

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH,  
"RED CROSS BHAVAN",  
BEHIND D.C. OFFICE,  
MANGALURU - 575 001

**STATEMENT OF ACCOUNTS FOR THE YEAR  
ENDED 31<sup>ST</sup> MARCH 2021**



## **INDEPENDENT AUDITOR'S REPORT**

### **Opinion**

We have audited the financial statements of “**Indian Red Cross Society, Dakshina Kannada District Branch**” (“**the Society**”), which comprises the Balance Sheet as at March 31, 2021, the Income and Expenditure Account and the Receipt and Payments account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion and to the best of our information, and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the Society as at 31<sup>st</sup> of March, 2021, and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India.

### **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Matter**

- Fixed Assets recorded in Financial Statements are verified through invoices presented to us.
- Closing Balance of Cash in hand has been verified through cash books maintained by the Society.

### **Responsibility of Management and those charged with Governance for the Financial Statements**

Management is responsible for the preparation of the Financial Statements in accordance with the applicable laws and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management is responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable, the matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the entity to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

A further description of the auditor's responsibilities for the audit of the financial statements is located at ICAI website at [www.icaai.org](http://www.icaai.org). This description forms part of our auditor's report.

# GAUTHAM NAYAK & CO.

CHARTERED ACCOUNTANTS



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**For Gautham Nayak & Co.**

*Chartered Accountants*

FRN: 014879S

**Sd/-**

**Gautham Nayak M**

*Proprietor*

M. No. : 232413

Place : Mangalore

Date : 25-02-2022

**UDIN: 22232413AENEOY1365**

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Receipts and Payments for the year ended 31, March 2021**

**RED CROSS SOCIETY**

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance :</b>		
1 Bank of Baroda-7139	5,10,898.83	
2 State Bank of India-7582	3,18,866.00	
3 Cash-in-Hand	4,578.45	
4 Cheques-in-Hand	5,000.00	<b>8,39,343.28</b>
<b>Add: Receipts :</b>		
1 2018-19 Short Deposit of Cash (Mallika)	450.00	
2 Centenary Building Receipts - IRCS Bengaluru	20,00,000.00	
3 Advance Receipt	1,240.00	
4 Rent Deposit (Dayananda Shetty)	1,50,000.00	
5 PMBJK Fixed Asset Sale Proceeds	2,50,000.00	
6 Refund Of Deposit (Check in Holidays 2019-2020)	4,000.00	
7 Covid Donation	15,57,242.00	
8 Covid Donation - Awareness	8,82,000.00	
9 Donation - Nutrition Kits	36,373.00	
10 Donation	26,000.00	
11 Donation - Zilla Panchayath	75,000.00	
12 Membership Fees	1,59,000.00	
13 Patron & Vice-Patron	1,37,000.00	
14 Institutional Membership & Annual Contribution	25,000.00	
15 Membership ID Charges	400.00	
16 Surplus (15%) From Belthangady Branch	19,575.00	
17 Interest on SB- 37582 SBI A/c	15,202.00	
18 Interest on SB- 7139 Bank of Baroda A/c	14,275.00	
19 Reimbursement of Expenses of NMPT Clinic (2019-2020)	6,33,369.00	
20 Reimbursement of Expenses of Flood Relief (2019-2020)	91,584.00	
21 Reimbursement of Expenses of SERV (2019-2020)	31,974.00	
22 Reimbursement of Expenses First Aid (2019-2020)	7,535.00	
23 Reimbursement of Expenses of YRC Camp (2019-2020)	1,00,000.00	
24 Reimbursement of Expenses of SDRT Training (2020-21)	1,50,050.00	
25 Reimbursement of Expenses of National Youth Day(2020-21)	25,645.00	
26 Reimbursement of Expenses of NMPT Clinic (2020-21)	42,000.00	
27 Reimbursement of Expenses of World Red Cross Day (2020-21)	10,750.00	
28 Rent Received	77,700.00	<b>65,23,364.00</b>
		<b>73,62,707.28</b>
<b>Less: Payments :</b>		
1 30% Share to IRCS State Branch	50,340.00	
2 Audit Fees	25,000.00	
3 Electricity Charges	17,410.00	
4 EPF Contribution	42,396.00	
6 ESI Contribution	2,944.00	
8 Printing & Stationery	60,428.00	
9 Salary - IRCS	1,73,058.00	
10 Salary - NMPT	81,600.00	
11 TDS Paid	37,615.00	
12 Addition to IRCS Building	1,54,909.00	
13 Administration Charges	1,590.00	
14 Adverstiment Expenses	3,360.00	
	<b>C/f</b>	<b>6,50,650.00</b>

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	B/f	6,50,650.00
15 AGM Expenses		1,35,050.00
16 Bank Charges		4,314.72
17 Biometric Equipment - Asset		8,600.00
18 Centenary Building (Capital WIP)		12,64,335.00
19 Cleaning Consumables		2,621.00
20 Computer Maintenance		9,543.00
21 Conveyance Expenses		6,787.00
22 Covid - 19 Awareness Program Expenses		58,496.00
23 Covid - 19 Kits		12,70,198.00
24 Covid - 19 Materials		5,57,187.00
25 Covid - 19 Other Expenses		36,572.00
26 Covid - 19 Travelling Expenses		1,97,022.00
27 Covid - 19 Honorarium		69,000.00
28 Donation Paid		31,500.00
29 Electrical & Plumbing (2019-2020)		14,873.00
30 ESI/EPF Registration & Filing Fees		9,500.00
31 Furniture & Fixtures		8,500.00
32 Internal Audit Fees		42,702.00
33 International Yoga Day Expenses		1,150.00
34 Invertor - Asset		39,000.00
35 Karmikara Dina Expenses		3,150.00
36 Legal Expenses		3,000.00
37 Miscellenious Expenses		2,922.00
38 National Volunteers Day Expenses		2,625.00
39 National Youth Day Expenses		38,387.00
40 NMPT Clinic Expenses		5,853.00
41 Office Maintenance		3,565.00
42 Payment to Mr. Praveen towards 2019-2020 Program Expenses		45,384.00
43 Postage & Courier		5,171.00
44 Refreshment Charges		12,962.00
45 Repairs & Maintenance - Machinery		2,590.00
46 SDRT Training Expenses		1,49,234.00
47 SERV Mock Drill		3,500.00
48 Swarna Enterprises (Water Container Deposit)		150.00
49 Telephone Charges		15,441.00
50 Transferred to Fixed Deposits		10,00,000.00
51 Transportation Charges		3,260.00
52 Travelling Expenses		10,140.00
53 Water Charges		5,920.00
54 Website Maintenance		6,780.00
55 Wenlock Help Desk Expenses		23,400.00
56 World Aids Day Expenses		250.00
57 World Environment Day Expenses		4,135.00
58 World No Tobacco Day		9,950.00
59 World Red Cross Day Expenses		10,750.00
60 YRC Training Expenses		32,635.00
		<b>58,18,754.72</b>
		<b>15,43,952.56</b>
<b>Less : Inter Bank Account and Cash Account Adjustments</b>		
Amounts transferred to PMBJK's Cash & Bank Accounts		-
Amounts transferred to Blood Bank's Cash & Bank Accounts		3,18,000.00
<u>Expenses of Blood Bank/PMBJK met by using funds from Society's Cash &amp; Bank Account</u>		

**a) PMBJK EXPENSES**

Purchase of Medicine	3,20,954.00	
Salary	2,33,048.00	
Building Rent	50,000.00	
Travelling Expense	1,000.00	
Telephone Charges	2,000.00	
Printing & Stationery	1,121.00	
Electricity Charges	2,379.00	
ESI Contribution	10,873.00	6,21,375.00

