

ABHAYA FOUNDATION

HYDERABAD

Balance Sheet as at 31 March 2025

(All amounts are in Rs. except otherwise stated)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	Fund Balances			
(a)	Capital Funds	1	761,43,625	668,68,341
(b)	General Funds		192,97,141	192,97,141
			954,40,766	861,65,482
2	Non-current liabilities		-	-
			-	-
3	Current liabilities			
(a)	Other current liabilities	2	3,56,320	81,402
(b)	Short-term provisions		-	-
			3,56,320	81,402
	Total		957,97,086	862,46,884
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	3	220,48,496	247,88,049
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			220,48,496	247,88,049
2	Current assets			
(a)	Current investments	5	724,83,848	606,20,069
(b)	Cash and bank balances	4	12,33,586	8,07,611
(c)	Short Term Loans and Advances	6	31,156	31,156
(d)	Other current assets		737,48,590	614,58,836
	Total		957,97,086	862,46,884

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 001997S

K.S.B.Subramanyam
Partner
M.No. 208981

Place: Hyderabad
Date: 27-09-2025

For abhaya Foundation



Chairman

K.S.V.Sivakrishna
Secretary

President

Treasurer

**ABHAYA FOUNDATION
HYDERABAD**

Statement of Income and Expenditure for the Year Ended 31st March, 2025

(All amounts are in Rs. except otherwise stated)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	7	426,77,432	250,50,448
II	Other Income	8	35,14,993	32,20,435
III	Total Income (I+II)		461,92,425	282,70,883
IV	Expenses:			
(a)	Abhaya Home of Happiness	9	23,31,957	25,80,926
(b)	Socio Care Projects	10	69,80,031	37,52,602
(c)	Educare Projects	11	192,04,974	176,07,791
(d)	Empowerment Projects	12	46,76,341	43,67,616
(e)	Awareness Projects	13	17,07,367	17,40,033
(f)	General Expenses	14	26,38,635	20,71,438
(g)	Depreciation	3	27,39,552	29,72,031
	Total expenses		402,78,858	350,92,437
V	Excess of Income over Expenditure for the year (III-IV)		59,13,567	(68,21,553)
	Appropriations Transfer to funds, e.g., Building fund		-	-
	Transfer from funds		-	-
	Balance transferred to General Fund		59,13,567	(68,21,553)
			59,13,567	(68,21,553)

The accompanying notes are an integral part of the financial statements
As per our report of even date

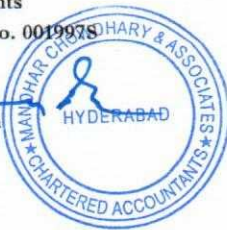
For Manohar Chowdhry & Associates
Chartered Accountants

Firm Registration No. 0019978

K.S.B.Subramanyam

Partner

M.No. 208981



Chairman

For abhaya Foundation

President

K.S.V.Siva Krishna

Secretary

Treasurer

Place: Hyderabad

Date: 27-09-2025


**ABHAYA FOUNDATION
HYDERABAD**

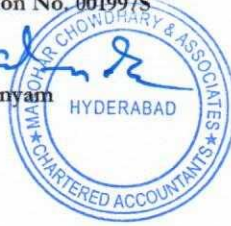
Statements of Receipts and Payments for the year ended 31st March, 2025
(All amounts are in Rs. except otherwise stated)

Particulars	31 March 2025	31 March 2024
Receipts		
Opening Cash in Hand	2,59,923	31,626
Opening Cash at Bank	112,30,459	86,69,126
Corpus Fund	33,61,717	37,75,656
Donations	426,77,430	250,50,448
Indirect Incomes	35,14,993	32,20,435
Fixed Assets	-	-
Total	610,44,522	407,47,291
Payments		
Fixed assets	-	7,36,772
Current Assets	4,25,975	6,03,653
Current Liabilities	(2,74,919)	(27,451)
Advances and Deposits		
Fixed Deposits	138,11,449	(41,76,470)
Charitable Activities		
Abhaya Home of Happiness	23,31,957	25,80,926
Socio Care Projects	69,80,031	37,52,602
Educare Projects	192,04,974	176,07,791
Empowerment Projects	46,76,341	43,67,616
Awareness Projects	17,07,367	17,40,033
General Expenses	26,38,635	20,71,438
Closing Cash in Hand	3,63,202	2,59,923
Closing Cash at Bank	91,79,510	112,30,459
Total	610,44,522	407,47,291

