

Healing Fields Foundation
Balance Sheet as at March 31, 2025

(Amount in ₹)

	Particulars	Note	As at March 31, 2025	As at March 31, 2024
I	Sources of funds			
1	Society's funds			
(a)	Unrestricted funds	3	1,14,77,324	2,95,31,644
(b)	Restricted funds	4	2,15,71,430	1,41,75,029
2	Non-current liabilities			
(a)	Long-term provisions	5	36,83,939	33,44,147
3	Current liabilities			
(a)	Other current liabilities	6	4,57,743	3,42,493
	Total		3,71,90,436	4,73,93,313
II	Application of funds			
1	Non-current assets			
(a)	Property, Plant and Equipment	7	1,66,806	1,55,825
(b)	Long term Loans and Advances	8	1,59,100	1,59,100
2	Current assets			
(a)	Cash and cash equivalents	9	3,59,73,434	4,61,15,871
(b)	Short term Loans and Advances	10	3,94,878	2,14,007
(c)	Other current assets	11	4,96,218	7,48,511
	Total		3,71,90,436	4,73,93,313
	Brief about the entity	1		
	Summary of significant accounting policies	2		

See accompanying notes forming part of the financial statements

In terms of our report of even date attached

For M S K A & Associates

Chartered Accountants

(Firm Registration No. 105047W)

PRAKASH
CHANDRA
BHUTADA

Prakash Chandra, Bhutada
Partner
Date: 2025.09.20
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Partner

Membership No.: 404621

Place: Hyderabad

Date: September 20, 2025



For and on behalf of the Society

Healing Fields Foundation

MUKTESHWARI
RI KAUSHIK
BOSCO

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MUKTESHWARI
KAUSHIK BOSCO
Date: 2025.09.20
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Mukteshwari. K. Bosco

Secretary

Place: Hyderabad

Date: September 20, 2025



Healing Fields Foundation
Income and Expenditure for the year ended March 31, 2025

(Amount in ₹)

	Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
I	Income			
	Donations and Grants	12	5,06,12,946	6,36,07,876
II	Other income	13	33,79,179	38,18,438
III	Total Income (I+II)		5,39,92,125	6,74,26,314
IV	Expenses:			
	Project expenses	14	5,96,62,215	5,37,21,697
	Program management and Administrative expenses	15	44,85,163	68,79,593
	Other expenses	16	4,72,247	44,28,317
	Depreciation expenses	7	30,419	24,534
	Total expenses		6,46,50,044	6,50,54,141
V	Excess of (Expenditure over Income)/ Income over Expenditure for the year (III- IV)		(1,06,57,919)	23,72,173
	Transferred to:			
	Unrestricted funds		(1,80,54,320)	(1,07,29,253)
	Restricted funds		73,96,401	1,31,01,426
			(1,06,57,919)	23,72,173
	The accompanying notes are an integral part of the financial statements			

See accompanying notes forming part of the financial statements

In terms of our report of even date attached

For M S K A & Associates

Chartered Accountants

(Firm Registration No. 105047W)

PRAKASH

CHANDRA

BHUTADA

Prakash Chandra Bhutada

Partner

Membership No.: 404621

Place: Hyderabad

Date: September 20, 2025

Digitally signed by PRAKASH
CHANDRA BHUTADA
Date: 2025.09.20 19:45:54
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For and on behalf of the Society

Healing Fields Foundation

MUKTESHWAR

I KAUSHIK

BOSCO

Mukteshwari. K. Bosco

Secretary

Digitally signed by
MUKTESHWARI KAUSHIK
BOSCO
Date: 2025.09.20 19:03:47
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Place: Hyderabad

Date: September 20, 2025



HEALING FIELDS FOUNDATION

See accompanying notes forming part of the financial statements

In terms of our report of even date attached



Chartered Accountants

Chartered Accountants

(Firm Registration No. 105047W)

Digitally signed by PRAKASH
PRAKASH CHANDRA
(Firm Registration No. 10304747)

PRAKASH CHANDRA CHANDRA BHUTADA

BHUTADA

Prakash Chandra Bhutada +05'30"

Partner
FRANKLIN CLARK & BRULAND

For and on behalf of the Society
Healing Fields Foundation

MUKTESHWARI
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MUKTESHWARI KAUSHIK BOSCO
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MUKTESHWARI KAUSHIK BOSCO
Date: 2025.09.20 19:06:17 +05'30'

Mukteshwari. K. Basco

MUKTESHWARI. K. BASCO
Secretary

Place: Hyderabad

Date: September 20, 2025

Place: Hyderabad

Place: Hyderabad
Date: September 20, 2025

Healing Fields Foundation

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

Note - 1 Brief about the entity

Healing Fields Foundation is registered under the Andhra Pradesh (Telangana Area) Public Societies Registration Act, 1350 Fasli (Act 1 of 1350 F) vide No. 9879 dated November 29, 2000 to carry out the charitable objectives set forth in the constitution of the institution. The vision of the institution proclaims - "Make quality Health Care accessible and affordable to all people in India especially to poor, underprivileged and marginalised".

