

ALL CREATURES GREAT AND SMALL

D-45,GULMOHAR PARK,NEW DELHI-110049

BALANCE SHEET AS AT MARCH 31, 2025

(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Liabilities	2024-25	2023-24	Assets	2024-25	2023-24
Capital Fund			Fixed Assets		
Opening Balance 1,02,70,296			(As per Schedule - 5)	1,73,71,964	1,40,56,826
Surplus for the year 59,32,084	1,62,02,380	1,02,70,296	Current Assets		
Fixed Asset Equalisation Reserve			Loans & Advances	6,35,579	5,82,249
Opening balance 43,47,232			(As per Schedule - 2)		
Addition during the year -			Other Current Assets	1,14,93,544	1,06,48,966
Less : Depreciation 6,77,392	36,69,840	43,47,232	(As per Schedule - 3)		
Unspent Grant/Funds			Cash and bank balances		
Current Liabilities & Provisions			Cash in Hand (As certified by management)	72,126	55,657
Current Liabilities	40,09,242	45,78,780	Cash at Bank	27,08,250	40,52,610
(As per Schedule - 1)			(As per Schedule - 4)		
Unsecured Loan	84,00,000	1,02,00,000			
Grand Total	3,22,81,463	2,93,96,307	Grand Total	3,22,81,463	2,93,96,307

As per report 10B of even date attached

For WDK & Associates

Chartered Accountants

Firm Reg. No. 016389N

Divanshu Kumar

Partner

M.No. 097184



UDIN: 25097184BMONQF3181

For All Creatures Great And Small

Anjali Gopalan
Anjali Gopalan
(Managing Trustee)

Gurpreet Singh Virk
Gurpreet Singh Virk
(Trustee)

Date: 09/11/2025

Place : New Delhi

ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110049

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM APRIL 01, 2024 TO MARCH 31, 2025 (IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Expenditure	2024-25	2023-24	Income	2024-25	2023-24
Expenses during the year			Income during the year		
Programme Expenses	-	-	General Donations	1,93,60,297	1,26,97,466
Audit fee	57,600	78,500	Unspent Grant as per last year	-	9,61,584
Bank Charges	66,466	60,266	Grant Received & Transferred	5,24,65,122	2,22,39,946
Depreciation	13,91,642	8,90,228	Interest on FD	42,903	39,560
Power & fuel expenses	622	1,38,617	Saving Bank Interest	73,696	1,15,827
Insurance Expenses	11,353	59,271	Miscellaneous income	20,410	6,74,882
Employee benefit expenses	1,48,02,084	59,95,445	Excess of Income over expenses	-	10,20,245
Medical Expenses	1,37,44,722	81,77,273			
Miscellaneous expenses	6,24,455	3,65,743			
Nutrition Expenses	2,70,42,067	1,42,69,770			
Printing, stationery and postage	1,25,989	87,577			
Professional Fee	27,03,598	26,75,621			
Pet Identification Chip	-	2,54,502			
Repair & Maintenance - Machinery & equipment	5,57,336	8,15,589			
Repair & Maintenance - Building	19,32,429	18,41,562			
Rate & Taxes	36,681	21,708			
Rent	2,52,000	2,52,000			
Shelter Expenses	14,59,691	9,41,018			
Sewerage Cleaning charges	-	2,50,000			
Telephone & Internet expenses	53,390	51,309			
Travelling & conveyance expenses	3,00,253	2,55,690			
Vehicle Running and Maintenance	8,36,945	2,38,910			
License And Subscription	31,020	28,910			
Excess of Income over Exp	59,32,085	0			
Grand Total	7,19,62,428	3,77,49,510	Grand Total	7,19,62,428	3,77,49,510

As per report 10B of even date attached

For WDK & Associates

Chartered Accountants

Firm Reg. No. 016389N

DiwanShu Kumar
Partner
M.No. 097184



UDIN: 25097184BMONQF3181

Date: 09/11/2025

Place : New Delhi

For All Creatures Great And Small

Anjali Gopalan
(Managing Trustee)