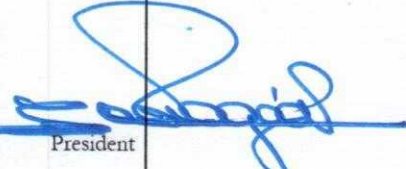
As per our report of even date attached

For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 0019978


K.S.B. Subramanyam
Partner
M.No. 208981




Chairman


President

K.S.V. Siva Krishna
Secretary


Treasurer

Place: Hyderabad
Date: 27-09-2025

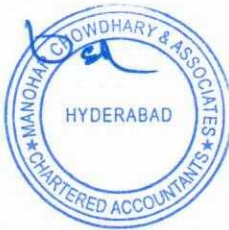
ABHAYA FOUNDATION

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

Note - 1 Fund Balances

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/rec eived during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Capital Funds				
1	Corpus Funds	386,17,203	33,61,717	-	419,78,920
2	Building Funds	192,97,141	-	-	192,97,141
(B)	General Funds	282,51,138	59,13,567	-	341,64,705
	Total	861,65,482	92,75,284	-	954,40,766
	Previous Year (PY)	892,11,380	37,75,656	68,21,554	861,65,482
2	Other current liabilities			31 March 2025	31 March 2024
(a)	TDS payable			93,759	56,009
(b)	Super 60 refundable Deposits			2,18,024	-
(c)	Other payables			44,538	25,393
	Total			3,56,320	81,402



K.S.V. Siva Kmskmg

ABHAYA FOUNDATION								
DEPRECIATION FOR FY: 2024-25								
SCHEDULE NO 3 : Non - Current Assets								
Amount in Rs.								
Particulars	Rate	WDV as on 01.04.2024	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2025
			>=180 Days	<180 Days				
Buildings (Leasehold land)								
A. Anantapur Building	10%	147,14,256	-	-	-	147,14,256	14,71,426	132,42,830
B. AHOH Building	10%	58,30,981	-	-	-	58,30,981	5,83,098	52,47,883
C. Bangalore Building	100%	54,572	-	-	-	54,572	54,572	-
Plant & Machinery	15%	8,01,138	-	-	-	8,01,138	1,20,171	6,80,967
Office Equipment	15%	7,28,539	-	-	-	7,28,539	1,09,281	6,19,257
Computers & Softwares	40%	8,880	-	-	-	8,880	3,552	5,328
Vehicles	15%	26,49,683	-	-	-	26,49,683	3,97,452	22,52,230
TOTAL		247,88,049	-	-	-	247,88,049	27,39,552	220,48,496



K.S.V. Siva Krishna

ABHAYA FOUNDATION

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

(Amount in Rs.)

S.No	Particulars	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
4	Loans and advances (Unsecured)				
(a)	Capital advances				
(i)	Considered good	-	-		
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
	(a)	-	-	-	-
(b)	Other loans and advances				
(i)	Vendor Advances	-	-	8,53,165	2,98,531
(ii)	Honorarium Advances	-	-	50,000	-
(vi)	Balance with government authorities	-	-	3,30,421	5,09,080
	(b)	-	-	12,33,586	8,07,611
	Total (a)+(b) (B)	-	-	12,33,586	8,07,611
	Total (A + B)	-	-	12,33,586	8,07,611
5	Cash and Bank Balances			31 March 2025	31 March 2024
A	Cash and cash equivalents				
(a)	On current accounts			85,68,510	112,30,459
(b)	Cheques, drafts on hand			6,11,000	-
(c)	Cash on hand			3,63,202	2,59,923
	Total (A)			95,42,712	114,90,382
B	Other bank balances				
(a)	Bank Deposits			629,41,136	491,29,687
(b)	Others			-	-
	Total other bank balances (B)			629,41,136	491,29,687
	Total Cash and bank balances (A + B)			724,83,848	606,20,069
6	Other current assets			31 March 2025	31 March 2024
(a)	Interest Receivable			31,156	31,156
	Total			31,156	31,156



K. S. V. Siva Krishna

ABHAYA FOUNDATION

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

(Amount in Rs.)

