

ANNAMALAI ASSOCIATES

CHARTERED ACCOUNTANTS



To

General Secretary & Member, Administrative Committee
INDIAN REDCROSS SOCIETY, TAMIL NADU STATE BRANCH
Chennai

Dear Sir

AUDIT ENGAGEMENT LETTER - REG

This will confirm our understanding of the arrangements for our audit of the financial statements of INDIAN REDCROSS SOCIETY, TAMIL NADU STATE BRANCH, for the year ending 31 March 2024

We will audit the Society's balance sheet as of 31 March 2024, and the related statements of Income and expenditure/Profit and loss, retained earnings, for the year then ended, for the purpose of expressing an opinion on them. The financial statements are the responsibility of the Society management. Our responsibility is to express an opinion on the financial statements based on our audit.

We will conduct our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our opinion.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, legal counsel, and banks. At the conclusion of our audit, we will request certain written representations from you about the financial statements and matters related thereto.

Although the audit is designed to provide reasonable assurance of detecting errors and irregularities that are material to the financial statements, it is not designed and cannot be relied upon to disclose all fraud, defalcations, or other irregularities. However, we will inform you of any material errors, and all irregularities or illegal acts, unless they are clearly inconsequential, that come to our attention.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.



As part of our engagement for the year ending 31 March 2024, we will review the income tax returns for INDIAN REDCROSS SOCIETY, TAMIL NADU STATE BRANCH. Further, we will be available during the year to consult with you on the tax effects of any proposed transactions or contemplated changes in business policies.

Assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, is described in a separate attachment. The timely completion of this work will facilitate the completion of our audit.

Our fees will be billed at the year end and are based on the amount of time required plus out-of-pocket expenses and based on mutual discussion and past practice. Invoices are payable upon presentation.

The working papers for this engagement are the property of Annamalai Associates and constitute confidential information. However, we may be requested to make certain working papers available to Income Tax Authorities or Company Law Authorities pursuant to authority given to it by law or regulation. If requested, access to such working papers will be provided under the supervision of M/s. Annamalai Associates, personnel. Furthermore, upon request, we may provide photocopies of selected working papers to the authorities mentioned above. The statutory authorities may intend, or decide, to distribute the photocopies or information contained therein to others, including governmental agencies.

If this letter correctly expresses your understanding, please sign the enclosed copy where indicated and return it to us.

We appreciate the opportunity to serve you and trust that our association will be a long and pleasant one.

Sincerely,
For ANNAMALAI ASSOCIATES
CHARTERED ACCOUNTANTS



R. GOWRISANKAR
Partner



For INDIAN REDCROSS SOCIETY, TAMIL NADU BRANCH



General Secretary



Member, Administrative Committee

12th June 2024

**INDIAN RED CROSS SOCIETY
TAMIL NADU BRANCH**

**AUDIT REPORT
2023 – 2024**

**32/50, RED CROSS ROAD
EGMORE, CHENNAI – 600008**

INDEPENDENT AUDITOR'S REPORT

**To the Members of M/s. INDIAN RED CROSS SOCIETY,
TAMIL NADU BRANCH**

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. INDIAN RED CROSS SOCIETY**, Tamil Nadu (hereinafter referred as "Society") branch, No.32 Red Cross Building Montieth road, Egmore, Chennai-600008 which comprise the Balance Sheet as at 31st March, 2024, the Statement of Income and Expenditure for the period ended 31st March 2024 and notes to the financial statements, notes to the accounts for the year then ended on that date.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Report on other Legal and Regulatory Requirements

We are enclosing our report in the terms of Section 143(5) of the Companies Act 2013, based on such checks of the books and records of the Society as we considered appropriate and according to the information and explanations given to us, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income and Expenditure, dealt with by this Report are in agreement with the books of account;



8	<p>FHS/JSSK – TNHS</p> <p>PROGRAMME:</p> <p>Demand raised for Rs.7,97,39,321/- vide DIN & Notice No. ITBA/AST/S/156/20-21 /1031157394(1) for the Financial Year 2017 – 18 (AY 2018-19)</p>	<p>Government of India</p> <p>Ministry of Finance</p> <p>Income Tax Department</p> <p>National E-Assessment Centre, Delhi</p> <p>Auditor: S. Muralidhar</p> <p>M/s. R. Ranga Rao & Co</p>	<p>Appeal Filed before the Commissioner of Income Tax (Appeals) NFAC, Delhi.</p> <p>Appeal No. NFAC/2017-18 /10082346</p> <p>Date of Filing: 11.09.2024</p>
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- ii. The Society, did not have any long-term contracts, including derivatives contracts.

