



DJAS & Associates  
PRADEEP YADAV  
Chartered Accountant

Email: Pradeepyadav@mwct.co.in  
Phone: Mob: +91 97177 29405

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF DISTRICT RED CROSS SOCIETY  
GURGAON**

**Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **DISTRICT RED CROSS SOCIETY** ("the society"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Income and Expenditure & Statement of Receipt and Payment account for the year then ended.

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

The society's Management is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under the The Indian Red Cross Society Act 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these Standalone Financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by ICAI. 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 Members, 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 standalone financial statements.

## **Opinion**

In our opinion, except for the possible effects of the matter described Below 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at 31<sup>st</sup> March, 2023, and its receipts and payments account for the year ended on that date.

## **Matter of Emphasis**

- Society has receipts from Working women hostel and from letting out of the vacant space which exceeded the limit under the Goods & Service tax act, 2017 but society does not have GSTIN No. Not complied with the provision of the act.
- The Third party confirmation of old aged advance are not provided by the Management.
- There are some entries pending in Bank Balance reconciliation based on Past financial Statement.

## **Report on Other Legal and Regulatory Requirements**

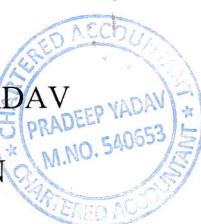
As required by the The Indian Red Cross Society Act 1920, we report that:

- (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 Receipt and Payment, dealt with by this Report are in agreement with the books of account.
- (e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under The Indian Red Cross Society Act 1920.
- (f) On the basis of the written representations received from the members as on 31<sup>st</sup> March, 2023, taken on record by the Board of Members, none of the members is disqualified as on 31<sup>st</sup> March, 2023 from being appointed as a member's in terms of applicable section of the The Indian Red Cross Society Act 1920.
- (g) Society has receipts from Working women hostel and from letting out of the vacant space which exceeded the limit under the Goods & Service tax act, 2017 but society does not have GSTIN No. Not complied with the provision of the act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with The Indian Red Cross Society Act 1920, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The society did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For DJAS & Associates

CA PRADEEP YADAV  
Partner  
FRN. No: 031135N  
M.No: 540653  
Place: Gurgaon  
Date: 16.09.2023  
UDIN- 23540653BHBUD8864



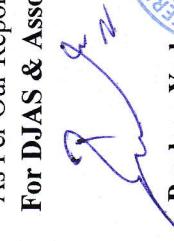
**DISTRICT RED CROSS SOCIETY**

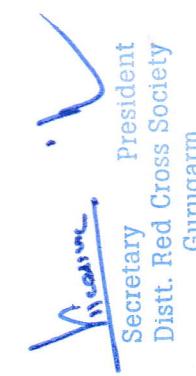
Red Cross Bhawan, Chandan Nagar, Sector 15 - 2, Gurgaon, Haryana

**Balance Sheet As On 31.03.2023**

<b>Liabilities</b> (As Per Schedule-1)	<b>Amount in INR (2022-23)</b>	<b>Assets</b> <b>Fixed Assets</b> (As Per Schedule-5)	<b>Amount in INR (2022-23)</b>
<b>Capital &amp; General Reserve:</b> (As Per Schedule-1)	119,179,022		6,610,900
Add: Surplus for the year	(148,733) 119,030,289	119,030,289 <b>Investments</b> <b>Fixed Deposit</b> (As Per Schedule-6)	98,599,702
<b>Unsecured Loan</b> Loan From HWS			
<b>Current Liabilities &amp; Provisions</b>			
<b>Expenses Payable</b> (As Per Schedule-2)	464,781	<b>Current Assets &amp; Loan And Advances</b> <b>Cash in Hand</b> <b>Cash at Bank</b> (As Per Schedule-7)	25,306 10,915,957
<b>Security Deposit</b> (As Per Schedule-3)	1,484,600	<b>Loan &amp; Advances</b> (As Per Schedule-8)	3,944,708
<b>Other Current Liabilities</b> (As Per Schedule-4)	2,706,116	<b>Other Current Assets</b> (As Per Schedule-9)	5,491,163
		<b>Advance Given to Others</b> (As Per Schedule-10)	1,098,050
		<b>Total</b>	<b>126,685,786</b>