		31 March 2025	31 March 2024
7	Donations and Grants		
(a)	General Donations	74,83,120	63,06,593
(b)	Donations - CSR	194,27,999	173,82,465
(c)	FCRA Donations	157,66,313	13,61,391
	Total	426,77,432	250,50,448
8	Other income		
(a)	Interest from Banks	34,84,573	31,97,516
(b)	Interest on Income Tax Refund	30,420	-
(c)	Other income	-	22,919
	Total	35,14,993	32,20,435.00
9	Abhaya Home of Happiness		
(a)	Food Exp.	1,82,320	3,21,298
(b)	Honorarium	11,92,442	8,95,750
(c)	General Maintenance	2,74,082	3,61,077
(d)	Building repairs & Maintenance	4,08,062	6,48,991
(e)	Electricity Charges	1,28,020	15,885
(f)	Medical Expenses	49,929	12,917
(g)	Misc. Expense	97,102	3,25,008
	Total	23,31,957	25,80,926
10	Socio Care Projects		
(a)	Hunt the summer expenses	3,14,130	12,84,220
(b)	Hunt the winter expenses	8,94,536	9,78,210
(c)	Health Care Support expenses	18,60,095	9,43,951
(d)	Sociocare(Rural Development Expenses)	2,20,640	77,641
(e)	Flood relief expenses	27,20,025	-
(f)	Other Sociocare expenses	9,70,605	4,68,580
	Total	69,80,031	37,52,602
11	Educare Projects		
(a)	Fees sponsors to students	3,03,025	3,30,809
(b)	Support to schools	161,91,752	161,30,551
(c)	Honorarium	12,84,065	7,19,615
(d)	Travelling Expenses	19,990	95,478
(e)	Printing & Stationery	5,82,380	1,14,063
(f)	Others	8,23,761	2,17,275
	Total	192,04,974	176,07,791
12	Empowerment Projects		
(i)	Women Empowerment		
(a)	Sewing machine expenses	20,48,968	14,04,310
(b)	Trainers honorarium	4,78,130	5,68,515
(c)	Women Empowerment Program expenses	8,05,698	5,56,668
(d)	Misc. Expenses	1,97,366	5,29,797
(ii)	Youth Empowerment		
(a)	Youth Empowerment Projects	11,46,180	13,08,326
	Total	46,76,341	43,67,616



K. S.V. Siva Krishna

ABHAYA FOUNDATION

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

13	Awareness Projects	31 March 2025	31 March 2024
(a)	Annual Event expenses	9,48,655	11,08,392
(b)	Printing & Stationery	3,47,013	3,91,864
(c)	Other expenses	1,16,462	1,71,408
(d)	Travelling Expenses	69,915	62,843
(f)	Awareness expenses	1,75,322	5,526
(g)	Medical Camp Expenses	50,000	-
	Total	17,07,367	17,40,033
14	General Expenses	31 March 2025	31 March 2024
(a)	Vehicle Maintenance	3,72,998	1,26,306
(b)	Honorarium	83,923	2,17,440
(c)	Office Expenses	6,35,549	4,45,484
(d)	Professional Fee	5,82,000	7,07,315
(e)	Misc. Expenses	5,12,546	5,59,368
(f)	Conveyance	75,973	6,663
(g)	Bank Charges	25,479	4,402
(h)	Postage, printing & stationary	2,16,255	4,460
(i)	Audit fee	35,400	-
(j)	Repairs and maintenance	95,212	-
(k)	Rent	3,300	-
	Total	26,38,635	20,71,438



K. S.V. Siva Krishna

ABHAYA FOUNDATION

FY 2024-25

NOTES TO ACCOUNTS: Schedules forming part of the Balance Sheet and Income and Expenditure account for the year ended 31st March 2025.

Significant Accounting Policies

a) Accounting Concepts:

- i) The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- ii) The Trust generally follows cash system of accounting for significant items of income and expenditure.

b) Revenue recognition:

- The fund received during the year is treated as Income. General Donations, CSR Donations, Bank interest and other receipts are recognized in monetary terms and accounted as and when received.
- Donations received from donors outside India are being received into a designated bank account maintained with State Bank (New Delhi Branch, New Delhi) under FCRA regulations.
- Interest income from fixed deposits is accounted on actual receipt basis. Interest income is recognized on Fixed deposits on provisional basis, wherever FD is not matured as at the year end.
- Interest on savings bank accounts is recognized when it is received.
- Since the trust is approved u/s 12AA of the Income tax act, 1961, surplus is not taxable.

c) Corpus Donations:

Following nature of receipts are considered as corpus donations as per the policy of the trust.



