
INDIAN RED CROSS SOCIETY MAHARASHTRA STATE BRANCH COMMITTEE

President:

The Governor of Maharashtra

Vice-President:

The Minister for Public Health, Government of Maharashtra State

Chairman:

Shri K. M. Gherda

Vice-Chairman:

Shri Homi R. Khusrokhhan

Vice-Chairman:

Shri. Suresh Deora

Honorary Treasurer:

Shri Mehli M. Golvala

General Secretary

Shri Tehmurasp B. Sakloth

Members:

Shri I.M. Kadri

Shri Farrokh K. Kavarana

Shri Arjun Bulchandani

(Sad Demise on 04/08/2020)

Smt. K. J. Udeshi (upto 30/05/20)

Shri Ramesh Dhir

Shri Nowroze J. N. Vazifdar (upto 03/08/20)

Shri Rohinton Wadia.

Shri Venkat R. Chari

Dr. Anil Kumar

Shri R. K. Bhargava

Dr. S. D. Mithalia

Smt. Pratima Umarji

Shri Girish Gokhale

Shri D. K. Jain

District Branch Representatives:

Amravati Division

Aurangabad Division

Konkan Division

Nagpur Division

Nashik Division

Pune Division

Akola and Yavatmal

Latur and Aurangabad

Thane and Ratnagiri

Gadchiroli and Gondia

Jalgaon and Nashik

Pune and Solapur

Ex-Officio Members:

The General Manager, Central Railway, CST, Mumbai

The General Manager, Western Railway, Churchgate, Mumbai

The Collector of Customs, Mumbai

The Director of Health Services, Government of Maharashtra

The Superintendent of Nursing Services, Government of Maharashtra

The Chairman, St. John Ambulance Association, Mumbai

The Commissioner, St. John Ambulance Brigade, Mumbai

The Chairman, Junior Red Cross Sub-Committee, Mumbai

Auditors:

M/s. Chhotalal H. Shah & Co.

MEMBERSHIP IN MAHARASHTRA STATE

	2019-2020	2020-2021
Hon. Vice Presidents	7	7
Patrons	31	32
Vice-Patrons	124	124
Life Members	10437	10735
Life Associates	4487	4487
Annual Members	-	-
Annual Associates	-	-
Institutional Member	4	4
	15,090	15,389

INDEX

1.	MAHARASHTRA STATE BRANCH REPORT	5 - 9
2.	AKOLA DISTRICT BRANCH	9 - 10
3.	ARVI SUB-DISTRICT BRANCH	11 - 13
4.	AURANGABAD DISTRICT BRANCH	14
5.	BHANDARA DISTRICT BRANCH	15
6.	DHULE DISTRICT BRANCH	16
7.	GONDIA DISTRICT BRANCH	16
8.	IRCS – MUMBAI DISTRICT BRANCH	16
9.	JALGAON DISTRICT BRANCH	17 - 21
10.	KOLHAPUR DISTRICT BRANCH	22 - 24
11.	NAGPUR DISTRICT BRANCH	25
12.	NASHIK DISTRICT BRANCH	25
13.	PUNE DISTRICT BRANCH	26 - 35
15.	SHRIRAMPUR SUB- DISTRICT BRANCH	35
17.	THANE DISTRICT BRANCH	36
18.	ULHASNAGAR SUB DISTRICT BRANCH	37 - 38
19.	YAVATMAL DISTRICT BRANCH	39 - 40
20.	PROFILE OF RED CROSS BLOOD CENTRES IN MAHARASHTRA	41
21.	BEL-AIR HOSPITAL AND COLLEGE OF NURSING PANCHGANI	42 - 52
22.	JUNIOR RED CROSS REPORT	53 - 56

ACCOUNTS FOR 2020-2021		
23	MAHARASHTRA STATE BRANCH CONSOLIDATED ACCOUNTS.	57 - 80
24	MAHARASHTRA STATE BRANCH ACCOUNTS.	81 - 96
25	MAHARASHTRA STATE BRANCH PROVIDENT FUND ACCOUNTS.	97 - 104
26	BEL-AIR HOSPITAL AND SANATORIUM ACCOUNTS	105 - 126
a)	PRIMARY HEALTH CENTRE TALDEO	127 -131
b)	PRIMARY HEALTH CENTRE TAPOLA	132 - 135
c)	RURAL HOSPITAL MAHABLESHWAR	136 - 139
d)	DIPLOMA IN MEDICAL LABORATORY TECHNOLOGY	140 - 143
e)	MORARJI GOKULDAS RURAL HOSPITAL FUND ACCOUNT	144 - 149
f)	MORARJI GOKULDAS RURAL HOSPITAL MAHABLESHWAR	150 - 153
g)	TATA AIG GRANT ACCOUNT	154 - 157
27	BEL-AIR COLLEGE OF NURSING ACCOUNTS	158 - 170
28	JUNIOR RED CROSS ACCOUNTS	171 - 185

INDIAN RED CROSS SOCIETY

(Constituted under Central Act XV of 1920, as amended by

Act No.22 of 1956, the Adaption of Laws (No.4)

Order, 1957 and Act 14 of 1992)

MAHARASHTRA STATE BRANCH REPORT FOR 2020-21

INTRODUCTION

During 2020-21 in addition to its regular healthcare, dissemination and humanitarian activities, Maharashtra State Branch and its districts continued their activities in a proactive manner during Covid-19 and otherwise . The NHQ, New Delhi extended full support to the State Branch in our Covid-19 and flood response during the year

Maharashtra State Branch distributed relief materials of around 1,20,000 washable masks including disposable masks to Public Health Department Govt. of Maharashtra, Fire Brigade, Mumbai and to district branches for free distribution. Further distributed 1,21,500 soaps to Mumbai Police, MCGM Drainage Dept and villages in Satara, orphanages and old age homes etc. Distributed hand sanitizer, hand gloves, PPE kits, face shields etc and body bags sent to Pune District Branch and Bel-Air Hospital, Panchgani.

A sum of rupees eight lakhs was received from National Headquarters, New Delhi and same was apportioned to 14 districts for their Covid response activities.

World Red Cross Day and Thalassemia Day , World Health Day, World Childhood Day, World Blood Donors Day was celebrated with various activities and services at all IRCS District Branches.

Educational visits at the IRCS, Maharashtra State Branch office were put on hold due to the pandemic by Mumbai's leading nursing colleges.

Our districts are our strength. Annual and on-going activities during Covid-19 include distribution of heat wave preventive medicines, blood donation camps, Swachhta Abhiyan, sessions, health diagnostic camps, paediatric camps, eye check-up camps, asthma screening camps, free medicine distribution, food grain kits, homeopathy medicines (Arsenic album), immunity

booster medicines, medicine kits for Covid-19 positive patients, sanitizers and steam vaporisers and oxygen concentrators.