As Per Our Report On Even Date  
For DJAS & Associates

  
Pradeep Yadav  
Partner

  
Kunal Mangla  
Secretary  
Distt. Red Cross Society  
Gurugram

  
District Training Officer  
Gurugram

  
Kunal Mangla, Accountant  
District Red Cross Society  
Gurugram

  
CHARTED ACCOUNTANT  
PRADEEP YADAV  
FRN. No: 031135N NO. 540653  
M. No. 540653 CHARTERED  
UDIN- 23540653BHBUD8864  
Date:- 16/09/2023

Place:- Gurgaon

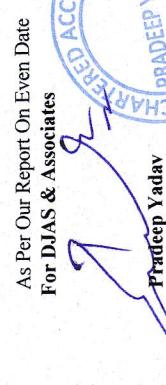
**DISTRICT RED CROSS SOCIETY**

Cross Bhawan, Chandan Nagar, Sector 15 - 2, Gurgaon, Haryana

**Income & Expenditure Account For The Period 01.04.2022 To 31.03.2023**

Expenditure	Amount in INR (2022-23)	Income (2022-23)	Amount in INR (2022-23)
To Advertisement	5,491	By Admission Fees	47,500
To Audit Fees Expense	21,240	By Bank Interest	7,055,657
To Bank Charges	9,130	By Donations	245,500
To Blood Donation Expense	191,085	By Grants	814,766
To Blood Grouping Expense	35,400	By Guest Appearance Receipts	4,500
To Celebration Expense	308,572	By Hostel Electricity Recovery	139,176
To Cleaning & Gardener Expenses	24,199	By Incomes from Training	367,244
To Conveyance Expenses	3,138	By Life Membership Fees	63,000
To Courier Charges	500	By Patron Fees	75,000
To Electricity Expense	167,226	By Rental Income	7,999,735
To Expenses for Grants	297,905	By Round off excess	401
To Furniture & Fixtures Hostel - Repairs	31,096	By RTI Receipts	120
To Hostel Electricity Expense	268,443	By Sale of Forms/File Cover	1,378,261
To Hostel Maintenance Expenses	97,432	By Staff Electricity Consumption Charges	
To Income Tax Penalty	180,000	By Scrap Sale	
To Insurance Expenses	11,157		
To Interest Expenses	161,102		
To Life Membership Expense	27,600		
To Medical Expenses	83,090		
To Office Administrative Expense	126,777		
To Petrol & Diesel	196,078		
To Printing & Stationery	470,800		
To Professional Fess	123,900		
To Repair & Maintenance	121,039		
To Repair & Maintenance WWH	16,010		
To Retirement Expenses	4,607,800		
To Salary	9,678,577		
To Trainers Honararium	135,670		
To Trainers Remuneration	358,624		
To Travelling Allowances	46,605		
To Vehicle Expense	102,827		
To Depreciation	411,080		
To Excess of Income Over Expenses	(148,733)		
<b>Total</b>	<b>18,190,860</b>		
		<b>Total</b>	<b>18,190,860</b>

As Per Our Report On Even Date  
For DJAS & Associates

  
Pradeep Yadav  
Partner  
FRN. No: 031135N  
M. No. 540653  
UDIN-23540653BHBUD8864  
Date:- 16/09/2023  
Place:- Gurgaon

  
Kunai Mangla, Accountant  
President  
Secretary  
Distt. Red Cross Society  
GuruGarm