Note - 2 Significant Accounting Policies

All Revenues, costs, assets and liabilities are accounted on accrual basis.

Depreciation:

Depreciation is provided on Written Down Value (WDV) method at rates based on Income Tax Act, 1961.

Property, plant and equipment (PPE):

Property, plant and equipment are stated at their original cost of acquisition including all expenses attributable to bring the assets to its intended use. Assets acquired for the project are capitalized after reducing grant received against those assets.

Gratuity expense (unfunded)

The entity's gratuity scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days basic salary payable for each completed year of service or part thereof in excess of 6 months. Maximum limit for gratuity payable limited to 20 lakhs. Vesting occurs upon completion of 5 years of service.



Healing Fields Foundation
Notes forming part of the financial statements

Note 3 : Unrestricted funds

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening balance	2,95,31,644	4,02,60,897
Excess of expenditure over income	(1,80,54,320)	(1,07,29,253)
Total	1,14,77,324	2,95,31,644

Note 4 : Restricted funds

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening balance	1,41,75,029	10,73,603
Surplus of Income over Expenditure	73,96,401	1,31,01,426
Total	2,15,71,430	1,41,75,029

Note 5 : Long-term provisions

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits		
Provision for gratuity	36,83,939	33,44,147
Total	36,83,939	33,44,147

Note 6: Other current liabilities

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Statutory liabilities	15,691	2,054
Other payables	4,42,052	3,40,439
Total	4,57,743	3,42,493



Healing Fields Foundation
Notes forming part of the financial statements

Note 7 - Property, plant and equipment

(Amount in ₹)

Particulars /Assets	Furniture & Fixtures	Computers and Printers	Office Equipment	Total
Gross Block				
At April 01, 2023	1,83,980	2,93,032	56,193	5,33,205
Additions	-	-	47,100	47,100
Deletions	-	-	-	-
At April 01, 2024	1,83,980	2,93,032	1,03,293	5,80,305
Additions	-	37,000	4,400	41,400
Deletions	-	-	-	-
At March 31, 2025	1,83,980	3,30,032	1,07,693	6,21,705
At March 31, 2024	1,83,980	2,93,032	1,03,293	5,80,305
Accumulated Depreciation				
At April 01, 2023	97,827	2,71,752	30,367	3,99,946
Additions	8,615	8,512	7,407	24,534
Deletions	-	-	-	-
At April 01, 2024	1,06,442	2,80,264	37,774	4,24,480
Additions	7,754	12,507	10,158	30,419
Deletions	-	-	-	-
At March 31, 2025	1,14,196	2,92,771	47,932	4,54,899
At March 31, 2024	1,06,442	2,80,264	37,774	4,24,480
Net Block				
At March 31, 2025	69,784	37,261	59,761	1,66,806
At March 31, 2024	77,538	12,768	65,519	1,55,825



Healing Fields Foundation
Notes forming part of the financial statements

Note 8: Long term loans and advances

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Rental deposit	1,55,200	1,55,200
Other deposits	3,900	3,900
Total	1,59,100	1,59,100

Note 9: Cash and cash equivalents

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
a) Balance with banks:		
in current accounts	1,32,61,130	60,416
in savings accounts	40,59,170	8,454
	1,73,20,300	68,870
b) Bank balances other than Cash and cash equivalents		
Fixed deposits with maturity of more than 3 months but less than 12 months	1,86,53,134	4,60,47,001
Total	3,59,73,434	4,61,15,871

Note 10: Short term loans and advances

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Salary advances	2,16,249	57,501
Program advances	500	3,638
Prepaid expenses	1,78,129	1,52,868
Total	3,94,878	2,14,007

Note 11: Other current assets

(Amount in ₹)

Particulars	As at March 31, 2025	As at March 31, 2024
Interest accrued but not due on fixed deposits	29,301	-
TDS receivable	4,66,917	7,48,511
Total	4,96,218	7,48,511



Healing Fields Foundation
Notes forming part of the financial statements

Note 12: Donations and Grants

(Amount in Rs.)

Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
FCRA Project Funds :			
Dasra Telehealth project funds	17	-	2,01,58,719
GIZ - Telehealth	18	-	-
American Friends of Edlegive (Growfund) program funds	19	-	37,36,311
Other donors - Community Resilient Health - Project Statement (FCRA)	20	16,17,936	1,18,45,844
Indian Project Funds:			
Corporate Social Responsibility (CSR) funds	21	1,36,85,000	1,15,36,568
RG Manudhane Foundation For Excellence	22	80,19,904	50,22,302
Azim Premji Philanthropic Initiatives	23	1,66,253	62,28,432
R.D. Tata Trust	24	1,96,23,925	-
Other donors - Community Resilient Health Project Statement (India)	25	74,99,928	50,79,700
Total		5,06,12,946	6,36,07,876

Note 13: Other Income

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest income		
From Indian Funds	10,78,017	14,89,712
From FCRA Funds	6,72,864	2,94,939
Interest on Income - Tax refund	26,998	-
Program Revenue	16,01,300	20,33,787
Total	33,79,179	38,18,438