Our districts took initiative to run community kitchens, night shelters, mobile dispensary and medicine, plasma donation for treatment of Covid patients, vaccination centres, first Antibody testing centre in Jalgaon, Antigen testing centre and assisted Remdesivir control cell at Collector office.

The branches were also creating vaccine awareness through the Sarpanch, village elders by forming adhoc committee and making house visits and community level gatherings of minimal group with social distancing

Supporting Central Industrial Security Forces (Mumbai Airport) for fitness of their personal and guiding Citizens Medical Care with Government/Covid Care Centres and Private Hospitals added visibility to the Red Cross Society

The Nagpur Branch facilitated in opening “ Jandhan Bank Accounts” with zero balance for the Female Sex Workers (FSW) linking their Aadhar and other necessary documents. Under the Mahila Avam Balvikas Nidhi of the CM Fund 638 FSW's were sanctioned Rs 22500/- per FSW with children and Rs 15000 per FSW without children.

Ninety percentage of the Ulhasnagar Branch premises were handed over to the Ulhasnagar Municipal Corporation for running the Dedicated Covid Healthcare Centre (DCHC) for Covid patients from April 2020 to January 2021.

The Pune Red Cross received permission for construction of school building for hearing impaired and medical facilities at Lulla Nagar from Pune Municipal Corporation and also Pune Cantonment Board. A detailed Project Report has been prepared.

Distribution of artificial legs and callipers to the Divyang by Jalgaon Branch and a sum of rupees forty lakh was sanctioned from the MLA's fund for providing assistive devices to the disabled persons in the District.

Schools for the challenged at our districts continued to excel in their endeavours including special workshops etc. Various Red Cross District branches having OPD facilities continued their on-going subsidy treatments with speciality doctors and medical team.

Bel-Air Hospital, Panchgani continued their exemplary services in the department of Tuberculosis and HIV / AIDS including services in their general hospital wing. The Diploma In Medical Laboratory Technology (DMLT) course has found great appreciation in the communities at large. Students have been deputed for their internships to various laboratories

Bel-Air healthcare services at two primary health centres in Taldev and Tapola and the Rural Hospital at Mahabaleshwar were lauded by the Health Department of the Government of Maharashtra and the communities at large. Bel-Air Hospital has made significant contribution to Corona fight in Maharashtra State. The Government had designated Bel-Air as a COVID Care Centre and COVID Health Centre. Numbers of Covid patients treated were 1210. Number of people supported towards 1st and 2nd doses of vaccination were 20226.

In order to supplement the work of PHCs, Bel-Air continued the activities envisaged under the project “Empowering the community and the public health system for the eradication of mal nutrition and health care problems in rural areas of Mahabaleshwar Taluka” funded by Breach Candy Hospital Trust, Mumbai for this period.

Bel-Air procured a boat ambulance to transport patients during medical emergencies from the villages lying across the Shiv Sagar Lake to Tapola Primary Health Centre from a grant of Rs.15 lakhs from Tata AIG General Insurance Company

Bel-Air College of Nursing hosted a parallel event as part of the United Nations virtual platform at the Commission on the Status of Women (CSW 65) on 20th March 2021 on the theme: “Wings to Dreams Women Empowerment through Nursing Education”. Many international speakers shared their experiences in partnering with Bel Air.

The Junior Red Cross activities were carried out in Mumbai City as well as Bhandara, Pune, Jalgaon, Nashik, Kolhapur and Raigad districts. At the end of the year 2020-21 there were Junior Red Cross units in 185 schools and Youth Red Cross groups in 46 colleges with a total membership of 1,43,580 juniors and 16,054 youth. The junior / Youth Red Cross Committee and the groups under it carried out numerous worthwhile projects and activities in the field of health, social service, national integration and international understanding. Apart from Covid 19 relief distribution materials Webinars and awareness sessions were held.

DISASTER MANAGEMENT

Covid-19 response activities

Maharashtra State Branch distributed around 1,20,000 washable masks including disposable masks to Public Health Department Govt. of Maharashtra, Fire Brigade, Mumbai and to district Branches for free distribution. Further distributed 1,21,500 soaps to Mumbai Police, MCGM Drainage Dept and villages in Satara, orphanages and old age homes etc.

Distributed hand sanitizer, hand gloves, PPE kits, face shields etc and body bags sent to Pune District Branch and Bel-Air Hospital, Panchgani.

Received eight lakhs from National Headquarters, New Delhi and distributed to 14 districts for Covid response activities.

First Aid Training

Due to pandemic First Aid training was not conducted.

Educational Visit

During this period no educational visits was made due to the pandemic by nursing colleges of Mumbai and Navi Mumbai.

DISSEMINATION ACTIVITIES

IRCS- ICRC Supported Covid-19 response activities 2020-2021

In the difficult times of Covid – 19 pandemic Indian Red Cross Society Maharashtra State Branch was able to reach to large number of people through its various Covid-19 response activities supported by ICRC- IRCS under Covid -19 response activities in the three Districts- Chandrapur, Latur and Pune. Youth Volunteers and District Committee members lead the response activities.

138 liters of Liquid Hand Sanitizer along with 26 Hand Sanitizer Dispenser were installed in the panchayats, police station, zilla parishads, tehsil office, collector office, bus stand, blood bank and educational institute's, along with the awareness posters at Chandrapur and Latur as the large number of people visit these places and chances of spread is high.

100 Transgender and 102 CSWs community people were helped with ration kits at Chandrapur and Pune as their livelihood was very badly affected due to pandemic and no other means of livelihood was available. District volunteers and committee members reached out to them in these difficult times.

300 underprivileged children were helped with the Educational kits 100 children were provided with school bags, compass box, note book, pencil, drawing books, colors pencil, lunch box, water bottle etc at Pune and 200 children was provided with pen, pencil, compass box, notebooks , textbooks etc at Chandrapur .

563 Steam vaporizers were given to poor Covid 19 Positive patients in government run centers and slums of Chandrapur and Latur.

AKOLA DISTRICT BRANCH

April – During this month a preventive medicine for heat wave was distributed to the hard working labourers by the Branch. Renuka Mitra Mandal and office bearers of IRCS Akola actively participated in this noble work.

April – During this month a blood donation drive was organised in memory of Late Liladharji Rathi at Dr. Hegdewar Blood Bank by the Branch. Mr. Prashant Rathi organised the programme and the collected blood units were given to needy patients. Dr. Kishor Malokar Vice President, Adv. Mahendra Sahu and Hon Sec Mr. P. S. Bachher were present.

1st May - Maharashtra Day was celebrated at IRCS, Akola by organising a free medical camp. Dr.Kishor Malokar VP inaugurated by cutting ribbon, medical experts gave their services to the needy patients. Members also paid tribute to Sarvoday leader late Smt.Nirmala Deshpande on occasion of her a death anniversary.

