

St Jude India ChildCare Centres

Receipts and Payments statement of the Foreign Contributions for the year ended 31st March 2025

FCRA NO 084040012

	Amount in Rs.	Amount in Rs.
Particulars	As on 31.03.2025	As on 31.03.2024
Receipts:		
Opening Bank balance	338,046,953	456,053,266
Donations From Foreigners (FCRA)	138,551,167	27,290,968
Total A	476,598,120	483,344,234
Other Income:		
Sale of Fixed Assets	-	950,000
Interest on Fixed Deposit	21,027,842	20,068,661
Interest on FCRA Account	1,008,791	1,330,252
Total B	22,036,633	22,348,913
Total C (A+B)	498,634,753	505,693,147
Payments :		
Centre Running Expenses	83,142,048	71,685,073
Admin Expenses	20,431,999	4,988,145
Security Deposit	-	474,242
Fixed Assets (incl CWIP and Advance)	164,795,967	90,498,734
Total D	268,370,014	167,646,194
Closing balance of Cash and Cash equivalents		
Cash & Bank Balances	20,064,739	15,846,953
Fixed Deposits with Banks	210,200,000	322,200,000
Total E	230,264,739	338,046,953
Total F (D+E)	498,634,753	505,693,147

Extracted from books of accounts and found to be correct

As per our report attached
For M.G.Kale & Co
Chartered Accountants
FRN 104579W



CA Manoj Kale
Partner
ICAI M NO 043464
UDIN 25043464JKOTAS3532
Place : Mumbai
Date: 26.12.2025

For St Jude India ChildCare Centres



Gargi Mashruwala
Director
DIN 0000032543



Manisha Parthasarathy
Director
DIN 0006539426



Anil Nair
Director
DIN 10092715



Dia Teckchandani
Chief Financial Officer

St Jude India ChildCare Centres

(CIN U85310MH2006NPL163277)

Financial statements prepared under Foreign Contribution (Regulation) Act, 2010 FCRA in respect of foreign contribution received and utilised

Balance Sheet as on 31st March, 2025

(Amount in Rs.)

Sr. No.	Particulars	Note No.	As at 31st March, 2025
A	EQUITY AND LIABILITIES		
I	SOURCES OF FUNDS		
	(a) Corpus fund	3	100,873,683.50
	(b) Reserves and surplus	4	412,991,142.84
	Non Current liabilities		
	(a) Long-term provisions	8	7,603,986.00
	(b) Other non-current liabilities	5	6,835,032.25
II	Current liabilities		
	(a) Trade payables	6	
	(i) Total outstanding dues of Micro and Small Enterprises		-
	(ii) Total outstanding dues of creditors other than Micro and Small Enterprises		3,777,679.89
	(b) Other current liabilities	7	7,990,487.56
	(c) Short term provisions	8	5,216,975.00
	Total		545,288,987.04
B	ASSETS		
I	Non Current assets		

II	a) Property Plant and Equipment	9A	24,206,188.16
	b) Capital Work in Progress		249,365,071.47
	c) Intangible assets	9B	3,263,800.62
	d) Long term loans and advances	10	10,851,229.84
	Current assets		
	b) Cash & Cash equivalents	11	230,264,739.21
	c) Short term loans & advances	12	22,305,243.74
	d) Other current assets	13	5,032,714.00
	Total		545,288,987.04

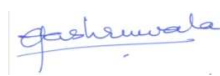
Extracted from books of accounts and found to be correct
As per our report of even date attached.

For M.G.Kale & Co.
Chartered Accountants
Firms Regn No. FRN104579W



Manoj Kale
Partner
Membership no.043464

For and on behalf of the Board of Directors
St Jude India ChildCare Centres
CIN: U85310MH2006NPL163277




Gargi Mashruwala
Director
DIN 0000032543



Manisha Parthasarathy
Director
DIN 0006539426



Anil Nair
Director
DIN 10092715



Dia Teckchandani
Chief Financial Officer

Place: Mumbai
Date: 26th December, 2025

St Jude India ChildCare Centres

(CIN U85310MH2006NPL163277)

Financial statements prepared under Foreign Contribution (Regulation) Act, 2010 FCRA in respect of foreign contribution received and utilised

Statement of Income and Expenditure for the year ended 31st March, 2025

(Amount in Rs.)

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2025
I	Donations	14	138,551,167.40
II	Other income	15	17,650,627.66
III	Total Income		156,201,795.06
IV	Expenses		
	(a) Centre running expenses	16	44,029,274.75
	(b) Employee benefits expenses	17	58,046,120.07
	(c) Depreciation and amortisation expense	9C	6,320,794.83
	(d) Other expenses	18	8,610,727.16
V	Total Expenditure		117,006,916.81
	Surplus for the year (III - V)		39,194,878.25

Extracted from books of accounts and found to be correct
As per our report of even date attached

For and on behalf of the Board of Directors

For M.G.Kale & Co.
Chartered Accountants
Firms Regn No. FRN104579W



Manoj Kale
Partner
Membership no.043464

St Jude India ChildCare Centres
CIN : U85310MH2006NPL163277



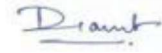
Gargi Mashruwala
Director
DIN 0000032543



Manisha Parthasarathy
Director
DIN 0006539426



Anil Nair
Director
DIN 10092715



Dia Teckchandani
Chief Financial Officer

Place: Mumbai
Date: 26th December, 2025

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 3: Corpus fund

(Amount in Rs.)		
Sr.No.	Particulars	As at 31st March, 2025
1	Opening Balance	100,873,683.50
	Add:- Donations received during the year	-
	Closing Balance	100,873,683.50
	Total	100,873,683.50

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 4. Reserves and surplus

(Amount in Rs.)

