

AUDIT REPORT

We have examined the attached Balance Sheet of **Blue Cross of India** as at 31st March, 2023 and also audited the annexed Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of Blue Cross of India, Chennai. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test check 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 society management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments and subject to the disclaimer above we report that -

- (i) We have obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) We have verified the investments on hand and found them to be in agreement with the books of account.

- (iii) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.
- (iv) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (a) In the case of the Balance Sheet, of the state of affairs as at 31st March 2023; and
- (b) In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the period ended on that date.

Date: 28.08.2023
Place: Chennai

For Karpagam Krishnan and Natarajan
Chartered Accountants
Firm's registration number:001748S



S.Srikanth
Partner
Membership number: 026588
UDIN: 23026588BGRVZI6043



M/s. BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI - 600 018
BALANCE SHEET AS ON 31ST MARCH 2023

<u>Previous Year's Figures</u>	<u>LIABILITIES</u>	<u>Amount</u>	<u>Amount</u>	<u>Previous Year's Figures</u>	<u>ASSETS</u>	<u>Amount</u>
1,94,77,935 (97,015)	CAPITAL FUND Balance as on 01.04.22 Add: Excess of Income Over Expe	1,93,80,920.12 48,95,334.94		2,04,94,026 35,76,859	FIXED ASSETS	2,45,84,081.00
1,89,08,635	CORPUS FUND			1,04,71,313	ADVANCES AND DEPOSITS	19,51,204.22
					INVESTMENTS F.D. with Indian Bank	1,73,86,424.00
29,88,306	SUNDRY CREDITORS			4,26,815	CLOSING STOCK-MEDICINES	2,73,300.56
				20,901	CASH IN HAND	43,595.00
				62,87,948	BALANCES WITH BANK	32,32,359.24
4,12,77,861	Total		4,74,70,964.02	4,12,77,861	Total	4,74,70,964.02

As per our Report of even date
For Karpagam Krishnan and Natarajan
Chartered Accountants
(Firm regn. No.0017485)

S. Srikanth
(S.Srikanth)
Partner
M.No. 026588

[Signature]
HONORARY TREASURER

[Signature]
HONORARY SECRETARY

CHAIRMAN
Place: Chennai
Date: 28.08.2023



**M/s. BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI - 600 018
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Previous Year's Figures	EXPENDITURE	Amount	Previous Year's Figures	INCOME	Amount
1,14,79,041	To	1,60,81,859.06	By	Grants Received	5,00,000.00
83,65,876	"	1,07,57,598.00	"	Donations Foreign Contributions	1,47,07,742.21
2,02,27,990	"	2,29,03,320.41	"	Donation Received	4,83,91,353.02
17,93,210	"	21,67,477.00	"	ABC Sterilization Grant received	36,10,362.00
15,04,000	"	26,37,881.00	"	Interest Received	5,43,877.00
3,45,578	"	13,22,238.00	"	Miscellaneous Income	2,32,967.43
84,820	"	-	"	Sundry Creditors Write Off	2,44,697.00
2,360	"	25,000.00	"	Interest On Income Tax Refund	10,111.00
11,21,697	"	13,47,512.00	"		
4,27,360	"	1,99,645.00	"		
1,62,570	"	68,528.00	"		
10,90,079	"	8,76,842.65	"		
28,94,681	"	34,12,999.00	"		
1,71,269	"	1,91,729.60	"		
86,310	"	43,728.00	"		
8,34,076	"	56,832.00	"		
2,76,317	"	26,447.00	"		
29,074	"	11,84,502.00	"		
19,30,275	"	41,636.00	"		
1,14,620	"	48,95,334.94	"		
	Excess of Income Over Expenditure			Excess of Expenditure Over Income	
5,29,41,201	Total	6,82,41,109.66	5,29,41,201	Total	6,82,41,109.66

As per our Report of even date
For Karpagam Krishnan and Natarajan
Chartered Accountants
(Firm regn.No.001748S)

CHAIRMAN
Place: Chennai
Date: 28.08.2023

HONORARY SECRETARY

HONORARY TREASURER



M/s. BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI-600 018

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

To	Receipts	Amount	By	Payments	Amount
	Opening Balance	20,901.00		Rescue Home Expenses	1,60,81,859.06
"	Cash-in-hand	62,87,947.83	"	Birth control & Immunization	71,97,904.00
"	Balance with Bank		"	Hospital Expenses	1,85,52,583.00
"	Donations Foreign Contributions	63,08,848.83	"	Medicine purchased	77,56,916.97
"	Donation Received	1,47,07,742.21	"	Ambulance Services	21,67,477.00
"	Grant Received	4,83,91,353.02	"	Consumables-Crematorium	13,22,238.00
"	ABC Sterilization Grant received	5,00,000.00	"	Printing & Stationery	1,99,645.00
"	Interest Received	36,10,362.00	"	Donation Paid	26,37,881.00
"	Miscellaneous Income	5,43,877.00	"	Bank & Card Charges	1,91,729.60
"	Interest On Income Tax Refund	2,32,967.43	"	PF and ESI Expenses	13,47,512.00
"	Advance adjusted	10,111.00	"	Travel expenses	68,528.00
"	Fixed Deposit Received	69,44,774.00	"	Staff Welfare Expenses	8,76,842.65
"	Loan on FD Received	32,40,726.00	"	Audit Fees	25,000.00
		30,00,000.00	"	Interest paid	43,728.00
			"	Water Tax	56,832.00
			"	Postage and Telegram	26,447.00
			"	Miscellaneous expenses	11,84,502.00
			"	Professional Charges	41,636.00
			"	Less: Dues to Creditors	5,97,79,261.28
			"	Assets Purchased	42,86,073.75
			"	Payment to Creditors	
			"	Advances & Deposits Given	
			"	Investments in Fixed Deposit	
			"	Loan on FD Repaid	
			"	Closing Balance:	
			"	Bank Accounts	32,32,359.24
			"	Cash-in-hand	43,595.00
	Total	8,74,90,761.49		Total	8,74,90,761.49

