of which 20 are already generating profits. Participants reported substantial improvements in financial inclusion and enterprise growth. Access to credit increased from 84% to 94%, while the average loan amount rose by 163%, enabling women to invest in their businesses. Business incomes increased by 356%, from an average of ₹4,164 to ₹18,997 per month, while overall household incomes grew by 223%. Women also demonstrated stronger financial management practices, with 60% saving through SHGs and many reinvesting earnings to expand their enterprises.

Beyond economic outcomes, the programme strengthened women's confidence, self-reliance, and social standing. Institutional support networks expanded significantly through SHGs, Community-Based Organisations, and NGOs, reducing dependence on traditional support structures. All participating women now possess bank accounts and statutory identity documents, improving their access to government services and financial systems. Increased access to training, entrepreneurial skills, and livelihood opportunities contributed to reduced stigma, greater dignity, stronger decision-making power, and enhanced social inclusion, enabling women to build more secure and resilient futures for themselves and their families.

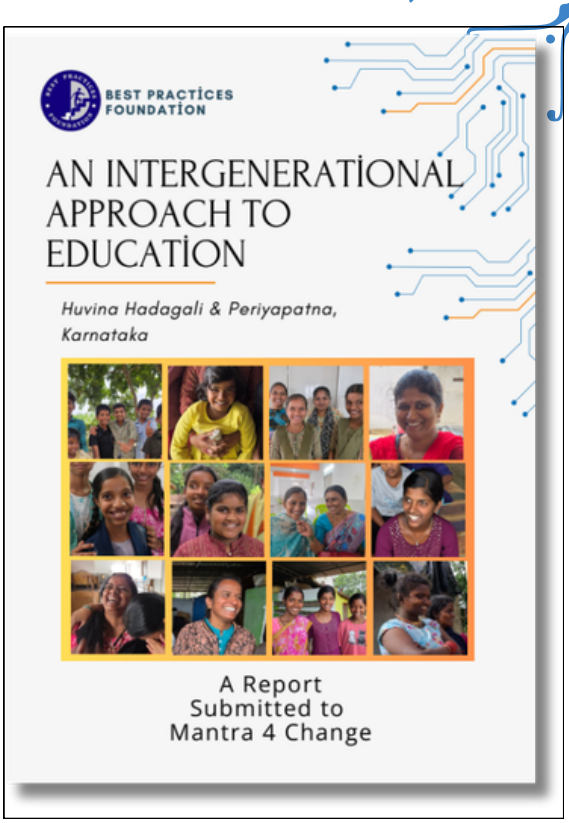
Mantra4Change | A Grassroots Collective Response to Increase Access to Education for Girls | May 2025 - June 2026

BPF implemented a project for Mantra4Change to understand issues faced by adolescents around education and address them through intergenerational intersectional dialogues (IGDs) and action plans. The Shikshalokam-supported Intergenerational Agency (IGA) for Education pilot in Periyapatna, Karnataka, demonstrated that community-led education interventions can be successfully implemented even in some of the most remote and underserved settings. Leaders cascaded the IGDs to reach 443 women and adolescents across 26 villages. 50 plus mentor-mentee teams, in turn created and implemented joint action plans on education. Despite significant challenges—including dispersed tribal settlements, lack of public transport, and mobility constraints for women and girls—the intervention enabled women leaders, youth, and community members to identify and address barriers to education affecting children and adolescents. Participants took action on issues such as school dropouts, child marriage prevention, access to identity documents, transport to schools, civic infrastructure, and support for children with disabilities.



Adolescent girls presenting their Joint Action Plans on education, Periyapatna

A key outcome of the programme was the emergence of strong grassroots leadership and intergenerational collaboration. Women and young people demonstrated the ability to analyse complex education challenges, work with schools and local governments, mobilise families and Sanghas, and advocate for solutions through appropriate channels. The intervention moved beyond awareness creation to foster agency, collective action, and sustained community ownership. The success of the pilot highlights the potential of federations to drive locally relevant education improvements while building a broader movement for educational access, safety, and continuity, particularly for girls.



The pilot has also generated a replicable model for wider adoption. A cascading methodology and visual training manual have been developed to support last-mile replication by community leaders. Future plans include testing the approach in additional locations within Karnataka, adapting it for Bihar and other states, and promoting cross-learning through a grassroots academy model. The experience has yielded valuable design insights, including the importance of integrating intergenerational mentoring, youth engagement, and action-oriented agency into education interventions. These learnings provide a strong foundation for scaling the model across diverse geographies and socio-economic contexts.

Inflow Technologies | Positioning Women as Key Drivers of Local Food Security and Combating Climate Change Challenges | March 2025 - September 2026

The main objective of the project is to identify a climate-agnostic solution to farming – in view of the climate changes that have impacted agricultural output. Through such solutions, the project aims to ensure food security for people below the poverty line.