**b) BLOOD BANK EXPENSES**

Covid-19 Special Allowance	36,277.00	
ESI Contribution	70,131.00	
EPF Contribution	35,526.00	
Staff Incentive & Allowances	5,200.00	
Swasthik Enterprises	5,080.00	
Blood Donor's Day Expenses	1,800.00	1,54,014.00

Income of the Society credited to Blood Bank Bank Account

Membership Fee		2,000.00	
			<b>10,95,389.00</b>
			<b>4,48,563.56</b>

**Add : Inter Bank Account and Cash Account Adjustments**

Amounts transferred from PMBJK's Cash & Bank Accounts		9,00,000.00	
Amounts transferred from Blood Bank's Cash & Bank Accounts		36,00,000.00	

Income of Blood Bank Received at Society's Bank Account

Reimbursement of World Blood Donor's Day Expenses	15,000.00		
Blood Donor's Refreshment Expenses (NACO)	1,64,375.00	1,79,375.00	
			<b>46,79,375.00</b>

**Closing Balance****51,27,938.56****Closing Balance in the forms of:**

1 Bank of Baroda-7139	33,25,458.78
2 State Bank of India-7582	5,81,894.58
3 Bank of Baroda-0102 (Building Fund)	12,12,668.75
4 Cash-in-Hand	2,916.45
5 Cheques-in-Hand	5,000.00
	<b>51,27,938.56</b>

For and on behalf of the board of trustees of  
INDIAN RED CROSS SOCIETY

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Receipts and Payments for the year ended 31st March, 2021**

**BLOOD BANK**

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance :</b>		
1 Cash-in-Hand	80,553.00	
2 Cheques-in-Hand	7,200.00	
3 Bank of Baroda SB-7151	1,44,616.40	2,32,369.40
<b>Add: Receipts</b>		
1 Blood Testing Charges - Individuals	43,39,780.00	
2 Blood Testing Charges - Hospitals	33,91,516.00	
3 Plasma Testing Charges - Individuals	3,75,875.00	
4 Plasma Testing Charges - Hospitals	31,98,739.00	
5 Platelet Testing Charges - Individuals	3,59,620.00	
6 Blood Donation Bus Receipts	20,000.00	
7 Clinical Posting Fee	42,500.00	
8 Interest Received on Bank of Baroda SB-7151	24,226.00	
9 Blood Donor's Day Reimbursement	15,000.00	
10 Blood Donor's Refreshment Expenses (NACO)	1,64,375.00	
11 Miscellaneous Income	27.00	
12 Advance Receipt	500.00	1,19,32,158.00
		1,21,64,527.40
<b>Less: Payments</b>		
1 Advertisement Charges	6,773.00	
2 Bank Charges	8,716.61	
3 Beverages for Blood Donation Camp	1,16,190.00	
4 Blood Donation Camp Accomodation Charges	6,300.00	
5 Blood Donation Camp Driver payments	48,850.00	
6 Blood Donation Camp Incentive & Allowances	2,68,136.00	
7 Blood Donor's Day Expenses	34,690.00	
8 Cleaning Consumables	50,199.00	
9 Computer Maintenance	4,472.00	
10 Consumables	13,61,439.00	
11 Consumables - Blood Bags	12,91,833.00	
12 Consumables - Blood Donation Camp	3,180.00	
13 Covid-19 Special Allowance	36,277.00	
14 Electrical & Plumbing Charges	27,350.00	
15 EPF Contribution	35,526.00	
16 ESI Contribution	70,131.00	
17 Generator Maintenance	1,258.00	
18 Laundry Charges	10,210.00	
19 Miscellaneous Expenses	4,642.00	
20 National Voluntary Blood Donation Day	14,759.00	
21 Pooja Expenses	9,587.00	
22 Postage & Courier	3,980.00	
23 Printing & Stationery	1,70,839.00	
24 Professional Indemnity Insurance Premium	3,781.00	
25 Refreshment Charges	4,836.00	
26 Repairs & Maintenance	56,393.00	
27 Repairs & Maintenance - Blood Bank Bus	14,047.00	
28 Staff Incentives & Allowances	3,50,190.00	
29 Staff Salary Paid	24,61,473.00	
	C/f	64,76,057.61



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	B/f	64,76,057.61	
30	Water Charges	11,200.00	
31	Telephone Charges	14,747.65	
32	Travelling & Fuel Expenses	4,498.00	
33	Uniform Charges	17,134.00	
34	Vehicle Hire Expenses	1,54,800.00	
35	Vehicle Insurance - Mobile Bus	47,616.00	
36	Voltage Stabilizer - Asset	21,240.00	
37	Air Conditioner - Asset	28,860.00	
38	Biometric Software - Asset	2,124.00	
39	Cordless Telephone - Asset	1,599.00	
40	Furniture & Fixtures - Asset	15,300.00	
41	Gayathri Printing Press (P.Y Balance)	1,030.00	
42	Payment to Priya (P.Y Balance)	155.00	
43	Swasthik Enterprises (P.Y Balance)	5,080.00	68,01,441.26
			<b>53,63,086.14</b>

**Less : Inter Bank Account and Cash Account Adjustments**

Amounts transferred to Red Cross Society Accounts	36,00,000.00	
<u>Expenses of Society met by using funds from Blood Bank Cash &amp; Bank Account</u>		-
<u>Incomes of Blood Bank received in Society's Cash &amp; Bank Account</u>		
Blood Donor's Day Reimbursement	15,000.00	
Blood Donor's Refreshment Expenses (NACO)	1,64,375.00	37,79,375.00
		<b>15,83,711.14</b>

**Add : Inter Bank Account and Cash Account Adjustments**

Amounts transferred from Red Cross Society Accounts	3,18,000.00	
<u>Expenses of Blood Bank met by using funds from Society's Cash &amp; Bank Account</u>		
Covid-19 Special Allowance	36,277.00	
ESI Contribution	70,131.00	
EPF Contribution	35,526.00	
Staff Incentive & Allowances	5,200.00	
Swasthik Enterprises (P.Y Balance)	5,080.00	
Blood Donor's Day Expenses	1,800.00	
<u>Incomes of Society received in Blood Bank's Cash &amp; Bank Account</u>		
Membership Fee	2,000.00	4,74,014.00

**Closing Balance**

**20,57,725.14**

**Closing Balance in the forms of:**

1	Cash-in-Hand	23,612.00
2	Bank of Baroda SB-7151	20,34,113.14
		<b>20,57,725.14</b>

For and behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Receipts and Payments for the year ended 31, March 2021****PRADHAN MANTRI BHARATIYA JANAUSHADHI KENDRA**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
<b><u>Opening Balance :</u></b>		
1 Cash-in-Hand	85,493.00	
2 Union Bank of India - 8382	4,64,570.00	<b>5,50,063.00</b>
<b><u>Add: Receipts :</u></b>		
1 Sale of Janaushadhi Medicine	5,48,719.00	
2 Sale of Branded Medicine	10,76,582.00	
3 Sale of Masks, Sanitizers & Soap	62,520.00	
4 Sale of Stock to PMBJK, Kundapura	2,95,513.00	
5 Sale of Assets	2,50,000.00	
6 Refund of Rent Deposit	40,000.00	
7 Bank Interest	14,803.00	
8 Excess Cash deposited by Accountant	3,620.00	22,91,757.00
		<b>28,41,820.00</b>
<b><u>Less: Payments :</u></b>		
1 Purchase of Medicine	14,22,893.00	
2 Salary Paid	3,92,595.00	
3 Bank Charges	405.79	
4 ESI Contribution	10,900.00	
5 Building Rent	70,000.00	
6 Electricity Charges	8,835.00	
7 Miscellaneous Expenses	1,137.00	
8 Printing & Stationery	3,509.00	
9 Laptop Maintenance	649.00	
10 Telephone Charges	9,258.00	
11 Travelling Expenses	1,920.00	19,22,101.79
		<b>9,19,718.21</b>
<b>Add : Inter Bank Account and Cash Account Adjustments</b>		
Amounts transferred from Society	-	
<b><u>Expenses of PMBJK met by using funds from Society's Cash &amp; Bank Account</u></b>		
Purchase of Medicine	3,20,954.00	
Salary	2,33,048.00	
Building Rent	50,000.00	
Travelling Expense	1,000.00	
Telephone Charges	2,000.00	
Printing & Stationery	1,121.00	
Electricity Charges	2,379.00	
ESI Contribution	10,873.00	6,21,375.00
		<b>15,41,093.21</b>
<b>Less : Inter Bank Account and Cash Account Adjustments</b>		
Amounts transferred to Society	9,00,000.00	

