DJAS & Associates
PRADEEP YADAV
Chartered Accountant

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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 31st 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 31st 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 The Indian Red Cross Society Act 1920.

(f) On the basis of the written representations received from the members as on 31st March, 2023, taken on record by the Board of Members, none of the members is disqualified as on 31st 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- 23540653BHBJUD8864

CHARTERED ACCOUNTANT
PRADEEP YADAV
M.NO. 540653
CHARTERED ACCOUNTANT

DISTRICT RED CROSS SOCIETY

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

Balance Sheet As On 31.03.2023

Liabilities		Amount in INR (2022-23)	Assets	Amount in INR (2022-23)
Capital & General Reserve:			**Fixed Assets**	6,610,900
(As Per Schedule-1)	119,179,022		(As Per Schedule-5)	
Add: Surplus for the year	(148,733)		**Investments**	
	119,030,289	119,030,289	**Fixed Deposit**	98,599,702
			(As Per Schedule-6)	
Unsecured Loan				
Loan From HWS		3,000,000	**Current Assets & Loan And Advances**	
			Cash in Hand	25,306
			Cash at Bank	10,915,957
Current Liabilities & Provisions			(As Per Schedule-7)	
Expenses Payable		464,781	**Loan & Advances**	3,944,708
(As Per Schedule-2)			(As Per Schedule-8)	
Security Deposit		1,484,600	**Other Current Assests**	5,491,163
(As Per Schedule-3)			(As Per Schedule-9)	
Other Current Liabilities		2,706,116	**Advance Given to Others**	1,098,050
(As Per Schedule-4)			(As Per Schedule-10)	
Total		**126,685,786**	**Total**	**126,685,786**

As Per Our Report On Even Date
For DJAS & Associates

Secretary
Distt. Red Cross Society
Gurugarm

President

District Training Officer
Gurugram

Kunal Mangla, Accountant
District Red Cross Society
Gurugram

CHARTERED ACCOUNTANT
PRADEEP YADAV
M.NO. 540653

Pradeep Yadav
Partner
FRN. No: 031135N
M. No. 540653
UDIN- 23540653BHBJUD8864
Date:- 16/09/2023
Place:- Gurgaon

DISTRICT RED CROSS SOCIETY

d 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	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 & Gardner 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 Reciepts	120
To Hostel Electricity Expense	268,443	By Sale of Forms/File Cover	1,378,261
To Hostel Maintainence Expenses	97,432	By Staff Electricity Consumption Charges	
To Income Tax Penality	180,000	By Scrap Sale	
To Insurance Expenses	11,157		
To Interest Expenses	161,102		
To Life Membership Expense	47,600		
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 & Maintainence	121,039		
To Repair & Maintainence 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)		
Total	**18,190,860**	**Total**	**18,190,860**

As Per Our Report On Even Date
For DJAS & Associates

Pradeep Yadav
Partner
FRN. No: 031135N
M. No. 540653
UDIN- 23540653BHBJUD8864
Date:- 16/09/2023
Place:- Gurgaon

CHARTERED ACCOUNTANT * PRADEEP YADAV M.NO. 540653 * CHARTERED ACCOUNTANT

Secretary
Distt. Red Cross Society
Gurugarm

President

District Training Officer
Gurugram

Kunal Mangla, Accountant
District Red Cross Society
Gurugram

RED CROSS SOCIETY

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIC .03.2023

RECEIPTS	Amount in INR (2022-23)	PAYMENTS	Amount in INR (2022-23)
Opening Balance At Bank	**93,830,240**	By Advertisem	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 Reciepts	120	By Hostel Maintainence 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 DRCS	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 Fess	123,900
		By Repair & Maintainence	121,039
		By Repair & Maintainence 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
Total	**128,226,310**	**Total**	**128,226,310**

As Per Our Report On Even Date
For DJAS & Associates

CHARTERED ACCOUNTANT
PRADEEP YADAV
M.NO. 540653

Pradeep Yadav
Partner
FRN. No: 031135N
M. No. 540653
UDIN- 23540653BHBJUD8864
Date:- 16/09/2023
Place:- Gurgaon

Secretary
President
Distt. Red Cross Society
Gurugarm

District Training Officer
Gurugram

Kunal M... Accountant
District R... Cross Society
Gurugram

Schedule-1 *(Amount in INR)*

General Reserve

		Amount
Capital		262,450
General Fund		
Adjustment of Needy Funds bank Balance	108,327,446	
Excess of Expenses over Income - FY 20-21	50,923	
Excess of Income over Expenses - FY 21-22	(3,688,263)	
	3,566,975	108,257,081
General Fund(Haris Project)		2,526,274
General Fund(Old)		716,338
General Fund(W W H)		7,416,879
		119,179,022

Schedule-2

Expenses Payable

	Amount
Audit Fee Payable	21,240
Light Charges Payable	800
Salary Payable	250,442
CPF Payable	75,004
CPF Payable - Mahesh Gupta	22,604
Outsourced Staff Salary	94,691
	464,781

Schedule-3

Security Deposit

	Amount
Security(Dr Narender Yadav)	100
Security for Computer	20,000
Security for Ration Card Photo Project	10,000
Security for Shop From HDDCF	30,000
Security From Dr Naresh	225,000
Security From Dr Ravi Kant Bhushan	81,000
Security From Indus Tower	100,000
Security From Kohinoor Welfware Housing	273,000
Security From Lord Krishna Lift	5,000
Security From Rajiv Chowk Parking	50,000
Security From Vita Booth	15,000
Security of WWH	204,500
Security(Rakesh Kumar Accountants)	1,000
Security Kochhar & Co.	20,000
Security Shop - Vita	250,000
Security Parking	200,000
	1,484,600

