



26.07.2021

**INDEPENDENT AUDITOR'S REPORT**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **BLUE CROSS OF INDIA** which comprises the Balance Sheet as at 31 March 2021 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. This responsibility includes the design, implementation and maintenance of internal control 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the 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 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 control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Society as at 31 March 2021 and
- ii. in the case of the Income and Expenditure Account, of the Excess of Income Over Expenditure of the society for the year ended on that date.

for **VEPA & CO.**,  
Chartered Accountants  
(Firm Regn.No.004679S)



**(S. MURALIDHARAN)**

Partner.

M.No.24025

UDIN: 21024025AAAAFM3843



**M/S BLUE CROSS OF INDIA**  
**1A, ELDAMS ROAD, CHENNAI - 600 018**  
**BALANCE SHEET AS ON 31ST MARCH 2021**

<u>Previous Year's Figures</u>	<u>LIABILITIES</u>	<u>Rs. P.</u>	<u>Rs. P.</u>	<u>Previous Year's Figures</u>	<u>ASSETS</u>	<u>Rs. P.</u>	<u>Rs. P.</u>
1,92,33,999	<u>CAPITAL FUND</u> Balance as on 01.04.20 Add: Excess of Income over Exp. Trfd.	1,92,33,998.96 2,43,935.77		1,41,43,325	<u>FIXED ASSETS</u>		1,97,45,125.00
1,89,08,635	<u>CORPUS FUND</u>		1,94,77,934.73	48,09,860	<u>ADVANCES AND DEPOSITS</u>		23,65,808.04
55,00,000	<u>LOAN</u> - Indian Bank		1,89,08,635.21	2,04,32,136	<u>INVESTMENTS</u> F.D. with Indian Bank		1,04,45,995.00
36,04,296	<u>SUNDRY CREDITORS</u>		18,82,602.00	5,71,913	<u>CLOSING STOCK-MEDICINES</u>		3,91,543.00
			34,88,639.00	1,60,065	<u>CASH IN HAND</u>		9,229.00
<b>4,72,46,930</b>			<b>4,37,57,810.94</b>	<b>71,29,631</b>	<u>BALANCES WITH BANK</u>		<b>1,08,00,110.90</b>
				<b>4,72,46,930</b>			<b>4,37,57,810.94</b>


As per our Report of even date  
for **VEPA & CO.,**  
Chartered Accountants  
(Firm regn.No.004679S)



**(S.MURALIDHARAN)**  
Partner

M.No. 24025

UDIN: 21024025AAAAAFM3843



**SECRETARY**

**TREASURER**



**CHAIRMAN**

Place: Chennai

Date: 26.07.2021

**M/S BLUE CROSS OF INDIA**  
**1A, ELDAMS ROAD, CHENNAI - 600 018**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Previous Year's Figures	EXPENDITURE	Rs. P.	Previous Year's Figures	INCOME	Rs. P.
1,76,82,602	To Rescue Home Expenses	1,01,77,985.49	6,20,000	By Grants Received	5,00,000.00
97,48,118	" Birth control & Immunization	58,63,895.00	1,81,69,024	" Donations Foreign Contributions	1,21,53,265.76
59,76,949	" Hospital Expenses	1,30,58,820.75	2,95,73,965	" Donation Received	2,49,18,729.58
13,64,630	" Ambulance Services	14,34,575.01	38,85,678	" ABC Sterilization Grant received	20,30,436.00
6,12,000	" Donation Paid	13,10,000.00	10,09,439	" Interest Received	11,92,901.00
1,58,334	" Printing & Stationery	2,07,760.00	29,957	" Miscellaneous Income	8,098.00
-	" Proveg Sponsor expenses	26,04,930.00			
2,360	" Audit Fees	2,360.00			
4,08,059	" PF & ESI expenses	5,06,878.00			
-	" Prior Year ESI expenses	7,95,119.00			
42,028	" Travel expenses	1,61,754.00			
6,40,644	" Staff Welfare Expenses	8,02,769.00			
19,48,614	" Depreciation	27,81,817.00			
1,06,386	" Bank & Card Charges	1,34,262.12			
1,92,519	" Interest paid	2,11,852.00			
63,698	" Rates & Taxes	54,002.00			
16,025	" Communication	51,699.00			
1,82,207	" Miscellaneous expenses	3,16,096.20			
9,354	" Asset written off	-			
35,400	" Professional Charges	82,920.00			
1,40,98,137	" Excess of Income over expenses	2,43,935.77			
<b>5,32,88,064</b>		<b>4,08,03,430.34</b>	<b>5,32,88,064</b>		<b>4,08,03,430.34</b>

As per our Report of even date

for **VEPA & CO.,**  
Chartered Accountants  
(Firm regn.No.004679S)



