

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, 2025, the Statement of Income and Expenditure for the period ended 31st March 2025 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 Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920 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 issued by Institute of Chartered Accountants of India. 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 Society 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 Indian Red Cross Society Act and incorporated under Parliament



Act XV of 1920 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.

Management's Responsibility for the Financial Statements

The Management of the Society is responsible with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards Specified under Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error's.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have considered the provisions of the Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Indian Red Cross



Society Act and incorporated under Parliament Act XV of 1920 and the Rules made thereunder.

In the absence of specific provision in the Indian Red Cross Society Act 1920, which governs the society, we conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. 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 KMP's, 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 the Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920, 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;
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under the Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920;

i. The Society has the following pending litigations under respective statutory forum as on 31st March 2025.

	Description	Case No	Status
1	Tambaram Land Case	WP No.12277 of 2024	Writ petition filed for Tambaram land. Pending at Madras High Court.
2	Legal case challenging Appointment of General Secretary.	WP No.10133 of 2024	Counter being filed at High Court.
3	To consider the representation of the petitioner dated 03.05.2024 and forebear the functioning of the 3rd respondent functioning as representative in the National body of Indian Red Cross society	WP No.15407 of 2024	Dismissed. Relief turned to be infructuous.
4	Namachivayam Vs. Union of India & 4 Others. Petitioner filed the case challenging the dismissal order.	O.A./889/2024	Case dismissed vide Order dated 26.03.2025 by Central Administrative Tribunal.



5	Kalaiselvam Vs. Union of India & 4 Others Filed the case challenging the dismissal order.	O.A./890/2024	Case dismissed vide Order dated 26.03.2025 by Central Administrative Tribunal.
6	Karnan Vs. Union of India & 4 Others Filed the case challenging the dismissal order.	O.A./498/2024	Case dismissed vide Order dated 26.03.2025 by Central Administrative Tribunal.
7	Jayanthi Vs. Union of India & 4 Others Filed the case challenging the dismissal order.	O.A./459/2024	Case dismissed vide Order dated 26.03.2025 by Central Administrative Tribunal.
8	Demand raised for Rs.20,62,40,590 and order received from IT for the Fin. Year 20- 21 due to non-filing of Form10 within the due date. (AY 2021-2022)	Income Tax (Exemption) Demand Reference No.2022202137136501 915T Order Dated: 24.11.2022	Rectified.
9	FHS/JSSK - TNHS PROGRAMME: 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)	Government of India Ministry of Finance Income Tax Department National E-Assessment Centre, Delhi Auditor: S. Muralidhar M/s. R. Ranga Rao & Co	Pending before CIT Appeals.



10	Directing the Respondents 1 and 2 in active consultation with the President of IRCS - TNB (Honble Governor of the State) to regulate the affairs of the third Respondent by appointing an Administrator to carry on the activities in supersession of the Managing Committee pending the investigation by the sixth Respondent on a complaint by the fourth respondent	W.P. No. 15135 / 2020 Shankar Naganathan Vs. The Chairman & 5 Others	Case Pending in Madras High Court. Last heard on 09.09.2021
11	To appoint an appropriate person of a standing as an Election Commissioner to conduct the elections for the Indian Red Cross Society Tamilnadu Branch as per the statute of the Society after ascertaining the details of the members who would be eligible to vote, and till such time the Managing Committee is duly elected, permit the Body of Administrators appointed by this Honourable Court to conduct the day affairs of the IRCS - TNB.	WMP No.22776 / 2024 Indian Red Cross Society Vs. N.Senthil Kumar & 3 Others.	Next Hearing date not yet fixed.



12	Challenging appointment of Mr.Sundaravadivel. From our side Counter has been filed	W. P. No. 31738 / 2024 S. Namachivayam V. Union of India & 4 Others	Next Hearing date not yet fixed by the Court.
13	Cheques dishonour case. Two cheques totalling Rs.15,54,416 (Cheque No.565147 dt 31.1.2024 for Rs.9,00,000 and No.565148 dt 31.1.2024 for Rs.6,54,416) given by the party returned by the Banker of the Complainant (Bank of Baroda, Egmore Branch) for the reason Account Blocked Situation".	STC. No. 9617 / 2024. Case filed in the Fast Track Court, Allikulam, Egmore. IRCS TNB Vs Mrs.Mythili Srikandan (Mythilis Herbal Beauty and Health Care). Old Tenant of IRCS-TNB. Rent not paid properly.	Mediation process going on to receive the amount. Next hearing date fixed on 26 th Nov 2025.

ii. The Society, does not have any long-term contracts, including derivatives contracts.