Healing Fields Foundation
Notes forming part of the financial statements

Note 14: Project expenses

Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
FCRA Projects expenses			
Dasra Telehealth project funds	17	-	1,78,41,835
GIZ - Telehealth	18	-	4,84,780
American Friends of Edlegive (Growfund) program funds	19	-	39,49,225
Other donors - Community Resilient Health - Project Statement (FCRA)	20	1,07,80,138	1,06,55,986
Indian Projects expenses			
Corporate Social Responsibility (CSR) funds	21	1,32,16,940	1,00,75,593
RG Manudhane Foundation For Excellence	22	79,32,886	52,66,214
Azim Premji Philanthropic Initiatives	23	49,87,637	1,61,321
R.D. Tata Trust	24	20,90,230	-
Other donors - Community Resilient Health Project Statement (India)	25	2,06,54,384	52,86,744
Total		5,96,62,215	5,37,21,697

Note 15: Program management and Administrative Expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Program and management expenses	35,63,993	53,54,908
Administrative expenses	9,21,170	15,24,685
Total	44,85,163	68,79,593

Note 16: Other expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Gratuity expense	4,72,247	33,44,147
Advances written off	-	10,84,170
Total	4,72,247	44,28,317



Healing Fields Foundation
Notes forming part of the financial statements

Note 17 - Dasra Telehealth - Project Statement

(Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		-		1,98,18,153
Interest income		-		3,40,566
Less : Expenditure incurred during the year				
Program expenses	-		1,78,41,835	
Program management expenses	-		14,37,156	
Administrative expenses	-		6,36,367	
		-		1,99,15,358
Total		-		2,43,361

Note 18 - GIZ - Telehealth - Project Statement

(Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		-		-
Interest income		-		-
Less : Expenditure incurred during the year				
Program expenses	-		4,84,780	
		-		4,84,780
Total		-		(4,84,780)

Note 19 - American Friends of Edlegive (Growfund) - Project Statement

(Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		-		37,36,311
Interest income		-		-
Less : Expenditure incurred during the year				
Program expenses		-	39,49,225	
		-		39,49,225
Total		-		(2,12,914)

Note 20 - Other donors - Community Resilient Health - Project Statement (FCRA)

(Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		16,17,936		1,18,10,065
Interest		-		35,779
Less : Expenditure incurred during the year				
Program expenses	1,07,80,138		1,06,55,986	
Program management expenses	9,52,553		9,08,634	
Administrative expenses	1,96,102		2,89,888	
		1,19,28,793		1,18,54,508
Total		(1,03,10,857)		(8,664)



Healing Fields Foundation
Notes forming part of the financial statements

Note 21 - Corporate Social Responsibility (CSR) Funds (Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund				
Mediassist Health Care Services Limited		1,02,00,000		82,00,000
Others		34,85,000		33,36,568
Less : Expenditure incurred during the year				
Program expenses	1,32,16,940		1,00,75,593	
Program management expenses	4,68,060		14,60,975	
		1,36,85,000		1,15,36,568
Total		-		-

Note 22 - RG Manudhane Foundation for Excellence - Project Statement (Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		80,00,000		50,00,000
Interest income		19,904		22,302
Less : Expenditure incurred during the year				
Program expenses	79,32,886		52,66,214	
Program management expenses	3,42,217		4,43,842	
Administrative expenses	2,65,964		2,38,277	
		85,41,067		59,48,333
Total		(5,21,163)		(9,26,031)

Note 23 - Azim Premji Philanthropic Initiatives Private Limited - Project Statement (Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		-		61,99,000
Interest income		1,66,253		29,432
Less : Expenditure incurred during the year				
Program expenses	49,87,637		1,61,321	
Program management expenses	2,12,952		15,000	
Administrative expenses	1,52,394		-	
		53,52,983		1,76,321
Total		(51,86,730)		60,52,111

Note 24 - R.D. Tata Trust (Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		1,95,19,200		-
Interest income		1,04,725		-
Less : Expenditure incurred during the year				
Program expenses	20,90,230		-	
Program management expenses	2,00,190		-	
Administrative expenses	35,168		-	
		23,25,588		-
Total		1,72,98,337		-

Note 25 - Other Donors - Community Resilient Health - Project Statement (India) (Amount in ₹)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
Project fund		74,99,928		50,79,700
Less : Expenditure incurred during the year				
Program expenses	2,06,54,384		52,86,744	
Program management expenses	13,88,021		10,21,206	
Administrative expenses	2,71,542		3,60,153	
		2,23,13,947		66,68,103
Total		(1,48,14,019)		(15,88,403)



Healing Fields Foundation
Notes forming part of the financial statements

Other Notes

26. The allocation of common cost / expenses to various projects is on the basis of management estimate, based on line item approved by the donor.

27. As per amended Rules and regulation of the Society, following payments were made to the member of the society in good faith, in return of service rendered as a CEO to Society and for travelling allowance, halting allowance and other similar charges:

(Amount in ₹)		
Nature of Transactions	Year ended March 31, 2025	Year ended March 31, 2024
CEO Remuneration - Mukteshwari Bosco	35,63,993	35,63,666
Total	35,63,993	35,63,666

