

Udayan Care

A - 43 C.R Park, Delhi - 110019

FCRA Balance Sheet as at 31st March 2025




(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	Restricted Funds	3		
(a)	Corpus Funds		3,54,56,128	3,34,94,615
(b)	Project Fund		9,71,18,141	4,62,63,029
2	Unrestricted Fund	4		
(a)	General Reserve Fund		12,33,96,060	10,19,71,012
			25,59,70,329	18,17,28,656
3	Non-current liabilities			
(a)	Long-term borrowings & Provisions	5	-	-
			-	-
4	Current liabilities			
(a)	Short Term Borrowings & Provisions	6	-	-
(a)	Other current liabilities	7	14,49,152	4,23,286
			14,49,152	4,23,286
	Total		25,74,19,481	18,21,51,942
II	Application of Funds			
1	Non-current assets			
(a)	Fixed Assets	8	12,02,82,350	10,69,42,209
(b)	Non-current investments	9	-	-
(c)	Long Term Loans and Advances	10	-	-
(b)	Other non-current assets	11	9,33,172	7,12,172
			12,12,15,522	10,76,54,381
2	Current assets			
(a)	Current investments	12	-	-
(a)	Cash and bank balances	13	13,41,57,065	7,39,47,092
(b)	Short Term Loans and Advances	14	16,77,713	5,50,469
(c)	Other current assets	15	3,69,181	-
			13,62,03,959	7,44,97,561
	Total		25,74,19,481	18,21,51,942

Brief about the Entity & Summary of significant accounting policies. The accompanying notes are an integral part of the financial statements.

1&2


For & on behalf :
for S.P Chopra & Co.
Chartered Accountants
(Firm Regn. No. 00034024)

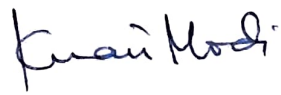

(Niraj Gupta)
Partner

M. No. 016599
UDIN No - 25016539 MKXVL1930
Place : New Delhi
Date : Sep 23, 2025



For & on behalf :
Udayan Care


(Nagesh Choudhary)
Director Finance


(Dr. Kiran Modi)
Managing Trustee

Udayan Care

A - 43 C.R Park, Delhi - 110019

FCRA Income and Expenditure for the year ended on 31st March 25



(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	16	12,97,20,959	6,41,19,230
(b)	Other Income	17	2,56,31,995	45,46,961
	Total		15,53,52,954	6,86,66,191
II	Expenses:			
(a)	Program Expenses	18	6,63,55,978	6,46,84,029
(b)	Sub Grant	19	-	-
(b)	Establishment / Administrative Expenses	20	99,89,580	77,42,965
(c)	Depreciation and amortization expense	21	47,65,724	42,56,108
	Total		8,11,11,281	7,66,83,102
III	Excess of Income over Expenditure for the year (I-II)		7,42,41,673	(80,16,911)
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		5,08,55,112	(37,33,979)
	Transfer to/(from) Corpus fund:		19,61,513	8,24,294
	Transfer to/(from) Revolving fund:		-	-
	Balance transferred to General Fund:		2,14,25,048	(51,07,226)

Brief about the Entity & Summary of significant accounting policies. The accompanying notes are an integral part of the financial statements.

1&2


For & on behalf :
for S.P Chopra & Co.
Chartered Accountants
(Firm Regn. No. 000346)

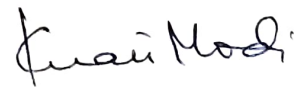

(Niraj Gupta)
Partner

M. No. 016599
Place : New Delhi
Date : Sep 23, 2025



For & on behalf :
Udayan Care


(Nagesh Choudhary)
Director Finance



(Dr. Kiran Modi)
Managing Trustee

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

(Amount in INR)

Fund Details		31 March 2025	31 March 2024					
3	Restricted Funds							
	Corpus Fund							
	Opening Balance	3,34,94,615	3,26,70,321					
	Add:- Amount Received During the Year	19,61,513	8,24,294					
	Total	3,54,56,128	3,34,94,615					
	Project Fund							
	Opening balance	4,62,63,029	4,99,97,008					
	Add: Amount Received During The Year	14,86,56,320	6,23,74,845					
	Less: Amount Utilized During The Year	9,78,01,208	6,61,08,824					
	Less: Recognized as Income during the year	-	-					
	Total	9,71,18,141	4,62,63,029					
4	Unrestricted Funds							
	General Fund							
	Opening balance	10,19,71,012	10,70,78,238					
	Add: Excess of Income Over Expenditure	2,14,25,048	(51,07,226)					
	Total	12,33,96,060	10,19,71,012					
7	Other current liabilities							
(a)	Duties & Taxes payable	7,49,589	1,53,514					
(a)	Sundry Creditors	6,17,207	1,62,434					
(b)	Expenses Payable	82,356	1,07,338					
	Total	14,49,152	4,23,286					
8	Fixed Assets							
S.No.	Description of Assets	Opening Balance	Addition During the year		Deletion	Total	Depreciation for the year	Closing Balance
			Before 30th sep	After 30th Sep				
1	Land and Buildings	5,49,28,113			70,33,682	4,78,94,431	27,46,406	4,51,48,025
2	Leasehold Land		2,33,73,100	77,417		2,34,50,517	8,08,639	2,26,41,878
3	Land	4,56,67,068				4,56,67,068		4,56,67,068
4	Computers & Accessories	7,56,895	2,01,909	19,900		9,78,704	3,87,502	5,91,202
5	Software Purchase Cost	1,53,582				1,53,582	61,433	92,149
	Air							
6	Conditioners/Coolers/Purifiers	3,76,261				3,76,261	56,439	3,19,822
7	Fan & Exhaust	84,787				84,787	8,479	76,308
8	Water Treatment System	93,879				93,879	14,082	79,797
9	Electrical Equipments	1,80,347		50,100		2,30,447	30,810	1,99,637
10	Electrical Fittings	3,60,937				3,60,937	36,094	3,24,843
11	Entertainment Equipments	1,14,497				1,14,497	17,175	97,322
12	Solar Sysytems	92,186				92,186	36,874	55,312
13	Camera	2,73,185				2,73,185	40,978	2,32,207
	Commnication & Networking							
14	Sysytem	4,46,584				4,46,584	44,658	4,01,926
15	Furnitures	28,39,288	9,440	19,420		28,68,148	2,85,844	25,82,304
16	Kitchen Equipments	28,172				28,172	4,226	23,946
17	Vehicles	3,81,805		13,88,260		17,70,065	1,61,390	16,08,676
18	Vocational Training Instruments	91,504				91,504	13,726	77,778
19	Other Equipments	73,119				73,119	10,969	62,150
	TOTAL:	10,69,42,209	2,35,84,449	15,55,097	70,33,682	12,50,48,073	47,65,724	12,02,82,350
11	Other non-current assets							
(a)	Security Deposits					9,33,172		7,12,172
	Total					9,33,172		7,12,172