For ANNAMALAI ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 000185S




CA R. Gowrisankar
Partner

(M. No. 025993)

UDIN: 25025993BMTCPQ9400

Place: Chennai
Date: 22-09-2025

NOTES TO ACCOUNTS:

A. General Information:

Indian Red Cross Society Tamil Nadu Branch is a society incorporated under Parliament Act XV of 1920 and public charitable Society to provide relief in times of disaster / emergencies, promotes health care of the general public. The Mission of the Indian Red Cross Society is to inspire, encourage and initiate at all times all forms of humanitarian activities so that human suffering can be minimized and even prevented and thus contribute to creating more congenial climate for peace. Indian Red Cross Society (IRCS) was established in 1920 under the Indian Red Cross Society Act and incorporated under Parliament Act XV of 1920. The act was last amended in 1992 and of rules were formed in 1994.

The Society carries out the significant following activities:

- Relief Activity
- Voluntary Blood Donation Camp
- Day care Hospital
- Urban Family Welfare Centre
- Vocational Training and Rehabilitation Centre for Differently Abled
- Youth Red Cross
- Junior Red Cross
- Family Counselling Centre
- Nurse Aid

B. Significant Accounting Policies:

1. Basis of preparation of financial statements:

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

2. Uses of estimates:

The preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable.



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



Income & Expenditure statement on a systematic and rational basis over the periods necessary to match them with the related costs in respect of the same.

Grant receipts from projects have been reflected to the extent of expenditure incurred on respective projects during the financial year appropriately.

Government grant has been recognized as Income and expenditure as when the conditions attached to such grant are satisfied.

Capital grants related to specific fixed assets are accounted for using the Deferred Government Grant Method in accordance with Accounting Standard (AS) - 12 "Accounting for Government Grants."

Under this method, such grants are treated as deferred income and are recognized in the Statement of Income and Expenditure on a systematic basis over the useful life of the related assets, in proportion to the depreciation charged on those assets.

Unutilized grants, if any, as at the year-end are shown under Current Liabilities as "Other Liabilities."

7. Employee Benefits:

- i) The Society recognizes contribution payable to the provident fund scheme and employee state insurance scheme as an expense, when an employee renders the related services.
- ii) The Society recognizes Premium paid to LIC for the purpose of Gratuity as Staff Gratuity expense for the financial year. No actuarial valuation has been carried out with respect to the same.

8. Provision and Contingencies:

The Society creates a provision when there is a present obligation as a result of past events that probably requires an outflow of resources, and a reliable estimate can be made for the amount of obligation. A disclosure of contingent liability is made when there is a possible obligation or present obligation that will probably not require outflow of resources or where a reliable estimate of the amount of obligation cannot be made.



9. **Cash and Cash Equivalents:**

Cash and cash equivalents comprise cash and cash on deposit with bank and corporations. The Society considers all highly liquid investments with a remaining maturity at the date of purchase or three months or less and that are readily convertible to known amounts of cash to be cash equivalents.



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH

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

BALANCE SHEET AS AT 31st March 2025

Particulars	Schedule Nos	As at 31.03.2025	As at 31.03.2024
<u>LIABILITIES</u>			
<u>Capital Funds</u>			
General Fund	1	162,809,952	152,584,752
Corpus Fund	2	106,527,964	106,527,964
<u>Current Liabilities</u>			
Sundry Creditors	3	6,243,939	541,942
Other Liabilities	4	33,998,666	12,093,697
Accounts payable	5	1,278,679	2,005,831
		310,859,200	273,754,186
<u>ASSETS</u>			
<u>Non-current Assets</u>			
Fixed Asset	6	55,087,428	37,625,577
Investment	7	232,182,975	219,019,000
<u>Current Assets, Loans and Advances</u>			
Deposits - Others	8	909,338	543,880
Loans & advances	9	2,698,952	3,299,486
Cash and Bank Balances	10	5,349,363	8,980,360
Sundry Debtors	11	13,168,130	2,873,523
Other Receivables	12	1,463,015	1,412,360
		310,859,200	273,754,186

Note: Schedules 1 to 29 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 - 0000185S



