

STATEMENT OF ACCOUNTS

OF

M/s BLUE CROSS OF INDIA

FOR

THE YEAR ENDED 31ST MARCH 2022

VEPA & CO.

CHARTERED ACCOUNTANTS

"Rudra Prasada"

93, Venkatachala Mudali Street,
Mylapore, CHENNAI - 600 004.

Phone : 24987789 / 24987735



03-09-2022

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **BLUE CROSS OF INDIA** which comprises the Balance Sheet as at 31 March 2022 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. This responsibility includes the design, implementation and maintenance of internal control 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 financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 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 control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

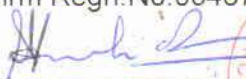
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Society as at 31 March 2022 and
- ii. in the case of the Income and Expenditure Account, of the Excess of Expenditure Over Income of the society for the year ended on that date.

for **VEPA & CO.**,
Chartered Accountants
(Firm Regn.No.004679S)


(S. MURALIDHARAN)
Partner.

M.No.24025

UDIN: 22024025ATWCO194741



M/S BLUE CROSS OF INDIA						
1A, ELDAMS ROAD, CHENNAI - 600 018						
BALANCE SHEET AS ON 31ST MARCH 2022						
<u>Previous Year's Figures</u>	<u>LIABILITIES</u>	<u>Rs. P.</u>	<u>Rs. P.</u>	<u>Previous Year's Figures</u>	<u>ASSETS</u>	<u>Rs. P.</u>
19,477,935	<u>CAPITAL FUND</u> Balance as on 01.04.21 Less: Excess of Expenditure over	19,477,934.73 (97,014.61)	19,380,920.12	19,745,125	<u>FIXED ASSETS</u>	20,494,026.00
18,908,635		<u>CORPUS FUND</u>	18,908,635.21	10,445,995	<u>ADVANCES AND DEPOSITS</u>	3,576,858.50
1,882,602	<u>LOAN</u> - Indian Bank	-	-	F.D. with Indian Bank	<u>INVESTMENTS</u>	10,471,313.00
3,488,639	<u>SUNDRY CREDITORS</u>	2,988,306.00	-	9,229	<u>CLOSING STOCK-MEDICINES</u>	426,815.00
43,757,811		41,277,861.33	43,757,811	10,800,111	<u>CASH IN HAND</u>	20,901.00
					<u>BALANCES WITH BANK</u>	6,287,947.83
						41,277,861.33

As per our Report of even date

for **VEPA & CO.**,
Chartered Accountants
(Firm regn. No. 004679S)



(Signature)
(S.MURALIDHARAN)
Partner
M.No. 24025

(Signature)
SECRETARY

(Signature)
CHAIRMAN

Place: Chennai
Date: 03-09-2022

M/S BLUE CROSS OF INDIA
1A, ELDAMS ROAD, CHENNAI - 600 018
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Previous Year's Figures	EXPENDITURE	Rs. P.	Previous Year's Figures	INCOME	Rs. P.
10,177,985	To Rescue Home Expenses	11,479,040.57	500,000	By Grants Received	8,875,881.64
5,863,895	" Birth control & Immunization	8,365,876.00	12,153,266	" Donations Foreign Contributions	41,368,915.79
13,058,821	" Hospital Expenses	20,227,989.53	24,918,729	" Donation Received	1,592,380.00
1,434,575	" Ambulance Services	1,793,209.50	2,030,436	" ABC Sterilization Grant received	645,876.03
1,310,000	" Donation Paid	1,504,000.00	1,192,901	" Interest Received	31,626.00
-	" Consumables- Crematorium	345,577.60	8,098	" Miscellaneous Income	329,507.00
2,604,930	" Proveg Sponsor expenses	84,820.00	-	" Sundry Creditors w/back	97,014.61
2,360	" Audit Fees	2,360.00	-	" Excess of expenditure over Income	
506,878	" PF & ESI expenses	1,121,697.00			
795,119	" Prior Year ESI expenses	-			
207,760	" Printing & Stationery	427,360.00			
161,754	" Travel expenses	162,570.00			
802,769	" Staff Welfare Expenses	1,090,079.00			
2,781,817	" Depreciation	2,894,681.00			
134,262	" Bank & Card Charges	171,269.33			
211,852	" Interest paid	86,310.00			
54,002	" Advances & Deposits w/off	834,075.54			
51,699	" Rates & Taxes	276,317.00			
316,096	" Communication	29,074.00			
82,920	" Miscellaneous expenses	1,930,275.00			
	" Professional Charges	114,620.00			
243,936	" Excess of Income over expenses	-			
40,803,430		52,941,201.07	40,803,430		52,941,201.07

