

AUDIT REPORT

We have examined the attached Balance Sheet of **Blue Cross of India** as at 31st March, 2024 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 2024; and
- (b) In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the period ended on that date.

Date: 27.09.2024
Place: Chennai

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



S.Srikanth
Partner
Membership number: 026588
UDIN: 24026588BKCPRR3240



M/s. BLUE CROSS OF INDIA

1A, ELDAMS ROAD, CHENNAI - 600 018
BALANCE SHEET AS ON 31ST MARCH 2024

Previous Year's Figures	LIABILITIES	Amount	Amount	Previous Year's Figures	ASSETS	Amount
1,93,80,920	CAPITAL FUND As per Last Balance Sheet	2,42,76,255.06		2,45,84,081	FIXED ASSETS	2,47,71,104.00
48,95,335	Add: Excess of Income Over Expenditure	43,32,195.36		19,51,204	ADVANCES AND DEPOSITS	9,63,005.52
1,89,08,635	CORPUS FUND		1,91,08,635.21	1,73,86,424	INVESTMENTS Fixed Deposit	1,46,02,610.20
42,86,074	SUNDRY CREDITORS		31,91,781.80	2,73,301	CLOSING STOCK-MEDICINES	9,10,448.56
				43,595	CASH IN HAND	13,417.00
4,74,70,964	Total		5,09,08,867.43	32,32,359	BALANCES WITH BANK	96,48,282.15
				4,74,70,964	Total	5,09,08,867.43

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

[Signature]
CHAIRMAN
Place: Chennai
Date:

HONORARY SECRETARY

[Signature]
HONORARY TREASURER

[Signature]
(S.Srikanth)
Partner
M.No.026588



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Receipts		Payments		Amount
To	Amount	By	Amount	Amount
Opening Balance		Rescue Home Expenses	93,96,200.20	
Cash-in-hand	43,595.00	Birth control & Immunization	54,82,193.00	
Balance with Bank	32,32,359.24	Hospital Expenses	1,76,53,981.00	
Donations Foreign Contributions		Medicine purchased	54,96,481.12	
Donation Received		Ambulance Services	17,50,798.82	
Reimbursement For ABC Sterilization		Renewal Fees	12,744.00	
Interest Received		Printing & Stationery	2,46,029.00	
Donation For Cremation		Donation Paid	80,75,793.00	
Sale of Scrap		Bank & Card Charges	43,413.48	
Discount Received		PF and ESI Expenses	12,21,266.00	
Fixed Deposit Received		Travelling Expenses	14,137.00	
HCL Foundation		Staff Welfare Expenses	8,80,027.00	
Vallalar Palluyir Kappaganqal		HCL Foundation	1,05,47,287.61	
Corpus Fund Received		Vallalar Palluyir Kappaganqal	41,07,320.91	
		Cremation Expenses	12,46,658.00	
		Water Tax	52,634.00	
		Postage and Telegram	21,334.00	
		Miscellaneous expenses	11,05,336.12	
		Professional Charges	1,01,010.00	
			6,74,54,644.26	6,42,62,862.46
		Less: Dues to Creditors		35,26,695.00
		Assets Purchased		36,95,471.02
		Payment to Creditors		22,16,186.20
		Investments in Fixed Deposit		
		Closing Balance:		
		Bank Accounts	96,48,282.15	
		Cash-in-hand	13,417.00	
Total	8,33,62,913.83	Total		8,33,62,913.83

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



A. Jeyan
CHAIRMAN
Place: Chennai
Date:

S. Srinivasan
HONORARY TREASURER

S. Srinivasan
HONORARY SECRETARY

**M/S. BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI - 600 018
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

Previous Year's Figures	EXPENDITURE	Amount	Previous Year's Figures	INCOME	Amount
1,60,81,859	To Rescue Home Expenses	93,96,200.20	5,00,000	By Grants Received	1,29,97,000.00
1,07,57,598	" Birth control & Immunization	76,68,893.00	"	" HCL Foundation	42,21,875.00
2,29,03,320	" Hospital Expenses	2,03,26,614.12	"	" Vallalar Palluyir Kappagangal	68,22,729.79
21,67,477	" Ambulance Services	17,50,798.82	1,47,07,742	" Donations Foreign Contributions	3,57,58,421.70
26,37,881	" Donation Paid	80,75,793.00	4,83,91,353	" Donation Received	1,03,37,477.00
13,22,238	" Consumables- Crematorium	-	36,10,362	" Reimbursement For ABC Sterilization	29,90,490.10
25,000	" Renewal Fees	12,744.00	"	" Interest Received	17,18,000.00
13,47,512	" Audit Fees	-	5,43,877	" Donation For Cremation	37,318.00
1,99,645	" PF & ESI expenses	12,21,266.00	"	" Sale of Scrap	3,648.00
68,528	" Printing & Stationery	2,46,029.00	"	" Discount Received	-
8,76,843	" Travelling expenses	14,137.00	"	" Miscellaneous Income	1,664.03
34,12,999	" Staff Welfare Expenses	8,80,027.00	2,32,967	" Sundry Creditors Write Off	-
1,91,730	" Depreciation	33,39,672.00	2,44,697	" Interest On Income Tax Refund	-
43,728	" Bank & Card Charges	43,413.48	10,111		
56,832	" Interest paid	-			
26,447	" Water Tax	52,634.00			
11,84,502	" Postage and Courier	21,334.00			
41,636	" Miscellaneous expenses	11,05,336.12			
	" Professional Charges	1,01,010.00			
	" HCL Foundation	1,05,47,287.61			
	" Vallalar Palluyir Kappagangal	41,07,320.91			
	" Cremation Expenses	12,46,658.00			
	" TDS	3,99,260.00			
	" Excess of Income Over Expenditure	43,32,195.36			
6,82,41,110	Total	7,48,88,623.62	6,82,41,110	Total	7,48,88,623.62

