

**WORLDWIDE VETERINARY SERVICE INDIA FCRA ACCOUNT, GRAMYA BHAVAN, ARUVANKADU,
NILGIRIS - 643 202**

Balance Sheet as at 31.03.2025

(Amount in Rs.)

Particulars		Note	31.03.2025	31.03.2024
I	Sources of Funds			
1	NPO Funds	3		
	Restricted Funds		1,24,68,932	1,04,13,085
2	Non-current liabilities			
	Long-term borrowings	4	13,000	13,000
3	Current liabilities			
a	Short-term borrowings	4	-	19,031.00
b	Payables	5	1,46,232.71	-
c	Other current liabilities	6	1,45,762.75	4,53,358.00
	Total		1,27,73,927.40	1,08,98,474.45
II	Application of Funds			
1	Non-current assets			
a	Property, Plant and Equipment and Intangible assets	7		
	Property, Plant and Equipment		71,74,704.42	67,43,172.30
	Intangible assets		21,200.00	-
b	Long Term Loans and Advances	8	1,41,545.00	1,41,545.00
2	Current assets			
a	Cash and bank balances	9	47,19,727.34	31,25,230.31
b	Short Term Loans and Advances	8	7,16,750.65	8,88,526.84
	Total		1,27,73,927.41	1,08,98,474.45
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Per our report of even date.

for J. MATHEW & Co.

Firm Reg. No. 002028S.



(Signature)

JOHN MATHEW.C.M.

Chartered Accountant

Membership No:025343

Ootacamund

31.10.2025

WORLDWIDE VETERINARY SERVICE INDIA FCRA ACCOUNT, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202
Income and Expenditure accounts for the year ended 31.03.2025

Particulars	Note	31.03.2025		31.03.2024			
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I							
Income							
Donations and Grants			4,59,67,124.00	4,59,67,124.00		8,65,63,601.50	8,65,63,601.50
II	10	-	67,989.00	67,989.00	-	1,25,162.00	1,25,162.00
III		-	4,60,35,113.00	4,60,35,113.00	-	8,66,88,763.50	8,66,88,763.50
IV							
Expenses:							
a	11	-	1,69,55,920.10	1,69,55,920.10	-	3,13,79,106.00	3,13,79,106.00
b	12		11,66,530.88	11,66,530.88		10,35,041.73	10,35,041.73
c	13	-	2,58,56,815.53	2,58,56,815.53	-	5,36,87,926.58	5,36,87,926.58
V		-	4,39,79,266.51	4,39,79,266.51	-	8,61,02,074.31	8,61,02,074.31
Excess of Income over Expenditure for the year (III-IV)		-	20,55,846.49	20,55,846.49	-	5,86,689.19	5,86,689.19
Balance transferred to Earmarked Fund							
Balance transferred to General Fund		-	32,22,377.37	32,22,377.37		16,21,730.92	16,21,730.92
Brief about the Entity	1						
Summary of significant accounting policies	2						
The accompanying notes are an integral part of the financial statements							
		-	-11,66,530.88	20,55,846.49	-	-10,35,041.73	-10,35,041.73

Per our report of even date.
for J. MATHEW & Co.
Firm Reg. No. 0020288.



JOHN MATHEW.C.M.
Chartered Accountant
Membership No:025343

Ootacamund
31.10.2025

WORLDWIDE VETERINARY SERVICE INDIA FCRA ACCOUNT, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202
Notes forming part of the Financial Statements for the year ended 31.03.2025

Note - 1 Brief about the entity

Worldwide Veterinary Service India is a registered Trust established on 28.04.2010. The objects of the Trust is to establish unique animal hospital in South India, offer exceptional and practically focused professional development for animal handlers, shelter managers, para veterinarians and surgeons who are involved in animal welfare work. Presently the Trust is running a veterinary hospital in Aruvankadu, Ooty, The Nilgiris.