For Annamalai Associates.
Chartered Accountant
FRN: 000185S




R. Gowrisankar
Partner

UDIN: 24025993BKAODD2993

Place: Chennai

Date: 22-09-2024

(M. No. 025993)

3. Fixed assets and depreciation:

Fixed assets are stated at cost, net of recoverable taxes, trade discount and rebate less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use. Fixed assets created out of Corpus and General Funds are capitalized and are reflected under the respective heads. Depreciation on assets is provided on the Written down value Method at the following rates:

Asset	Depreciation Rate
Furniture & Fittings	10%
Computer	40%
Other Equipment	15%
Vehicles	15%
Buildings	10%
Electrical Appliances	15%
Mobile Application Software	40%

4. Investments:

Long-term investments include investments in fixed deposits of Public/Private Sector Banks and other Government Corporations. The long-term investments are stated at Cost of Acquisition.

5. Revenue Recognition:

- Rental Receipts: Rental receipts have been recognized on accrual basis.
- Interest Receipts: Interest income on Fixed Deposit have been recognized on accrual basis.
- Donation:
 - (i) Donation have been recognized in Income and expenditure account on receipt basis;
 - (ii) Earmarked donation pending application have been recognized as liability in Balance sheet.

6. Government Grant:

Accounting for Government Grants is done based on Accounting Standard 12 issued by the Institute of Chartered Accountant of India. As it is fundamental to the 'Income Approach', the society recognizes Government Grants in the



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH NO.32/50, Red Cross Road, Egmore, Chennai - 600 008. <u>BALANCE SHEET AS AT 31st March 2024</u>			
Particulars	Schedule Nos	As at 31.03.2024	As at 31.03.2023
<u>LIABILITIES</u>			
<u>Capital Funds</u>			
General Fund	1	15,25,84,752	13,83,65,429
Corpus Fund	2	10,65,27,964	10,65,27,964
<u>Current Liabilities</u>			
Sundry Creditors	3	5,41,942	2,03,235
Other Liabilities	4	1,20,93,697	1,63,89,898
Accounts payable	5	20,05,831	14,95,199
		27,37,54,186	26,29,81,725
<u>ASSETS</u>			
<u>Non-current Assets</u>			
Fixed Asset	6	3,76,25,577	4,16,77,912
Investment	7	21,90,19,000	20,44,14,440
<u>Current Assets, Loans and Advances</u>			
Deposits - Others	8	5,43,880	5,41,140
Loans & advances	9	32,99,486	25,96,166
Cash and Bank Balances	10	89,80,360	81,98,815
Sundry Debtors	11	28,73,523	53,57,655
Other Receivables	12	14,12,360	1,52,513
Prepaid Expenses	13	-	43,085
		27,37,54,186	26,29,81,725

Note: Schedules 1 to 30 Notes from an integral part of the accounts

As per our report of even date

For Annamalai Associates

Chartered Accountants

FRN - 00001855



CA R Gowrisankar

Partner

Membership No. : 025993

UDIN: 24025993BKAODD2993

Place : Chennai

Date : 22-09-2024



For INDIAN RED CROSS SOCIETY (TAMIL NADU BRANCH)



Member, Administrative Committee



General Secretary



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2024

Particulars	Schedule Nos	Year ended 31.03.2024	Year ended 31.03.2023
INCOME			
Administrative Income	14	1,62,95,412	1,30,70,124
ALC Receipts	15	-	1,01,500
Annexure Building Rental - Income	16	1,94,56,173	1,81,56,069
Blood Bank - Income	17	60,46,250	72,52,514
Day Care Hospital - Income	18	24,96,236	20,82,910
Family Counselling Centre - Income	19	-	1,44,000
Fund Raising - Income	20	62,155	1,43,650
Training Hall & Guest House - Income	21	18,77,962	41,11,575
Junior Red Cross - Income	22	1,67,284	4,52,822
Physiotherapy - Income	23	10,58,760	8,29,550
Youth Red Cross - Income	24	1,05,79,082	80,62,801
Nurse Aid Receipts	25	2,11,070	94,872
Project Receipt	26	5,21,898	2,00,598
Relief Project Income	27	-	-
Development Income	28	-	-
Project Creche	29	-	3,91,433
First Aid Income	30	4,33,529	2,69,971
Total Income		5,92,05,812	5,53,64,389
EXPENDITURE			
Administrative expenses	14	1,52,59,759	1,16,50,707
ALC - Expenses	15	7,06,467	19,62,743
Annexure Building Rental - Expenses	16	24,43,746	7,62,533
Blood Bank - Expenses	17	84,66,313	1,06,94,698
Day Care Hospital - Expenses	18	66,61,172	59,52,516
Family Counselling Centre - Expenses	19	1,31,085	1,88,521
Fund Raising - Expenses	20	27,723	2,30,423
Training Hall & Guest House - Expenses	21	20,46,515	25,05,470
Junior Red Cross - Expenses	22	2,58,756	1,63,036
Physiotherapy - Expenses	23	13,66,840	14,97,973
Youth Red Cross - Expenses	24	8,02,975	15,30,060
Nurse Aid - Expenditure	25	6,98,365	6,72,054
Project Expenses	26	-	5,66,163
Relief Project Expenses	27	8,97,748	13,46,260
Depreciation - Expenditure	6	50,38,876	49,81,777
Development Expenses	28	558	19,42,323
Project (Creche) Expenses	29	11,058	1,61,605
First Aid Training Programme	30	1,68,534	68,369
Total Expenditure		4,49,86,489	4,68,77,232
Excess of Income over Expenditure		1,42,19,323	84,87,157