Schedule-4

Other Current Liabilities

	Amount
Advance From Surv Shiskha	40,900
Construction of Shop	20,000
Red Cross Homo & Family Welfare Council	29,833
TDS Payable	17,000
Balance of Grants	98,383
St. John Ambulance	2,500,000
	2,706,116

Secretary President
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District Training Officer
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Gurugram

	Amount
Gurgaon Co-Op Bank	18,000,138
	18,000,138

(Amount in INR)

Schedule-7

	Amount
Cash In Hand	25,306
FD - BOB	98,599,702.00
Cash at Bank	
Bank of Baroda - Needy Funds	102,083.00
Bank of Baroda-RED Cross	1,369,680.96
Bank of Baroda - WWH	48,504.17
Co-Op Bank Old Age	851,348.00
Dena Bank Disaster Relief Fund	569,039.30
Sweep Account - WWH	4,502,441.00
Sweep Account - BOB Redcross	2,353,000.00
The Gurgaon Central Bank	583,054.87
The Gurgaon Central Co-Op Bank (WWH)	206,857.75
UCO Bank-Harish Project	147,233.00
UCO-Needy Person Fund	182,715.00
	10,915,957.05

Schedule-8

Loan & Advances	Amount
Dro Gurgaon (Stamp Paper)	551,573
Imp Rest with WWH Warden	6,000
Milk Booth Security	1,000
Dr. Naresh Sharma	7,425
Post Office Sb Account No. 11322	1,000
TDS 2016-17	157,718
TDS 2017-18	576,947
TDS 2018-19	859,120
TDS 2019-20	285,114
TDS 2021-22	938,455
Imprest	22,500
District Wellfare Society	24,700
SDO, Civil Pataudi	34,156
Kunal Imprest	-
Recovery of Wheat Loan	29,000
Jagdish Singh - Driver DRCS	450,000
	3,944,708

Schedule-9

Other Current Assests	Amount
Gram Panchayat, Kadipur	7,000
Harish Kumar	20,000
Nihal Singh	2,600
Saroj	(500)
Small Saving Branch. D.C Office Gurgaon	35,243
Sukhbir Singh	13,000
Accrued Bank Interest	4,749,996
TDS Receivable	657,561
Rent Receivable	6,263
	5,491,163

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Advance Given to Others	Amount
Advance for Development Shooping Complex	65,900
Advance For Diesel to Pwd B&R	10,000
Advance for Dpro	30,000
Advance for E Disha Kendra Sdm	200,000
Advance for Fra Branch (Dc Office)	5,000
Advance for Junior Red Cross Consular Camp	60,000
Advance Given for Diesel Mini Secretariat Gurgaon	200,000
Advance Given to Ex Eng PWD B&R	99,800
Haryana Olympic Association	100,000
Imp Rest With Convener Mayan Deep Project	5,000
Mr Laxvir for Khokho Championship	25,000
Mr Laxvir for North Zone Vally Ball Championship	50,000
Mr Sanjeev Kumar DC Fro Small Saving Activities	200,000
Other	21,500
SDO Civil, FP Jhirka	1,000
SDO Civil Gurgaon	10,000
SDO Civil, NUH	1,000
SDO Civil Nuh'	10,000
Employees's Sent for J&K for E Duty	3,850
	1,098,050

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DISTRICT RED CROSS SOCIETY
Red Cross Bhawan, Chandan 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
GrassCutting Machine	790	-	-	-	790	15.00	119	672
Land and Building	2,616,763	-	-	-	2,616,763	5.00	130,838	2,485,924
Facilitlization Center	2,606,091	-	-	-	2,606,091	5.00	130,305	2,475,786
Machinery for Rehablitation	2,312	-	-	-	2,312	15.00	347	1,965
Mahindra Jeep	53,207	-	-	-	53,207	15.00	7,981	45,226
Mike 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

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WWH								
Furniture	1,621	-	-	-	1,621	10.00	162	1,459
Water haeter	3,433	-	-	-	3,433	15.00	515	2,918
AC	5,506	-	-	-	5,506	15.00	826	4,680
coolers	5,121	-	-	-	5,121	15.00	768	4,353
Genertors	4,098	-	-	-	4,098	15.00	615	3,483
Aqua Guard(WWH)	1,122	-	-	-	1,122	15.00	168	954
Grass Cutting Machine	1,279	-	-	-	1,279	15.00	192	1,088
Computers	33	-	-	-	33	40.00	13	20
Car	155,465	-	-	-	155,465	15.00	23,320	132,146
CCTV	27,374	-	-	-	27,374	15.00	4,106	23,268
Water coolers	7,724	-	-	-	7,724	15.00	1,159	6,566
Camara	26,483	-	-	-	26,483	15.00	3,972	22,511
Total	**7,021,980**	**-**	**-**	**-**	**7,021,980**		**411,080.22**	**6,610,900**

Secretary President
Distt. Red Cross Society
Gurugarm

District Training Officer
Gurugram

Kunal Mangla, Accountant
District Red Cross Society
Gurugram