

**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, 2024, the Income and Expenditure & Statement of Receipt and Payment account for the year then ended.

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

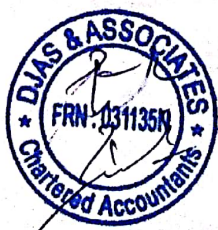
The society's Management is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting principles generally accepted 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, 2024, 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

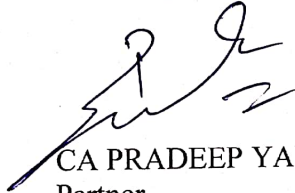




so far as it appears from our examination of those books

- (c) The Balance Sheet, the Income and Expenditure Statement, 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 31<sup>st</sup> March, 2024, taken on record by the Board of Members, none of the members is disqualified as on 31<sup>st</sup> March, 2024 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 does not have any pending litigations which would impact its financial position
  - ii. 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: 24-11-2024

UDIN- 24540653BLPVTJ4085



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

**Balance Sheet As On 31.03.2024**

Amount in INR (2023-24)		Assets	Amount in INR (2023-24)
<b>Liabilities</b>			
<b>Capital &amp; General Reserve:</b>		<b>Fixed Assets</b>	62,66,665
(As Per Schedule-1)		(As Per Schedule-5)	
	12,39,54,450		
Add: Surplus for the year		<b>Investments</b>	10,89,98,137
	79,26,040	<b>Fixed Deposit</b>	
	13,18,80,490	(As Per Schedule-6)	
<b>Unsecured Loan</b>			
Loan From HWS			
		30,00,000	Current Assets & Loan And Advances
<b>Current Liabilities &amp; Provisions</b>			
<b>Expenses Payable</b>		Cash in Hand	9,012
(As Per Schedule-2)		Cash at Bank	1,62,71,653
<b>Security Deposit</b>			
(As Per Schedule-3)		4,20,192	(As Per Schedule-7)
<b>Other Current Liabilities</b>		14,92,600	Loan & Advances
(As Per Schedule-4)		26,91,116	(As Per Schedule-8)
			Other Current Assets
			53,32,960
<b>Total</b>			
	13,94,84,399		13,94,84,399

As Per Our Report On Even Date  
For DJAS & Associates



Pradeep Yadav  
Partner  
FRN. No: 031135N  
M. No. 540653  
24540653BLPVTJ4085  
Date:- 24 Nov 2024  
Place:- Gurgaon

Secretary  
Distt. Red Cross Society  
Gurugram

Kunal Mehta,  
District Red Cross  
Gurgaon



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

**Income & Expenditure Account For The Period 01.04.2023 To 31.03.2024**

	Amount in INR (2023-24)	Income	Amount in INR (2023-24)
<b>Expenditure</b>			22,500
To Advertisement	5,774	By Admission Fees	77,38,401
To Audit Fees Expense	21,240	By Bank Interest	4,34,200
To Bank Charges	5,510	By Donations	1,10,000
To Blood Donation Expense	1,86,734	By Govt Grants	20,69,000
To Blood Grouping Expense	11,340	By Grants	7,000
To Cleaning & Gardner Expenses	8,262	By Guest Appearance Receipts	1,06,674
To Computer Expenses	19,520	By Hostel Electricity Recovery	42,000
To Drug Awareness Expenses	30,241	By Life Membership Fees	8,925
To Electricity Expense	1,08,823	By Other Income	47,09,556
To Event Exp	1,89,147	By Rental Income	16
To Honararium for TB Project	1,10,004	By RTI Reciepts	11,75,783
To Hostel Electricity Expense	2,77,280	By Sale of Forms/File Cover	
To Hostel Maintainence Expenses	78,277		
To Insurance Expenses	73,077		
To JRC Expenses	46,676		
To Legal & Professional Expenses	41,000		
To Life Membership Expense	23,700		
To Medical Expenses	60,597		
To Office Administrative Expense	2,00,039		
To Patron Share	37,500		
To Petrol & Diesel	2,83,296		
To Printing & Stationery	3,25,769		
To Professional Fess	64,900		
To Repair & Maintainence	87,496		
To Salary	57,47,933		
To TB Screening Camp	29,744		
To Travelling Allowances	39,450		
To Depreciation	3,84,686		
<b>To Excess of Income Over Expenses</b>	<b>79,26,040</b>		
<b>Total</b>	<b>1,64,24,055</b>	<b>Total</b>	<b>1,64,24,055</b>

As Per Our Report On Even Date  
For DJAS & Associates

Pradeep Yadav  
Partner  
FRN. No: 031135N  
M. No. 540653  
24540653BLPVTJ4085  
Date:- 24 Nov 2024  
Place:- Gurgaon