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Incomes of PMBJK received in Society's Cash & Bank Account

Sale of Assets	2,50,000.00	11,50,000.00
<b>Closing Balance</b>		<b>3,91,093.21</b>

Closing Balance in the forms of:

1 Cash-in-Hand	-
2 Union Bank of India - 8382	3,91,093.21
	<b>3,91,093.21</b>

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For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-	Sd/-	Sd/-
CHAIRMAN	SECRETARY	TREASURER

PLACE : MANGALORE  
DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Consolidated Balance Sheet as at 31, March 2021**

Particulars	Schedule	Current Year 31.03.2021	Previous Year 31.03.2020
<b><u>I. FUNDS AND LIABILITIES</u></b>			
<b>(1) Funds</b>			
a) Capital Fund	2	1,85,32,595.25	1,12,42,326.18
b) Earmarked Fund	3	12,12,668.75	-
<b>(2) Non - Current Liabilities</b>			
a) Long-Term Liabilities	4	1,50,000.00	-
<b>(3) Current Liabilities</b>			
a) Trade Payables	5	4,75,616.16	5,06,710.00
b) Other Current Liabilities	6	7,360.00	2,000.00
c) Short Term Provisions	7	7,76,788.00	4,58,335.00
<b>Total</b>		<b>2,11,55,028.16</b>	<b>1,22,09,371.18</b>
<b><u>II. ASSETS</u></b>			
<b>(1) Non-Current Assets</b>			
a) Property, Plant and Equipment	8		
(i) Tangible assets		30,60,025.00	31,57,029.00
(ii) Capital Work-in Progress		12,90,331.25	-
(iii) Intangible assets		-	-
b) Other Non-Current Assets	9	6,050.00	59,900.00
<b>(2) Current Assets</b>			
a) Cash and Cash Equivalents	10	75,76,756.91	16,21,775.68
b) Short Term Investments	11	82,39,885.00	68,39,547.00
c) Trade Receivables	12	9,78,480.00	5,29,611.50
d) Loans and Advances	13	-	8.00
e) Other Current Assets	14	3,500.00	1,500.00
<b>Total</b>		<b>2,11,55,028.16</b>	<b>1,22,09,371.18</b>
Notes Attached Form Part of Accounts	1		
*****			
In terms of our reports of even date			
For GAUTHAM NAYAK & CO., CHARTERED ACCOUNTANTS Firm Registration No. : 014879S		For and on behalf of the board of trustees of <b>INDIAN RED CROSS SOCIETY</b>	
Sd/-	Sd/-	Sd/-	Sd/-
GAUTHAM NAYAK M Proprietor Membership No. : 232413	CHAIRMAN	SECRETARY	TREASURER
PLACE : MANGALORE			
DATE : 25.02.2022			

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Consolidated Balance Sheet*

<b>Schedule</b>	<b>Particulars</b>	<b>Current Year 31.03.2021</b>	<b>Previous Year 31.03.2020</b>
<b>2</b>	<b>CAPITAL FUND</b>		
1	Capital Fund	1,12,42,326.18	1,02,35,943.99
	Add : Surplus / Deficit from activities	65,02,937.82	10,06,382.19
	Centenary Building Work-in Progress	12,90,331.25	-
	Less : Transferred to Building Fund	5,03,000.00	-
		<u>1,85,32,595.25</u>	<u>1,12,42,326.18</u>
<b>3</b>	<b>EARMARKED FUND</b>		
1	Centenary Building Fund	-	-
	Add: Centenary Building Fund Receipts	25,03,000.00	-
	Less: Centenary Building Fund Expenditure	12,90,331.25	-
		<u>12,12,668.75</u>	
<b>4</b>	<b>LONG-TERM LIABILITIES</b>		
1	Rent Deposit - RC	1,50,000.00	-
		<u>1,50,000.00</u>	<u>-</u>
<b>5</b>	<b>TRADE PAYABLES</b>		
1	ADITHYA SURGICALS-BB	885.00	-
2	Apple - BB	1,298.00	649.00
3	Apple -RC	37,782.00	-
4	Ashwatham Hegde Rc	3,000.00	-
5	Ashwini (CR) - BB	-	100.00
6	Attavar Medicals-RC	-	17,500.00
7	Avishkar Surgicals (I) Pvt Ltd -BB	-	38,720.00
8	Bharani Enterprises	-	6,247.00
9	Devadas RC	7,682.00	-
10	Devadas-Vehicle BB	25,039.00	35,200.00
11	Durga Designs	-	2,600.00
12	Durga Shamiyana	-	4,880.00
13	Durga Traders-RC	-	26,401.00
14	Ekambaram & Sons-RC	-	1,14,946.00
15	Evershine Enterprises BB	409.00	-
16	Evershine Pharma - BB	18,951.00	20,507.00
17	Evershine Pharma- NMPT	-	3,783.00
18	Fathima Traders	6,787.00	-
19	Ganesh Medicals-RC	-	2,500.00
20	Gayathri Printing Press-BB	4,524.00	5,554.00
21	G.K Sales International	6,139.16	2,574.00
22	Golden Enterprises -BB	12,540.00	-
23	HARSHA ENTERPRISES - BB	-	8,280.00
24	H. KamalakshaShenoy & Co	-	10,200.00
25	Hotel Sri Raghavendra Prasanna	-	4,800.00
26	Indian Red Cross Society Bengaluru	-	(19,160.00)
27	Janatha Caterers-RC	-	12,022.00
28	J.N Bhat- NMPT Crs	-	2,070.00
29	Kalathmika	-	3,190.00
		<u>C/f 1,25,036.16</u>	<u>3,03,563.00</u>

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	B/f	1,25,036.16	3,03,563.00
30 Kiran Kumar (Mementoes)- RC		1,800.00	1,950.00
31 Laxmikanth		3,200.00	-
32 Lions Centre for the Physically Handicapped		12,000.00	-
33 Mallika- Creditor RC		-	(450.00)
34 MASTER COLOR DIGITAL GRAPHICS - BB		-	2,650.00
35 MASTER COLOUR DIGITALS - RC		910.00	1,560.00
36 Millenium -BB		5,729.00	-
37 Muralidhar Nayak-RC		9,680.00	-
38 Namma Kulda RC		5,900.00	-
39 Nayak Distributor RC		1,242.00	-
40 NITK- Surathkal		33,200.00	-
41 Pilikula Nisargadhama		-	25,000.00
42 Pioneer Life Care System		82,253.00	-
43 Prasad Digitals		-	650.00
44 Praveen Kumar (CR) - BB		4,926.00	4,926.00
45 Praveen Kumar (CR)-RC		(418.00)	53,798.00
46 Print Media RC		1,960.00	-
47 Print Point- BB		-	3,147.00
48 Print Point - RC		-	4,873.00
49 Priya Creditor BB		47.00	202.00
50 Radiance Enterprises -BB		5,080.00	3,033.00
51 Radiance Enterprises-RC		-	4,018.00
52 Rajesh Shetty- Rc		9,500.00	-
53 Ravindranath K Rc		900.00	-
54 Rohini Printers		30,690.00	-
55 S A Prabhakara Sharma - RC		-	1,472.00
56 Sapthagiri Medicals-RC		-	2,400.00
57 School Book Company		1,800.00	-
58 Scientific Agencies- BB		1,38,181.00	34,504.00
59 Shanthi Enterprises- RC		-	7,000.00
60 Shilpadeep Distributors		-	2,016.00
61 S.N Enterprises-RC		-	2,978.00
62 Souza Stereonics- RC		-	3,500.00
63 SS Sales Corporation		-	7,201.00
64 Suvarna Enterprises		-	30,079.00
65 Swasthik Enterprises		-	5,080.00
66 Vijay (Customer Service)		-	1,560.00
67 Vinod Kudva		2,000.00	-
		<b>4,75,616.16</b>	<b>5,06,710.00</b>
<b>6 OTHER CURRENT LIABILITIES</b>			
1 Advance Receipt - RC		3,240.00	2,000.00
2 Advance Receipt - BB		500.00	-
3 Excess Cash deposited by Accountant		3,620.00	-
		<b>7,360.00</b>	<b>2,000.00</b>
<b>7 SHORT TERM PROVISIONS</b>			
1 30% Membership Share to IRCS State Branch - RC		73,350.00	34,590.00
2 Audit Fees Payable - RC		30,000.00	25,000.00
3 Election Deposit Refundable - RC		-	-
4 ESI Payable - RC		6,462.00	7,620.00
	C/f	<b>1,09,812.00</b>	<b>67,210.00</b>