  
District Training Officer  
GuruGarm

  
Kunai Mangla, Accountant  
District Red Cross Society  
GuruGarm

**RED CROSS SOCIETY**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD**

03.2023

RECEIPTS	Amount in INR (2022-23)		Amount in INR (2022-23)
	PAYMENTS		
Opening Balance At Bank	93,830,240	By Advertisers	5,491
Opening FD At Bank	18,000,138	By Audit Fee Expenses	21,240
To Admission Fees	47,500	By Bank Charges	9,130
To Bank Interest	2,547,051	By Blood Donation Expense	191,085
To Donations	245,500	By Celebration Expense	308,572
To Grants	824,766	By Courier Charges	500
To Guest Appearance Receipts	4,500	By Disability Testing Camp	9,010
To Hostel Electricity Recovery	139,176	By Electricity Expense	167,226
To Incomes from Training	367,244	By Expenses for Grants	297,905
To Life Membership Fees	63,000	By Furniture & Fixtures	31,096
To Patron Fees	75,000	By Grant Expenses	10,000
To Rental Income	7,765,569	By Honararium	125,640
To Round off excess	401	By Hostel Electricity Expense	268,443
To RTI Receipts	120	By Hostel Maintenance Expenses	97,432
To Sale of Forms/File Cover	1,378,261	By Income Tax Penality	180,000
To Security Refundable	350,000	By Insurance Expenses	11,157
To Security Refundable - Hostel	72,000	By Interest Expenses	161,382
To St John Ambulance	2,500,000	By Jagdish Singh, Driver DRCSS	450,000
To TDS Payable	4,544	By Life Membership Expense	47,600
To Training Expense	11,300	By Office Administrative Expense	126,777
		By Petrol & Diesel	196,078
		By Printing & Stationery	470,800
		By Professional Fees	123,900
		By Repair & Maintenance	121,039
		By Repair & Maintenance WWH	16,010
		By Retirement Expenses	4,607,800
		By Security Refundable	10,000
		By Security Refundable - Hostel	32,000
		By Staff Salary	10,113,130
		By TDS Payable	178,500
		By Trainers Honararium	135,670
		By Training Expense	11,300
		By Travelling Allowances	46,605
		By Vehicle Expense	102,827
		By Closing Cash Balance	25,306
		By Fixed Deposit	98,599,702
		By Closing Bank Balance	10,915,957
		<b>Total</b>	<b>128,226,310</b>

As Per Our Report On Even Date  
 For DJAS & Associates \* CHARTERED ACCOUNTANT  
 PRADEEP YADAV M. No. 540653  
 FRN. No: 031135N  
 M. No. 540653  
 UDIN- 23540653BHBUD8864  
 Date:- 16/09/2023  
 Place:- Gurgaon

✓  
 Secretary  
 Distr. Red Cross Society  
 Gurugram

✓  
 Kunal Mehta, Accountant  
 District Red Cross Society  
 Gurugram

✓  
 Pradeep Yadav  
 Partner

## Gurugram

District Red Cross Society  
Kunal Mangla, Accountant

*(Signature)*

2,706,116

2,500,000  
98,383  
17,000  
29,833  
20,000  
40,900

Amount

## Gurugram

District Red Cross Society  
Secretary Presidet

*(Signature)*

St. John Ambulance

Balance of Grants

Red Cross Homo & Family Welfare Council

Construction of Shop

Advancce From Sury Shiskha

Other Current Liabilities

Schedule-4

1,484,600

200,000  
250,000  
20,000  
1,000  
204,500  
15,000  
50,000  
5,000  
273,000  
100,000  
81,000  
225,000  
30,000  
10,000  
20,000  
100

Amount

## Schedule-3

Security Dr Narendra Yadav

Security for Computer

Security From Dr Rakesh Kumar Bhushan

Security From Dr Naresh

Security From Dr Ravi Kumar Bhushan

Security From Imdus Tower

Security From Kohinoor Welfare Housing

Security From Lord Krishnaji

Security From Vira Booth

Security Rakesh Kumar Accountants

Security Shop - Vira

Security Parkimg

Shop - Vira

464,781

94,691  
22,604  
75,004  
250,442  
800  
21,240  
100

Amount

## Schedule-2

General Fund(W H)

General Fund(Old)

General Fund(Hans Project)

Excess of Income over Expenses - FY 21-22

Excess of Expenses over Income - FY 20-21

Adjustment of Nedy Funds bank Balance

Capital Fund

General Fund

General Reserve

Gurugram

Amount in INR)

108,327,446

50,923

(3,688,263)

108,257,081

3,566,975

716,338

2,526,274

7,416,879

119,179,022

262,450

Amount

(Amount in INR)



Amount	Description
65,900	Advance for Development Shopping Complex
10,000	Advance for Dpr o
30,000	Advance for E Disha Kendra Sdm
5,000	Advance for Fra Branch (DC Office)
60,000	Advance for Junior Red Cross Consular Camp
200,000	Advancce Given to Ex Eng PWD B&R
99,800	Hayana Olympic Association
100,000	Imp Rest With Convener Mayan Deep Project
25,000	Mr Laxmi for Khokho Championship
50,000	Mr Laxmi for North Zone Valley Ball Championship
200,000	Mr Sanjeev Kumar DC Fro Small Saving Activities
21,500	Other
1,000	SDO Civil, FP Jhirkka
10,000	SDO Civil Gurgoan
1,000	SDO CVI, Nuh
10,000	SDO CVI, Nuh
1,000	SDO Civil Gurgoan
10,000	SDO CVI, Nuh
1,000	SDO Civil Gurgoan
10,000	SDO CVI, Nuh
1,000	SDO Civil Gurgoan
21,500	Employees Sent for JK for E Duty
1,098,050	