- i) All amounts received from Trustees, Ex-trustees and Committee members.
- ii) Any amount received from donors with specific instruction or information as corpus and referred in the receipt issued.

d) General Donations:

- i) Donations received in Kind, which are in the form of fixed assets are being considered as General donations

e) Fixed Assets:

- **Cost:** Fixed assets purchased are accounted on the basis of historical cost.
- **Depreciation:** The depreciation rates adopted are the rates prescribed under the Income Tax Act.
- **Profit or loss on sale of fixed assets:** Profit or loss on sale of fixed asset is recognized in the Income and Expenditure account.

f) Donation to other foundations:

Donations are given to other foundations with similar objects and activities and are being carried out in different locations and hence are considered to be spent for the purpose of objects of the trust. These donations are not corpus donations.

g) Cash & Bank Balance

- Cash balances are as confirmed and certified by the Honorary Treasurer based on the records maintained by them manually.
- Bank balances are reconciled with respective Bank Pass Books / Bank Statements.

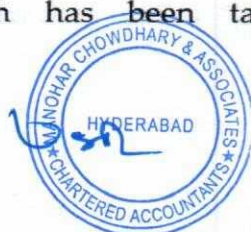
h) Lease hold premises at Anantapur:

The Trust has constructed the building on the lease hold premises which has been taken from another charitable trust ie. SSS Meda Sakunthamma Sadan. Abhaya holds the registered lease hold rights for a period of 25 years and the agreement is valid till July, 2043.

Building in Anantapur: Trust has constructed new premises in Anantapur and cost of the building has been shared proportionately to the area constructed of the total construction area of the building of another trust as above.

i) Lease hold premises at Ibrahimpatnam, Hyderabad:

The Trust has constructed the building ie Abhaya Home of Happiness, on the lease hold premises which has been taken from Vinobhanagar Development society,



Ibrahimpattam. Abhaya holds the lease hold rights for a period of 25 years and the agreement is valid till April, 2037.

j) **Filing of Form 10BD:**

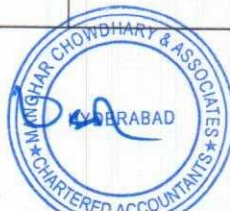
The trust has filed the Form 10BD as per the provisions of the Income Tax Act, 1961 for all the donations to the extent of information of donors available with the trust.

k) **Unutilized amount (pertaining to F.Y-2022-23 & FY 2023-24) utilized during FY 2024-25 and status as on 31st March, 2025.**

Purpose of accumulation	Amount (Pertaining to F.Y-2022-23)	Amount (Pertaining to F.Y-2023-24)	Amount Utilized during FY 24-25	Closing balance as on 31-03-2025
Empowerment	-	14,87,371	14,87,371	-
Health care	64,653	-	64,653	-
Educare Project	-	65,00,000	65,00,000	-
Abhaya Home of Happiness	-	11,64,653	11,64,653	-
Hunt the winter	-	8,50,000	8,50,000	-
Total	64,653	1,00,02,024	1,00,66,677	-

l) **Unutilized amount pertaining to FY 2024-25 and for which Form 10 is filed is as below:**

Purpose of accumulation	Amount in Rs.
Educare Project	42,53,968
Abhaya Home of Happiness	6,00,000
Empowerment Projects	55,86,965
Hunt the Summer	4,00,000
Socio care	9,50,000
Total	117,90,933



m) Previous year figures have been regrouped wherever necessary to confirm, to this year's classification and figures have been rounded off to the nearest Rupee.

For Abhaya Foundation

Secretary

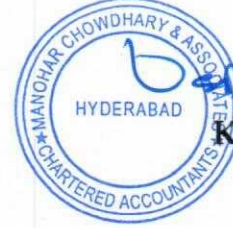
Date: 27-09-2025.

Place: Hyderabad

For Manohar Chowdhry & Associates

Chartered Accountants

FRN: 001997S



Sd/-

KSB Subramanyam

Partner

M.No: 208981