Note - 2 Significant Accounting Policies

a. BASIS OF ACCOUNTING:

The Accounts are maintained on Cash basis as per the general convention and practice of the Institution and as a going concern.

b. PROPERTY, PLANT AND EQUIPMENTS

Property, Plant and Equipment are stated at gross value less depreciation under written down value method. The Written down Value as on 01.04.2023 is only considered as cost and further additions and depreciation is added to cost and depreciation till date. The original cost and depreciation till that date is to be worked out. The amounts indicated in the Balance Sheet and Income and Expenditure account shall not change due to this.

c. REVENUE RECOGNITION:

The Institution generally follows the cash basis system of accounting and recognizes income and expenditure only on cash basis.

d. USE OF ESTIMATION:

The preparation of Financial Statements requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of financial statement and reported amount of income and expenses during the year.

e. RETIREMENT AND EMPLOYMENT BENEFIT:

Contribution to Provident Fund and Pension Fund are charged against revenue every year and the same is defined contribution plan. In respect of Gratuity, the same is not provided since the Institution follows cash basis of accounting.

f. INCOME TAX

The Institution is registered as a Charitable Institution under section 12A of the Income Tax Act, 1961 and hence the income is exempt from tax subject to the compliance with the provisions of the Act and hence Income Tax is not provided.



WORLDWIDE VETERINARY SERVICE INDIA FCRA ACCOUNT, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202
Notes forming part of the Financial Statements for the year ended 31.03.2025

g. IMPAIRMENT OF ASSETS

An asset is impaired when the carrying amount of the asset exceeds its recoverable amount. An impairment loss is charged to the profit and loss statement in the year in which an asset is identified as impaired.

h. CONSISTENCY

The accounting policies unless otherwise stated above, are followed consistently. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

i. GENERAL

The figures stated are not rounded off since the amounts are not large enough.

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 01.04.2024 (Opening Balance)	Funds transferred/rec eived/ surplus during the year	Funds Utilised / deficit during the year	(Amount in Rs.)	
					As at 31.03.2025 (Closing Balance)	
1	Capital Fund	67,43,172.28	16,19,263.00	-11,66,530.88		71,95,904.40
2	Restricted Fund	36,69,913.17	32,22,377.37	-16,19,263.00		52,73,027.54
	Previous Year (PY)	1,04,13,085.45	48,41,640.37	-27,85,793.88		1,24,68,931.94
1	Capital Fund	57,09,805.01	20,68,409.00	-10,35,041.73		67,43,172.28
2	Restricted Funds	41,16,591.25	16,21,730.92	-20,68,409.00		36,69,913.17
		98,26,396.26	36,90,139.92	-31,03,450.73		1,04,13,085.45
4	Borrowings	Long Term		Short Term		
		31.03.2025	31.03.2024	31.03.2025	31.03.2024	
	<u>Unsecured</u>					
	Loans and advances	13,000.00	13,000.00	-		19,031.00
	Others	13,000.00	13,000.00	-		19,031.00
	Total					



7 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	(Amount in Rs.)						Total
	Buildings	Plant and Equipment	Computer	Furniture & Fixtures	Vehicles		
Gross Block							
As at 01.04.2024	40,791.98	32,27,526.01	3,28,121.20	5,78,503.46	36,03,271.40		77,78,214.03
Additions		14,10,260.00	27,449.00	1,31,594.00	23,460.00		15,92,763.00
Deductions/Adjustments							-
As at 01.04.2023	40,791.98	15,56,042.01	1,11,196.20	5,78,503.46	34,23,271.40		57,09,805.03
Additions		16,71,484.00	2,16,925.00	-	1,80,000.00		20,68,409.00
Deductions/Adjustments							-
At 31.03.2025	40,791.98	46,37,786.01	3,55,570.20	7,10,097.46	36,26,731.40		93,70,977.03
At 31.03.2024	40,791.98	32,27,526.01	3,28,121.20	5,78,503.46	36,03,271.40		77,78,214.03
Depreciation/Adjustments							
As at 01.04.2024	2,039.60	3,60,297.60	87,863.48	57,850.35	5,26,990.71		10,35,041.73
Additions	1,937.62	5,35,853.76	1,01,592.89	58,645.01	4,63,201.60		11,61,230.88
Deductions/Adjustments							-
As at 01.04.2023	2,039.60	3,60,297.60	87,863.48	57,850.35	5,26,990.71		10,35,041.73
Additions							-
Deductions/Adjustments							-
At 31.03.2025	3,977.22	8,96,151.36	1,89,456.37	1,16,495.36	9,90,192.31		21,96,272.61
At 31.03.2024	2,039.60	3,60,297.60	87,863.48	57,850.35	5,26,990.71		10,35,041.73
Net Block							
At 31.03.2025		37,41,634.65	1,66,113.83	5,93,602.10	26,36,539.08		71,74,704.42
At 31.03.2024	38,752.38	28,67,228.41	2,40,257.72	5,20,653.11	30,76,280.69		67,43,172.30