Note: Schedules 1 to 30 Notes from an integral part of the accounts

As per our report of even date

for INDIAN RED CROSS SOCIETY (TAMIL NADU BRANCH)

For Annamalai Associates

Chartered Accountants

FRN - 00001855



CA R Gowrisankar

Partner

Membership No. : 025993

UDIN: 24025993BKAODD2993

Place : Chennai

Date : 22-09-2024



Member, Administrative Committee.

General Secretary.



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Balance Sheet as 31st March 2024

Particulars	As at 31.03.2024	As at 31.03.2023
<u>SCHEDULE 1 : GENERAL FUND</u>		
Opening Balance	13,83,65,429	12,98,78,272
Add : Excess of Expenditure over Income	1,42,19,323	84,87,157
	15,25,84,752	13,83,65,429
<u>SCHEDULE 2 : CORPUS FUND</u>		
Blood Tranfusion Service Project Fund	2,85,78,260	2,85,78,260
Building Fund	1,27,21,935	1,27,21,935
Caliper- Cum- Artifical Limbs Fund	10,50,821	10,50,821
Comforts for Troops Fund	3,34,863	3,34,863
Creche Project Fund	9,19,422	9,19,422
Cyclone Relief Fund	15,82,539	15,82,539
DCH Corpus Fund	68,40,418	68,40,418
DCH Medicine Fund	48,69,391	48,69,391
Disaster Relief Fund	7,14,297	7,14,297
Donation- Flood Relief Tamilnadu	83,27,593	83,27,593
Emergency Relief Fund	1,78,84,279	1,78,84,279
First Aid & Other Training Programme Fund	22,82,625	22,82,625
Flood Relief Expansion Plan Dispensory Fund	1,51,332	1,51,332
Fund Raising Corpus Fund	16,68,961	16,68,961
Medical & Educational Fund	60,00,000	60,00,000
Nurse Aide Corpus Fund	24,34,692	24,34,692
Physiotherapy Fund	40,00,000	40,00,000
Save A Life Fund	7,25,023	7,25,023
Yrc Corpus Fund	54,41,513	54,41,513
	10,65,27,964	10,65,27,964
<u>SCHEDULE 3 : CURRENT LIABILITIES</u>		
<u>Sundry Creditors</u>		
Jesper Daisy	-	9,000
Lopa Verma & Associates	27,000	1,56,600
Other Sundry Creditors	5,14,942	37,635
	5,41,942	2,03,235



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Balance Sheet as 31st March 2024

Particulars	As at 31.03.2024		As at 31.03.2023	
<u>SCHEDULE 4 : OTHER LIABILITIES</u>				
<u>Advance and Deposits</u>				
<u>Rental Advance</u>				
United Visa Services Pvt Ltd	6,31,920		6,51,920	
Beauty & Glow	6,73,200		6,73,200	
Chettinad Caterers	7,58,574		7,58,574	
Bright ISSM Educational	36,440		3,36,750	
Babita Chopra	8,15,040		8,15,040	
G Care Diabetic Council	5,384		45,360	
Kovai Pazhamudhir Nilayam	21,00,152		20,49,300	
State bank of India SAMS Branch	34,36,936		34,36,936	
PMBJK (Makkal Maruthakam)	30,000		-	
Royal Square	30,000		-	
Rental Parking - Bajaj Capital Ltd	29,750		-	
Advance - Hall Accomodation	1,11,140	1,06,78,536	1,71,500	1,09,38,580
<u>Project</u>				
Michhelin School Health Project		6,87,715		1,81,809
Mobile Medical Camp Project -Singapore Red Cross		-		4,35,989
Tracing cell Project		2,70,567		2,70,567
VERIZON - Thane Cyclone Relief Project		1,19,617		1,19,617
Duties & Taxes - GST Payable		2,94,416		1,85,016
<u>Employees fund</u>				
PF Opening Balance	34,30,970		84,13,556	
PF Interest	-		3,83,273	
PF Loan Recovery	-		6,79,643	
	34,30,970		94,76,472	
Less: PF Settlement & Tax	(34,28,124)		-60,45,502	
		2,846		34,30,970
<u>Donation Earmarked</u>				
Donation for Capacity Bldg & Development Activities		5,000		5,000
Donation for Ukkraim Relief Fund		35,000		35,000
Donation for COVID-19		-		7,87,350
		1,20,93,697		1,63,89,898



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Balance Sheet as 31st March 2024