May – A grand old couple of Akola Mr. Mahadev Bhagat (94) and Mrs. Kalavati Bhagat (88) prepared 100 face masks at their own cost and handed over to Red Cross Akola for free distribution. Vice President Dr. Kishor Malokar, Secretary Mr. P. S. Bachher, Mr. Prashant Rathi, Mr. Raju Budkhale, Mr. Mohan Kajale and many others lauded this gesture by felicitating with Red Cross memento. Further orders were placed for face mask.

8th May – World Red Cross Day celebrated at IRCS Akola. District Collector and President Shri Jitendra Papalkar (IAS) handed over the sprayer bag pack to Hare Madhav Satsang, Akola for community utilisation. He lauded the role of IRCS in the Corona pandemic.

June 2020 – Akola Red Cross and Guvant Shikshan Sansthan distributed food grain kits to nearly 500 families who lost their employment due to Corona pandemic. Executive member Smt. Arundhati Shirsat and members of IRCS Akola were present.

July 2020 – Corona preventive Homeopathy medicine distributed by Hon'ble Shri Sanjay Dhotre – Minister of State Electronics Government of India which was organised by the IRCS Akola Branch. Dr. Kishor Malokar, Adv. Sahu, Adv. Thakur, Mr. P. S. Bachher and members were present.

15th August – Independence Day celebrated at IRCS Akola Branch. Executive Member Adv. Subhash Singh Thakur hoisted the National flag. Sweets were distributed to the persons present.

21st August - Birth anniversary of late Pandurangji Fundkar (Ex-Minister of Maharashtra state) celebrated by organising free health check- up and medicine camp. Many people were benefited by this camp at Akola. IRCS Dr.Kishor Malokar Vice President inaugurated the camp.

2nd October – Mahatma Gandhi Jayanti and anniversary day of Akola IRCS dispensary was celebrated with free health check-up and treatment camp. Dean of Akola Government Medical College Dr. Shyamkumar Shirsam was present. They lauded the work of Akola IRCS.

26th January 2021 - Republic Day celebrated at Akola IRCS Dr.Kishor Malokar hoisted the National Flag. Executive members and others were present.

March 2021 - Executive Committee meeting of IRCS Akola Branch held on 10/03/2021 under the Chairmanship of District Collector and President Shri Jitendra Papalkar (IAS). Considering an amount of Rs. 50,000/- was received from National Headquarters through Maharashtra State Branch for Corona pandemic a resolution was passed for expenditure of fund. Secretary Mr. P. S. Bachher conducted the meeting.

March 2021 – Colonel Sanjay Pandey Commanding Officer of 11th Maharashtra NCC Battalion lauded the role of IRCS in crisis and peace time. He inaugurated free health check-up and medicine distribution camp at IRCS Akola. Adv. Mahendra Sahu, Adv. S. S. Thakur, Mr. P. S. Bachher, Subhedar Jasvinder Singh and members were present.

ARVI SUB-DISTRICT BRANCH

Our whole world including India is under the grip of CORONA ie Covid-19 pandemic.

Our frontline workers Doctors, Health Workers, Police, Government department are fighting against these pandemic effectively with the help of volunteers like Indian Red Cross Society.

This year due to COVID-19 pandemic we could not conduct our regular programs on health, education, social and medical check-up camp etc as per the need of the Red Cross Society. Various restrictions were imposed by the government to combat the spread of COVID-19.

Therefore this year 2020-21 all the activities were conducted to fight against COVID-19 pandemic. All these programmes were conducted on an ongoing basis during 2020-21.

The activities performed by of the Branch are as under

1) Awareness programme:-

As this virus spread from person to person we took initiative to aware society by way pamphlets, videos, and loud speakers.

- a) Maintaining social distancing
- b) Wearing masks
- c) Hand hygiene by frequent washing and sanitization.

As there is every possibility to spread this disease in rural areas we arrange awareness programme under the guidance of Dr. A. B. Pawade in villages, Shirpur, Takarkheda, Bajarwada, Hardoli, Sawangi (Pod), Wai etc

2) Maintaining Social Distancing in Market:-

With government authorities our volunteers were actively involved in vegetable market by appealing to people to follow queue (line) and maintain social distancing.

3) Distribution of Masks:-

We prepared masks and distributed in market to vendors at main places and appealed them to use it properly and regularly to avoid spread of CORONA.

4) Sanitization :-

In spite of repeated appeal there is huge rush in vegetable market. Our IRCS Branch Arvi started sanitization of vegetable market, main road, tehsil office premises, police station premises, government hospital premises and whole town through tractor by hypo solution.

5) Distribution of Kits of essential Items:-

As prolonged lock-down disturbed the economy of whole community and particularly economically poor peoples. They lost their jobs and were in financial crisis. The Red Cross Arvi Branch prepared kits of essential Items like food grains, sugar, edible oil, tea powder, soaps and detergent.

Our volunteers distributed these kits in villages Bedhona, Takarkheda, Wai, Pimpalzari, Khadki, Hardoli, Bajarwada etc. We have distributed more than 1000 kits.

6) Medical Checkup and distribution of immunity Booster medicine to frontline workers :-

The Branch organized a medical checkup camp and provided Vitamin – C, Vitamin – D, & Zinc frontline workers, police, home guards, tahsil office staff, municipal corporation staff and petrol pump workers etc. Our Doctor member Dr. Arun Pawade, Dr. Abhilash Dharamthok, Dr. Vinay Deshpande examined the frontline workers.

7) Breakfast, Tea, Mineral Water provided to Migrated Workers:-

Breakfast, tea, mineral Water to the migrated workers proceeding to their home town states at bus stand Arvi.

8) Distribution of fresh vegetables in containment zones:-

Due to prolong lock-down peoples are not getting proper daily needs. Considering all difficulties Red Cross Arvi provided fresh vegetable in ample quantity in containment zones

9) Medicine kit for Covid 19 Positive Patients:-

As there was huge burden on government health authorities, our Red Cross Branch Arvi prepared medicine kits for COVID -19 positive patients containing the below and handed over these kits in villages to health authorities PHC's and sub centers.

a) Cap. Doxy – Cycline 100 mg

-
-
- b) Tab. Ivermectine
 - c) Tab. Azithromycin
 - d) Tab. Zinc
 - e) Tab. Vitamin C
 - f) Tab. Vitamin D
 - g) Tab. Paracetamol
 - h) Energy Powder

10) Distribution of Sanitizers face masks and PPE kits:

IRCS Branch Arvi distributed N-95 masks, sanitizers to the various staff as under. We are thankful to IRCS National Headquarters, New Delhi and State Branch, Mumbai for their financial help.

- a) Sub-District Hospital Arvi
- b) PHC's and Sub Centers in Arvi Tahsil
- c) Police, Home guards
- d) Vendors

11) Distribution of Sweets:-

During festival season poor and particularly children are not enjoyed the festivals. Red Cross Arvi prepared boxes of sweets and distributed in slum areas and villages.

12) Independence Day & Tree Plantation:

Every year we celebrate Independence Day by tree plantation. After flag hosting we observed tree plantation at Sai Nagar Arvi. Our founder member Dr. Arun Pawade, our office bearers and members of IRCS attended the program importance of plantation narrated to the public by Dr. Pawade.