7 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars / Assets	Computer Software	Copyrights/patents	License and franchise	Others (specify nature)	Total
Gross Block					
As at 01.04.2024					
Additions	26,500.00				26,500.00
Deductions/Adjustments					-
As at 01.04.2023					
Additions					-
Deductions/Adjustments					-
At 31 March 2025	26,500	-	-	-	26,500
At 31 March 2024	-	-	-	-	-
Amortization/Adjustment					
As at 01.04.2024					
Additions	5,300.00				5,300.00
Deductions/Adjustments					-
As at 01.04.2023					
Additions					-
Deductions/Adjustments					-
At 31 March 2025	5,300	-	-	-	5,300
At 31 March 2024	-	-	-	-	-
Net Block					
At 31 March 2025	21,200				21,200
At 31 March 2024	-				-



WORLDWIDE VETERINARY SERVICE INDIA FCRA ACCOUNT, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202

Notes forming part of the Financial Statements for the year ended 31.03.2025

Note No.	Particulars	(Amount in Rs.)					
		Unrestricted funds	Restricted funds	31.03.2025	Unrestricted funds	Restricted funds	31.03.2024
10	Other income						
	Interest income	-	67,989.00	67,989.00	-	1,25,162.00	1,25,162.00
	Total other income	-	67,989.00	67,989.00	-	1,25,162.00	1,25,162.00
11	Employee benefits expense						
a	Salaries, wages, bonus and other allowances		1,62,47,898.33	-		2,90,18,028.00	2,90,18,028.00
b	Contribution to provident and other funds		3,72,237.00	-		23,61,078.00	23,61,078.00
c	Staff welfare expenses		3,35,784.77	-		-	-
	Total Employee benefits expense	-	1,69,55,920.10	-	-	3,13,79,106.00	3,13,79,106.00
12	Depreciation and amortization expense						
a	on tangible assets (Refer note 7)		11,61,230.88	11,61,230.88		10,35,041.73	10,35,041.73
b	on intangible assets (Refer note 7)		5,300.00	5,300.00		-	-
	Total Depreciation and amortization expense	-	11,66,530.88	11,66,530.88	-	10,35,041.73	10,35,041.73
13	Other Expenses						
a	Animal Feed		4,40,200.00	4,40,200.00		6,76,929.00	6,76,929.00
b	Camp Activity		68,37,642.01			23,26,661.00	23,26,661.00
c	Medicines		6,14,095.90	6,14,095.90		1,32,02,241.39	1,32,02,241.39
d	Power and fuel		34,50,144.00	34,50,144.00		50,03,672.90	50,03,672.90
e	Rent		17,99,612.05			57,03,717.00	57,03,717.00
f	Accomodation		91,400.00	91,400.00		26,87,902.00	26,87,902.00
g	Repairs and maintenance - Buildings		12,40,371.43	12,40,371.43		-	-
h	Repairs and maintenance - Vehicle		7,87,362.71			25,31,177.81	25,31,177.81
i	Repairs and maintenance - General		23,484.00			4,69,187.52	4,69,187.52
j	Rent, Rates and taxes, excluding, taxes on income		36,01,519.45	36,01,519.45		11,010.00	11,010.00
k	Travelling expenses		1,59,300.00	1,59,300.00		32,07,560.51	32,07,560.51
l	Auditor's remuneration		5,66,249.68	5,66,249.68		2,28,872.00	2,28,872.00
m	Printing and stationery		62,486.44	62,486.44		8,12,484.00	8,12,484.00
n	Communication expenses		3,26,163.70	3,26,163.70		4,37,806.20	4,37,806.20
o	Legal and professional charges		14,74,924.06	14,74,924.06		2,79,195.00	2,79,195.00
p	Other Materials		41,77,556.81	41,77,556.81		41,58,102.89	41,58,102.89
q	Food Expenses		21,720.00	21,720.00		1,14,36,801.69	1,14,36,801.69
r	Advertisement Charges		1,82,583.29	1,82,583.29		2,46,693.00	2,46,693.00
s	Miscellaneous expenses					2,67,912.67	2,67,912.67
	Total	-	2,58,56,815.53	1,64,32,198.76	-	5,36,87,926.58	5,36,87,926.58