Particulars	As at 31.03.2024		As at 31.03.2023	
<u>SCHEDULE 5 : Accounts Payable</u>				
Audit Fee Payable	-		1,18,800	
Caution Deposit	3,93,200		3,98,200	
Caution Deposit- Oxygen Concentrator	5,000		5,000	
Caution Deposit- Peakcock Hospital	50,000		50,000	
Cswb Crech Expenses Payable	-		1,00,755	
IRCS, Tiruvannamali Camp Payable	-		5,393	
IRCS - NHQRS	1,08,697		1,08,697	
INTAS Pharmaceuticals Limited	10,00,000		-	
FR 15% Share Payable to NHQ	21,900		-	
Electricity Charges Payable	1,40,119		-	
ESI Contribution Employee	2,274		-	
ESI Contribution Employer	9,843		25,020	
PF Contribution Employer	82,838		2,86,456	
PF Contribution Employee	1,48,647		-	
PF Employee Contribution Payable	750		-	
Advance JRC	12,500		12,500	
Nurse Aid - Donation Payable	-		8,000	
PF Family welfare unit	22,583		-	
Provision for expense	7,480		-	
Vehicle Provision to District Branches	-		3,41,299	
YRC 1 Day Zonal level Seminar for PO Payable	-		4,000	
YRC 1 Day District level Study Camp Payable	-		11,318	
YRC 3 Days Zonal level Org. Trang Programme Payable	-		19,761	
	20,05,831		14,95,199	



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH

NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.

Schedule No.6

Particulars	WDV as at 31.03.2023 (in Rs.)	Additions		Deletions II (in Rs.)	Total (in Rs.)	Depreciation		WDV as at 31.03.2024 (in Rs.)
		Less than 180 Days	More than 180 Days			Rate	Amount (in Rs.)	
Building	2,66,71,107	-	-	-	2,66,71,107	10%	26,67,111	2,40,03,996.44
Computer	2,99,698	8,048	51,553	-	3,59,299	40%	1,42,110	2,17,189.06
Electrical Appliances	38,28,107	58,731	46,704	-	39,33,542	15%	5,85,627	33,47,915.75
Furnitures & Fittings	14,20,076	-	-	592	14,19,484	10%	1,42,008	12,77,476.37
Mobile Application Software	70,200	-	-	-	70,200	40%	28,080	42,120.00
Other Equipments	68,93,651	7,69,096	53,000	-	77,15,747	15%	10,99,680	66,16,067.02
Vehicle	24,95,073	-	-	-	24,95,073	15%	3,74,261	21,20,811.91
TOTAL	4,16,77,912	8,35,875	1,51,257	592	4,26,64,452		50,38,876	3,76,25,577



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Balance Sheet as 31st March 2024

Particulars	As at 31.03.2024		As at 31.03.2023	
<u>SCHEDULE 7 : INVESTMENT</u>				
Bank of Baroda FD		4,36,16,975		10,42,06,231
Canara Bank FD		8,49,10,000		70,00,000
Central Bank Of India		1,10,00,000		1,10,00,000
Indian Bank - Egmore FD		-		5,00,000
Indian Overseas Bank FD		66,00,000		-
TN Power Finance & Infrastructure Dept Corpn Ltd FD		2,62,49,000		6,12,65,184
TN Transport Development Fin. Corpn Ltd FD		1,26,43,025		1,26,43,025
Union Bank FD		3,40,00,000		78,00,000
		21,90,19,000		20,44,14,440
<u>SCHEDULE 8 : DEPOSITS</u>				
M.E.S. DEPOSITS		3,39,374		3,36,634
MES - Blood Bank		1,05,975		1,05,975
MES - VTRC		66,200		66,200
Telephone Deposit		32,331		32,331
		5,43,880		5,41,140
<u>SCHEDULE 9 : LOANS & ADVANCES</u>				
<u>Staff advance</u>				
Advance - Sunder		-	16,000	
Educational loan	24,000		18,000	
Festival Advance	1,69,850	1,93,850	2,28,850	2,62,850
<u>Project Advance</u>				
Advance- DM Project	1,000		-	
Advance FWU	18,63,284	18,64,284	3,18,139	3,48,439
<u>Other Advance</u>				
Advance Blood Bank		-		62,500
Advance Building		25,260		1,03,160
Advance Indian Oil Corporation		-		58,271
Advance - Software Silicon Techlad P Ltd		3,32,170		-
Advance - SEOC		-		1,03,200
Advance - Dindigul		5,00,000		5,00,000
Advance - Salem		1,25,000		1,25,000
Advance - Development Section		5,000		5,000
Advance - Centenary		1,50,000		1,50,000
Tax Deducted at Source on Revenue		-		8,41,095
Advance - Legal Fees		1,00,000		-
Others		3,922		36,651
		32,99,486		25,96,166



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Balance Sheet as 31st March 2024