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	B/f	1,09,812.00	67,210.00
5	EPF Payable - RC	39,850.00	-
6	Salary Payable-RC	5,000.00	17,500.00
7	Salary Payable NMPT - RC	37,800.00	81,600.00
8	TDS Payable - RC	2,576.00	4,200.00
9	Camp Expenses Payable BB	37,950.00	1,154.00
10	Salary Payable-BB	-	2,04,724.00
11	Camp Payment to Staff Payable BB	-	18,600.00
12	Incentive Payable BB	39,390.00	8,190.00
13	Building Rent Payable PMBJK	-	10,000.00
14	Salary Payable PMBJK	-	44,707.00
15	Expense Payble RC	-	450.00
16	Refreshment Allowance Payable - BB	6,500.00	-
17	GST Payable on Sale of Plasma	1,71,262.88	-
18	GST Payable on Sale of Plasma (2017-18 to 2019-20)	3,26,647.12	-
		<b>7,76,788.00</b>	<b>4,58,335.00</b>
<b>8</b>	<b>PROPERTY, PLANT AND EQUIPMENT</b>		
1	Tangible Assets (Refer Schedule No. : 35,36 & 37)	30,60,025.00	31,57,029.00
2	Capital Work-in Progress Centenary Building	12,90,331.25	-
		<b>43,50,356.25</b>	<b>31,57,029.00</b>
<b>9</b>	<b>OTHER NON-CURRENT ASSETS</b>		
1	Security Deposit with B.S.N.L	900.00	900.00
2	Townhall Deposit - MCC	5,000.00	5,000.00
3	Rent Deposit PMBJK	-	50,000.00
4	Refundable Deposit - Check in Holidays	-	4,000.00
5	Water Deposit - Swarna Enterprises( Container)	150.00	-
		<b>6,050.00</b>	<b>59,900.00</b>
<b>10</b>	<b>CASH AND CASH EQUIVALENTS</b>		
1	Cash-in-Hand	31,528.45	1,82,824.45
2	State Bank of India S.B 37582	5,81,894.58	3,18,866.00
3	Bank of Baroda S.B 7139 - RC	33,25,458.78	5,10,898.83
4	Bank of Baroda S.B 7151 - BB	20,34,113.14	1,44,616.40
5	Union Bank S.B 8382 - PMBJK	3,91,093.21	4,64,570.00
6	Bank of Baroda 0102 - Building Fund	12,12,668.75	-
		<b>75,76,756.91</b>	<b>16,21,775.68</b>
<b>11</b>	<b>SHORT TERM INVESTMENTS</b>		
1	SCDCC Bank FD 00143070710914	-	71,428.00
2	SCDCC Bank FD 00143070710926	-	64,323.00
3	Bank of Baroda F.D. 73860300001085	11,50,263.00	10,84,278.00
4	Bank of Baroda F.D. 73860300000902	12,55,989.00	11,90,627.00
5	Bank of Baroda F.D. 73860300001401	9,19,051.00	8,72,041.00
6	Bank of Baroda F.D. 73860300000120	3,64,898.00	3,44,871.00
7	Bank of Baroda F.D. 73860300001034	10,94,686.00	10,34,603.00
8	Bank of Baroda F.D. 73860300000124	11,66,696.00	11,10,636.00
9	Bank of Baroda F.D. 73860300000621	11,23,739.00	10,66,740.00
10	Bank of Baroda F.D. 73860300003461	10,18,731.00	-
11	SCDCC Bank FD 00143070749310	76,733.00	-
12	SCDCC Bank FD 00143070749322	69,099.00	-
		<b>82,39,885.00</b>	<b>68,39,547.00</b>

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**12 TRADE RECEIVABLES**

1	Athena Hospital Blood Bank	6,000.00	6,000.00
2	Reliance Life Science Pvt. Ltd	7,30,509.00	5,03,990.50
3	Spandana Storage Centre	196.00	196.00
4	Indiana Storage Centre	86,075.00	19,425.00
5	Suchethana Storage	20,000.00	-
6	Jayanagara Blood Bank	1,35,700.00	-
		<u>9,78,480.00</u>	<u>5,29,611.50</u>

**13 LOANS AND ADVANCES**

1	Amount Receivable From Bank	-	8.00
		<u>-</u>	<u>8.00</u>

**14 OTHER CURRENT ASSETS**

1	Membership Receivable - RC	3,500.00	1,500.00
		<u>3,500.00</u>	<u>1,500.00</u>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022



**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Income and Expenditure for the year ended 31, March 2021****INDIAN RED CROSS SOCIETY**

<b>Particulars</b>	<b>Schedule</b>	<b>Current Year 31.03.2021</b>	<b>Previous Year 31.03.2020</b>
<b>A Incomes:</b>			
a) Life Membership Fees and Patron	15	2,98,000.00	68,000.00
b) Donations and Sponsorships	16	25,81,615.00	7,82,869.00
c) Other Income	17	8,21,208.00	10,33,829.00
<b>A. Total Income</b>		<b>37,00,823.00</b>	<b>18,84,698.00</b>
<b>B Expenses:</b>			
a) Camp and Programme Expenses	18	4,03,993.00	7,77,702.00
b) Employee Benefit Expenses	19	2,71,963.00	7,41,633.00
c) Other Expenses	20	24,18,072.47	10,46,641.15
d) Depreciation	36	95,398.00	78,686.00
<b>B.Total Expenses</b>		<b>31,89,426.47</b>	<b>26,44,662.15</b>
<b>Surplus/ Deficit before Exceptional Items</b>	<b>( A - B )</b>	<b>5,11,396.53</b>	<b>(7,59,964.15)</b>
Less: Exceptional Items	21	(8,17,013.00)	-
Surplus/(Deficit) from IRCS		13,28,409.53	(7,59,964.15)
Surplus/(Deficit) from Blood Bank		50,90,427.08	25,52,744.34
Surplus/(Deficit) from PMBJK		1,20,078.21	(7,42,747.00)
<b>Surplus/ Deficit Before Taxes</b>		<b>65,38,914.82</b>	<b>10,50,033.19</b>
Less: Tax Deducted at Source		35,977.00	43,651.00
<b>Excess Of Income Over Expenditure ( A- B )</b>		<b>65,02,937.82</b>	<b>10,06,382.19</b>

Notes Attached Form Part of Accounts 1

In terms of our reports of even date

For **GAUTHAM NAYAK & CO.,**  
CHARTERED ACCOUNTANTS  
Firm Registration No. : 014879S