**(S.MURALIDHARAN)**  
Partner

M.No. 24025



**SECRETARY**



**CHAIRMAN**

Place: Chennai  
Date: 26.07.2021




**TREASURER**

**M/S. BLUE CROSS OF INDIA**  
**1A, ELDAMS ROAD, CHENNAI-600 018**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Receipts	Rs. P.	Payments	Rs. P.
To Opening Balance	71,29,630.63	By Rescue Home Expenses	1,01,77,985.49
" Cash-in-hand	1,60,065.00	" Birth control & Immunization	48,06,089.00
" Balance with Bank		" Hospital Expenses	1,17,65,945.80
" Donations Foreign Contributions		" Medicine purchased	21,70,310.95
" Donation Received		" Ambulance Services	14,34,575.01
" Grant Received		" Proveg Sponsor expenses	26,04,930.00
" ABC Sterilization Grant received		" Printing & Stationery	2,07,760.00
" Interest Received		" Donation Paid	13,10,000.00
" Miscellaneous Income		" Bank & Card Charges	1,34,262.12
" Advance adjusted		" Prior Year ESI	7,95,119.00
" Accrued Interest received		" PF expenses	5,06,878.00
" Last Year Grant received		" Travel expenses	1,61,754.00
" IT Refund Received		" Staff Welfare Expenses	8,02,769.00
" FD redeemed		" Audit fee	2,360.00
		" Interest paid	2,11,852.00
		" Rates & Taxes	54,002.00
		" Postage & Telegram	51,699.00
		" Miscellaneous expenses	3,16,096.20
		" Professional Charges	82,920.00
		" Less: Dues to Creditors	3,75,97,307.57
		" Assets Purchased	34,88,639.00
		" Payment to Creditors	
		" Advances & Deposits Given	
		" Loan repaid	
		" TDS / TCS deducted by parties	
		" Interest reinvested in FD	
		<b>Closing Balance:</b>	
		Bank Accounts	1,08,00,110.90
		Cash-in-hand	9,229.00
<b>Total</b>	<b>6,08,43,672.97</b>	<b>Total</b>	<b>6,08,43,672.97</b>

for **VEPA & CO.,**  
Chartered Accountants  
(Firm Regn.No 004679S)  
  
**(S.MURALIDHARAN)**  
Partner  
M.No.24025

  
**SECRETARY**  
**TREASURER**

  
**CHAIRMAN**

Place: Chennai  
Date: 26.07.2021

**FIXED ASSETS SCHEDULE**

PARTICULARS	WDV as on 01.04.2020	Additions	Deletions	Total	DEPRECIATION		WDV as on 31.03.2021
					RATE	AMOUNT	
Land-Kunnam	2,86,617.00	-	-	2,86,617.00	-	-	2,86,617.00
Land-Thodukadu	3,16,400.00	-	-	3,16,400.00	-	-	3,16,400.00
Land-Velachery	2,35,500.00	-	-	2,35,500.00	-	-	2,35,500.00
Microscope	171.00	-	-	171.00	15%	26.00	145.00
ABC Dog Kennels	1,17,439.00	-	-	1,17,439.00	15%	17,616.00	99,823.00
Air Conditioner	88,401.00	35,500.00	-	1,23,901.00	15%	18,585.00	1,05,316.00
Ambulances	36,84,761.00	-	-	36,84,761.00	15%	5,52,714.00	31,32,047.00
Building	1,956.00	-	-	1,956.00	10%	196.00	1,760.00
Building -New Centre-Guindy	49,87,285.00	31,23,500.00	-	81,10,785.00	10%	8,11,079.00	72,99,706.00
Building -Shelter House,Kunnam	8,28,564.00	-	-	8,28,564.00	10%	82,856.00	7,45,708.00
Building -Shelter House,Thodukadu	5,54,606.00	-	-	5,54,606.00	10%	55,461.00	4,99,145.00
Cages & Shelter	7.00	-	-	7.00	40%	3.00	4.00
Cat Retirement Centre	36.00	-	-	36.00	10%	4.00	32.00
Crematorium Equipment	-	23,52,000.00	-	23,52,000.00	15%	3,52,800.00	19,99,200.00
Computer & Software	47,222.00	22,650.00	-	69,872.00	40%	27,949.00	41,923.00
Cycle	31.00	-	-	31.00	15%	5.00	26.00
Cutting Machine	3,759.00	-	-	3,759.00	15%	564.00	3,195.00
Electrical Installation	13,83,379.00	-	-	13,83,379.00	15%	2,07,507.00	11,75,872.00
Electrical Motor	31,283.00	-	-	31,283.00	15%	4,692.00	26,591.00
Furniture & Fittings	86,413.00	1,91,455.00	-	2,77,868.00	10%	27,787.00	2,50,081.00
Generator	17,479.00	-	-	17,479.00	15%	2,622.00	14,857.00
Hospital & Surgical Equipments	8,20,040.00	11,34,769.00	-	19,54,809.00	15%	2,93,221.00	16,61,588.00
Kitchen Equipment	2,73,555.00	15,00,000.00	-	17,73,555.00	15%	2,66,033.00	15,07,522.00
Office Equipments	3,67,256.00	-	-	3,67,256.00	15%	55,088.00	3,12,168.00
Refrigerator	6,367.00	10,645.00	-	17,012.00	15%	2,552.00	14,460.00
Shed	4,567.00	-	-	4,567.00	10%	457.00	4,110.00
Washing Machine	231.00	-	-	231.00	15%	35.00	196.00
Weighing Scale	-	13,098.00	-	13,098.00	15%	1,965.00	11,133.00
<b>TOTAL</b>	<b>1,41,43,325.00</b>	<b>83,83,617.00</b>	<b>-</b>	<b>2,25,26,942.00</b>		<b>27,81,817.00</b>	<b>1,97,45,125.00</b>