13) Felicitation of Doctors (Corona Warriors):

On the occasion of World Doctors day, our IRCS Arvi branch felicitated Doctors of Arvi town as well Doctors of sub district Hospital Arvi.

AURANGABAD DISTRICT BRANCH

During this period the branch carried out following activities:

- Distribution of 10,000 dry ration kits & supervision of preparation of these kits was entrusted by District Supply Officer, Aurangabad. These were then distributed through various NGOs to the needy families especially in the containment zones of Aurangabad city as well as in rural areas of District.
- Distributed 1400 dry ration kits to migrant workers in Waluj / Shendra / Chitegaon MIDC areas.
- Distributed 450 kits in rural areas as guided by local Tehsildar.
- Co-ordination with other pro-active NGOs to maximize the reach
- Public awareness on Covid – 19 and distribution of Masks, Sanitizers to the sanitary workers, police personnel etc.
- The Branch also distributed homeopathic medicine Arsenic Album 30 to around 3000 families to boost the immunity in containment areas

Vaccination Centre

- A free vaccination center was organized and managed by Indian Red Cross Society, Aurangabad District Branch on the eve of World Red Cross Day (8th May) at MIDC Railway Station with the help of Municipal Corporation.
- The drive went on for 3 months and approximately 2000 people were vaccinated.

Others:

- Conducting blood donation camps and first aid training
- Assisted Remdesivir control cell at Collector office.

BHANDARA DISTRICT BRANCH

26th January 2021 Release of Red Cross Sandesh Issue

Hon'ble Guardian Minister Shri Vishwajeet Kadam ceremoniously released 117th issue of Red Cross Sandesh on Republic Day in the presence of Collector & Red Cross President of Bhandara Shri Sandeep Kadam. On this occasion Secretary Dr. C. M. Gupta, Advisor Dr. Ashokrao Brahmarkar and JRC In-charge Mr. Hemant Chandwaskar were present on the dais.

Medical Check-up of Truck Drivers

On 5th February 2021 on the occasion of National Road Safety week the Branch conducted medical and eye check-up of 200 truck drivers. Indian Medical Association (IMA) President Dr. Nitin Turaskar, Secretary Dr. Yogesh Jibhkate, Eye Specialist Dr. Smt. Dhurve conducted eye check-up and general medical check-up was conducted by Dr. C. M. Gupta, Dr. Pankaj Chirwatkar and Dr. Motharkar, Red Cross committee members Shri Dhanpal Ukey and Atkari assisted the doctors.

R. T. O. Project Director (Nagpur) Mr. M. Ravindran, Manager Mr. Ram Narayan and Engineer Mr. Deshpande rendered all possible help. The camp was organised on old NH No. 6 at Mathani Toll Plaza.

Disaster Management

Three families of Tumsar Tahsil at Lanzera village, Jamb and Gobarwahi became homeless as their homes got engulfed in fire. Members of IRCS Bhandara Branch visited the spot and immediately provided all essential items grains, clothes, utensils and food packets worth Rs. 7500/-. Shri Lalit Thantharatey, Shri Manmohan Pacholi, Mr. Hargunani and many life members rendered their help.

DHULE DISTRICT BRANCH

The Branch was working in accordance with the Collector/DM.

Awareness hoardings, PPE kits, masks, sanitizer bottles, food grain pkts, free medicines, surgical cots, wheel chairs, and walkers for home isolated patients was provided. Transportation was arranged for the blood donors to and fro to the Govt. Blood Bank. Snacks were provided to the home guards, police and SRP Jawans who were deployed in various places during lockdown. The DM / Collector had requested the Dhule Red Cross for 5 Oxygen Concentrators of 4-5 liters/minute during this second wave.

GONDIA DISTRICT BRANCH

The Branch was creating vaccine awareness through the Sarpanch, village elders by forming adhoc committee and making house visits and community level gatherings of minimal group with social distancing. They had a large number of enthusiastic volunteers.

IRCS-MUMBAI

The Branch made giant strides during Covid-19 Relief response in Mumbai:

1. Supporting Healthcare to frontline workers and senior citizens for registration on Cowin App for vaccination.
2. Supporting local bodies MCGM and Mumbai Police with Covid-19 related products.
3. Supporting Central Industrial Security Forces (Mumbai Airport) for fitness of their personal.
4. Distribution of dry ration to needy students in around Central Mumbai.
5. Guiding Citizens Medical Care with Government/Covid Care Centres and Private Hospitals.

JALGAON DISTRICT BRANCH

1) Services provided to slum dweller patients by Red Cross operated Patil Charitable Hospital

Most of doctors initially shut down patient services as a result of corona infection. Hence, patients were not getting timely treatment for minor and major ailments. When various dispensaries in Jalgaon city were closed, the Red Cross-operated Patil Charitable Dispensary provided with the spirit of “Rugnaseva Heech Ishwarseva” (रुग्णसेवाहीच ईश्वरसेवा) campaign, and is still functioning today. Every day 30 to 40 needy patients from Wagnagar, Ramanand Nagar, Harivithal Nagar, Sridhar Nagar, Shamnagar and surrounding areas avail this service. Team of expert doctors rendered their services in this campaign. Since 1st April 2020 to 31st March 2021, 8250 patients benefited.

2) Distribution of masks and sanitizers

From 2nd April 2020 onwards Red Cross distributed masks and sanitizers to all employees and volunteers of the Red Cross, municipal garbage pickers, drivers of garbage vehicles of local authorities, fire department employees as well as vegetable and fruit vendors, blood donors etc. So far, 10,000 masks and 7,500 bottles of sanitizers were distributed.

3) Community kitchen activity

From 2nd April Red Cross Volunteers helped in distribution of prepared meals to street dwellers, slum area people and other needy persons. This activity was run with the help of NGOs, and other social organizations and corporates like Jain Irrigation systems Ltd, District Administration and other social organizations. Daily 2,000 food packets (approx) were delivered to needy. Two Red Cross vehicles were used for this noble work. During the outburst of Covid-19 around 72000 food packets were distributed.

4) Health check-up movement i.e. “Mobile Dispensary and Medicine”

From 3rd April 2020 this movement was implemented and in the early days of the Corona pandemic, many hospitals were closed, and many people were being neglected for minor ailments. Taking into consideration the Red Cross took a spontaneous initiative to run a “Mobile Dispensary and Medicine” campaign. The branch provided free medical treatment and medicine to 7683 needy patients all around the city and nearby villages with the help of two Red Cross vehicles, a team of expert doctors, Red Cross staff and volunteers. Health services were provided to the patients in various colonies, wards, chowks, slum areas as well as various villages in the entire Jalgaon district. The District Administration assisted from time to time to conduct the primary health check-up of the passengers from outside the district and

quarantine them. During this investigation the corona suspected patients were immediately sent for further investigation. This activity was carried out in a disciplined manner with due precautions.