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

Sd/-

**GAUTHAM NAYAK M**  
Proprietor  
Membership No. : 232413

**CHAIRMAN****SECRETARY****TREASURER**

**PLACE : MANGALORE**  
**DATE : 25.02.2022**

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Income and Expenditure Statement (Indian Red Cross Society)*

<b>Schedule</b>	<b>Particulars</b>	<b>Current Year 31.03.2021</b>	<b>Previous Year 31.03.2020</b>
<b>15</b>	<b>LIFE MEMBERSHIP FEES AND PATRON</b>		
	1 Life Membership Fee Received	1,61,000.00	43,000.00
	2 Patrons Received	1,37,000.00	25,000.00
		<u>2,98,000.00</u>	<u>68,000.00</u>
<b>16</b>	<b>DONATIONS AND SPONSORSHIPS</b>		
	1 Co-Op Society Subscription	-	45,000.00
	2 Donation for COVID-19	24,39,242.00	3,00,000.00
	3 Donation For YRCS Training Program	-	30,000.00
	4 First Aid Fees Received	-	1,71,770.00
	5 Donations	1,37,373.00	70,000.00
	6 Panchayath Subscription	-	1,49,940.00
	7 Institutional Membership Fee	5,000.00	15,000.00
	8 JRC Exam Fee Share	-	595.00
	9 Life Associate Fee	-	250.00
	10 RTI Fee	-	314.00
		<u>25,81,615.00</u>	<u>7,82,869.00</u>
<b>17</b>	<b>OTHER INCOME</b>		
	1 Building Rent	77,700.00	1,28,700.00
	2 Interest On F.D	4,26,631.00	4,46,122.00
	3 Interest on S.B	29,477.00	12,306.00
	4 ID Charges	400.00	-
	5 Godown Building - Claim Received	-	17,714.00
	6 Reimbursement of SERV Expenses	-	58,901.00
	7 Reimbursement of NMPT Expenses	42,000.00	3,70,086.00
	8 Reimbursement of SDRT Training Expenses	1,50,050.00	-
	9 Reimbursement of National Youth Day Expenses	25,645.00	-
	10 Reimbursement of World Red Cross Day Expenses	10,750.00	-
	11 Surplus (15%) From Belthangady Branch	19,575.00	-
	12 Annual Contribution from Institutions	20,000.00	-
	13 Discount Received against covid consumables	18,980.00	-
		<u>8,21,208.00</u>	<u>10,33,829.00</u>
<b>18</b>	<b>CAMP AND PROGRAMME EXPENSES</b>		
	1 Disaster Management Programme	-	56,690.00
	2 Dengue Awareness Programme	-	18,785.00
	3 International Yoga Day	1,150.00	8,300.00
	4 Gomandala Programme - Stall & Sponsorship	-	7,400.00
		<u>1,150.00</u>	<u>91,175.00</u>
	C/f	<b>1,150.00</b>	<b>91,175.00</b>

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	<b>B/f</b>	<b>1,150.00</b>	<b>91,175.00</b>
5 Health & Medical Camp Expenses		-	15,474.00
6 World Aids Days expenses		250.00	-
7 World Disabled Day		9,680.00	-
8 World Health Day Expenses		-	35,398.00
9 World Red Cross Day		10,750.00	34,392.00
10 International Women's Day Expenses		9,737.00	-
11 World No Tobacco Day Expenses		10,422.00	28,325.00
12 World Environment Day Expenses		4,135.00	15,000.00
13 National Youth Day Expenses		40,887.00	6,200.00
14 YRC Orientation & Training Programme		-	1,78,523.00
15 AGM Meeting Expense		1,02,752.00	1,08,060.00
16 Management Committee Meeting Expense		-	13,338.00
17 State Management Committee Meeting Host Expense		-	53,538.00
18 Programme for Physically Handicapped		-	16,500.00
19 SERV Expenses		-	1,01,497.00
20 Disaster Relief Materials Distribution Expenses		-	54,841.00
21 Other Miscellaneous Programmes Expenditures		-	720.00
22 VRW/MRW Meeting Expenses		-	1,712.00
23 Programme & Camp Administration Expenses		-	23,009.00
24 SDRT Training Expenses		2,08,455.00	-
25 Karmikara Dina		3,150.00	-
26 National Voluntary Day		2,625.00	-
		<b>4,03,993.00</b>	<b>7,77,702.00</b>
<b>19 EMPLOYEE BENEFIT EXPENSES</b>			
1 Salary and Allowance		1,65,067.00	1,59,833.00
2 NMPT Clinic Expenses : Staff Salary		42,000.00	5,81,800.00
3 ESI Contribution		2,828.00	-
4 EPF Contribution		59,681.00	-
5 EPF Administration Charges		2,387.00	-
		<b>2,71,963.00</b>	<b>7,41,633.00</b>
<b>20 OTHER EXPENSES</b>			
1 Accounting Charges		-	12,000.00
2 Audit Fees		30,000.00	25,000.00
3 Bank Charges		3,864.47	5,465.15
4 Building Rent Receivable Written Off		-	10,148.00
5 Computer Maintenance		9,543.00	17,521.00
6 COVID Relief Expenses		20,10,770.00	1,85,147.00
7 Donation in Kind to Lady Goschen Hospital		31,500.00	57,477.00
8 Legal Expense - Godown Building		3,000.00	33,463.00
9 Modem cancellation Charges		-	6,767.00
	<b>C/f</b>	<b>20,88,677.47</b>	<b>3,52,988.15</b>

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	B/f	20,88,677.47	3,52,988.15
10 30% Membership Share to IRCS State Branch		89,100.00	20,700.00
11 Advertisement Expenses		3,360.00	-
12 Bisleri Water Charges		5,920.00	1,875.00
13 Cleaning Consumables		2,621.00	-
14 Conveyance to Staff		6,787.00	7,774.00
15 Donation to Lions Centre for Physically Handicapped		12,000.00	-
16 Donation to Mangalore University		-	5,000.00
17 Electricity Charges		17,410.00	14,174.00
18 ESI Registration Fee		9,500.00	6,990.00
19 First Aid Competition Expenses		-	8,085.00
20 First Aid Share To State Branch		-	2,59,440.00
21 Help Desk at Wenlock Expenses		23,400.00	60,669.00
22 ID Card Charges		-	3,660.00
23 Internal Audit Fees		45,600.00	18,000.00
24 Miscellaneous Expenses		2,923.00	-
25 NMPT Clinic Expenses : Advertisement Charges		-	4,463.00
26 NMPT Clinic Expenses : Consumables		-	98,526.00
27 NMPT Clinic Expenses : Printing & Stationery		-	13,796.00
28 Office Maintenance		3,565.00	8,552.00
29 Postage and Courier		5,171.00	12,784.00
30 Printing and Stationery		50,865.00	45,273.00
31 Rates and Taxes Paid		-	27,400.00
32 Refreshment Charges		12,962.00	14,543.00
33 Repairs & Maintenance		2,590.00	27,050.00
34 Sundry Expenses			646.00
35 Telephone Charges		15,441.00	10,923.00
36 Topographic Survey Expenses			4,750.00
37 Transportation Charges		3,260.00	-
38 Travelling Expenses		10,140.00	10,580.00
39 Website Maintenance Charges		6,780.00	8,000.00
		<b>24,18,072.47</b>	<b>10,12,388.15</b>

**21 EXCEPTIONAL ITEMS**

1 Reimbursement of Exp of NMPT 2019-2020	(6,33,369.00)	-
2 Reimbursement Towards Flood Relief 2019 -2020	(91,584.00)	-
3 Reimbursement of Exp of SERV - 2019-2020	(31,974.00)	-
4 Reimbursement of First Aid - 2019-2020	(7,535.00)	-
5 Reimbursement YRC Camp Expenses- 2019-2020	(1,00,000.00)	-
6 AGM Expenses 2019-2020	20,276.00	-
7 Electricals and Plumbing 2018-19	14,873.00	-
8 Walkathon Expenses 2019-2020	12,300.00	-
	<b>(8,17,013.00)</b>	<b>-</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/- Sd/- Sd/-  
**CHAIRMAN SECRETARY TREASURER**