Sr.No.	Particulars	As at 31st March, 2025
1	<u>Reserve Fund</u>	
	Balance as per last Balance sheet	255,261,224.59
	Add: Surplus as per Statement of Income and Expenditure	39,194,878.25
	Add:- Transferred from	
	Centre Expansion Fund - Kharghar	144,310,022.00
	Renovation Fund	-
	Grant Fund	-
	Sustainability Fund	-
	Sub total	144,310,022.00
	Less:- Transferred to	
	Centre Expansion Fund - Kharghar	-85,050,000.00
	Renovation Fund	-
	Grant Fund	-
	Sustainability Fund	-
	Sub total	-85,050,000.00
	Closing Balance	353,716,124.84
2	<u>Centre Expansion Fund - Kharghar</u>	
	Opening Balance	59,260,022.00
	Add: Transfer from Reserve Fund	85,050,000.00
	Less: Utilisation of Funds	-144,310,022.00
	Closing Balance	-
3	<u>Renovation Fund</u>	
	Opening Balance	6,395,018.00

	Opening Balance	6,395,018.00
	Add: Transfer from Reserve Fund	-
	Less: Utilisation	-
	Closing Balance	6,395,018.00
4	<u>Grant Fund</u>	
	Opening Balance	-
	Add: Transfer from Reserve Fund	-
	Less: Utilisation	-
	Closing Balance	-
5	<u>Sustainability Fund</u>	
	Opening Balance	52,880,000.00
	Add: Transfer from Reserve Fund	-
	Closing Balance	52,880,000.00
	Total	412,991,142.84

The utilisation of these are as follows :

Centre Expansion Fund - Kharghar

Represents donations received for our new project at Kharghar for 12 storeyed building of
During the year construction is ongoing and the project is due for completion in FY 25-26.

Renovation Fund

Represents donations received for some specific expansions or changes in structure of centres

Grant Fund

Represents donations received from some of the Donors to cover next 1-2 years of
operating expenditure for running the centres.

Sustainability Fund

This fund is to meet running expenses of our centres, in case we do not have donors to support the operating
expenses in future. Our commitment to provide safe and hygienic accommodation is till the child recovers.

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 5 Other Non-current Liabilities

(Amount in Rs.)		
Sr.No.	Particulars	As at 31st March, 2025
1	Retention Money Payable	6,835,032.25
	Total	6,835,032.25

Note 6 Trade Payables

(Amount in Rs.)		
Sr.No.	Particulars	As at 31st March, 2025
1	Total outstanding dues of micro enterprises and small enterprises	-
2	Total outstanding dues of creditors other than micro and small enterprises	3,777,679.89
	Total	3,777,679.89

Note 7 Other Current Liabilities**(Amount in Rs.)**

Sr.No.	Particulars	As at 31st March, 2025
1	Statutory Dues Payable (includes TDS, Provident Fund and Profession Tax liability)	1,142,775.00
2	Retention Money Payable	-
3	Accruals for employee benefit	-
4	InterCompany	6,847,712.56
	Total	7,990,487.56

Note 8 Provisions**(Amount in Rs.)**

Sr.No.	Particulars	As at 31st March, 2025
1	Long-term provisions: Provision for gratuity	7,603,986.00
1	Short-term provisions: Provision for compensated absences	5,216,975.00
	Total	12,820,961.00

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 9A Property Plant and Equipment

Sr. No.	Asset Category	Gross block			
		Balance as at 1 April, 2024	Additions	Disposals	
1	Computers	7,032,831.26	-	-	31
2	Furniture and fixtures	7,654,798.00	123,127.00	-	
3	Vehicles	23,757,852.00	-	-	
4	Office equipment	10,454,506.30	518,124.00	-	
5	Leasehold improvements	2,234,488.00	7,373,102.94	-	
	Total	51,134,475.56	8,014,353.94	-	

(Amount in Rs.)