Gurpreet Singh Virk
(Trustee)

ALL CREATURES GREAT AND SMALL
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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
Opening Balance :-			Payments		
Cash in Hand	55,657	1,12,083	Project Expenses (recurring expenses)	4,24,70,859	2,32,01,530
Cash at Bank	40,52,610	93,48,668	General Expense	2,21,68,838	1,36,57,751
Donations received during the year	1,93,60,297	1,26,97,466	Increase in loans and advances	53,329	4,99,513
Grants received during the year	5,24,65,122	2,22,39,946	Purchase of Fixed Assets	53,84,172	75,42,951
Saving Bank and Fixed Deposit Interest	1,16,599	1,55,387	Decrease in Current Liabilities	-	-
Miscellaneous income	20,410	6,74,882	Increase in other current Assets	8,49,693	1,05,56,552
Increase in Current Liabilities	(5,63,429)	41,38,132	Closing Balance :-		
Decrease in Loans and Advance	(18,00,000)	1,02,00,000	Cash in Hand	72,126	55,657
			Cash at Bank	27,08,250	40,52,610
Grand Total	7,37,07,267	5,95,66,564	Grand Total	7,37,07,267	5,95,66,564

As per report 10B of even date attached
For WDK & Associates
Chartered Accountants
Firm Reg. No. 016389N

Diwanshu Kumar
Partner
M.No. 097184



For All Creatures Great And Small

Anjali Gopalan
Anjali Gopalan
(Managing Trustee)

Gurpreet Singh Virk
(Trustee)

UDIN: 25097184BMONQF3181

Date: 09/11/2025
Place : New Delhi

ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110049

Significant accounting policies and notes forming part of financial statements for the year ended March 31, 2025
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Significant accounting policies

1 Basis of preparation of financial statements

The financial statements of the Trust have been prepared and presented in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2 Fixed assets and depreciation

The Fixed Assets are stated at their original cost of acquisition, less depreciation on written down value method. Cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. Depreciation on Fixed Assets is provided on written down value method at rates prescribed under Income Tax Act, 1961.

3 Income taxes

Income Tax and Deferred Tax Asset /Liability has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act.

4 Revenue recognition

Grants and Donations are recognised on receipt basis. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable. Income tax refunds and interest thereon are recognised on receipt basis.

As per report 10B of even date attached

For WDK & Associates
Chartered Accountants
Firm Reg. No. 016389N


Divanshu Kumar
Partner
M.No. 097184



UDIN:

25097184BMONQF3181

Date: 09/11/2025
Place : New Delhi

For All Creatures Great And Small


Anjali Gopalan
(Managing Trustee)



ALL CREATURES GREAT AND SMALL
D-45, GULMOHAR PARK, NEW DELHI-110049
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Notes to Accounts for the FY 2024-2025

Schedule -1

CURRENT LIABILITIES

(Amounts in Rs.)

PARTICULARS	2024-25	2023-24
Sundry creditors	23,51,129	30,41,738
Salary Payable	14,36,010	9,33,464
Audit Fees Payable	25,000	45,000
Electricity Payable	-	1,00,000
TDS Payable	6,899	90,439
ESI Payable	33,294	22,160
EPF Payable	1,56,909	3,45,979
Total Amount	40,09,241	45,78,780

Balances of sundry creditors are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

Schedule -2

LONAS AND ADVANCES

PARTICULARS	2024-25	2023-24
Advances to Vendors	91,334	1,05,198
Staff Advances	1,12,670	2,21,651
Security Deposit Noida Shelter	2,00,000	2,00,000
Security Deposit - IOCL	13,400	13,400
Security Deposit (Rent)-Naz Foundation	42,000	42,000
Total Amount	4,59,404	5,82,249

Balances of Sundry Advances and Security Deposits are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

Schedule -3

Other Current Assets

PARTICULARS	2024-25	2023-24
Prepaid Expenses	1,17,614	1,17,229
Tds Receivable	8,75,930	31,737
Grant Receivable Noida Authority	1,05,00,000	1,05,00,000
Total Amount	1,14,93,544	1,06,48,966