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

A. Phyllis Saraswathi
CHAIRMAN
Place: Chennai
Date:

HONORARY SECRETARY

HONORARY TREASURER



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

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2024

S. No.	Name of the Assets	Addition		Deletion	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2024
		WDV as on 01.04.2023	Addition Before 30.09.2023					
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	15,706.00			15,706.00	0.15	2,356.00	13,350.00
5	ABC Dog Kennels	72,122.00			72,122.00	0.15	10,818.00	61,304.00
6	Air Conditioner	1,33,522.00			1,33,522.00	0.15	20,028.00	1,13,494.00
7	Ambulances	74,88,491.00		23,09,212.00	97,97,703.00	0.15	12,96,465.00	85,01,238.00
8	Building	1,426.00			1,426.00	0.10	143.00	1,283.00
9	Building -New Centre-Guindy	70,74,287.00			70,74,287.00	0.10	7,07,429.00	63,66,858.00
10	Building -Shelter House,Kunnam	6,04,023.00			6,04,023.00	0.10	60,402.00	5,43,621.00
11	Building -Shelter House,Thodukadu	4,04,307.00			4,04,307.00	0.10	40,431.00	3,63,876.00
12	Cages & Shelter	1.00			1.00	0.40	-	1.00
13	Cat Retirement Centre	26.00			26.00	0.10	3.00	23.00
14	Crematorium Equipment	14,44,422.00			14,44,422.00	0.15	2,16,663.00	12,27,759.00
15	Computer & Software	27,770.00			27,770.00	0.40	11,108.00	16,662.00
16	Cycle	19.00			19.00	0.15	3.00	16.00
17	Cutting Machine	2,309.00			2,309.00	0.15	346.00	1,963.00
18	Electrical Installation	8,52,190.00			8,52,190.00	0.15	1,27,829.00	7,24,361.00
19	Electrical Motor	29,089.00			29,089.00	0.15	4,363.00	24,726.00
20	Furniture & Fittings	2,54,468.00			2,54,468.00	0.10	25,447.00	2,29,021.00
21	Generator	10,734.00			10,734.00	0.15	1,610.00	9,124.00
22	Hospital & Surgical Equipments	12,27,591.00			12,27,591.00	0.15	1,84,139.00	10,43,452.00
23	Kitchen Equipment	12,43,033.00			12,43,033.00	0.15	1,86,455.00	10,56,578.00
24	Office Equipments	2,25,542.00			2,25,542.00	0.15	40,071.00	2,68,251.00
25	Refrigerator	10,447.00	410.00	82,370.00	3,08,322.00	0.15	1,567.00	8,880.00
26	Shed	3,329.00			3,329.00	0.10	333.00	2,996.00
27	Washing Machine	142.00			142.00	0.15	21.00	121.00
28	Weighing Scale	14,608.00			14,608.00	0.15	2,191.00	12,417.00
29	Electric Two Wheeler	4,24,575.00			4,24,575.00	0.15	63,686.00	3,60,889.00
30	Dog Shed Nr Horse Area	2,59,706.00			2,59,706.00	0.10	25,971.00	2,33,735.00
31	Flame Thrower	2,720.00			2,720.00	0.15	408.00	2,312.00
32	Fumigation Machine	5,992.00			5,992.00	0.15	899.00	5,093.00
33	Modular Shelter	7,12,689.00			7,12,689.00	0.10	71,269.00	6,41,420.00
34	Batch Mixer and Twin Screw Extruder	5,01,260.00			5,01,260.00	0.15	75,189.00	4,26,071.00
35	Mixer Grinder	4,569.00			4,569.00	0.15	685.00	3,884.00
36	Siren	8,896.00			8,896.00	0.15	1,334.00	7,562.00
37	Sony Alpha ILCE 6400M Digital Camera	93,491.00			93,491.00	0.15	14,024.00	79,467.00
38	Sprayer Machine	7,724.00			7,724.00	0.15	1,159.00	6,565.00
39	Volunteer Shed	4,29,129.00			4,29,129.00	0.10	42,913.00	3,86,216.00
40	Ladies Dressing Room Nr Kitchen	1,52,387.00			1,52,387.00	0.10	15,239.00	1,37,148.00
41	Chain Saw	2,822.00			2,822.00	0.15	588.00	3,334.00
42	Chair	1,100.00			1,100.00	0.10	761.00	9,328.00
43	Auto Clave Equipment	5,133.00		4,956.00	10,089.00	0.10	1,089.00	9,328.00
44	Hard Disk	96,760.00			96,760.00	0.15	14,514.00	82,246.00
45	New Reception at the Puppy Section	5,749.00			5,749.00	0.15	862.00	4,887.00
46	New Wash Room	2,44,705.00		2,44,705.00	2,44,705.00	0.10	12,235.00	2,32,470.00
	Total	2,45,84,081.00	1,09,152.00	26,61,543.00	2,73,54,776.00		32,82,972.00	2,40,71,804.00