5) Health check-up of vegetable and fruit vendors

From 6th April 2020 to prevent the spread of corona disease, the Indian Red Cross Society and Rotary Club Jalgaon West jointly conducted a preliminary health check-up of fruit and vegetable vendors across Jalgaon city and provided masks and sanitizers to each of them. Nearly 717 vendors, including fruit and vegetable vendors, were screened at all vegetable and fruit markets and hawkers across the city. They were made to aware the importance of wearing a mask and the precautions to be taken while doing business during the Corona period.

6) “Anna he Purna Brahma” (अन्नहेपूर्णब्रह्म) Community Kitchen

From 11th April 2020 during the course of lockdown this activity was started. Our Red Cross managing body decided to start a community kitchen. The Indian Red Cross Society Jalgaon and Oswal Sukh Shanti Sangh jointly ran this activity the “Anna He Purna Brahma”. I.e. Community Kitchen initiative. Under this food was prepared and packed hygienically. Food packets were distributed to the needy with the help of Red Cross volunteers. During the lockdown, daily 3500 to 4000 (approximately) were distributed. As of the end of May 31, 2020 around 1, 31,988 food packets were distributed. The migrant labourers traveling by rail were also provided food packets. However, as per the instructions of the District Administration, food and drinking water was also provided to the migrant workers at Bhusawal railway station and Jalgaon railway station time to time.

7) Distribution of Dettol soaps in slum areas

During pandemic period of Covid-19 importance of hand washing was emphasized. 2000 Dettol soaps were distributed to the children and women, mainly in slum areas through Red Cross in collaboration with the District Administration. Distribution was also to the garbage pickers, health workers and the sweepers.

8) Distribution of dry rations kits

From 11th May 2020 with the help of the District Administration and the cooperation of philanthropists, 560 dry ration food packets were distributed containing ingredients like dal, rice, wheat or flour, oil, sugar, tea powder, spices etc.

9) Meal, tea, snacks and fruit arrangements for Covid patients

From 11th May 2020 Red Cross provided food, tea, snacks, fruits to the Covid patients who were admitted in the Covid Care Centre. A total of 42,295 food packets were delivered to the patients. Two vehicles of the Red Cross, and volunteers made all the arrangements at the stipulated time. The service was provided by the Red Cross until 21st July 2020.

10) Distribution of Arsenic Album a Homeopathic medicine

From 27th May 2020 the distribution as per IMR guidelines Arsenic Album medicine bottles for boosting and strengthening the immunity of the citizens of Jalgaon was entrusted to Red Cross by the District Administration. The homeopathic medicine Arsenic Album 30, activity was carried out with the help of Red Cross volunteers, students from various colleges and members of various charitable organizations. Fifteen lakh arsenic album bottles of homeopathic medicine were distributed with the help and guidance of The District Administration.

11) Blood Donation Camp at Superintendent of Police Office

From 16th June 2020 considering the acute shortage of blood in Corona pandemic period the Police administration, The Superintendent of Police Shri. Punjabrao Ugale encouraged Red Cross blood bank to have sufficient blood stock. The blood donation camp was organized with proper care of each blood donor considering the corona background. All the police departments took initiative and 125 police staff donated blood. To increase the enthusiasm of blood donors, the District Guardian Minister Hon'ble Shri. Gulabrao Patil, all police officers and Red Cross office bearers were present. During the entire Corona period from 1st April 2020 to 31st March 2021, Red Cross collected 7217 blood bags and distributed 10274 blood bags.

12) Plasma Donation Service for the Treatment of Covid Patients

From 29th June 2020 Plasma donation was initiated in the Red Cross Blood Bank as per the guidelines of Indian Council of Medical Research, Government of India and with the permission of Food and Drug Administration. This was the initiative, for the corona-affected patients through plasma donation, which has helped many critically ill patients to recover. Hon'ble Chief Minister Shri. Uddhavji Thackeray inaugurated the service through video conference. At this time, the Guardian Minister Shri. Gulabrao Patil, Collector and Red Cross President Shri. Abhijit Raut, Dean of Government Medical College Dr. Jaiprakash Ramanand, District Surgeon Nagoji Chavan and Red Cross office bearers were present. So far 187 donors have donated plasma to 362 critically ill patients.

13) Red Cross and IQRA Education Society jointly initiate Covid Centre

On 14th July 2020 the Covid Care Centre was started jointly by the Indian Red Cross Society and the IQRA Education Society to provide smooth treatment to Corona patients. The center was well equipped with 100 oxygen beds. As the number of patients increased day by day, it was becoming very difficult to make oxygen beds available on time. However, the Covid Care Centre which was started under the guidance of Hon'ble Collector Shri. Abhijit Raut encouraged Red Cross to support with all the materials like beds, mattresses, pillows, bed sheets for 100 beds and oxygen pipeline. In this centre patients were well looked after with all nutritious meals etc. With the help of expert doctors, trained nursing staff and all the other co-workers, 1235 patients of all ages have benefited.

14) Launch of First Antibody Testing Centres in Maharashtra

On 3rd October 2020 inauguration of Antibody Testing Center jointly by Indian Red Cross Society and Tara Computerized Laboratory, Jalgaon was done by Hon'ble Collector Mr. Abhijit Raut (IAS). This antibody testing center is the first center of its kind in Maharashtra and it is possible to resolve whether a person has corona or not. The project was started with the objective of making the system available to the citizens on a no-profit-no-loss basis as there is no system available at the government level for antibody testing. The project is also helping to find more plasma donors and treat more critically ill patients.

15) Vaccination Centre Launched at “Red Cross Bhawan”

From 16th March 2021 under the guidance of Collector and Red Cross President Hon. Mr. Abhijit Raut, District General Hospital, Government Medical College and Indian Red Cross Society, District Branch, Jalgaon jointly inaugurated Covid-19 Vaccination Center at “Red Cross Bhawan”. The Red Cross building is located in the heart of the city, which is convenient for the citizens. Senior citizens above 60 years of age and citizens above 45 to 60 years of age who are undergoing medical treatment as well as citizens above 45 years of age are being vaccinated easily. With much disciplined planning, social distance compliance and with all facilities around 500 to 600 people have daily benefited. On the occasion of the inauguration of this center, District Surgeon Dr. N.S Chavan, Red Cross Vice President Gani Memon, Honorary Secretary Vinod Biyani, Blood Bank Chairman Dr. Prasanna Kumar Redasani, Disaster Management Chairman Subhash Sankhala, Executive Member Dhananjay Jakatdar, Anil Shirsale were present. As per till date 35773 peoples are vaccinated by Red Cross vaccination center.