CA R Gowrisankar
Partner

Membership No. : 025993

Place : Chennai

Date : 15-09-2025




General Secretary



Member, Administrative Committee



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 31.03.2025

Particulars	Schedule Nos	Year ended 31.03.2025	Year ended 31.03.2024
INCOME			
Administrative Income	13	16,680,056	16,295,412
Annexure Building Rental - Income	15	22,553,463	19,456,173
Blood Bank - Income	16	9,893,402	6,046,250
Day Care Hospital - Income	17	2,766,407	2,496,236
Family Counselling Centre - Income	19	36,000	-
First Aid Income	20	244,500	433,529
Fund Raising - Income	21	124,070	62,155
Junior Red Cross - Income	22	488,363	167,284
Michellin School Health Project - Income		355,646	-
Nurse Aid Receipts	23	34,680	211,070
Physiotherapy - Income	24	1,559,701	1,058,760
Project Creche	25	116,813	-
Project Receipt	26	-	521,898
REC-CSR Income		1,377,250	-
Training Hall & Guest House - Income	28	928,324	1,877,962
Youth Red Cross - Income	29	12,820,916	10,579,082
Total Income		69,979,592.00	59,205,811.82
EXPENDITURE			
Administrative expenses	13	20,328,698	15,259,759
ALC - Expenses	14	-	706,467
Annexure Building Rental - Expenses	15	1,591,499	2,443,746
Blood Bank - Expenses	16	13,741,197	8,466,313
Day Care Hospital - Expenses	17	6,878,798	6,661,172
Depreciation - Expenditure	6	6,350,768	5,038,876
Development Expenses	18	50,000	558
Family Counselling Centre - Expenses	19	-	131,085
First Aid Training Programme	20	106,398	168,534
Fund Raising - Expenses	21	63,202	27,723
Junior Red Cross - Expenses	22	409,147	258,756
Nurse Aid - Expenditure	23	754,379	698,365
Physiotherapy - Expenses	24	1,470,035	1,366,840
Project (Creche) Expenses	25	-	11,058
Project Expenses	26	1,104,677	-
Relief Project Expenses	27	2,894,318	897,748
Training Hall & Guest House - Expenses	28	1,490,089	2,046,515
Youth Red Cross - Expenses	29	2,521,187	802,975
Total Expenditure		59,754,392	44,986,489
Excess of Income over Expenditure		10,225,200	14,219,323

Note: Schedules 1 to 29 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


General Secretary


Member, Administrative Committee

Membership No. : 025993

Place : Chennai

Date : 15-09-2025



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 2025

Particulars	As at 31.03.2025	As at 31.03.2024
<u>SCHEDULE 1 : GENERAL FUND</u>		
Opening Balance	152,584,752	138,365,429
Add : Excess of Expenditure over Income	10,225,200	14,219,323
	162,809,952	152,584,752
<u>SCHEDULE 2 : CORPUS FUND</u>		
Blood Tranfusion Service Project Fund	28,578,260	28,578,260
Building Fund	12,721,935	12,721,935
Caliper- Cum- Artifical Limbs Fund	1,050,821	1,050,821
Comforts for Troops Fund	334,863	334,863
Creche Project Fund	919,422	919,422
Cyclone Relief Fund	1,582,539	1,582,539
DCH Corpus Fund	6,840,418	6,840,418
DCH Medicine Fund	4,869,391	4,869,391
Disaster Relief Fund	714,297	714,297
Donation- Flood Relief Tamilnadu	8,327,593	8,327,593
Emergency Relief Fund	17,884,279	17,884,279
First Aid & Other Training Programme Fund	2,282,625	2,282,625
Flood Relief Expansion Plan Dispensory Fund	151,332	151,332
Fund Raising Corpus Fund	1,668,961	1,668,961
Medical & Educational Fund	6,000,000	6,000,000
Nurse Aide Corpus Fund	2,434,692	2,434,692
Physiotherapy Fund	4,000,000	4,000,000
Save A Life Fund	725,023	725,023
Yrc Corpus Fund	5,441,513	5,441,513
	106,527,964	106,527,964
<u>SCHEDULE 3 : CURRENT LIABILITIES</u>		
<u>Sundry Creditors</u>		
Lopa Verma & Associates		27,000
Other Sundry Creditors	6,243,939	514,942
	6,243,939	541,942



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 2025

Particulars	As at 31.03.2025		As at 31.03.2024	
<u>SCHEDULE 4 : OTHER LIABILITIES</u>				
<u>Advance and Deposits</u>				
<u>Rental Advance</u>				
Advance Dr.Gokul(Vehicle Parking)	3,540		-	
Advance - Hall Accomodation	145,000		111,140	
Advance Vehicle Parking-IAOS	5,000		-	
Advance Dr.V.Ravi Teja	2,360		-	
Advance -Mr.Arun Methew(Vehicle Parking)	3,540		-	
Advance Vehicle Parking-Delta Business Solutions	3,540		-	
Advan-Saraswathy R - M Feathers Unisex Salon & Spa	300,000		-	
Babita Chopra	815,040		815,040	
Beauty & Glow	673,200		673,200	
Bright ISSM Educational	-		36,440	
Chettinad Caterers	758,574		758,574	
G Care Diabetic Council	5,384		5,384	
Kanchipuram Murugan Silk Co-Op Society	53,544		-	
Kovai Pazhamudhir Nilayam	2,100,152		2,100,152	
PMBJK (Makkal Maruthakam)	30,000		30,000	
Rental (Parking) Advance - Bajaj Capital Ltd	29,750		-	
Rental Adv - Chennimalai Co-Op Prdn. & Sale Society	72,360		-	
Rental Adv- Dr.Kalaingar Karunanithi Silk Co-Op	52,077		-	
RENTAL ADVANCE - LEO CAR ACCESSORIES	67,200		-	
Rental Advance - R.M Enterprises	69,120		-	
Rental Advance (Godown) - R.M Enterprises	75,000		-	
Rental Advance- Tax Collars Pvt Ltd	3,540		-	
Rental Advance -Window Sign	38,880		-	
Rental Adv-Arignar Anna Silk HW Prdn & Sale Society	63,180		-	
Rental Adv-Chenkumar Primary HW Co-Op Society	72,360		-	
Rental Adv-Kanchipuram Kamatchiamman Silk Co-Op Soc	52,650		-	
Rental Adv-Kanchipuram Silk Weaver Co-Op Society	53,544		-	
Rental Adv-Kanchipuram Tiruvallur Silk Co-Op Society	40,000		-	
Rental Parking - Bajaj Capital Ltd	-		29,750	
Royal Square	19,380		30,000	
State bank of India SAMS Branch	5,436,936		5,436,936	
United Visa Services Pvt Ltd	651,920	11,696,771	651,920	10,678,536
<u>Project</u>				
Duties & Taxes - GST Payable		423,850		294,416
LIC GPS PAYABLE		11,877		-
Michhelin School Health Project		695,768		687,715
REC- FOUNDATION		16,343,915		-
Michellin Project - Deffered Capex		4,386,301		
Tracing cell Project		270,567		270,567
VERIZON - Thane Cyclone Relief Project		119,617		119,617
<u>Employees fund</u>				
PF Opening Balance	2,846		3,430,970	
	2,846		3,430,970	
Less: PF Settlement & Tax	(2,846)		-3,428,124	
				2,846
<u>Donation Earmarked</u>				
Donation for Capacity Bldg & Development Activities		5,000		5,000
Donation for COVID-19		35,000		-
Donation for Ukkraain Relief Fund		10,000		35,000
		33,998,666		12,093,697