Schedule -4

CASH AND BANK BALANCE

PARTICULARS	2024-25	2023-24
Central Bank of India A/c No. 3180343347	2,55,347	29,329
HDFC Bank A/c No. 50100201139238	10,22,465	16,20,071
HDFC Bank A/c No. 50100418707213	3,02,298	3,70,246
HDFC Bank A/C No.50100264388390	31,516	2,51,009
State Bank of India A/c No. 39938316818	4,23,209	11,47,152
Fixed Deposit with HDFC Bank (Including accrue)	6,73,416	6,34,803
Accrued Interest	-	-
Total Amount	27,08,249	40,52,610

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ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110049

SCHEDULE - 5. FIXED ASSETS AS AT MARCH 31, 2025
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Sr. No.	Particulars	Rate of Dep.	W.D.V as on 01.04.2024	Addition Before 180 Days	Addition After 180 Days	Deduction During the year	Total	Depreciation During the year	W.D.V as on 31.03.2025
<u>Plant & Machinery</u>									
1	Inverter	15%	79,561	-	-	-	79,561	11,934	67,626
2	Kutti Machine	15%	1,673	-	-	-	1,673	251	1,422
3	Surgical Equipment	15%	81,873	-	-	-	81,873	12,281	69,592
4	Butter Fly frames	15%	5,132	-	-	-	5,132	770	4,362
5	Weighting Machine	15%	17,481	-	-	-	17,481	2,622	14,859
6	Office Equipment (Utensils)	15%	17,272	-	-	-	17,272	2,591	14,681
7	Air conditioner	15%	95,209	-	-	-	95,209	14,281	80,928
8	Bench	15%	13,520	-	-	-	13,520	2,028	11,492
9	Cooler	15%	3,150	-	-	-	3,150	473	2,678
10	Solar System	15%	1,06,801	-	38,085	-	1,44,886	18,877	1,26,010
11	Agricultural Machine	15%	6,525	-	-	-	6,525	979	5,546
12	Biogas Digesters	15%	58,154	-	-	-	58,154	8,723	49,431
13	Solar street light	15%	1,41,094	-	-	-	1,41,094	21,164	1,19,930
14	Mahindra Bolero Power + SLX	15%	4,20,094	-	-	-	4,20,094	63,014	3,57,080
15	Battery	15%	21,166	-	-	-	21,166	3,175	17,991
16	Biometric Machine	15%	9,276	-	-	-	9,276	1,391	7,884
17	CCTV Camera	15%	64,667	-	-	-	64,667	9,700	54,967
18	Mobile	15%	6,141	-	-	-	6,141	921	5,220
19	Mahindra Tractor+Trolley+Tyre	15%	5,95,291	-	-	-	5,95,291	89,294	5,05,997
20	Refrigerator	15%	39,054	-	-	-	39,054	5,858	33,195
			17,83,134	-	38,085	-	18,21,219	2,70,326	15,50,892
<u>Furniture & Fixtures</u>									
20	Furniture & Fixtures	10%	497	-	-	-	497	50	447
21	Animal House	10%	9,98,468	-	-	-	9,98,468	99,847	8,98,621
22	Leasehold improvements-Building	10%	6903774.8	1084985	4261102	0	12249861.8	1011931.08	11237930.72
			79,02,739	10,84,985	42,61,102	-	1,32,48,826	11,11,828	1,21,36,999
<u>Computers and Softwares</u>									
22	Computers	40%	2,192	-	-	-	2,192	877	1,315
23	Vet Nurse Software	40%	19,040	-	-	-	19,040	7,616	11,424
24	Tally Software	40%	2,488	-	-	-	2,488	995	1,493
			23,720	-	-	-	23,720	9,488	14,232
	Total		97,09,593	10,84,985	42,99,187	-	1,50,93,765	13,91,642	1,37,02,123
<u>Fixed assets purchased through grants</u>									
<u>Capital work in progress</u>									
25	Medical equipments	15%	36,60,760	-	-	-	36,60,760	5,49,114	31,11,646
26	Computers & laptop	40%	90,211	-	-	-	90,211	36,084	54,127
27	Development Of Living Software	40%	4,536	-	-	-	4,536	1,814	2,722
28	HR Software	40%	6,480	-	-	-	6,480	2,592	3,888
29	Printer	15%	10,055	-	-	-	10,055	1,508	8,547
30	Leasehold improvements-OT	15%	5,18,865	-	-	-	5,18,865	77,830	4,41,036
31	Mobile	15%	13,110	-	-	-	13,110	1,966	11,143
32	Water Testing Machine	15%	43,216	-	-	-	43,216	6,482	36,733
	Total		43,47,233	-	-	-	43,47,233	6,77,392	36,69,841
	Grand Total		1,40,56,826	10,84,985	42,99,187	-	1,94,40,998	20,69,034	1,73,71,964



ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110049

(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Notes to Accounts

6 There is no contingent liability on the Balance sheet date

7 Balances of receivables and payables are subject to confirmations from the respective parties

8 During the financial year, the NGO received a sum of ₹35,00,000 per month from Noida Authority, pursuant to an agreement dated 23rd November 2023, and against submission of third party bills for running and maintenance of animal shelter. The payments were subject to Tax Deducted at Source (TDS) under Section 194C of the Income Tax Act, 1961, and the net amounts were reimbursed accordingly.

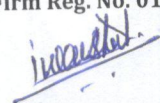
Although the payments were made against specific deliverables and submission of third party bills related to animal shelter expenses, the NGO has recognized the gross receipts of ₹35,00,000 per month under the head "Grant from Noida Authority" in its books of account. This classification is based on the following considerations:

- The agreement outlines a structured support mechanism aligned with the NGO's charitable objectives.
- The receipts are recurring and tied to programmatic outcomes rather than commercial service delivery.
- The NGO does not operate for profit and treats such institutional support as grant income for project execution.
- The funds are used absolutely for the furtherance of main objects of the organization.

The TDS deducted has been duly accounted for and reflected in the NGO's tax records. This recognition policy is consistent with the NGO's accounting framework and disclosures under applicable accounting standards for not-for-profit entities.

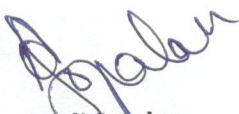
Previous year figures have been regrouped and rearranged wherever necessary to conform to
9 the current year's classification

As per report 10B of even date attached
For WDK & Associates
Chartered Accountants
Firm Reg. No. 016389N


Diwanshu Kumar
Partner
M.No. 097184



For All Creatures Great And Small


Anjali Gopalan
(Managing Trustee)


Gurpreet Singh Virk
(Trustee)

UDIN:

25097184BMONQF3181

Date: 09/11/2025

Place : New Delhi

ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-49, INDIA

(IN RESPECT OF ACCOUNTS OF CONSOLIDATED CONTRIBUTION ONLY)

ANNEXURE -1, PURPOSE WISE UTILISATION OF GRANTS FOR FY 2024-25

		Amount (In Rs.)			
Sr. Donor Name No.	Purpose	Balance As On 01.04.2024	Grant Received	Grant Utilised Including Fixed & Current Assets*	Unspent Grants As on 31.03.2025
1	Sud-Chemie India Pvt Ltd	-	12,00,000	12,00,000	-
2	Padmini VNA Mechatronics Pvt Ltd	-	12,00,000	12,00,000	-
3	Lal Chand Public Charitable Trust	-	75,00,000	75,00,000	-
4	Noida Authority	(1,05,00,000)	4,19,95,122	4,19,95,122	(1,05,00,000)
5	Supple Rubber Chemicals India Pvt Ltd	-	2,00,000	2,00,000	-
6	Normet India Pvt Ltd	-	3,70,000	3,70,000	-
Total		(1,05,00,000)	5,24,65,122	5,24,65,122	(1,05,00,000)

For All Creatures Great And Small


Anjali Gopalan
(Managing Trustee)




Gurpreet Singh Virk
(Trustee)