

**St Jude India ChildCare Centres****Receipts and Payments statement of the Foreign Contributions for the year ended 31st March 2025****FCRA NO 084040012**

Particulars	Amount in Rs.	Amount in Rs.
	As on 31.03.2025	As on 31.03.2024
<b>Receipts:</b>		
Opening Bank balance	338,046,953	456,053,266
Donations From Foreigners ( FCRA)	138,551,167	27,290,968
<b>Total A</b>	<b>476,598,120</b>	<b>483,344,234</b>
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
<b>Total B</b>	<b>22,036,633</b>	<b>22,348,913</b>
<b>Total C ( A+B)</b>	<b>498,634,753</b>	<b>505,693,147</b>
<b>Payments :</b>		
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
<b>Total D</b>	<b>268,370,014</b>	<b>167,646,194</b>
<b>Closing balance of Cash and Cash equivalents</b>		
Cash & Bank Balances	20,064,739	15,846,953
Fixed Deposits with Banks	210,200,000	322,200,000
<b>Total E</b>	<b>230,264,739</b>	<b>338,046,953</b>
<b>Total F ( D+E)</b>	<b>498,634,753</b>	<b>505,693,147</b>

Extracted from books of accounts and found to be correct

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



**For St Jude India ChildCare Centres**



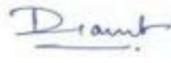
**Gargi Mashruwala**  
Director  
DIN 0000032543



**Manisha Parthasarathy**  
Director  
DIN 0006539426



**Anil Nair**  
Director  
DIN 10092715



**Dia Teckchandani**  
Chief Financial Officer

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

**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

**Balance Sheet as on 31st March, 2025**

(Amount in Rs.)

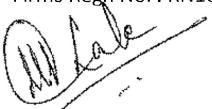
Sr. No.	Particulars	Note No.	As at 31st March, 2025
A	<b>EQUITY AND LIABILITIES</b>		
I	<b>SOURCES OF FUNDS</b>		
	(a) Corpus fund	3	100,873,683.50
	(b) Reserves and surplus	4	412,991,142.84
	<b>Non Current liabilities</b>		
	(a) Long-term provisions	8	7,603,986.00
	(b) Other non-current liabilities	5	6,835,032.25
II	<b>Current liabilities</b>		
	(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
	<b>Total</b>		<b>545,288,987.04</b>
B	<b>ASSETS</b>		
I	<b>Non Current assets</b>		

	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
II	<b>Current assets</b>		
	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
	<b>Total</b>		<b>545,288,987.04</b>

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

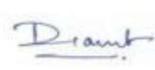



**Gargi Mashruwala**  
Director  
DIN 0000032543

**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
	<b>Surplus for the year (III - V)</b>		<b>39,194,878.25</b>

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

St Jude India ChildCare Centres



**Manoj Kale**  
Partner  
Membership no.043464



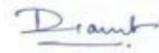
**Gargi Mashruwala**  
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**Dia Teckchandani**  
Chief Financial Officer

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 Add:- Donations received during the year Closing Balance	100,873,683.50 - 100,873,683.50
	Total	<b>100,873,683.50</b>



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

**Note 4. Reserves and surplus**

**(Amount in Rs.)**

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

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

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 accomodation 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
	<b>Total</b>	<b>6,835,032.25</b>

**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
	<b>Total</b>	<b>3,777,679.89</b>

**Note 7 Other Current Liabilities**

Sr.No.	Particulars	As at 31st March, 2025	(Amount in Rs.)
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	
	<b>Total</b>	<b>7,990,487.56</b>	

**Note 8 Provisions**

Sr.No.	Particulars	As at 31st March, 2025	(Amount in Rs.)
1	<b>Long-term provisions:</b> Provision for gratuity	7,603,986.00	
1	<b>Short-term provisions:</b> Provision for compensated absences	5,216,975.00	
	<b>Total</b>	<b>12,820,961.00</b>	

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

**Note 9A Property Plant and Equipment**

Sr. No.	Asset Category	Gross block			31
		Balance as at 1 April, 2024	Additions	Disposals	
1	Computers	7,032,831.26	-	-	
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	-	
<b>Total</b>		<b>51,134,475.56</b>	<b>8,014,353.94</b>	-	

(Amount in Rs.)

Balance as at March, 2025	Accumulated depreciation and impairment				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
<b>59,148,829.50</b>	<b>29,674,271.89</b>	<b>5,268,369.45</b>	<b>-</b>	<b>34,942,641.34</b>	<b>24,206,188.16</b>

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

**Note 9B Intangible Assets**

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

**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 On intangible assets ( as per Note 9B)	5,268,369.45 1,052,425.38
2		
	<b>Total</b>	<b>6,320,794.83</b>

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

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

**Note 10 : Long-term loans and advances**

**(Amount in Rs.)**

<b>Sr.No.</b>	<b>Particulars</b>	<b>As at 31st March, 2025</b>
1	(Unsecured, considered good)	510,159.00
2	Security deposits	10,341,070.84
	<b>Total</b>	<b>10,851,229.84</b>



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

**Note 11      Cash and Cash Equivalents**

**(Amount in Rs.)**

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

Total (P.T.D)

250,201,735.22

**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
	<b>Total</b>	<b>22,305,243.74</b>

**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	-
	<b>Total</b>	<b>5,032,714.00</b>



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

**Note 14 : Donations**

**(Amount in Rs.)**

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



**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 On Savings Accounts On Non Current Investment in Bonds	16,641,836.66 1,008,791.00 -
2	Miscellaneous income	-
3	Profit on sale of Property Plant and Equipment	-
	<b>Total</b>	<b>17,650,627.66</b>



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

**Note 16. : Centre Running Expenses**

**(Amount in Rs.)**

<b>Sr.No.</b>	<b>Particulars</b>	<b>For the year ended 31st March, 2025</b>
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 & ancillary	9,076,975.41
9	Educational activities	3,543,539.35
10	Stationery expenses	111,151.00
<b>Total</b>		<b>44,029,274.75</b>



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

**Note 17 Employee benefits expense**

**(Amount in Rs.)**

<b>Sr.No.</b>	<b>Particulars</b>	<b>For the year ended 31st March, 2025</b>
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
<b>Total</b>		<b>58,046,120.07</b>



**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
<b>Total</b>		<b>8,610,727.16</b>