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 2025

Particulars	As at 31.03.2025		As at 31.03.2024	
<u>SCHEDULE 5 : Accounts Payable</u>				
ADVANCE - Guest Room		36,000		-
Advance JRC		-		12,500
Audit Fee Payable		108,000		-
Caution Deposit		393,200		393,200
Caution Deposit- Oxygen Concentrator		15,000		5,000
Caution Deposit- Peakcock Hospital		50,000		50,000
Electricity Charges Payable		-		140,119
ESI Contribution Employee		3,172		2,274
ESI Contribution Employer		13,737		9,843
First Aid Trg Fee Dist Br Share Payable		37,200		-
FR 15% Share Payable to NHQ		55,860		21,900
Fr 70% Quota Payable to District Branch		34,700		-
INTAS Pharmaceuticals Limited		-		1,000,000
IRCS - NHQRS		108,697		108,697
JRCState Level Jr Camp Exp Payable		104,555		-
Pf Admin Cost - Payable		12,264		-
PF Contribution Employee		169,192		148,647
PF Contribution Employer		103,765		82,838
PF Employee Contribution Payable		-		750
PF Family welfare unit		21,337		22,583
Provision for expense		-		7,480
YRC 1 Day District level Study Camp Payable		12,000		-
		1,278,679		2,005,831



STATEMENT OF FIXED ASSET AS ON 31-03-2025

Schedule No.6

PARTICULARS	WDV AS ON 01-04-24	ADDITION		DELETION II	TOTAL	DEPRECIATION		WDV AS ON 31-03-25
		Less than 180 Days	More than 180 Days			Rate	Amount	
Building	24,003,996	400,000	-	-	24,403,996	10%	2,420,400	21,983,597
Computer & Printer	217,189	56,330	162,037	-	435,556	40%	162,956	272,600
Electrical Appliances	3,347,916	19,163	203,915	-	3,570,994	15%	534,212	3,036,782
Furnitures & Fittings	1,277,476	433,003	-	14,095	1,696,384	10%	147,988	1,548,396
Mobile Application Software	42,120	-	-	11,503	30,617	40%	12,247	18,370
Other Equipments	6,616,067	39,822	177,000	-	6,832,889	15%	1,021,947	5,810,942
Vehicle	2,120,812	-	-	-	2,120,812	15%	318,122	1,802,690
MICHELLIN ASSETS								
Manual Blood Bag Strippers	-	28,728	-	-	28,728	15%	2,155	26,573
Refrigerated Centrifuge	-	4,649,200	-	-	4,649,200	15%	348,690	4,300,510
Remi Table Top Centrifuge	-	64,019	-	-	64,019	15%	4,801	59,218
MMU ASSETS								
Ambulance	-	17,150,000	-	-	17,150,000	15%	1,286,250	15,863,750
Printers	-	107,440	-	-	107,440	40%	21,488	85,952
Laptops- Project	-	308,000	-	-	308,000	40%	61,600	246,400
Laptops- Software	-	39,560	-	-	39,560	40%	7,912	31,648
TOTAL FIXED ASSETS	37,625,577	23,295,265	542,952	25,598	61,438,196		6,350,768	55,087,428