**PLACE : MANGALORE**

**DATE : 25.02.2022**

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Operation for the year ended 31, March 2021****BLOOD BANK**

<b>Particulars</b>	<b>Schedule</b>	<b>Current Year 31.03.2021</b>	<b>Previous Year 31.03.2020</b>
<b>A Incomes:</b>			
a) Gross Receipts	22	1,21,24,082.50	71,58,130.00
b) Other Income	23	1,51,072.00	2,58,785.00
<b>A. Total Income</b>		<b>1,22,75,154.50</b>	<b>74,16,915.00</b>
<b>B Expenses:</b>			
a) Purchases of Materials and Consumables	24	28,40,495.16	7,95,848.16
b) Rates & Taxes	25	1,71,262.88	-
c) Camp and Meeting Expenses	26	6,49,066.00	5,59,349.20
d) Employee Benefit Expenses	27	27,97,650.00	28,96,738.50
e) Repairs and Maintenance	28	72,419.00	1,74,226.00
f) Other Expenses	29	4,46,133.26	4,06,317.80
g) Depreciation	37	34,169.00	31,691.00
<b>B.Total Expenses</b>		<b>70,11,195.30</b>	<b>48,64,170.66</b>
<b>Surplus/ Deficit before Exceptional Items</b>	<b>(A-B)</b>	<b>52,63,959.20</b>	<b>25,52,744.34</b>
Less: Exceptional Items	30	1,73,532.12	-
<b>Surplus/ Deficit transferred to IRCS</b>		<b>50,90,427.08</b>	<b>25,52,744.34</b>

Notes Attached Form Part of Accounts 1

In terms of our reports of even date

For **GAUTHAM NAYAK & CO.,**  
CHARTERED ACCOUNTANTS  
Firm Registration No. : 014879SFor and behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

Sd/-

**GAUTHAM NAYAK M****CHAIRMAN****SECRETARY****TREASURER**

Proprietor

Membership No. : 232413

**PLACE : MANGALORE****DATE : 25.02.2022**

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Income and Expenditure Statement (Blood Bank)*

Schedule	Particulars	Current Year	Previous Year
		31.03.2021	31.03.2020
<b>22</b>	<b>GROSS RECIEPTS</b>		
	1 Blood Testing Charges	79,63,330.00	71,58,130.00
	2 Plasma Testing Charges	38,01,132.50	-
	3 Platelet Testing Charges	3,59,620.00	-
		<u>1,21,24,082.50</u>	<u>71,58,130.00</u>
<b>23</b>	<b>OTHER INCOME</b>		
	1 Interest on S.B	24,226.00	34,060.00
	2 Interest on F.D	-	-
	3 Clinical Posting Fees	42,500.00	16,500.00
	4 Miscellaneous Income	33.00	5,000.00
	5 Blood Donors Refreshers Expense - NACO	-	2,03,225.00
	6 World Blood Donor's Day Reimbursements	15,000.00	-
	7 Blood Donation Bus Camp Receipts	20,000.00	-
	8 Discount Received against consumables	49,313.00	-
		<u>1,51,072.00</u>	<u>2,58,785.00</u>
<b>24</b>	<b>PURCHASES OF MATERIALS AND CONSUMABLES</b>		
	1 Laboratory Equipements and Cosumables Purchased	28,40,495.16	7,95,848.16
		<u>28,40,495.16</u>	<u>7,95,848.16</u>
<b>25</b>	<b>RATES &amp; TAXES</b>		
	1 CGST Paid on Sale of Plasma	85,631.44	-
	2 SGST Paid on Sale of Plasma	85,631.44	-
		<u>1,71,262.88</u>	<u>-</u>
<b>26</b>	<b>CAMP AND MEETING EXPENSES</b>		
	1 Blood Donation Camp Expenses	6,14,376.00	4,96,726.20
	2 Blood Donor's Day Expenses	34,690.00	62,623.00
		<u>6,49,066.00</u>	<u>5,59,349.20</u>
<b>27</b>	<b>EMPLOYEE BENEFIT EXPENSES</b>		
	1 Salary & Allowances	23,59,531.00	24,27,666.00
	2 Bonus Paid	-	1,45,114.00
	3 ESI Paid	56,829.00	65,027.00
	4 Incentive Paid	3,81,290.00	2,58,931.50
		<u>27,97,650.00</u>	<u>28,96,738.50</u>
<b>28</b>	<b>REPAIRS AND MAINTENANCE</b>		
	1 Computer Maintenance	5,121.00	3,186.00
	2 Vehicle Maintenance	14,047.00	5,650.00
	3 General Repairs & Maintenance	51,993.00	1,43,920.00
	4 A.C Maintenance	-	21,470.00
	5 Generator Maintenance	1,258.00	-
		<u>72,419.00</u>	<u>1,74,226.00</u>
<b>29</b>	<b>OTHER EXPENSES</b>		
	1 Advertisement Expenses	6,773.00	2,999.00
	2 Bank Charges	8,716.61	5,620.80
	3 Calibration Expenses	-	7,500.00
	4 Electric & Plumbing Expenses	27,350.00	5,766.00
	5 Cleaning Consumables Expenses	55,928.00	-
	6 National Voluntary Blood Donation Day	14,759.00	-
	<b>C/f</b>	<u>1,13,526.61</u>	<u>21,885.80</u>

:2:

	B/f	1,13,526.61	21,885.80
7 FFP Work Expenses		-	14,379.00
8 Insurance Paid		3,781.00	3,531.00
9 Incentive to Edward - NACO		-	5,342.00
10 Laundry Charges		9,635.00	15,055.00
11 Pooja Expenses		9,587.00	5,350.00
12 Postage & Courier Charges		3,980.00	6,235.00
13 Printing & Stationery Expenses		2,00,429.00	1,24,976.00
14 Refreshment Charges		5,331.00	65,353.00
15 Sundry Expenses		4,588.00	10,426.00
16 Staff Welfare Expenses		-	1,675.00
17 Telephone Charges		14,747.65	9,613.00
18 Travelling & Fuel Expenses		4,498.00	10,539.00
19 Transportation Charges - Blood Bags from NACO		-	6,020.00
20 Uniform Charges		17,134.00	35,055.00
21 Vehicle Insurance		47,616.00	55,443.00
22 Water Charges		11,280.00	15,440.00
		<b>4,46,133.26</b>	<b>4,06,317.80</b>

**30 EXCEPTIONAL ITEMS**

1 Blood Donors' Day Reimbursement from IRCS Bangalore (2019-2020)	(1,64,375.00)	-
2 Blood Donors' Day Expenses (2019-2020)	6,860.00	-
3 Repairs & Maintenance (2019-2020)	4,400.00	-
4 CGST Paid on Sale of Plasma (2017-18 to 2019-20)	1,63,323.56	-
5 SGST Paid on Sale of Plasma (2017-18 to 2019-20)	1,63,323.56	-
	<b>1,73,532.12</b>	<b>-</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

**Statement of Operation for the year ended 31, March 2021****PRADHAN MANTRI BHARTIYA JANAUSHADHI KENDRA**

Particulars	Schedule	Current Year	Previous Year
		31.03.2021	31.03.2020
<b>A Incomes:</b>			
a) Gross Reciepts	31	19,83,334.00	5,48,019.00
b) Other Income	32	14,803.00	823.00
<b>A. Total Income</b>		<b>19,98,137.00</b>	<b>5,48,842.00</b>
<b>B Expenses:</b>			
a) Purchases of Medicines and Consumables	33	13,86,567.00	7,55,855.00
b) Employee benefit expenses	34	3,57,228.00	3,15,718.00
c) Other Expenses	35	1,01,292.79	1,67,644.00
d) Depreciation	38	32,971.00	52,372.00
<b>B.Total Expenses</b>		<b>18,78,058.79</b>	<b>12,91,589.00</b>
<b>Surplus/ Deficit before Exceptional Items</b>	<b>( A - B )</b>	<b>1,20,078.21</b>	<b>(7,42,747.00)</b>
Less: Exceptional Items		-	-
<b>Surplus/ Deficit transferred to IRCS</b>		<b>1,20,078.21</b>	<b>(7,42,747.00)</b>