As per our Report of even date

for **VEPA & CO.,**

Chartered Accountants

(Firm regn.No.004679S)

(Signature)

(S.MURALIDHARAN)

Partner

M.No. 24025



(Signature)
CHAIRMAN

SECRETARY

TREASURER

Place: Chennai

Date: 03.09.2022

M/S. BLUE CROSS OF INDIA
FIXED ASSETS SCHEDULE

<u>PARTICULARS</u>	<u>WDV as on</u> <u>01.04.2021</u>	<u>Additions</u>	<u>Total</u>	<u>DEPRECIATION</u>		<u>WDV as on</u> <u>31.03.2022</u>
				<u>RATE</u>	<u>AMOUNT</u>	
Land-Kunnam	286,617.00	-	286,617.00	-	-	286,617.00
Land-Thodukadu	316,400.00	-	316,400.00	-	-	316,400.00
Land-Velachery	235,500.00	-	235,500.00	-	-	235,500.00
Microscope	145.00	-	145.00	15%	22.00	123.00
ABC Dog Kennels	99,823.00	-	99,823.00	15%	14,973.00	84,850.00
Air Conditioner	105,316.00	79,490.00	184,806.00	15%	27,721.00	157,085.00
Ambulances	3,132,047.00	2,111,992.00	5,244,039.00	15%	786,607.00	4,457,432.00
Building	1,760.00	-	1,760.00	10%	176.00	1,584.00
Building -New Centre-Guindy	7,299,706.00	1,226,154.00	8,525,860.00	10%	852,586.00	7,673,274.00
Building -Shelter House,Kunnam	745,708.00	-	745,708.00	10%	74,571.00	671,137.00
Building -Shelter House,Thodukadu	499,145.00	-	499,145.00	10%	49,915.00	449,230.00
Cages & Shelter	4.00	-	4.00	40%	2.00	2.00
Cat Retirement Centre	32.00	-	32.00	10%	3.00	29.00
Crematorium Equipment	1,999,200.00	-	1,999,200.00	15%	299,880.00	1,699,320.00
Computer & Software	41,923.00	16,150.00	58,073.00	40%	23,229.00	34,844.00
Cycle	26.00	-	26.00	15%	4.00	22.00
Cutting Machine	3,195.00	-	3,195.00	15%	479.00	2,716.00
Electrical Installation	1,175,872.00	-	1,175,872.00	15%	176,381.00	999,491.00
Electrical Motor	26,591.00	-	26,591.00	15%	3,989.00	22,602.00
Furniture & Fittings	250,081.00	20,688.00	270,769.00	10%	27,077.00	243,692.00
Generator	14,857.00	-	14,857.00	15%	2,229.00	12,628.00
Hospital & Surgical Equipments	1,661,588.00	37,500.00	1,699,088.00	15%	254,863.00	1,444,225.00
Kitchen Equipment	1,507,522.00	142,522.00	1,650,044.00	15%	247,507.00	1,402,537.00
Office Equipments	312,168.00	-	312,168.00	15%	46,825.00	265,343.00
Refrigerator	14,460.00	-	14,460.00	15%	2,169.00	12,291.00
Shed	4,110.00	-	4,110.00	10%	411.00	3,699.00
Washing Machine	196.00	-	196.00	15%	29.00	167.00
Weighing Scale	11,133.00	9,086.00	20,219.00	15%	3,033.00	17,186.00
TOTAL	19,745,125.00	3,643,582.00	23,388,707.00		2,894,681.00	20,494,026.00