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 2025

Particulars	As at 31.03.2025		As at 31.03.2024	
<u>SCHEDULE 7 : INVESTMENT</u>				
Bank of Baroda FD		39,966,975		43,616,975
Canara Bank FD		79,910,000		84,910,000
Central Bank Of India		57,700,000		11,000,000
Indian Overseas Bank FD		15,600,000		6,600,000
TN Power Finance & Infrastructure Dept Corpn Ltd FD		-		26,249,000
TN Transport Development Fin. Corpn Ltd FD		-		12,643,025
Union Bank FD		39,006,000		34,000,000
		232,182,975		219,019,000
<u>SCHEDULE 8 : DEPOSITS</u>				
M.E.S. DEPOSITS		895,838		339,374
MES - Blood Bank		-		105,975
MES - VTRC		-		66,200
Telephone Deposit		13,500		32,331
		909,338		543,880
<u>SCHEDULE 9 : LOANS & ADVANCES</u>				
<u>Staff advance</u>				
Advance - Sunder	16,000		-	
Educational loan	10,000		24,000	
Festival Advance	222,350	248,350	169,850	193,850
<u>Project Advance</u>				
Advance- DM Project	-		1,000	
Advance FWU	1,007,202	1,007,202	1,863,284	1,864,284
<u>Other Advance</u>				
Advance Building		5,041		25,260
Advance - Software Silicon Techlad P Ltd		332,170		332,170
Advance - Dindigul		500,000		500,000
Advance - Salem		125,000		125,000
Advance - Development Section		5,000		5,000
Advance - Centenary		100,000		150,000
Advance - Legal Fees		-		100,000
Advance - IRCS Vehicles Petro Cards		65,000		-
Advance - Jebashanthi		20,000		-
Advance-MMU Project		94,090		-
Advance - MMU PROJECT PETRO CARD		157,279		-
NHQ ARAKKONAM WH		35,000		-
Others		4,820		3,922
		2,698,952		3,299,486



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 2025

Particulars	As at 31.03.2025		As at 31.03.2024	
<u>SCHEDULE 10 : CASH AND BANK BALANCE</u>				
Bank Of Baroda A/C .12730100004229		543,951		2,045,439
Bank Of Baroda Creches A/c No. 12730100012529		11,968		19,504
Bank Of Baroda(Current Account) 12730200000927		1,137,406		297,009
Bank Of Baroda (FCRA) No. 12730100013409		433,124		270,150
Bank Of Baroda PF A/C.12730100001658		-		109,436
State Bank of India Grant A/c.10265129440		93,384		226,528
State Bank of India -PF38466050223		343,072		315,865
State Bank of India Rent A/c.30429186553		9,498		9,246
SBI - Admin A/C-42536962728		1,638,275		4,021,575
SBI - DCH Current A/C:42536961611		40,430		182,038
SBI - IRCS TNB Blood Bank Current A/C:42536959828		332,207		1,069,084
SBI-Nurse Aide Current A/C-42545347882		134,453		674
SBI - PETTY CASH A/C 42545337170		48,366		77,244
SBI-Physiotherapy Current A/c:42536963573		118,521		276,467
SBI- IRCS TNB MMU PROJECT -A/c No.43325041609		378,249		-
Cash in Hand		86,458		60,100
		5,349,363		8,980,360



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 2025

SCHEDULE 11 : SUNDRY DEBTORS

Arignar Anna Silk Co-Op Society K.H.1	7,887	-
Bajaj Finance Limited-Parking Rent	-	54,000
Beauty & Glow Rental Receipts	144,196	-
Cash Link Global System Pvt., Ltd.,	7,080	-
Chettinad Caterers Rental	360,208	188,068
DELTA BUSINESS SOLUTIONS	3,540	-
Diana World Travel Pvt Ltd	-	3,540
J.Jonathan Santhosh Kumar	8,952	-
Kotak Mahindra Bank	146,320	143,840
KPN Farm Frest Pvt Ltd	900,081	300,027
M Feathers Unisex Salon & Spa	813,783	-
MMU Receivables	8,718,122	-
Mobile Medical Camp Project - Singapore Red Cross	297,702	297,702
Mr.Arun Mathew	7,080	-
Mr.Rohin	826	-
Mythili's Herbal Health Care - Rental Receipts	974,432	974,432
Reliance Life Science Pvt Ltd	-	15,852
RM Enterprises	76,300	-
Royal Square	-	10,620
Sai Siena Metals Pvt ltd	3,540	14,160
Shanmuga Recreation Club	154,853	-
SHUB SAMRIDDHI	341,397	174,450
Tax Collars Private Limited	3,540	-
TIDCO	12,870	24,780
United Visa Services Pvt Ltd- Rent	168,013	672,052
Window Sign	17,408	-
	13,168,130	2,873,523

SCHEDULE 12 : OTHER RECEIVABLE

Interest Receivable	271,131	403,627
TCS	116,211	-
TDS - Rent (SBI)	0.32	10,873
TDS on Revenue	534,621	997,860
TDS on Revenue - FY 24-25	538,801	-
Tds Recoverable-Prof	2,250	-
	1,463,015	1,412,360