Notes Attached Form Part of Accounts 1

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In terms of our reports of even date

For **GAUTHAM NAYAK & CO.,**  
CHARTERED ACCOUNTANTS  
Firm Registration No. : 014879SFor and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

Sd/-

**GAUTHAM NAYAK M**  
Proprietor  
Membership No. : 232413**CHAIRMAN****SECRETARY****TREASURER****PLACE : MANGALORE**  
**DATE : 25.02.2022**



**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Income and Expenditure Statement (PMBJK)*

<b>Schedule</b>	<b>Particulars</b>	<b>Current Year 31.03.2021</b>	<b>Previous Year 31.03.2020</b>
<b>31 GROSS RECIEPTS</b>			
1	Sale of Medicine	16,25,301.00	5,48,019.00
2	Sale of Masks, Sanitizers & Soap	62,520.00	-
3	Sale of Stock (PMBJK, Kundapura)	2,95,513.00	-
		<b>19,83,334.00</b>	<b>5,48,019.00</b>
<b>32 OTHER INCOME</b>			
1	Interest from S.B	14,803.00	823.00
		<b>14,803.00</b>	<b>823.00</b>
<b>33 PURCHASES OF MEDICINES AND CONSUMABLES</b>			
1	Medicine Purchased	13,86,567.00	7,55,855.00
		<b>13,86,567.00</b>	<b>7,55,855.00</b>
<b>34 EMPLOYEE BENEFIT EXPENSES</b>			
1	Salary & Allowances	3,49,664.00	3,15,718.00
2	ESI Contribution	7,564.00	-
		<b>3,57,228.00</b>	<b>3,15,718.00</b>
<b>35 OTHER EXPENSES</b>			
1	Advertisment	-	1,418.00
2	Broadband Expenses	-	3,277.00
3	Building Rent	70,000.00	95,000.00
4	Electricity Charges	8,835.00	6,103.00
5	Inaugration Charges	-	6,855.00
6	Interior Expenses	-	23,610.00
7	Miscellaneous Expenses	1,137.00	3,488.00
8	License Fee	-	3,000.00
9	Staff Training - Travelling Expense	-	6,200.00
10	Postage & Courier	-	310.00
11	Printing & Stationery	3,509.00	4,901.00
12	Repairs & Maintenance	649.00	2,948.00
13	Telephone Charges	9,258.00	6,084.00
14	Travelling Expenses	1,920.00	4,450.00
15	Bank Charges	405.79	-
16	Transportation Charges	3,200.00	-
17	Loss on Sale of Fixed Assets	2,379.00	-
		<b>1,01,292.79</b>	<b>1,67,644.00</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Consolidated Balance Sheet*

**Schedule 36: PROPERTY, PLANT AND EQUIPMENT - IRCS**

SL NO	Particulars	W.D.V as on 01.04.2020	> 180 Days	<180 Days	Total	Depreciation		W.D.V as on 31.03.2021
						Rate	Amount	
1	Electrical Fittings	43,335.00	-	-	43,335.00	10%	4,334.00	39,001.00
2	Furnitures and Fixtures	2,27,037.00	8,500.00	-	2,35,537.00	10%	23,554.00	2,11,983.00
3	Equipments	40,584.00	-	-	40,584.00	15%	6,088.00	34,496.00
4	Generator	12,993.00	-	-	12,993.00	15%	1,949.00	11,044.00
5	Incinerator	5,380.00	-	-	5,380.00	15%	807.00	4,573.00
6	CC Camera	47,538.00	-	-	47,538.00	15%	7,131.00	40,407.00
7	Cordless Telephone	2,127.00	-	-	2,127.00	15%	319.00	1,808.00
8	Printer	11,562.00	-	-	11,562.00	15%	1,734.00	9,828.00
9	Inverter	-	39,000.00	-	39,000.00	15%	5,850.00	33,150.00
10	Biometric Software	-	-	8,600.00	8,600.00	15%	645.00	7,955.00
11	Computer	53,232.00	-	69,752.00	1,22,984.00	40%	35,243.00	87,741.00
12	Computer Software	5,760.00	-	-	5,760.00	40%	2,304.00	3,456.00
13	UPS	13,600.00	-	-	13,600.00	40%	5,440.00	8,160.00
14	Building at Cost	21,96,980.00	1,42,918.00	11,990.00	23,51,888.00	0%	-	23,51,888.00
	<b>TOTAL</b>	<b>26,60,128.00</b>	<b>1,90,418.00</b>	<b>90,342.00</b>	<b>29,40,888.00</b>		<b>95,398.00</b>	<b>28,45,490.00</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

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TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Consolidated Balance Sheet***Schedule 37: PROPERTY, PLANT AND EQUIPMENT - BLOOD BANK**

SL NO	Particulars	W.D.V as on 01.04.2020	> 180 Days	<180 Days	Total	Depreciation		W.D.V as on 31.03.2021
						Rate	Amount	
1	Refrigerator	26,325.00	-	-	26,325.00	15%	3,949.00	22,376.00
2	Air Conditioner	1,53,256.00	28,860.00	-	1,82,116.00	15%	27,317.00	1,54,799.00
3	Software - Biometric	-	-	2,124.00	2,124.00	40%	425.00	1,699.00
4	Cordless Telephone	-	-	1,599.00	1,599.00	15%	120.00	1,479.00
5	Furniture & Fixtures	-	-	15,300.00	15,300.00	10%	765.00	14,535.00
6	Voltage Stabilizer	-	-	21,240.00	21,240.00	15%	1,593.00	19,647.00
	<b>TOTAL</b>	<b>1,79,581.00</b>	<b>28,860.00</b>	<b>40,263.00</b>	<b>2,48,704.00</b>		<b>34,169.00</b>	<b>2,14,535.00</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

**INDIAN RED CROSS SOCIETY**

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

*Schedules To Financial Statements - Consolidated Balance Sheet*

**Schedule 38: PROPERTY, PLANT AND EQUIPMENT - PMBJK**

SL NO	Particulars	W.D.V as on 01.04.2020	> 180 Days	<180 Days	Total	Depreciation		W.D.V as on 31.10.2020	Sale of Asset	Transfer to IRCS	W.D.V as on 31.03.2021
						Rate	Amount				
1	Electrical Fittings	11,493.00	-	-	11,493.00	10%	670.00	10,823.00	10,823.00	-	-
2	Furnitures and Fixtures	1,88,085.00	-	-	1,88,085.00	10%	10,972.00	1,77,113.00	1,77,113.00	-	-
3	Refrigerator	19,887.00	-	-	19,887.00	15%	1,740.00	18,147.00	18,147.00	-	-
4	CC Camera	12,709.00	-	-	12,709.00	15%	1,112.00	11,597.00	11,597.00	-	-
5	Telephone	1,295.00	-	-	1,295.00	15%	113.00	1,182.00	1,182.00	-	-
6	Printer	8,232.00	-	-	8,232.00	15%	720.00	7,512.00	7,512.00	-	-
7	Computer	41,700.00	-	-	41,700.00	40%	9,730.00	31,970.00	-	31,970.00	-
8	Computer Software	9,439.00	-	-	9,439.00	40%	2,202.00	7,237.00	7,237.00	-	-
9	UPS	24,480.00	-	-	24,480.00	40%	5,712.00	18,768.00	18,768.00	-	-
	<b>TOTAL</b>	<b>3,17,320.00</b>	<b>-</b>	<b>-</b>	<b>3,17,320.00</b>		<b>32,971.00</b>	<b>2,84,349.00</b>	<b>2,52,379.00</b>	<b>31,970.00</b>	<b>-</b>