A Proof-of-Concept (PoC) model based on edible Oyster mushroom cultivation was developed due to its suitability to local climatic conditions and strong market potential. While initially planned for Karnataka, the pilot was subsequently shifted to Wayanad, Kerala, following a review of implementation considerations.



MOVE training, Eatery Game, Wayanad

BPF identified Satyam Estates in Kalpetta to partner with as their facility has good land, stable commitment, access to labour and a deep outreach into the local community. The facility will be used to train the women and young entrepreneurs on how to grow the produce using this climate agnostic model of farming. A batch of women is in the process of being mobilised and implemented and their capacities will be built on post-harvest processing, packing, marketing and aggregating methods.

The mushroom cultivation Proof of Concept project aimed to capture implementation experiences, challenges, outcomes, and ways forward. It highlighted the need to strengthen systems, documentation, community engagement processes and continuous monitoring in establishing sustainable women-led livelihood enterprises and provided a stronger foundation for future expansion of the initiative.

The extension period will focus on strengthening community participation through engagement with Kudumbashree leaders and Area Development Society (ADS) representatives, conducting training programmes for women interested in mushroom cultivation, and systematically documenting production and income data from the pilot unit. This will enable the project to demonstrate the livelihood potential of mushroom cultivation while building local capacity and ownership and allow replication in other project sites.

American Jewish World Service | Inter-Generational Agency for Livelihoods through MOVE | September 24 - December 2025

BPF conducted three MOVE trainings in Huvina Hadagalli, Periyapatna, and Borankatte, reaching a total of 55 women. Each MOVE batch focused on strengthening relationships between older and younger women while building skills in business planning, livelihood identification, financial management, entrepreneurship and marketing. The programme promoted intergenerational learning through a mentor–mentee approach, encouraging collaboration between women of different generations.



MOVE Training – Huvina Hadagalli

Follow-up visits demonstrated that the mentor–mentee model successfully strengthened family and community relationships, particularly between mothers-in-law and daughters-in-law who began working together as business partners. Older women contributed experience and practical knowledge, while younger women brought new ideas and energy, leading to greater trust, communication, shared decision-making, and cooperation.

The programme generated significant economic outcomes, resulting in the establishment of 15 intergenerational and individual enterprises across sectors such as poultry and dairy farming, goat rearing, stitching, vegetable vending, food production, petty shops, and cloth and saree sales.

The combined monthly income of participants increased fourfold, from approximately ₹19,000 to over ₹76,000, while average savings in both bank accounts and Self-Help Groups more than doubled. At the same time, average loan dependence declined as women increasingly relied on business income and family support rather than external borrowing. Beyond income generation, the initiative strengthened women's confidence, decision-making abilities, and financial autonomy, demonstrating how intergenerational entrepreneurship can contribute to sustainable livelihoods, stronger household relationships, and long-term efforts to break cycles of intergenerational poverty.



Impact of IGA, mother-in-law & daughter-in-law set up a vegetable business together

Huairou Commission | Food Systems Transformation | March - December 2025

A green community laboratory was set up to demonstrate different agritech solutions such as fungiculture, microgreens and raised beds, solutions designed for areas which have excessive rains. The laboratory was set up in a federation woman's farm with the help of an intergenerational team of mother and son. The farm was run with the help of other federation women and the produce sold locally which paid for their labour and the cost of running the units.Women were also trained in fungiculture, microgreens and nutrition for them to replicate in their homes.

Processes were documented in detail on how to create a mushroom hut, how to create microgreens using hydroponic methods, how to build raised beds for vegetable farming. Women were exposed to these techniques and trained in them. Additionally, a MOVE livelihood batch was supported matching funds from other donors where over 15 women led businesses were created.



Hut built as per specifications with mushroom bags on strings



Microgreens grown using hydroponic methods by an intergenerational team

Social Venture Partners (SVP) | Technology Infusion into MOVE for Scaling and Efficiency| October 2025 - September 2026

BPF continued its efforts to digitally transform the MOVE (Market Oriented Value Enhancement) livelihood model to increase its reach, efficiency, and scalability among poor and marginalised communities. The initiative benefited considerably from the active involvement of SVP partners, who contributed not only financial support but also strategic guidance in conceptualisation and planning. They facilitated introductions to key technology and ecosystem partners, helping shape the design of a practical and user-centred digital solution.

Over the past year, BPF focused on developing processes for a digital platform that supports the entire entrepreneurial journey—from training and market assessment to business establishment and nurturing. Key components include MOVE-E, an interactive e-learning platform integrating videos, quizzes, and data collection tools; video-based learning modules in English and Kannada that have been piloted with new trainers; and the development of a structured helpline system to provide ongoing support to first-generation, low-literacy entrepreneurs.