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 31.03.2025		
Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 13</u>		
Administrative Income		
Admn Cost - Michhelin	-	9,057
Donation	110,312	983,810
Interest on Fixed Deposits	16,424,011	14,893,900
Misc Receipts	42,349	1,051
Perumbakkam Clinic Receipts	-	103,430
Round Off	(6)	
Sale of Scrap	103,390	168,571
Sale of Vehicle	-	135,593
	16,680,056	16,295,412
Administrative Expenditure		
Admin - Meeting Expenses	477,212	360,074
Admin- Function Expenses	914,598	69,006
Admin. Salary and Establishment Expenses	8,091,278	5,181,040
Advertisement Reimburse to District	156,754	79,087
AMC & Repairs	2,466,532	1,996,529
Bank Charges	33,091	40,026
Electricity Charges	811,856	470,846
Employee Benefit Expense	386,450	594,265
F.W.Unit Expenses	217,075	256,640
Housekeeping Charges	130,706	375,136
Insurance	53,135	82,463
Interest expense on PF FD	-	113,383
Misc Expenses	43,871	9,349
Office Expenses	1,290,430	2,909,531
Perumbakkam Clinic	-	200,392
PF & ESI Admin cost	150,933	122,230
Postage & Courier	37,902	35,990
Printing & Stationery	322,925	170,178
Professional Fees	3,377,892	865,226
Rates & Taxes	183,015	71,041
Security Charges	355,948	456,814
Staff welfare	116,103	-
Telephone Charges	146,873	200,101
Travelling expenses	324,952	214,792
Vehicle Expenses	186,740	369,539
Water charges	52,427	16,081
	20,328,698	15,259,759



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 14</u>		
ALC - Expenditure		
ALC PF Society Contribution	-	32,400
ALC/Physio Specialist Doctor Honorarium	-	6,600
Electricity Charges	-	6,484
Employee Benefit Expenses	-	18,500
Esst. Charges	-	598,692
HouseKeeping charges	-	16,873
Ortho Materials	-	25,000
Staff Gratuity	-	1,023
Staff Welfare	-	895
	-	706,467
<u>Schedule 15</u>		
ANNEX BUILDING -Income		
Building Maintenance Receipts	475,234	474,680
Generator Maintenance -Receipts	3,379	-
Rental Receipts	17,871,221	16,792,713
Vehicle Parking Receipts	3,520,250	1,543,280
Water Charges Receipts	683,379	645,500
	22,553,463	19,456,173
ANNEX BUILDING Expenses		
Electricity charges	373,742	308,467
Lift Maintenance	30,850	-
Property Tax	399,915	190,513
Repair & Maintenance	427,181	461,384
Water Charges	155,952	95,395
Water tax	203,859	1,387,987
	1,591,499	2,443,746



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Schedule 16		
Blood Bank - Income		
Blood Grouping & Screening Charges	9,893,402	6,046,250
	9,893,402	6,046,250
Blood Bank - Expenditure		
BB AMC/CMC & Repairs	299,910	149,768
BB Camp Expenses	155,229	48,310
BB Camp Expenses - Lab Tecn Hire Charges	-	35,500
BB Electricity	764,137	695,405
BB Employee Benefit Expenses	188,370	91,996
BB Employees Children Scholarship	-	73,000
BB Employer ESI Contribution	57,336	27,028
BB Establishment Charges	6,862,265	4,656,652
BB House Keeping Charges	159,717	116,199
BB Misc Expenses	54,821	74,736
BB PF Society Contribution	396,646	206,139
BB Postage	423	138
BB Printing & Stationery	156,499	26,727
BB Reagents (Rental) Instruments	1,291,110	474,600
BB Reagents , KIts & Consumables	2,494,550	884,408
BB Security Charges	256,296	215,520
BB Staff Gratuity	147,971	130,432
BB Staff LIC (GPS &SSS)	10,400	-
BB Staff Uniform	43,040	4,077
BB Staff Welfare	39,815	12,906
BB Telephone Charges	10,629	8,133
BB TNPCB, Waste Mgt. & for Licence	24,192	26,208
BB Vehicle Fuel Charges	167,669	106,235
BB Vehicle Insurance	44,516	55,320
BB Vehicle Maintenance	10,869	73,655
BB Water Charges	85,787	30,111
BB-Licence	19,000	2,000
Call Centre Employee Benefit	-	1,023
Call Centre Salary	-	234,486
Call Centre Telephone	-	5,601
	13,741,197	8,466,313