Secretary President  
Distt. Red Cross Society  
Gurugarm

Kunal Mangla, Accountant  
District Red Cross Society  
Gurugram

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

**Schedule - 5**  
**Fixed Assets as on 31.03.2024**

Particulars	Total WDV Block 01.04.2023	Additions before 02.10.2023	Additions after 02.10.2023	Sale	Total WDV Block	Rate %	Depreciation	W.D.V as on 31.03.2024
AC Ambulance - HR55 AL 3325	6,705	-	-	-	6,705	15	1,006	5,699
Air Conditioner at Dc Residence	1,233	-	-	-	1,233	15	185	1,048
Air Conditioner for Lab	438	-	-	-	438	15	66	372
Air Conditioners	23,700	-	-	-	23,700	15	3,555	20,145
Aqua Guard(WWH)	1,100	-	-	-	1,100	15	165	935
Blood Analyser	1,027	-	-	-	1,027	15	154	873
CCTV	12,442	-	-	-	12,442	15	1,866	10,576
Ceiling Fans(WWH)	1,320	-	-	-	1,320	15	198	1,122
Computers	1,381	-	-	-	1,381	40	552	829
Coolers	647	-	-	-	647	15	97	550
Cooler(WWH)	1,553	-	-	-	1,553	15	233	1,320
Cycle	1,282	-	-	-	1,282	15	192	1,090
Epbax System	1,206	-	-	-	1,206	15	181	1,025
Exhaust Gas Analyers	765	-	-	-	765	15	115	650
Fans at Sheetla Mata Mandir	5,592	-	-	-	5,592	15	839	4,753
Furniture	1,38,169	-	-	-	1,38,169	10	13,817	1,24,352
Furniture & Fixture	77,493	-	-	-	77,493	10	7,749	69,744
Furniture & Fixture at Dc Residence	13,927	-	-	-	13,927	10	1,393	12,534
GrassCutting Machine	672	-	-	-	672	15	101	571
Land and Building	24,85,924	-	-	-	24,85,924	5	1,24,296	23,61,628
Facilitlization Center	24,75,786	-	-	-	24,75,786	5	1,23,789	23,51,997
Machinery for Rehabilitation	1,965	-	-	-	1,965	15	295	1,670
Mahindra Jeep	45,226	-	-	-	45,226	15	6,784	38,442
Mike System for CDPO	3,284	-	-	-	3,284	15	493	2,791
Office Equipment	22,423	-	14,750	-	37,173	15	4,470	32,703
Other-Fixed Assets	99	-	-	-	99	15	15	84
Printer	2,157	-	-	-	2,157	40	863	1,294
Projector at Dc Residence	4,819	-	-	-	4,819	15	723	4,096
Television(Wwh)	6,489	-	-	-	6,489	15	973	5,516
Tv/DVD at Residence	3,980	-	-	-	3,980	15	597	3,383
Warehouse Carterpuri	48,567	-	-	-	48,567	5	2,428	46,139
Water Coolers	20,406	-	-	-	20,406	15	3,061	17,345
Water Filter	7,359	-	-	-	7,359	15	1,104	6,255
Working Woman Hostel	9,82,923	-	-	-	9,82,923	5	49,146	9,33,777
Xray Machine at F.P Jhirka	5,399	-	-	-	5,399	15	810	4,589


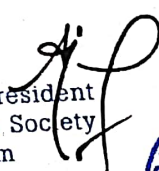


Secretary President  
Distt. Red Cross Society  
Gurugarm

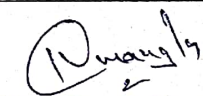
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WWH									
Furniture	1,459	-	-	-	1,459	10	146	1,313	
Water haeter	2,918	-	-	-	2,918	15	438	2,480	
AC	4,680	-	-	-	4,680	15	702	3,978	
coolers	4,353	-	-	-	4,353	15	653	3,700	
Genertors	3,483	-	-	-	3,483	15	522	2,961	
Aqua Guard(WWH)	954	-	-	-	954	15	143	811	
Grass Cutting Machine	1,088	-	-	-	1,088	15	163	924	
Computers	20	-	-	-	20	40	8	12	
Car	1,32,146	-	-	-	1,32,146	15	19,822	1,12,324	
CCTV	23,268	-	-	-	23,268	15	3,490	19,778	
Water coolers	6,566	-	25,700	-	32,266	15	2,912	29,353	
Camara	22,511	-	-	-	22,511	15	3,377	19,134	
<b>Total</b>	<b>66,10,900</b>	<b>-</b>	<b>40,450</b>	<b>-</b>	<b>66,51,350</b>		<b>3,84,686</b>	<b>62,66,665</b>	

 Secretary  
 President  
 Distt. Red Cross Society  
 Gurugarm



  
 Kunal Mangla, Accountant  
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**RED CROSS SOCIETY**  
Red Cross Bhawan, Chandan Nagar, Sector 15 - 2, Gurgaon, Haryana

(Amount in INR)