Particulars	As at 31.03.2024	As at 31.03.2023
<u>SCHEDULE 10 : CASH AND BANK BALANCE</u>		
Axis Bank-918010082726107	-	33,990
Bank Of Baroda A/C .12730100004229	20,45,439	48,54,846
Bank Of Baroda Creches A/c No. 12730100012529	19,504	3,96,227
Bank Of Baroda(Current Account) 12730200000927	2,97,009	19,368
Bank Of Baroda (FCRA) No. 12730100013409	2,70,150	6,60,044
Bank Of Baroda PF A/C.12730100001658	1,09,436	13,02,098
State Bank of India Grant A/c.10265129440	2,26,528	4,13,692
State Bank of India -PF38466050223	3,15,865	3,48,000
State Bank of India Rent A/c.30429186553	9,246	1,20,195
SBI - Admin A/C-42536962728	40,21,575	-
SBI - DCH Current A/C:42536961611	1,82,038	-
SBI - IRCS TNB Blood Bank Current A/C:42536959828	10,69,084	-
SBI-Nurse Aide Current A/C-42545347882	674	-
SBI - PETTY CASH A/C 42545337170	77,244	-
SBI-Physiotherapy Current A/c:42536963573	2,76,467	-
Cash in Hand	60,100	50,354
	89,80,360	81,98,815
<u>SCHEDULE 11 : SUNDRY DEBTORS</u>		
Bajaj Finance Limited-Parking Rent	54,000	1,11,800
Beauty & Glow Rental Receipts	-	1,08,147
Mythili's Herbal Health Care - Rental Receipts	9,74,432	9,74,432
Mobile Medical Camp Project - Singapore Red Cross	2,97,702	-
Shree Saraswathi Amma Farm Fruits	-	2,22,475
Bright ISGM - Rent	-	9,45,535
Chettinad Caterers Rental	1,88,068	5,89,392
Diana World Travel Pvt Ltd	3,540	-
G Care Diabetic Council	-	99,540
Kotak Mahindra Bank	1,43,840	-
KPN Farm Frest Pvt Ltd	3,00,027	-
United Visa Services Pvt Ltd- Rent	6,72,052	13,16,156
Royal Square	10,620	-
Sai Siena Metals Pvt Ltd	14,160	-
State Bank of India-Rent	-	6,41,559
TIDCO	24,780	12,390
Reliance Life Science Pvt Ltd	15,852	1,54,717
SHUB SAMRIDDHI	1,74,450	1,74,456
Thanjavur- Blood Bank	-	7,056
	28,73,523	53,57,655
<u>SCHEDULE 12 : OTHER RECEIVABLE</u>		
Interest Receivable	4,03,627	67,235
TDS on Revenue	9,97,860	-
TDS - Rent (SBI)	10,873	-
TDS-GST	-	10,873
TDS (Earlier Years)	-	74,405
	14,12,360	1,52,513
<u>SCHEDULE 13 : Prepaid Expenses</u>		
Prepaid expenses - Insurance	-	43,085
	-	43,085



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
NO.32/50, Red Cross Road, Egmore, Chennai - 600 008.
Schedules to Income And Expenditure Statement for the year ended 31.03.2024

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Schedule 14		
Administrative Income		
Interest on Fixed Deposits	1,48,93,900	1,27,36,134
Donation	9,83,810	5,350
Misc Receipts	1,051	1,86,780
Perumbakkam Clinic Receipts	1,03,430	1,41,860
Admn Cost - Michhelin	9,057	-
Sale of Scrap	1,68,571	-
Sale of Vehicle	1,35,593	-
	1,62,95,412	1,30,70,124
Administrative Expenditure		
Interest expense on PF FD	1,13,383	3,99,267
Electricity Charges	4,70,846	2,52,800
Employee Benefit Expense	5,94,265	7,87,101
Professional Fees	8,65,226	5,36,185
AMC & Repairs	19,96,529	8,09,038
Bank Charges	40,026	61,367
Housekeeping Charges	3,75,136	1,26,439
Misc Expenses	9,349	8,201
Postage & Courier	35,990	1,31,002
Printing & Stationery	1,70,178	2,49,394
Office Expenses	29,09,531	1,35,806
General Estt Charges	-	871
Security Charges	4,56,814	8,90,844
Travelling expenses	2,14,792	6,366
Telephone Charges	2,00,101	14,937
Insurance	82,463	11,405
Admin. Salary and Establishment Expenses	51,81,040	38,82,235
Advertisement Reimburse to District	79,087	33,359
PF & ESI Admin cost	1,22,230	1,29,416
Rates & Taxes	71,041	415
Staff welfare	-	74,719
Water charges	16,081	16,400
Admin- Function Expenses	69,006	1,82,101
Admin - Meeting Expenses	3,60,074	5,18,483
Perumbakkam Clinic	2,00,392	2,37,388
Vehicle Expenses	3,69,539	7,02,051
Call Centre Expenses	-	6,02,594
F.W.Unit Expenses	2,56,640	8,50,523
	1,52,59,759	1,16,50,707