For and on behalf of the board of trustees of  
**INDIAN RED CROSS SOCIETY**

Sd/-

Sd/-

Sd/-

CHAIRMAN

SECRETARY

TREASURER

PLACE : MANGALORE

DATE : 25.02.2022

INDIAN RED CROSS SOCIETY

DAKSHINA KANNADA DISTRICT BRANCH, D.C. OFFICE COMPOUND MANGALORE

RECONCILIATION STATEMENT FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	(₹)	(₹)
<b>A) BANK OF BARODA SB 73860100007139 (Indian Red Cross Society)</b>		
Balance as per Bank Statement		33,29,635.78
<u>Add : Cheques received but not presented for clearing</u>		
<u>at bank on or before 31-03-2021</u>		
<u>S.No.</u>	<u>Particulars</u>	<u>Amount</u>
		-
		<b>33,29,635.78</b>
<u>Less : Cheque Issued but not presented for clearing</u>		
<u>at bank on or before 31-03-2021</u>		
<u>S.No.</u>	<u>Particulars</u>	<u>Amount</u>
<u>Less: Wrong Credits in Bank Statements</u>		
1	Excess TDS Refunded against F D 001748	1,137.00
2	Other Customers TDS Refund Credited	
a)	Refund against F.D.000055	04-01-2018 1,774.00
b)	Refund against F.D.000124	04-01-2018 624.00
c)	Refund against F.D.000136	04-01-2018 642.00
		4,177.00
	<b>Balance as per Ledger</b>	<b>33,25,458.78</b>
*****		
<b>B) BANK OF BARODA SB 73860100007151 (Blood Bank)</b>		
Balance as per Bank Statement		18,56,229.14
<u>Add : Cheques received but not presented for clearing</u>		
<u>at bank on or before 31-03-2021</u>		
<u>S.No.</u>	<u>Particulars</u>	<u>Amount</u>
	Yenepoya Storage Centre	444882 31-03-2021 36,691.00
	Yenepoya Storage Centre	270317 31-03-2021 88,255.00
	Yenepoya Storage Centre	445151 31-03-2021 55,159.00
		<b>1,80,105.00</b>
<u>Less : Cheque Issued but not presented for clearing</u>		
<u>at bank on or before 31-03-2021</u>		
<u>S.No.</u>	<u>Particulars</u>	<u>Amount</u>
1	Savitha(Blood Donation Camp Expenses)	231829 01-02-2016 750.00
<u>Less: Wrong Credits in Bank Statements</u>		
		07-07-2017 1,471.00
		2,221.00
	<b>Balance as per Ledger</b>	<b>20,34,113.14</b>
*****		

THROUGH HUMANITY TO PEACE  
**+** INDIAN RED CROSS SOCIETY **+**  
DAKSHINA KANNADA DISTRICT BRANCH  
(Constituted Under Act XV of 1920)  
“Red Cross Bhavan”, behind D.C. Office, Mangaluru - 575 001

Phone: 0824-2423755, 2950955

Email: [ircsdkd@gmail.com](mailto:ircsdkd@gmail.com)

Website: [redcrossdk.org](http://redcrossdk.org)

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## Notes to Financial Statement for the year ended 31st March 2021

### Organizational Overview:

Indian Red Cross Society, Dakshina Kannada District Branch (“the Society”), located at Red Cross Bhavan, behind D.C Office, Mangaluru – 575001, is a recognized branch under the Karnataka State Branch of Indian Red Cross Society. The Society conducts its operations based on the principles of Humanity, Impartiality, Neutrality, Independence, Voluntary Service, Unity and Universality.

The Society has 3 Divisions:

1. Indian Red Cross Society:

The Division operates with the object of conducting awareness, training and welfare programmes for the general public. Also engages in the management of the Society as a whole.

2. Blood Bank:

The Division engages in Blood, Plasma and Platelet Testing.

3. Pradhan Manthri Bharathiya Janaushadi Kendra:

The Division was engaged in the Sale of Medicine as the registered license holder of Pradhan Manthri Bharathiya Janaushadi Kendra. The division was operational up until 01.11.2020, following which it was wound up.

## Notes to Financial Statements - Balance Sheet

### Note 1: Summary of Significant Accounting Policies

a) **Basis of Preparation:**

**Compliance:**

The financial statements are prepared unless otherwise stated on historical cost convention, on a going concern basis and, in accordance with generally accepted accounting principles.

**Estimates & Judgements:**

In preparing these financial statements, the management has made judgements, estimates and assumptions that effect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised prospectively.

THROUGH HUMANITY TO PEACE  
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**b) Property, Plant and Equipment:**

All items of Property, Plant and Equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the carrying amount of asset or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the firm and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to the Statement of Profit and Loss during the year in which they are incurred. Gains or losses arising on retirement or disposal of assets are recognised in the Statement of Profit and Loss.

**c) Revenue Recognition:**

1) Indian Red Cross Society

Income from Building Rent and Interest earned on Fixed Deposits are recognized on accrual basis. Donations & Sponsorships, Life Membership and Patron, Interest on Savings Bank and Other receipts are recognized on receipt basis.

2) Blood Bank

Income from Testing Charges from Individuals and other incomes credited to I&E statement are recognized on receipt basis. However, with regard to the Testing Charges collected from Hospitals & Institutions, the division follows accrual basis of accounting.

3) Pradhan Manthri Bharathiya Janaushadi Kendra

Income from Sale of Medicine and other incomes are recognised on receipt basis for the period up to winding up.

**d) Depreciation & Amortisation:**

Depreciation is computed on the basis of Written down Value method as per Sec 32(1) of The Income Tax Act 1961.

**e) Investments & Deposits:**

Investments that are intended to be held for more than a year, from the date of acquisition, are classified as non-current investments and are carried at cost plus the accumulation of Interest thereon.

**f) Capital Work-in Progress:**

Expenditure incurred during the period of construction of an Asset, not ready for its intended use as at the date of Balance Sheet, is included under "Capital Work in Progress". Such Capital Work-in Progress is apportioned to Property, Plant & Equipment on when the Asset is ready for its intended use.

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**g) Earmarked Funds:**

• Centenary Building Fund:

The Society maintains the Centenary Building Fund for the Centenary Building, which is currently under construction. Amounts received for the construction of the Centenary Building are credited to the Fund, and the expenditure incurred is given a debit effect. A separate Bank Account (*Bank of Baroda S.B - 0102*) is maintained for the same.

**h) Provisions:**

Provisions are recognised when the firm has a present legal or constructive obligation as a result of past events. It is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. These are reviewed at each year end and reflect the best current estimate. Provisions are not recognised for future operating losses.

A Provision for GST Payable on the Sale of Plasma has been disclosed in the Financial Statements. This consists of CGST and SGST liability payable on the sale of Plasma from 01<sup>st</sup> July 2017 to 31<sup>st</sup> March 2021. The liability of the prior periods could not be ascertained in the respective periods, hence is being provided for in the current financial year.

**i) Exceptional Items:**

Exceptional Items consist of Prior Period Expenses, met in the current year and Prior Period Reimbursements of Expenses, received in the current year. Such items are separately disclosed in the Income & Expenditure Accounts of the respective divisions and are not included in the Expenses/Incomes of the current year.

**For and on behalf of the Managing Committee of  
Indian Red Cross Society**

Sd/-

Sd/-

Sd/-

**Chairman**

**Secretary**

**Treasurer**

Place : Mangalore

Date : 25.02.2022



**GAUTHAM NAYAK & CO.**  
*Chartered Accountants*