As per our Report of even date
For Karpagam Krishnan and Natarajan
Chartered Accountants
(Firm regn.No.001748S)

S. Srikanth
(S. Srikanth)
Partner
M.No.026588



S. Srinivasan
HONORARY TREASURER

S. Srinivasan
HONORARY SECRETARY

P. Srinivasan
CHAIRMAN
Place: Chennai
Date: 28.08.2023

M/s.BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI-600 018

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2023

S. No.	Name of the Assets	Addition		Deletion	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2023
		01.04.2022	30.09.2022					
1	Land-Kunnam	2,86,617.00			2,86,617.00	-	-	2,86,617.00
2	Land-Thodukadu	3,16,400.00			3,16,400.00	-	-	3,16,400.00
3	Land-Velachery	2,35,500.00			2,35,500.00	-	-	2,35,500.00
4	Microscope	123.00	18,355.00		18,478.00	0.15	2,772.00	15,706.00
5	ABC Dog Kennels	84,850.00			84,850.00	0.15	12,728.00	72,122.00
6	Air Conditioner	1,57,085.00			1,57,085.00	0.15	23,563.00	1,33,522.00
7	Ambulances	44,57,432.00	43,52,557.00		88,09,989.00	0.15	13,21,498.00	74,88,491.00
8	Building	1,584.00			1,584.00	0.10	158.00	1,426.00
9	Building -New Centre-Guindy	76,73,274.00	1,46,938.00		78,58,208.00	0.10	7,83,921.00	70,74,287.00
10	Building -Shelter House,Kunnam	6,71,137.00			6,71,137.00	0.10	67,114.00	6,04,023.00
11	Building -Shelter House,Thodukadu	4,49,230.00			4,49,230.00	0.10	44,923.00	4,04,307.00
12	Cages & Shelter	2.00			2.00	0.40	1.00	1.00
13	Cat Retirement Centre	29.00			29.00	0.10	3.00	26.00
14	Crematorium Equipment	16,99,320.00			16,99,320.00	0.15	2,54,898.00	14,44,422.00
15	Computer & Software	34,844.00	11,439.00		46,283.00	0.40	18,513.00	27,770.00
16	Cycle	22.00			22.00	0.15	3.00	19.00
17	Cutting Machine	2,716.00			2,716.00	0.15	407.00	2,309.00
18	Electrical Installation	9,99,491.00			10,02,326.00	0.15	1,50,136.00	8,52,190.00
19	Electrical Motor	22,602.00			34,222.00	0.15	5,133.00	29,089.00
20	Furniture & Fittings	2,43,692.00			2,82,742.00	0.10	28,274.00	2,54,468.00
21	Generator	12,628.00			12,628.00	0.15	1,894.00	10,734.00
22	Hospital & Surgical Equipments	14,44,225.00			14,44,225.00	0.15	2,16,634.00	12,27,591.00
23	Kitchen Equipment	14,02,537.00			14,58,560.00	0.15	2,15,527.00	12,43,033.00
24	Office Equipments	2,65,343.00			2,65,343.00	0.15	39,801.00	2,25,542.00
25	Refrigerator	12,291.00			12,291.00	0.15	1,844.00	10,447.00
26	Shed	3,699.00			3,699.00	0.10	370.00	3,329.00
27	Washing Machine	167.00			167.00	0.15	25.00	142.00
28	Weighing Scale	17,186.00			17,186.00	0.15	2,578.00	14,608.00
29	Electric Two Wheeler				4,59,000.00	0.15	34,425.00	4,24,575.00
30	Dog Shed Nr Horse Area		1,18,879.00		2,79,632.00	0.10	19,926.00	2,59,706.00
31	Flame Thrower				2,941.00	0.15	221.00	2,720.00
32	Fumigation Machine		7,049.00		7,049.00	0.15	1,057.00	5,992.00
33	Modular Shelter		87,284.00		7,54,793.00	0.10	42,104.00	7,12,689.00
34	Batch Mixer and Twin Screw Extruder				5,41,903.00	0.15	40,643.00	5,01,260.00
35	Mixer Grinder		4,939.00		4,939.00	0.15	370.00	4,569.00
36	Siren		9,617.00		9,617.00	0.15	721.00	8,896.00
37	Sony Alpha ILCE 6400M Digital Camera		1,09,990.00		1,09,990.00	0.15	16,499.00	93,491.00
38	Sprayer Machine		8,350.00		8,350.00	0.15	626.00	7,724.00
39	Volunteer Shed		25,606.00		4,75,388.00	0.10	46,259.00	4,29,129.00
40	Ladies Dressing Room Nr Kitchen		1,69,319.00		1,69,319.00	0.10	16,932.00	1,52,387.00
41	Chain Saw		3,320.00		3,320.00	0.15	498.00	2,822.00
	Total	2,04,94,026.00	55,38,181.00	-	2,79,97,080.00		34,12,999.00	2,45,84,081.00