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Schedule 15		
ALC - Income		
Donation	-	1,01,500.00
	-	1,01,500.00
ALC - Expenditure		
Electricity Charges	6,484	17,619
Esst. Charges	5,98,692	16,84,262
ALC PF Society Contribution	32,400	59,400
Employee Benefit Expenses	18,500	17,146
House Keeping charges	16,873	61,345
Miscellaneous expenses	-	1,200
Ortho Materials	25,000	58,364
Printing & Stationery	-	5,368
Staff Gratuity	1,023	29,187
Staff Welfare	895	27,241
Telephone Charges	-	1,412
ALC/Physio Specialist Doctor Honorarium	6,600	-
	7,06,467	19,62,743
Schedule 16		
ANNEX BUILDING -Income		
Building Maintenance Receipts	4,74,680	5,69,600
Vehicle Parking Receipts	15,43,280	4,48,440
Water Charges Receipts	6,45,500	5,58,000
Rental Receipts	1,67,92,713	1,65,80,029
	1,94,56,173	1,81,56,069
ANNEX BUILDING Expenses		
Repair & Maintenance	4,61,384	49,500
Lift Maintenance	-	10,515
Electricity charges	3,08,467	7,02,518
Property Tax	1,90,513	-
Water Charges	95,395	-
Water tax	13,87,987	-
	24,43,746	7,62,533



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Schedule 17		
Blood Bank - Income		
BB - Donation	-	50,000
Blood Grouping & Screening Charges	60,46,250	72,02,514
	60,46,250	72,52,514
Blood Bank - Expenditure		
BB Camp Expenses - Vehicle Hire Charges	-	54,999
BB Camp Expenses - Lab Tecn Hire Charges	35,500	98,300
BB Employee Benefit Expenses	91,996	59,254
BB Staff Gratuity	1,30,432	1,31,161
BB Employer ESI Contribution	27,028	31,771
BB Establishment Charges	46,56,652	65,17,042
BB PF Society Contribution	2,06,139	2,53,539
BB AMC/CMC & Repairs	1,49,768	1,26,661
BB Camp Expenses	48,310	72,280
BB Electricity	6,95,405	5,96,027
BB Employees Children Scholarship	73,000	1,12,000
BB House Keping Charges	1,16,199	1,29,641
BB-Licence	2,000	559
BB Misc Expenses	74,736	38,251
BB Printing & Stationery	26,727	1,03,751
BB Reagents , KIts & Consumables	8,84,408	14,26,798
BB Reagents (Rental) Instruments	4,74,600	5,55,292
BB Staff Welfare	12,906	93,437
BB Telephone Charges	8,133	7,765
BB TNPCB, Waste Mgt. & for Licence	26,208	20,687
BB Vehicle Fuel Charges	1,06,235	
BB Vehicle Insurance	55,320	16,220
BB Vehicle Maintenance	73,655	2,49,263
BB Water Charges	30,111	-
BB Postage	138	-
Call Centre Employee Benefit	1,023	-
Call Centre Salary	2,34,486	-
Call Centre Telephone	5,601	-
BB Security Charges	2,15,520	-
BB Staff Uniform	4,077	-
	84,66,313	1,06,94,698



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Schedules to Income And Expenditure Statement for the year ended 31.03.2024

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Schedule 18		
Day Care Hospital - Income		
Dch Dental Receipts	3,010	3,630
Dch Ecg Receipts	53,810	44,670
DCH INJECTION RECEIPTS	41,220	1,010
Dch Lab Receipts	11,15,425	10,23,600
Dch OP Dental	10,770	50,440
Dch Op Diabetics	92,020	1,01,550
Dch Op Dressing	20,260	7,450
Dch OP ENT	4,710	5,550
DCH OP Gastrology	-	400
Dch OP Gynac	2,660	2,600
Dch OP Injection	84,810	50,320
Dch Op I.V. Receipts	2,600	1,350
Dch OP Nebulizer	7,620	3,270
Dch Op Ortho	40,190	26,230
Dch Op Pediatric	200	2,200
DCH OP Registration	4,42,570	4,04,050
Dch Op Skin	41,080	36,900
DCH OP Thyroid	-	6,150
Dch Scan Receipts	91,400	9,120
DCH Scrap sales	22,321	-
DCH-SHT	27,780	17,070
Dch Suture	3,800	500
Dch X'ray Receipts	2,12,480	2,49,810
Donation for Day Care Hospital	1,75,500	35,040
	24,96,236	20,82,910
Day Care Hospital - Expenditure		
DCH Employee Benefit Expenses	5,08,251	3,00,139
DCH Staff Gratuity	64,771	36,416
DCH Establishment Charges	37,28,323	32,65,693
DCH AMC/Repairs/CMC	1,46,115	1,33,869
DCH Camp Expenses	1,64,758	75,500
DCH Clinical Lab	1,91,335	2,16,055
DCH Drugs & Chemicals	5,62,865	7,58,912
DCH Electricity Charges	4,29,806	3,59,506
DCH House Keeping Charges	17,029	1,25,920
DCH-Licence	-	17,500
DCH Misc Expenses	11,315	18,271
DCH Postage & Courier	231	-
DCH Printing & Stationery	66,736	65,666
DCH SCAN EXPENSES	48,100	4,000
DCH Security Charges	2,43,965	-
DCH SPECIALITIES (DOCTORS) HONORARIUM	3,43,688	4,37,960
SDCH Staff Uniform	12,231	-
DCH Staff Welfare	18,242	74,037
DCH Telephone Charges	-	1,411
DCH TNPCB, Waste Mgt. & Cution	24,192	22,694
DCH X'ray Films Etc	34,048	38,968
DCH X'ray Licence	5,900	-
DCH Water charges	39,271	-
	66,61,172	59,52,516