**Schedule-1**

**General Reserve**

	Amount
Capital	2,62,450
General Fund	10,83,27,446
Adjustment of Needy Funds bank Balance	50,923
Adjustment of HWS	49,24,161
Excess of Expenses over Income - FY 20-21	(36,88,263)
Excess of Income over Expenses - FY 21-22	35,66,975
Excess of Income over Expenses - FY 22-23	(1,48,733)
General Fund(Haris Project)	11,30,32,509
General Fund(Old)	25,26,274
General Fund(W W H)	7,16,338
	74,16,879
	<u>12,39,54,450</u>

**Schedule-2**

**Expenses Payable**

	Amount
Audit Fee Payable	21,240
Light Charges Payable	800
Salary Payable	2,80,435
CPF Payable	95,113
CPF Payable - Mahesh Gupta	22,604
	<u>4,20,192</u>

**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	2,25,000
Security From Dr Ravi Kant Bhushan	81,000
Security From Indus Tower	1,00,000
Security From Kohinoor Welfare Housing	2,73,000
Security From Lord Krishna Lift	5,000
Security From Rajiv Chowk Parking	50,000
Security From Vita Booth	15,000
Security of WWH	2,12,500
Security(Rakesh Kumar Accountants)	1,000
Security Kochhar & Co.	20,000
Security Shop - Vita	2,50,000
Security Parking	2,00,000
	<u>14,92,600</u>

**Schedule-4**

**Other Current Liabilities**

Advance From Surv Shiskha	40,900
Construction of Shop	20,000
Red Cross Home & Family Welfare Council	29,833
TDS Payable	2,000
Balance of Grants	98,383
St. John Ambulance	25,00,000
	<u>26,91,116</u>

Secretary      President  
Distt. Red Cross Society  
Gurugram



Kunal Manglik, Accountant  
District Red Cross Society  
Gurugram



Amount
10,89,98,137
10,89,98,137
(Amount in INR)

#### Schedule-7

##### Cash at Bank

	Amount
Bank of Baroda HWS (78770100021676)	58,490
Bank of Baroda - Needy Funds	1,04,919
Bank of Baroda-RED Cross	37,149
Bank of Baroda - WWH	3,62,283
Co-Op Bank Old Age	8,77,110
Dena Bank Disaster Relief Fund	5,84,846
Sweep Account - BOB HWS	51,00,000
Sweep Account - WWH	40,58,000
Sweep Account - BOB Redcross	39,41,441
The Gurgaon Central Bank	6,00,661
The Gurgaon Central Co-Op Bank (WWH)	2,13,026
UCO Bank-Harish Project	1,51,013
UCO-Needy Person Fund	1,82,715
	<u>1,62,71,653</u>

#### Schedule-8

##### Loan & Advances

	Amount
Dro Gurgaon (Stamp Paper)	5,51,573
Advance for Development Shooing Complex	65,900
Advance For Diesel to Pwd B&R	10,000
Advance for Dpro	30,000
Advance for E Disha Kendra Sdm	2,00,000
Advance for Fra Branch (Dc Office)	5,000
Advance for Junior Red Cross Consular Camp	60,000
Advance Given for Diesel Mini Secretariat Gurgaon	2,00,000
Advance Given to Ex Eng PWD B&R	99,800
Haryana Olympic Association	1,00,000
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	2,00,000
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
YRC Camp Grant	6,349
Jagdish Singh - Driver DRCS	9,50,000
	<u>26,05,972</u>

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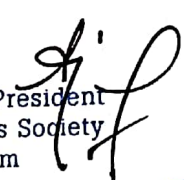
# Other Current Assests

Gram Panchayat, Kadipur  
 Harish Kumar  
 Nihal Singh  
 Saroj  
 Small Saving Branch. D.C Office Gurgaon  
 Sukhbir Singh  
 Imp Rest with WWH Warden  
 Milk Booth Security  
 Dr. Naresh Sharma  
 Post Office Sb Account No. 11322  
 TDS 2016-17  
 TDS 2017-18  
 TDS 2018-19  
 TDS 2019-20  
 TDS 2021-22  
 TDS 2022-23  
 Imprest  
 District Welfare Society  
 SDO, Civil Pataudi  
 Kunal Imprest  
 Recovery of Wheat Loan  
 Accrued Bank Interest  
 TDS Receivable 23-24  
 Rent Receivable

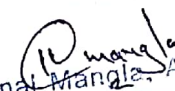
## Amount

7,000  
 20,000  
 2,600  
 (500)  
 35,243  
 13,000  
 6,000  
 1,000  
 7,425  
 1,000  
 1,57,718  
 5,76,947  
 8,59,120  
 2,85,114  
 9,38,455  
 6,57,561  
 22,500  
 24,700  
 34,156  
 -  
 29,000  
 6,49,720  
 9,98,938  
 6,263  
**53,32,960**

  
 Secretary  
 Distt. Red Cross Society  
 Gurugarm

  
 President  
 Distt. Red Cross Society  
 Gurugarm



  
 Kunal Mangla, Accountant  
 District Red Cross Society  
 Gurugram