Balance as at March, 2025	Accumulated depreciation and impairment			Balance as at 31 March, 2025	Net block
	Balance as at 1 April, 2024	Depreciation for the year	Accumulated Depreciation for Disposed assets		Balance as at 31 March, 2025
7,032,831.26	4,090,370.40	837,818.81	-	4,928,189.21	2,104,642.05
7,777,925.00	5,060,092.81	394,390.74	-	5,454,483.55	2,323,441.45
23,757,852.00	12,597,532.11	1,961,141.00	-	14,558,673.11	9,199,178.89
10,972,630.30	7,770,959.12	964,295.13	-	8,735,254.25	2,237,376.05
9,607,590.94	155,317.45	1,110,723.77	-	1,266,041.22	8,341,549.72
59,148,829.50	29,674,271.89	5,268,369.45	-	34,942,641.34	24,206,188.16

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 9B Intangible Assets

Sr.No.	Asset Category	Gross block			
		Balance as at 1 April, 2024	Additions	Disposals	31
1	Computer software	183,526.00	4,316,226.00	-	
	Total	183,526.00	4,316,226.00	-	

Note 9C Depreciation and Amortisation

(Amount in Rs.)

Sr. No.	Particulars	For the year ended 31st March, 2025
1	On Property Plant and Equipment (as per	5,268,369.45
2	On intangible assets (as per Note 9B)	1,052,425.38
	Total	6,320,794.83

(Amount in Rs.)					
	Accumulated depreciation and impairment				Net block
Balance as at 31st March, 2025	Balance as at 1 April, 2024	Amortisation expense for the year	Accumulated Depreciation for Disposed assets	Balance as at 31st March, 2025	Balance as at 31st March, 2025
4,499,752.00	183,526.00	1,052,425.38	-	1,235,951.38	3,263,800.62
4,499,752.00	183,526.00	1,052,425.38		1,235,951.38	3,263,800.62

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 10 : Long-term loans and advances

(Amount in Rs.)

Sr.No.	Particulars	As at 31st March, 2025
1	(Unsecured, considered good) Security deposits	510,159.00
2	TDS receivable and advance tax paid	10,341,070.84
	Total	10,851,229.84

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 11 Cash and Cash Equivalents

(Amount in Rs.)

Sr.No.	Particulars	As at 31st March, 2025
1	Cash on hand	-
2	<u>Balance with scheduled Banks</u>	
	(a) Current Accounts	10,100,500.00
	(b) Foreign Contribution (Regulation) Account	9,964,239.21
	Total cash and cash equivalents	20,064,739.21
3	Other bank balances	
	Fixed Deposits (refer note below)	210,200,000.00
	Total Other bank balances	210,200,000.00
	Total (A+B)	230,264,739.21

	Total (A+B)	200,204,000.00
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St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 12 : Short Term Loans and Advances

(Amount in Rs.)

Sr.No.	Particulars	As at 31st March, 2025
	<u>(Unsecured, considered good)</u>	
1	Loans and advances to employees	-130,826.00
2	Prepaid expenses	2,831,098.74
3	Advance to suppliers	19,604,971.00
	Total	22,305,243.74

Note 13 : Other Current Assets

(Amount in Rs.)

Sr.No.	Particulars	As at 31st March, 2025
1	<u>Interest accrued but not due on</u> Fixed deposits	5,032,714.00
2	Other Receivables	-
	Total	5,032,714.00

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 14 : Donations

(Amount in Rs.)		
Sr.No.	Particulars	For the year ended 31st March, 2025
1	Foreign Contribution (Regulation) Act (2010)	138,551,167.40
2	General Donation	-
	Total	138,551,167.40

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 15 : Other income

(Amount in Rs.)

Sr.No.	Particulars	For the year ended 31st March, 2025
1	<u>Interest Income:</u>	
	On Fixed Deposits	16,641,836.66
	On Savings Accounts	1,008,791.00
	On Non Current Investment in Bonds	-
2	Miscellaneous income	-
3	Profit on sale of Property Plant and Equipment	-
	Total	17,650,627.66

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 16. : Centre Running Expenses

(Amount in Rs.)

Sr.No.	Particulars	For the year ended 31st March, 2025
1	Repairs & maintenance	5,631,252.03
2	Rent for centres	9,916,319.90
3	Electricity expenses	137,726.00
4	Water charges	69,557.00
5	Cleaning & hygiene	7,092,498.22
6	Transportation	2,558,143.99
7	Nutrition	5,892,111.85
8	Housing & ancilliary	9,076,975.41
9	Educational activities	3,543,539.35
10	Stationery expenses	111,151.00
	Total	44,029,274.75

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 17 Employee benefits expense

(Amount in Rs.)

Sr.No.	Particulars	For the year ended 31st March, 2025
1	Salary and wages	35,483,341.88
2	Contribution to provident fund	1,118,323.11
3	Gratuity and leave encashment	21,106,841.00
4	Staff welfare expenses	337,614.08
	Total	58,046,120.07

St Jude India ChildCare Centres
Notes forming part of the financial statements

Note 18 Other expenses

(Amount in Rs.)

Sr.No.	Particulars	For the year ended 31st March, 2025
1	Professional Charges	2,425,641.00
2	Office Expenses	-
3	Postage & Courier Expenses	-
4	<u>Payment to Auditors</u>	
	Statutory audit fees	-
	GST on above	-
5	Books and periodicals	2,520.00
6	Bank charges	28,967.76
7	Insurance charges	568,077.00
8	Digital Promotion/Marketing	5,328,703.00
9	Travel expenses	196,780.00
10	Miscellaneous expenses	60,038.40
	Total	8,610,727.16