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Schedules to Income And Expenditure Statement for the year ended 31.03.2024

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
<u>Schedule 19</u>		
Family Counselling Centre -Income		
Grant	-	1,44,000
	-	1,44,000
Family Counselling Centre -Expenditure		
Establishment charges	1,26,958	1,76,050
ESI Employer Contribution	4,127	5,719
Printing & Stationery	-	2,000
Postage & Courier	-	1,000
Employee Benefit Expenses	-	3,732
	1,31,085	1,88,521
<u>Schedule 20</u>		
Fund Raising - Income		
District Branches subscription Qutoa	52,050	1,22,700
Sale of sticker/badge/flags	7,117	3,700
IRCS Sale of T-shirts	2,988	17,250
	62,155	1,43,650
Fund Raising -Expenditure		
Esst Charges	-	1,40,498
Employee Benefit Expenses	-	18,232
Misc Expenses	-	343
Printing & Stationery	-	10,000
Quota from District Branch	-	61,350
Fund Raising Postage & Courier	1,698	-
FR membership NHQ 15% Share remittance	26,025	-
	27,723	2,30,423



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
<u>Schedule 21</u>		
Training Hall & Guest House - Income		
Conference hall rental receipts	-	15,000
DCH hall accomodation Receipts - Dr. Sarojini	70,000	5,60,000
DMC HALL A/C HALL RENTAL RECEIPTS -Florence	-	35,000
DMC II Floor HALL RENTAL RECEIPTS -David Magan	-	10,000
D Mech hall rental receipts - A.L.Mudaliar	-	70,000
Dormitory Rental receipts	4,000	85,000
Furniture Hire Charges	-	500
Guest Room Rental Receipts	5,92,308	9,64,475
Kitchen charges	1,38,000	2,45,000
Residential Quarters	61,050	1,82,000
New Hall Ground Floor Rental Receipt	7,80,000	14,60,000
New function hall (Ground floor)	35,000	1,75,000
Suit room rental receipts	1,97,604	3,09,600
	18,77,962	41,11,575
Training Hall & Guest House - Expenditure		
DMC Hall -First Floor EB Charges	47,967	97,130
DMC Hall -Second Floor EB	75	-
Guest House Esst. Charges	9,14,185	9,67,908
Guest Room & Dormitory Repairs & Maintenance	51,074	2,36,215
Halls ,Guestroom& Dormt. Electricity Charges	4,66,907	5,44,964
DCH Training hall EB charges	6,635	-
Discount	-	98,565
G.H.Staff Gratuity	36,964	33,131
Guest House employee scholarship	43,500	43,500
Staff Mediclaim	30,150	-
Staff Welfare	1,902	19,885
Guest Room EB charges	32,437	2,103
Telephone charges	-	1,411
Hall Arrangement expenses	14,400	33,000
New Guest Room EB Charges	2,750	16,563
Office Old Building - EB Charges	15,724	44,539
Hall Water Charges	74,366	68,080
Guest House - House Keeping charges	1,56,893	2,16,000
Employee Benefit Expenses	76,686	82,476
Guest House Overtime Allowance	57,900	-
Guest House Security Charges	16,000	-
	20,46,515	25,05,470



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Schedule 22		
Junior Red Cross - Income		
Registration fees	1,20,417	2,82,575
Newsletter Subscription	40,400	90,680
Misc Receipts	-	2
Sale of book/badge/vogle/scarf/flag	6,467	79,565
	1,67,284	4,52,822
Junior Red Cross - Expenditure		
Establishment Charges	2,16,117	1,08,000
Electricity Charges	7,200	7,000
Employee Benefit Expenses	-	142
ESI Employer Contribution	4,931	3,510
PF Employer Contribution	18,532	10,800
Annual Subscription to NHQs	10,000	10,000
Printing & Stationery	-	7,500
Postage & Courier	573	
Staff welfare	1,403	14,672
Telephone Charges	-	1,412
	2,58,756	1,63,036
Schedule 23		
Physiotherapy -Income		
Physiotherapy Charges	10,13,260	7,03,050
Donation	500	500
Physio - Training Charges	45,000	1,26,000
	10,58,760	8,29,550
Physiotherapy -Expenditure		
Electricity Charges	1,27,013	74,279
Establishment Charges	9,96,717	11,34,154
ESI Employer Contribution	10,426	12,680
PF Employer Contribution	76,404	63,674
House keeping	17,029	56,088
Materials & Consumable	22,066	42,156
Printing & Stationery	17,840	11,562
Repairs & Maintenance	8,547	8,233
Staff Gratuity	16,699	14,773
Physio Staff Welfare Expenses	12,502	41,720
Telephone Charges	666	1,411
Misc Expenses	2,080	7,487
Employee Benefit Expenses	45,848	29,756
Physio Water charges	12,973	-
	13,66,840	14,97,973