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
Schedule 17		
Day Care Hospital - Income		
DCH - Master Health Checkup	80,500	-
Dch Dental Receipts	30,435	3,010
Dch Ecg Receipts	67,700	53,810
DCH INJECTION RECEIPTS	295,520	41,220
Dch Lab Receipts	1,206,211	1,115,425
Dch OP Dental	22,601	10,770
Dch Op Diabetics	25,720	92,020
Dch Op Dressing	34,150	20,260
Dch OP ENT	11,520	4,710
Dch OP Gynac	4,800	2,660
Dch Op I.V. Receipts	77,800	2,600
Dch OP Injection	-	84,810
Dch OP Nebulizer	8,400	7,620
Dch Op Ortho	61,640	40,190
Dch Op Pediatric	-	200
DCH OP Registration	468,000	442,570
Dch Op Skin	50,980	41,080
Dch Scan Receipts	12,600	91,400
DCH Scrap sales	-	22,321
Dch Suture	19,720	3,800
Dch X'ray Receipts	274,680	212,480
DCH-SHT	1,550	27,780
Donation for Day Care Hospital	10,481	175,500
Medical Certificate	1,400	-
	2,766,407	2,496,236
Day Care Hospital - Expenditure		
DCH AMC/Repairs/CMC	194,771	146,115
DCH Camp Expenses	14,956	164,758
DCH Clinical Lab	239,720	191,335
DCH Drugs & Chemicals	991,404	562,865
DCH Electricity Charges	458,487	429,806
DCH Employee Benefit Expenses	389,426	508,251
DCH Establishment Charges	3,284,129	3,728,323
DCH House Keeping Charges	216,196	17,029
DCH Misc Expenses	18,527	11,315
DCH Postage & Courier	98	231
DCH Printing & Stationery	77,616	66,736
DCH SCAN EXPENSES	6,500	48,100
DCH Security Charges	264,229	243,965
DCH SPECIALITIES (DOCTORS) HONORARIUM	448,481	343,688
DCH Staff Gratuity	21,669	64,771
DCH Staff Welfare	31,778	18,242
DCH Telephone Charges	9,028	-
DCH TNPCB, Waste Mgt. & Cution	26,880	24,192
DCH Water charges	87,117	39,271
DCH X'ray Films Etc	57,531	34,048
DCH X'ray Licence	9,440	5,900
SDCH Staff Uniform	30,815	12,231
	6,878,798	6,661,172



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 18</u>		
Development Expenses		
District Branch Grant	50,000	-
Postage & Courier	-	558
	50,000	558
<u>Schedule 19</u>		
Family Counselling Centre -Expenditure		
Establishment charges	-	126,958
ESI Employer Contribution	-	4,127
	-	131,085
<u>Schedule 20</u>		
First Aid Training -Income		
First Aid Postage & Courier receipts	-	896
First Aid Training -Receipts	244,500	432,633
	244,500	433,529
First Aid Training -Expenses		
Application Fee(NHQ)	18,692	59,914
First Aid Telephone Charges	1,217	666
First Aid Training -District Branch Quota	77,460	-
First Aide Training Meeting	1,043	-
First Aide Trg. Misc,Exp.	1,410	87,000
Postage & Couier	4,395	1,543
Printing & Stationery	2,181	19,411
	106,398	168,534
<u>Schedule 21</u>		
Fund Raising - Income		
District Branches subscription Qutoa	118,020	52,050
IRCS Sale of T-shirts	500	2,988
Sale of sticker/badge/flags	5,550	7,117
	124,070	62,155
Fund Raising -Expenditure		
FR membership NHQ 15% Share remittance	60,960	26,025
Fund Raising Postage & Courier	-	1,698
Printing & Stationery	2,242	-
	63,202	27,723



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 22</u>		
Junior Red Cross - Income		
Newsletter Subscription	56,800	40,400
Registration fees	227,575	120,417
Sale of book/badge/vogle/scarf/flag	203,988	6,467
	488,363	167,284
Junior Red Cross - Expenditure		
Annual Subscription to NHQs	10,000	10,000
Electricity Charges	7,200	7,200
ESI Employer Contribution	-	4,931
Establishment Charges	-	216,117
Jrc Inter-State-Jrc Camp Exp	20,325	-
Jrc Misc Expenses	194	-
Jrc State Level Junior Camp Exp	104,555	-
JRC TA/DA Jrs/convenors to State/inter Camp	60,420	-
PF Employer Contribution	-	18,532
Postage & Courier	21,772	573
Printing & Stationery	183,666	-
Staff welfare	517	1,403
Telephone Charges	498	-
	409,147	258,756
<u>Schedule 23</u>		
Nurse Aid - Income		
Nurse Aid - DHA course fee	31,680	204,570
Nurse Aid - Donation	-	500
Nurse Aid and Home Nursing Registration Fee	3,000	6,000
	34,680	211,070
Nurse Aid - Expenditure		
ANM Licence Fees (Application & Registration)	-	10,000
Electricity Charges	58,794	36,000
Employee Benefit Expenses	76,104	82,576
Establishment Charges	514,959	475,664
House Keeping	36,032	17,068
Nurse Aid Course Materials & Other Expenses	22,319	15,583
Nurse Aid Staff Uniform	4,120	-
Nurse Aid Water Charges	27,443	12,889
Staff Gratuity	-	36,827
Staff Welfare	11,458	11,092
Telephone Charges	3,150	666
	754,379	698,365