(Amount in INR)

	31 March 2025	31 March 2024
13 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On Saving /current accounts	37,96,978	9,37,023
(b) Fixed Deposits with maturity of less than 12 M	12,28,08,114	3,26,91,319
(c) Cash on hand	51,973	53,891
Sub-Total	12,66,57,065	3,36,82,233
B Other bank balances		
(a) Bank Deposits		
(i) Fixed Deposits with maturity for more than 12 M	75,00,000	4,02,64,859
Sub-Total	75,00,000	4,02,64,859
Total	13,41,57,065	7,39,47,092
14 Short Term Loans and advances		
(a) Other loans and advances (Staff and Vendor)	11,13,219	5,50,469
(b) Balance with govt authorities (TDS Receivable)	5,64,494	-
Total	16,77,713	5,50,469
Sub-classification:		
Secured, considered good;	16,77,713	5,50,469
Doubtful	-	-
Total	16,77,713	5,50,469
15 Other current assets		
(a) Interest accrued but not due on deposits	3,69,181	-
Total	3,69,181	-
16 Donations and Grants		
(a) Grants	12,19,64,845	6,23,74,845
(b) Donation	57,94,601	9,20,091
(c) Corpus	19,61,513	8,24,294
Total	12,97,20,959	6,41,19,230
17 Other income		
(a) Interest from Banks / Bonds	59,74,202	45,46,961
(b) Profit on sale of Asset	1,96,57,793	-
Total	2,56,31,995	45,46,961
18 Program Expenses		
Annx-1-Aftercare Outreach Programme	1,05,16,456	71,45,193
Annx-2-Demonstrated Alternative care	8,43,622	2,15,793
Annx-3-Advocacy, Research and Training	1,63,406	49,06,304
Annx-4-Reintegration Project	20,14,584	33,10,423
Annx-5-Information Technology and vocational Training	60,00,301	48,23,335
Annx-6-Skill Devlopmment	18,54,802	9,16,001
Annx-7-Udayan Ghar Programme	1,23,44,657	2,00,63,619
Annx-8-Udayan Shalini Fellowship Programme	3,26,18,149	2,33,03,361
Total	6,63,55,978	6,46,84,029
20 Establishment / Administrative Expenses		
Manpower Cost	90,78,445	69,42,290
Other Costs	2,05,659	4,19,696
Training and Travel	1,49,501	1,69,456
Telephone and Internet	1,16,525	14,148
Printing and Stationery	1,35,700	31,668
ERP Development	3,03,750	1,65,707
Total	99,89,580	77,42,965
21 Depreciation and amortization expense		
on tangible assets	47,04,291	41,53,720
on intangible assets	61,433	1,02,388
Less: Transferred to Income & Expenditure A/c	47,65,724	42,56,108
Total	-	-

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A - 43 C.R Park, Delhi - 110019

FCRA Receipts & Payment Account For The Year Ended 31st March 2025



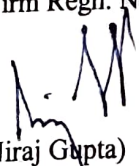
(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances	13	7,39,47,092	7,75,34,758
Receipts			
Donation & Grants	16	12,97,20,959	6,41,19,230
Other Income	17	59,74,202	45,46,961
Sale of Fixed Asset		2,66,91,475	-
Change in Assets		8,39,355	4,33,835
Total		23,71,73,083	14,66,34,784
PAYMENT			
Program Expenses	18	6,63,55,978	6,46,84,029
Establishment / Administrative Expenses	20	99,89,580	77,42,965
Fixed Assets Purchase	8	2,51,39,546	2,60,698
Change in Liabilities		15,30,914	-
Closing Balance			
Cash and Bank Balances	13	13,41,57,065	7,39,47,092
Total		23,71,73,082	14,66,34,784

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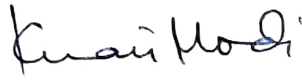
For & on behalf :
for S.P Chopra & Co.
Chartered Accountants
(Firm Regn. No. 000346N)


(Niraj Gupta)
Partner
M. No. 016599
Place : New Delhi
Date : Sep 23, 2025



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(Nagesh Choudhary)
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