16) Free Covid-19 Antigen Testing Service Launched

On 27th March 2021 Covid-19 Antigen Testing Center was started jointly by General Hospital, Government Medical College Jalgaon, Jalgaon City Corporation and Indian Red Cross Society Jalgaon. Throughout the Corona period, the Red Cross has given excellent service in the spirit of social service and all the office bearers and employees are still rendering services. Municipal Corporation head Shri. Satish Kulkarni appreciated the Red Cross and thanked them. The testing centre is located in the center of the city and is completely free. In the current situation, there is a lot of stress on the government system and if the patients are examined early, it will be possible to treat them sooner. Considering all these matters, under the guidance of Hon'ble Collector Shri. Abhijeet Raut and in collaboration with Hon'ble District Surgeon Dr. N.S Chavan, services are being provided in this center from 9 am to 5 pm. As per till date 13709 patients were tested by Red cross Antigen Centre and 649 who were corona positive were referred to further treatment.

17) Activities implemented under District Disability Rehabilitation Centre (DDRC), Jalgaon

- On 8th May 2020, on the occasion of World Red Cross Day and in the event of an epidemic caused by Covid-19, essential grocery kits were distributed to Disabled persons.
- On 12th May 2020, the Red Cross Society distributed essential grocery kits to blind people in the area to prevent starvation in the event of an epidemic caused by Covid-19.
- On 16th July, 2020, as a precautionary measure against the epidemic caused by Covid-19, the homeopathic medicine Arsenic Album-30 was distributed to 8500 disabled students in the District.
- On 3rd December 2020, in the event organized on the occasion of World Disability Day, the distinguished and special artists in the field of art were honored by the dignitaries. Assistive devices were also distributed to selected disabled persons.
- A separate Covid vaccination program was organized for the disabled in the city.
- Rs.40 lac was sanctioned from the MLA's fund for providing assistive devices to the disabled persons in the District.

KOLHAPUR DISTRICT BRANCH

The activities undertaken by IRCS Kolhapur district branch are mainly of 4 types.

- 1) Flood relief activity
- 2) Covid-19 activity
- 3) Permanent activity School for special children
- 4) Blood bank – Rajarshi Shahu Blood Bank

1) **Flood relief activity –**

The IRCS, Kolhapur branch is always involved in rendering services to the needy and affected in every case of a calamity. It has always been on the forefront whenever and wherever it's required in the Kolhapur area.

Rain Gods were pretty harsh in the months of July and August, in Kolhapur district which saw one of the worst floods during the period. Vast segment of the population was badly affected due to this natural calamity. The situation was precarious and dangerous.

Amenities Provided

Once evacuation was over, the most important thing was to provide them with basic amenities and household articles to mobilize their normal living. IRCS provided them daily usage articles like toothbrush, tooth pastes, buckets, jackets, Chattais, soaps, ladies wears, sanitary napkins, hand gloves, utensils, lizol, face masks, powder, and basic medicines. For the students they provided school bags, notebooks, compass boxes, pens and pencils. These activities were conducted at Ambewadi, Chikhali, Prayag, Nagalapark, Bhosalewadi and Kumbhar Galli of Kolhapur, Kurundwad, Shirol and neighboring areas.

Life jackets

With the help of IRCS National Headquarters, New Delhi and Maharashtra State Branch Mumbai, we purchased 142 life jackets to give protection to our volunteers working in flood relief activity which are also used for the common people ,women and children. We had organized the training program for youth of operating of flood boats at Kurundwad taluka Shirol. Total 40 youth volunteers were trained.

With the generous help from IRCS National Headquarters and State Branch Mumbai we received the following items to distribute to flood affected families.

- a) Mosquito nets – 1000
- b) Mats – 998
- c) Buckets – 1000

-
-
- d) Gents pants – 73
 - e) Jackets – 119
 - f) Kitchen utensils set – 500
 - g) Tarpaulins – 1000
 - h) Life jackets - 142

2) **Covid-19 activity**

Under the epidemic of Covid 19 IRCS Kolhapur district branch have done following activity to support health workers, police department, front line workers like Asha workers, mathadi workers, Media and print workers, construction workers, railway workers etc.

- a) Distribution of masks – 3000 (N – 95)
- b) PPE kit 150
- c) Washable masks – 10500
- d) Torch – 4
- e) Head lights – 2
- f) Snake sticks – 5
- g) Thermal gun – 5
- h) Oxymeter – 14
- i) Coca Cola energy drink - 25000 bottles
- j) Distribution of dry grains – 10000 packets
- k) Distribution of Coffee, Tea, Peanuts, and dates – 500

We have successfully distributed the above material to all Covid front line workers through Government hospitals, Corporation hospitals, Corporation workers and Covid care Centres.

3) **Permanent activity - School for special children**

Swayam School for the Mentally Challenged

The Swayam School for the mentally challenged was started in the year 1990 and is part of the Red Cross Society, Kolhapur Chapter.

The Total numbers of students is 125 and there are 3 divisions in the school. There are 50 children in the school. These children have a syllabus which is designed depending on their mental capability and each child is taught, accordingly. This helps in bringing out the capability of the Children. These Children are made to interact with normal Children so that they learn from them. All the festivals are celebrated here and the highlight is the Annual Gathering which is held at a public place so that the people of Kolhapur get a glimpse of the various capabilities of the Children. The teachers put in a lot of effort to teach the Children song and dance.

The president of our school is the Collector of Kolhapur and the committee comprise of people who are interested in the well-being of the children. Various rotary clubs are activity interested in the school and eminent personalities have contributed to provide various facilities here. Medical checkup for the children is also done at the Civil Hospital and medicines are provided for.

Cerebral Palsy Unit

The school has a separate division for cerebral palsy and 17 Children are enrolled here. The school employs teachers to see that the children are looked after and we have a honorary phisyo therapist to try and make the children as physically mobile as possible.

Workshop for special children

After the age of 18 we enroll the students into the workshop division which comprises of 58 Children. Here the students are taught various skills like candle making, flower making, Ganapati Idol making etc. Last year we had a painting exhibition displaying the art of the Children and it was very well received. The main intention is to see that the children become financially independent and can look after themselves. A part of the proceeds of these activities are given to the children.

All efforts are made to see that the Children are well looked after and are made self-sufficient.

4) Blood bank – Rajarshi Shahu Blood Bank

During the year 52 camps were conducted and total of 4209 bags were collected and 10207 bags were supplied

During the pandemic of Covid-19 we have conducted a campaign of free blood bags to the Covid positive patients. We allow concession in the rate of blood bags to the poor and needy patients. We supply blood bags to the Government and Corporation hospitals with minimum rates.

Our new premises are under construction of 4000 sqft and the blood bank will be shifting around June 2021

The Hon. Secretary, office bearers and volunteers of IRCS, Kolhapur devote their time, finances and personal participation for the Red Cross. Hon. Secretary places on record a word of gratitude to everyone who assisted is in this hour of distress and need.

NAGPUR DISTRICT BRANCH

The Branch had always been involved in the Female Sex Worker (FSW) project and in order to supplement their income during this period of lock-down they have been given sewing machines. The Branch worked under the instructions of the Collector for distribution of over 5,000 Dry Ration (including grocery kits of tuwar dal and atta) to migrant workers and healthcare frontline workers. A few doctors and NGOs have also contributed towards dry ration to be distributed by the Nagpur Red Cross Branch.