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Schedules to Income And Expenditure Statement for the year ended 31.03.2024

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
<u>Schedule 24</u>		
Youth Red Cross - Income		
Membership fee	1,00,76,683	79,53,231
Registration fee	4,98,276	86,654
Sale of Book/Photo/Flag/Apron/Cap/Badge/Armband	4,124	22,916
	1,05,79,082	80,62,801
Youth Red Cross - Expenditure		
Electricity Expenses	7,200	7,200
Establishment Charges	4,66,761	8,83,917
Employee Benefit Expenses	24,274	46,273
1 Day District level students study camp	22,000	2,58,940
1 Day Zonal level seminar for PO	18,000	-
3 Day Zonal level Ori. Trg prog for students	1,10,000	1,09,761
YRC New Programmes	-	1,07,373
NHQ spcl Remittance	10,000	10,000
Printing & Stationery	-	61,102
Staff Gratuity	15,796	13,702
Staff welfare	1,318	30,381
Telephone Charges	666	1,411
YRC Geneva Convention Day Exp	53,850	-
Miscellaneous Expense	6,594	-
YRC Postage & courier	10,556	-
YRC Zonal Co-Ord/ dist JO/ PO meeting	55,960	-
	8,02,975	15,30,060
<u>Schedule 25</u>		
Nurse Aid - Income		
Nurse Aid and Home Nursing Registration Fee	6,000	13,000
Donation for Nurse Aid Students Education	-	8,000
Nurse Aid - DHIA course fee	2,04,570	73,872
Nurse Aid - Donation	500	-
	2,11,070	94,872
Nurse Aid - Expenditure		
Nurse Aid Course Materials & Other Expenses	15,583	33,070
Electricity Charges	36,000	22,954
Establishment Charges	4,75,664	5,14,794
Employee Benefit Expenses	82,576	61,472
House Keeping	17,068	7,500
Staff Gratuity	36,827	-
Staff Welfare	11,092	21,662
Telephone Charges	666	1,412
Nurse Aid Course Renewal & Upgradation	-	9,190
ANM Licence Fees (Application & Registration)	10,000	-
Nurse Aid Water Charges	12,889	-
	6,98,365	6,72,054



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
<u>Schedule 26</u>		
Project Receipts		
Michelin School health project Grant Receipts	-	1,56,333
Mobile Medical camp Singapore Red Cross Expenditure	5,21,898	
Tracing cell Grant Receipts	-	44,265
	5,21,898	2,00,598
Project Expenses		
Michelin School health project expenses	-	-
Mobile Medical camp Singapore Red Cross Expenditure	-	5,21,898
Tracing cell Expenditure	-	44,265
	-	5,66,163
<u>Schedule 27</u>		
Relief Project Income		
Disaster Relief Expenses Reimbursement	-	-
DM Receipt	-	-
	-	-
Relief Project Expenses		
Employee Benefit Expenses	38,836	44,094
Establishment Charges	3,33,352	4,93,443
Staff Gratuity	14,360	13,337
Disaster Relief Expenses	5,11,200	5,73,827
DM (Serv) Training	-	2,21,559
	8,97,748	13,46,260
<u>Schedule 28</u>		
Development Income		
District Branch Grant	-	-
	-	-
Development Expenses		
District Branch Grant	-	19,42,323
Postage & Courier	558	-
	558	19,42,323



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Particulars	Year ended 31.03.2024	Year ended 31.03.2023
<u>Schedule 29</u>		
Project Creche - Income		
CSWB Grant Receipts	-	3,91,433
	-	3,91,433
Project Creche - Expenses		
CSWB Creche Expenses	-	1,48,354
IRCS Creche Expenses	11,058	13,251
	11,058	1,61,605
<u>Schedule 30</u>		
First Aid Training -Income		
First Aid Training -Receipts	4,32,633	2,69,762
First Aid Postage & Courier receipts	896	209
	4,33,529	2,69,971
First Aid Training -Expenses		
Application Fee(NHQ)	59,914	63,231
First Aide Trg. Misc.Exp.	87,000	26
Postage & Couier	1,543	209
Printing & Stationery	19,411	4,903
First Aid Telephone Charges	666	
	1,68,534	68,369