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 31.03.2025		
Schedule 24		
Physiotherapy -Income		
Donation	-	500
Physio - Training Charges	287,750	45,000
Physiotherapy Charges	1,271,951	1,013,260
	1,559,701	1,058,760
Physiotherapy -Expenditure		
Electricity Charges	149,321	127,013
Employee Benefit Expenses	17,060	45,848
ESI Employer Contribution	14,187	10,426
Establishment Charges	1,014,703	996,747
House keeping	36,033	17,029
Materials & Consumable	69,778	22,066
Misc Expenses	2,296	2,080
PF Employer Contribution	67,284	76,404
Physio Staff Uniform	12,709	-
Physio Staff Welfare Expenses	24,911	12,502
Physio Water charges	25,970	12,973
Physiotherapy Postage & Courier	48	-
Printing & Stationery	23,145	17,840
Repairs & Maintenance	9,217	8,547
Staff Gratuity	-	16,699
Telephone Charges	3,373	666
	1,470,035	1,366,840



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 31.03.2025		
Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 25</u>		
Project Creche - Income		
CSWB Grant Receipts	116,813	-
	116,813	-
Project Creche - Expenses		
IRCS Creche Expenses	-	11,058
	-	11,058
<u>Schedule 26</u>		
Project Receipts		
Mobile Medical camp Singapore Red Cross Expenditure	-	521,898
	-	521,898
Project Expenses		
MMU-PROG EXPENSES IRCS CONTRIBUTIONS	749,513	-
Mobile Medical Project - REC Foundation	355,164	-
	1,104,677	-
<u>Schedule 27</u>		
Relief Project Expenses		
Disaster Relief Expenses	2,618,059	511,200
Employee Benefit Expenses	26,838	38,836
Establishment Charges	236,084	333,352
Staff Gratutity	13,337	14,360
	2,894,318	897,748



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 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 28</u>		
Training Hall & Guest House - Income		
Conference hall rental receipts	4,214	-
DCH hall accomodation Receipts - Dr. Sarojini	70,000	70,000
Dormitory Rental receipts	11,500	4,000
Guest Room Rental Receipts	105,000	592,308
Kitchen charges	30,000	138,000
Residential Quarters	-	61,050
New Hall Ground Floor Rental Receipt	536,610	780,000
New function hall (Ground floor)	150,000	35,000
Suit room rental receipts	21,000	197,604
	928,324	1,877,962
Training Hall & Guest House - Expenditure		
DCH Training hall EB charges	-	6,635
DMC Hall -First Floor EB Charges	297,339	47,967
DMC Hall -Second Floor EB	-	75
Employee Benefit Expenses	56,210	76,686
G.H.Staff Gratuity	20,645	36,964
Guest House - House Keeping charges	137,388	156,893
Guest House and Hall Water Charges	111,434	74,366
Guest House employee scholarship	-	43,500
Guest House Esst. Charges	705,358	914,185
Guest House Overtime Allowance	4,650	57,900
Guest House Security Charges	96,009	16,000
Guest Room & Dormitory Repairs & Maintenance	12,825	51,074
Guest Room EB charges	-	32,437
Hall Arrangement expenses	-	14,400
Halls ,Guestroom& Dormt. Electricity Charges	-	466,907
New Guest Room EB Charges	-	2,750
Office Old Building - EB Charges	-	15,724
Staff Mediclaim	31,160	30,150
Staff Welfare	14,127	1,902
Telephone charges	2,944	-
	1,490,089	2,046,515



INDIAN RED CROSS SOCIETY, TAMIL NADU STATE BRANCH
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Schedules to Income And Expenditure Statement for the year ended 31.03.2025

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<u>Schedule 29</u>		
Youth Red Cross - Income		
Membership fee	12,539,117	10,076,683
Registration fee	266,951	498,276
Sale of Book/Photo/Flag/ Apron/ Cap/ Badge/ Armband	14,848	4,124
	12,820,916	10,579,082
Youth Red Cross - Expenditure		
1 Day District level students study camp	613,004	22,000
1 Day Zonal level seminar for PO	62,494	18,000
3 Day Zonal level Ori. Trg prog for students	450,000	110,000
Electricity Expenses	7,200	7,200
Employee Benefit Expenses	86,103	24,274
Establishment Charges	1,083,818	466,761
Miscellaneous Expense	4,193	6,594
NHQ spcl Remittance	10,000	10,000
Printing & Stationery	23,135	-
Staff Gratuity	17,873	15,796
Staff welfare	10,705	1,318
Telephone Charges	4,185	666
YRC Convener/Officials Appr Awards ,Badges& ID Card	14,250	-
YRC Geneva Convention Day Exp	60,513	53,850
YRC Postage & courier	14,857	10,556
YRC Zonal Co-Ord/ dist JO/ PO meeting	58,857	55,960
	2,521,187	802,975