FAQ Sessions for MOVE Modules with BPF field staff

The digital tools developed through the project were piloted, field tested and refined, laying the foundation for wider deployment in future training batches. By combining technology with BPF's proven community-based methodology, the initiative aims to strengthen entrepreneurial capacities, improve access to business support, and create a scalable ecosystem for sustainable livelihood development.

Huairou Commission | Community Resilience Partnership Program: Community-Led Climate Adaptation in Asia: The Case for inclusive Public Private Partnerships for the Asian Development Bank (ADB) project | Jan 2026 - Mar 2026

BPF conducted a rapid scoping study to examine community-led climate adaptation responses across Asia, combining a literature review with case studies from India, Nepal, and Indonesia. The study examined how grassroots organisations, cooperatives, farmer producer organisations, and community-based institutions are responding to the growing impacts of climate change. Findings revealed that women-led organisations play a pivotal role in building resilience by integrating climate adaptation with food security, livelihoods, health, environmental sustainability, and community leadership. Rather than focusing solely on productivity or profit, these institutions adopt a holistic approach that strengthens household and community well-being while promoting sustainable natural resource management.

The study found that community-led adaptation delivers significant social, environmental, and economic benefits. Women-led cooperatives and producer groups have strengthened food security, promoted chemical-free agriculture, improved natural resource conservation, created local market opportunities, and enhanced women's leadership and decision-making. Collective institutions of women such as cooperatives, savings groups, and producer organisations have enabled women to build social capital, access markets, generate stable incomes, and reduce vulnerability to climate shocks. Importantly, adaptation initiatives were found to be largely financed and driven by communities themselves through savings, collective investments, and local institutions.

The research highlighted critical gaps in current climate adaptation frameworks. Despite their demonstrated impact, community-led adaptation initiatives remain under-recognised, under-financed, and weakly integrated into national climate policies and financing mechanisms. Limited access to climate data, decentralised finance, and tailored government support continues to constrain the potential of women led institutions.

The study recommends greater recognition of women's community institutions as key adaptation actors, increased investment in locally led adaptation, stronger public-private-community partnerships, and the integration of successful grassroots models into national climate resilience strategies. These findings contribute to the growing evidence base on the importance of community-driven approaches in building inclusive and sustainable climate resilience.

Heinrich Böll Stiftung | From Grassroots to Policy: Building Alliances and Negotiating with Stakeholders Through an Intersectional Body Politics Lens in Karnataka | January - September 2025

BPF's Leadership group implemented a leadership and negotiation skills initiative with 25 leaders drawn from five marginalised communities in Karnataka—LGBTIQ+ persons, sex workers, women with disabilities, Muslim women, and Dalit women. It sought to strengthen their ability to engage with stakeholders, negotiate for their rights, and build solidarity across diverse identities. Key activities included a literature review on negotiation practices used by marginalised communities, stakeholder mapping exercises, the development of a Training of Trainers (ToT) facilitator's guide, and intensive negotiation skills training focused on power dynamics, communication, consent, and stakeholder engagement.



The project strengthened participants' confidence in identifying key decision-makers, understanding power structures, and developing practical negotiation strategies. Peer learning and experience-sharing emerged as particularly valuable, fostering deeper understanding and collaboration across communities. It documented 15 stories of change and community leader interviews, creating a repository of grassroots experiences that will be used in the future.

Beyond individual capacity building, the project reinforced an intersectional approach to collective action and laid the groundwork for stronger collaboration among marginalised groups. Community leaders increasingly began taking ownership of negotiations within their own regions, demonstrating growing agency and leadership. It highlighted the importance of sustained mentoring and accompaniment in building effective negotiators and is further informing plans to expand the model to additional states in South India.

The Guardian Life Insurance Company | Santhrupti – Towards the Mental Wellbeing of LGBTIAQ+ Communities in Chennai | Apr 2025 - March 2026

Project Santrupti is a community-led mental health initiative for 40 socio-economically disadvantaged LGBTIAQ+ individuals in Chennai. It strengthened mental well-being through advanced mental health trainings, intimate partner violence (IPV) awareness sessions, tele-counselling support, and stakeholder sensitisation. It also engaged healthcare providers through sensitisation sessions and culminated in the Tarang Conclave, which brought together community members, mental health professionals, and healthcare stakeholders while also launching a First Responders Manual and related resources. Overall, the project helped build awareness, resilience, peer support networks, and access to affirming mental health services within the LGBTIAQ+ community, while highlighting the importance of safe spaces, community-led support, and inclusive healthcare systems.