**DISTRICT RED CROSS SOCIETY**  
 Red Cross Bhawan, Chanda Nagar, Sector 15 - 2, Gurgaon, Haryana

**Schedule - 5**  
**Fixed Assets as on 31.03.2023**

Particulars	Total WDV Block 31.03.2022	Additions before 30.09.2022	Additions after 30.09.2022	Sale	Total WDV Block	Rate %	Depreciation	W.D.V as on 31.03.2023
AC Ambulance - HR55 AL 3325	7,888	-	-	-	7,888	15.00	1,183	6,705
Air Conditioner at Dc Residence	1,451	-	-	-	1,451	15.00	218	1,233
Air Conditioner for Lab	515	-	-	-	515	15.00	77	438
Air Conditioners	27,882	-	-	-	27,882	15.00	4,182	23,700
Aqua Guard(WWH)	1,295	-	-	-	1,295	15.00	194	1,100
Blood Analyser	1,208	-	-	-	1,208	15.00	181	1,027
CCTV	14,638	-	-	-	14,638	15.00	2,196	12,442
Ceiling Fans(WWH)	1,553	-	-	-	1,553	15.00	233	1,320
Computers	2,302	-	-	-	2,302	40.00	921	1,381
Coolers	761	-	-	-	761	15.00	114	647
Cooler(WWH)	1,828	-	-	-	1,828	15.00	274	1,553
Cycle	1,509	-	-	-	1,509	15.00	226	1,282
Epbax System	1,419	-	-	-	1,419	15.00	213	1,206
Exhaust Gas Analyers	900	-	-	-	900	15.00	135	765
Fans at Sheetla Mata Mandir	6,579	-	-	-	6,579	15.00	987	5,592
Furniture	153,521	-	-	-	153,521	10.00	15,352	138,169
Furniture & Fixture	86,103	-	-	-	86,103	10.00	8,610	77,493
Furniture & Fixture at Dc Residence	15,474	-	-	-	15,474	10.00	1,547	13,927
Grass Cutting Machine	790	-	-	-	790	15.00	119	672
Land and Building	2,616,763	-	-	-	2,616,763	5.00	130,838	2,485,924
Facilitization Center	2,606,091	-	-	-	2,606,091	5.00	130,305	2,475,786
Machinery for Rehabilitation	2,312	-	-	-	2,312	15.00	347	1,965
Mahindra Jeep	53,207	-	-	-	53,207	15.00	7,981	45,226
Mile System for CDPO	3,863	-	-	-	3,863	15.00	580	3,284
Office Equipment	26,380	-	-	-	26,380	15.00	3,957	22,423
Other-Fixed Assets	116	-	-	-	116	15.00	17	99
Printer	3,595	-	-	-	3,595	40.00	1,438	2,157
Projector at Dc Residence	5,670	-	-	-	5,670	15.00	850	4,819
Television(Wwh)	7,634	-	-	-	7,634	15.00	1,145	6,489
Tv/DVD at Residence	4,682	-	-	-	4,682	15.00	702	3,980
Warehouse Carterpuri	51,123	-	-	-	51,123	5.00	2,556	48,567
Water Coolers	24,007	-	-	-	24,007	15.00	3,601	20,406
Water Filter	8,657	-	-	-	8,657	15.00	1,299	7,359
Working Woman Hostel	1,034,656	-	-	-	1,034,656	5.00	51,733	982,923
Xray Machine at F P Jhirka	6,352	-	-	-	6,352	15.00	953	5,399

  
 Kunjal Mangla, Accountant  
 District Red Cross Society  
 Gurugram

  
 District Training Officer  
 (Gurugram)

  
 President  
 Distr. Red Cross Society  
 Gurugram

  
 Secretary

Kunal Mangla, Accountant  
District: Red Cross Society  
Gurugram

**District Training Officer  
Gurugram**

W President  
H. H. H. Secretary Distt. Red Cross Society  
Guntakattu