The Branch facilitated in opening “Jandhan Bank Accounts” with zero balance for the Female Sex Workers (FSW) linking their Aadhar and other necessary documents.

Under the Mahila Avam Balvikas Nidhi of the CM Fund 638 FSW’s were sanctioned Rs 22500/- per FSW with children and Rs 15000 per FSW without children.

The Branch also plans to open a vaccination centre at the locality and do survey of pregnant women and comorbidities like diabetes, hypertension and tuberculosis in the population of the Red-light area (Ganga Jamuna). There has been a significant surge in cases and mortality has also risen.

NASHIK DISTRICT BRANCH

The Branch distributed 5000 dry ration kits to the migrant workers. Few Oxygen concentrators provided free of cost to the poor patients. They have been promoting home quarantining.

PUNE DISTRICT BRANCH

Our routine Activities on Health, Diagnostics, School for Hearing Impaired, JRC/YRC, Disaster Management, First Aid Training

The number of patients treated on M. G. Road O.P.D. during the year 2020-21 is as follows:-

New cases treated	4297
Repeat cases treated	4445
Free patients	228
Dental	1493

Blood sugar	520
Skin	496
Orthopedic	56
E.N.T.	12
Ophthal	1314
Cataract Surgeries	68
Ophthal Free Surgeries	7

Details of 338 Ophthal Procedures

Perimetry	12
Biometry	77
Fundus Photo	07
OCT + Pnehymetry	54
Laser	34

Physiotherapy	680
UPT	7
Surgical	67
Psychiatry	49
Physician	179
Pediatrician	33
ECG	321
Sonography	12
2D Echo	305
TMT	6
Bone Density	23

Pathology Tests carried out at M.G. Road of 1165 patients.

Optometry Unit :- 19 spectacles were provided to needy patients at concessional rates.

The numbers of patients treated on Rasta Peth O.P.D during the year 2019-20 are as follows:-

New cases treated	1615
Repeat cases treated	2256
Free Patients	56
Dental	1400

Blood Sugar	60
ECG	648
UPT	20
Skin	229
Psychiatry	28
E.N.T.	4
Pediatric	33
Physician	83
Orthopedic	134

DETAILS OF RADIOLOGY DEPT.

X RAY	2933
U.S.G	2670
C. T. Scan	297
Color Doppler	203
Mammography	47

Pathology Tests carried out at Rasta Peth 4215 patients.

MEDICAL CAMPS

Free Medical checkup for infants & children on 22.11.2020, 13.12.2020, 19.01.2021

Free Health Checkup Camp was organized for infants and children upto 7 years under the guidance of Dr. Sudhakar Shetty at Red Cross House 11, M.G. Road on Sunday 22nd November 2020, 19 patients took advantage of the OPD services.

Free Health Checkup Camps was organized for infants and children of Commercial Sex workers at Rasta Peth on 13.12.2020 (44) patients & on 19.01.2021 (15).

WORLD HEALTH DAY CELEBRATION:-

7th April 2020 was celebrated as 'World Health Day'. The theme for the Day was 'Support nurses and midwives' Sleep Management Pvt. Ltd., donated Rs. 50,000/- and they requested that their donation be used for welfare of nursing staff.

Doctor's Day Celebration programme on 1st July 2020.

On 1st July 20 (being Doctors' Day) Doctors, Nurses and non-medical staff who have supported during Covid 19 Pandemic were felicitated with a certificate, a pen with Red Cross name engraved on it provided by Mr. Vinod Patkotwar.

8th May, WORLD RED CROSS DAY

The theme for this year's World Red Cross Day was 'keep clapping for Volunteers' which was about saying thanks to everyone working on the frontline to prevent and respond to COVID-19. This was also to acknowledge the role of our volunteers and their enduring commitment in undertaking humanitarian activities for last 100 years including COVID-19 response. Snacks were served to the entire staff of Indian Red Cross Society, Pune District Branch.

Donation of U.S.\$ 10,000/- to I.R.C.S. from Crane Foundation.

On 26th August 2020 a small function was organised by Ms. Sheeba Koul of The Crane Foundation at Crane Process Flow Technologies, Pune – 411 007 and handed over a cheque of U.S.\$ 10,000/-. The amount was an earmarked donation to be spent on those who were affected by the Corona Virus. The cheque was encashed and an amount of Rs. 7,28,745/- was credited to our FCRA dedicated account.

The COVID-19 pandemic in India

In view of COVID-19 Pandemic the Indian Red Cross Society, Pune District Branch created a supervisory team comprising of our Chairman Dr. Vikram Phatak, Hon. Secretary Prof. R.V. Kulkarni, Dr. Rajkumar Shah, Dr. Vijay Ramanan and Mr. Satish Kankariya.

- a) **Medical OPD Services:** Throughout the lockdown period during pandemic, daily OPD services were carried out without interruption. From 3rd May 2020 we have started with other services such as 2D Echo, Mammography, Dentistry, Cardiac investigations, physiotherapy, Opthal checkup and eye operations and procedures.
- b) **Ambulance Service:** Free ambulance services are available to patients in Pune. Three critical patients from outstation were transported to Pune and out of Pune City to distant locations with proper permission from police authorities.

-
-
- c) **Distribution of Utility items:** About 300 bathing soaps, 1000 masks and 2000 bottles of sanitizers were distributed to stranded workers and patients who came for checkup.
- d) **Medical Camps:** 22 Free Medical Checkup camps with free medicines were conducted to detect covid 19 positive patients. About 25 positive patients were sent to government facilities for further examination and treatment. Medical examination of stranded workers was done and fitness certificates were issued free of charge to 1100 workers.
- e) **Distribution of Protective Kits:** 200 PPE kits, 1000 pair of gloves, 1000 masks, 14 face shields and sanitizer bottles were supplied to our own staff and Corona warriors like doctors, nurses, ward boys and also to police, media people, etc.
- f) **Prophylactic Chloroquin tablets:** 500 free Prophylactic Chloroquin tablets were provided to all our staff and those in contact with positive patients in medical and quarantine centres.
- g) **Free Meals:** Free meals were provided to stranded workers from various states. About 600 workers were fed for four months total 72,000.
- h) **Free Rations:** 565 kits containing daily requirement items for families were distributed to needy families who were striving for ration. Supply was also made to poor Thalassemia children's families. Home services of issuing ration were provided to families of 5 senior citizens families, since they could not move out of their accommodation due to lockdown. Ration and utility items were provided to Old Men's Asylum
- i) **Fruit Juice to Corona Warriors:** So far Forty two thousand eight hundred and sixty four liters fruit juice supplied by ITC Limited has been distributed to Doctors, nurses, ward boys other hospital staff, police, safai kamgars, mentally retarded citizens in government institutions and so on.
- j) **Distribution of Vitamin D3 tablets:** In order to boost up immunity, 21472 vitamin D3 tablets were distributed to 5368 needy senior citizens in old Men's Asylums and senior Citizen clubs. These were donated by Mukul Madhav Foundation, Pune.
- k) **N 95 masks issued**
Yoozoo Games Pvt. Ltd., has donated 10,000 N95 masks for Indian Red Cross Society, Maharashtra. The same was distributed to the below mentioned.