What made Project Santrupti unique is its community-led approach to mental health. Rather than treating LGBTIAQ+ individuals as passive recipients of services, it centred their lived experiences, leadership, and peer support systems. Recognising that mental well-being is shaped by social exclusion, discrimination, relationships, and access to services, it combined all the above within a single framework. The use of Tamil-language trainings, community-based spaces, affirming tele-counselling, and the development of community first responders ensured that support was culturally relevant, accessible, and sustainable. By simultaneously strengthening individuals, peer networks, and institutional responsiveness, the project created a holistic and locally grounded model for promoting mental well-being among marginalized LGBTIAQ+ communities.

Audited Financial Statement - 2025-26

Best Practices Foundation

Flat 2C, Santosh Apartments, Palmgrove Road, Victoria Layout, Bengaluru-560047

Balance Sheet as at March 31, 2026

Amount in Rs.

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
FUNDS:			
Restricted funds			
Earmarked funds	5	22,84,233	17,04,711
Asset fund	7	46,43,035	49,54,571
		69,27,268	**66,59,283**
Unrestricted funds			
General fund	8	1,13,93,362	1,20,68,251
		1,13,93,362	**1,20,68,251**
TOTAL FUNDS		**1,83,20,630**	**1,87,27,534**
ASSETS:			
Fixed asset	6	46,43,035	49,54,571
Current investments	9	1,12,91,012	1,26,03,415
Current assets	10	24,28,184	12,09,948
TOTAL ASSETS - A		**1,83,62,230**	**1,87,67,934**
LIABILITIES			
Current liabilities	11	41,600	40,400
TOTAL LIABILITIES - B		**41,600**	**40,400**
NET ASSETS (A - B)		**1,83,20,630**	**1,87,27,534**

Significant accounting policies and notes referred to above form an integral part of the Balance Sheet

As per our report of even date

for **MSSV & Co LLP.,**
(Formerly known as MSSV & Co.,)
Chartered Accountants
ICAI Firm Registration No. : 001987S / 2000267

Shiv Shankar T R
Partner
Membership No. : 220517

Place: Bengaluru
Date : September 24, 2026

for **and on behalf of Board of Trustees of**
Best Practices Foundation

Dr. Sangeetha Purushothaman
Secretary

Place: Bengaluru
Date : September 24, 2026

Gopa Mukherjee
Treasurer

Place: Bengaluru
Date : September 24, 2026

Best Practices Foundation

Flat 2C, Santosh Apartments, Palmgrove Road, Victoria Layout, Bengaluru-560047

Statement of Income and Expenditure for the year ended March 31, 2026

Amount in Rs.

Particulars	Note no	For the year ended March 31, 2026	For the year ended March 31, 2025
INCOME			
Unrestricted			
Donation	12	12,55,619	7,67,331
Interest income	13	7,78,143	8,80,353
No longer payable		-	7,783
Other income	14	1,08,368	33,209
Restricted			
Interest on earmarked funds		2,319	-
Earmarked fund income	16	1,11,57,447	1,64,34,096
TOTAL		**1,33,01,897**	**1,81,22,772**
EXPENDITURE			
Program expenditure	17	1,29,72,194	1,81,95,288
Operational expenditure	18	8,78,005	10,68,707
No longer receivable		-	1,408
Depreciation	6	4,38,124	5,08,961
TOTAL		**1,42,88,323**	**1,97,74,364**
Net movement in funds		**(9,86,426)**	**(16,51,592)**

Significant accounting policies and notes referred to above form an integral part of statement of Income and Expenditure

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Best Practices Foundation

Flat 2C, Santosh Apartments, Palmgrove Road, Victoria Layout, Bengaluru-560047

Statement of Receipts and Payments for the year ended March 31, 2026

Amount in Rs.

Particulars		Note No	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening balance	A	10A.		
Cash on hand			51,695	1,417
Balance with banks			1,82,920	2,53,309
			2,34,615	**2,54,726**
Add: Receipts				
Donation & Grants received		20	1,29,95,999	92,32,956
Other Receipts		21	1,03,368	22,456
Interest on fixed deposit & others		22	8,13,820	17,17,298
	B		**1,39,13,187**	**1,09,72,710**
Less: Payments				
Capital Expenditure		23	1,26,587	1,32,079
Expenses for the year and other utilities		24	1,38,81,525	1,89,20,741
	C		**1,40,08,112**	**1,90,52,820**
Investments in / (redemption) of fixed deposits - net	D		**(12,78,695)**	**(80,59,998)**
Closing balance	**(E=A+B-C-D)**		**14,18,386**	**2,34,615**
Represented By		10A.		
Cash on hand			17,210	51,695
Balance with banks			14,01,176	1,82,920
			14,18,386	**2,34,615**

Significant accounting policies and notes referred to above form an integral part of Statement of Receipts and Payments

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