S. No.	Item	Qty
1	IRCS Branches Sangli, Udgir, Barshi, Latur, Solapur, Kholapur 6 boxes *14 packs *50	4200
2	Maharashtra State Branch Mumbai	500
3	Dr. Gangje, Medical Officer, Primary Health Centre, Yelase	60
4.	Dr. Rajiv Sinha, Sindhudurg, Goa Mumbai Highway	10
	Total masks distributed	4770

l) Distributed to orphanage, Old age homes and community including Nivara Old Age Home

S. No.	Item	Qty
1	Bournivita 11 boxes *15	165 jars
2	Chocolates	34,350
3	Tang pouches	1,104
4	Chips 33*150 pkts	4,950
5	Sharp Phenyl 5 ltrs * 10 cans	50 ltrs
6	Scented Liquid Soap 5ltrs * 5 cans	25 ltrs

m) Screening Activity carried out by Dr. Karan Khatri at B.G. Shirke Ghorpadi, Pune from 26th May 2020.

Covid-19 screening was conducted at B.G. Shirke Company, Ghorpadi, Pune from 26th May 2020. The screening includes Thermal temperature and Sp O2 monitoring for the staff members and workers daily. Since 25th May 2020 around 6-7 staff members have shown positive test for Covid 19 till 18 July 2020.

Home Isolation Care Service'

From 11th August 2020 Indian Red Cross Society initiated a project 'Covid – 19 Home Isolation Care Service'. The 10 days package inclusive of kit was made available to the positive patients and any person who is home quarantine at a cost of Rs.2500/- and free telephonic/ WhatsApp consultation.

Safety Kit

1. 1 Thermometer
2. 1 Pulse Oximeter
3. 2 N95 masks
4. 2 100 ml sanitizer bottles

Medical Kit

1. 10 tablets of Paracetamol
2. 4 tablets Vitamin D
3. 10 Capsules Karvol (for Steam inhalation)
4. 20 tablets Vitamin C
5. 10 tablets Becozinc

BLOOD STORAGE CENTRE & MVR WELFARE FOUNDATION THALASSEMIA CENTRE

Blood Storage Centre of IRCS Pune procured 638 tested blood units from mother blood banks and compatibility tests were carried out. Blood was transfused to Thalassemia children of the Thalassemia Centre. Totally 1053 free transfusions were done in the Thalassemia Centre. Free hemograms, and annual sonography & 2 D Echo were provided to Thalassemia children.

MUKUL MADHAV FOUNDATION FINANCIAL ASSISTANCE FOR POOR THALASSEMIA CHILDREN

Mrs. Ritu Chhabria of Mukul Madhav Foundation approved an amount Rs. 40,000/- p.m. in support of 35 poor and deserving Thalassemia patients taking Blood Transfusion and services at our Thalassemia Centre and for the expenses incurred on their medicines and blood filters each month.

FIRST AID TRAINING WORKSHOPS

Indian Red Cross Society, Pune organized One Day First Aid Training workshops for employees of Ever Electricals Pvt. Ltd. Koregaon Bhima, Tal Shirur, Shri Ram Sales, Alstom Group Shivajinagar, Kone Cranes & Demag Pvt. Ltd., Novotel Hotel Pune, CMP Euro technoplast Pvt Ltd. Loni, The Ritz-Carlton, Pune, Saint Gobain Sekurit (I) Ltd. Gits Food Products Pvt. Ltd., Total number of trainees was 201.

VOLUNTARY BLOOD DONATION CAMPS ORGANISED

Voluntary Blood Donation Camps were organized in association with Janakalyan Blood Bank and Sahyadri Hospital Blood Bank. 297 units of Blood were collected.

JUNIOR & YOUTH RED CROSS

08.09.2020 an online Webinar was conducted on HIV/AIDS Awareness was conducted at Mama Saheb Mohal College, Pune.

10.10.2020 an online Webinar was conducted on 'My Family My Responsibility' at Modern College, Ganeshkhind, Pune.

20.01.2021 a zoom Meeting for Inter State Youth Red Cross Camp (National Youth Exchange Programme) was organised at IRCS Office, Rasta Peth, Pune attended by JRC Subcommittee members.

21.01.2021 & 25.01.2021 a programme was organised for distribution of Education Kits Jointly with Dhalewadi Mahagaon Village, Pune, at IRCS Office, Rasta Peth.

27.09.2020 a programme on Tree plantation was conducted at Parvathi Payatha, Pune.

01.12.2020 on World AIDS Day a programme was organised for Distribution of Education Kits to Mamata Foundation Home for HIV+ children & women at Nibalkarwadi, Pune

04.12.2020 a programme was organised for Distribution of Education Kits to the students of IRCS School for Deaf, at M.G. Road.

04.12.2020 a programme was organised for distribution of ration kits to NGO Parivartan Budhawar Peth.

30.12.2020 Tisare Rajyastariya Sahitya samelan organised at Bharatamata Abhayasika, Parvati Payatha, Pune.

06.01.2021 an Orientation Visit to Jankalayan Blood Bank, Swargate, Pune, was organised for 11 YRC Volunteers.

15.02.2021 a function was organised for Distribution of Educational material received from Mr. Pradeep Kasarikar-Patil (C.A.) and Hygienic Kits to Children of Commercial sex Workers of Budhwar Peth.

24.02.2021 a Free Dental Health Checkup Camp was organised at IRCS, jointly with Jeevan Jyoti Charitable Foundation, Pune.

26.02.2021 & 26.03.2021 A visit was organised to Savitribai Phule Pune University, to meet The Hon'ble Vice Chancellor Pune for initiation of Youth Red Cross Units in colleges affiliated to Savitribai Phule Pune University to discuss and submit draft of MOU. Attended by Prof. R.V. Kulkarni, Mr. Satishchandra Kankariya, Dr. Sanjay Kharat.

Visit of Sr. Divisional Manager Ms. Raji Srinivas of National Insurance

The Sr. Divisional Manager, Ms. Raji Srinivas of the National Insurance Company visited the Rasta Peth Centre on 02.01.2021 Ms. Srinivas was impressed with various activities being carried out by the District Branch. She informed that she will be recommending CSR proposal to the higher office for replacement of the existing CT scan machine with an upgraded CT scan machine.

Indian Red Cross School for Deaf

Due to Covid-19 Pandemic lock down the School was closed from 15th March 2020. Many families suffered due to lockdown since it affected their source of income. The families of our school children were given ration kits received from institutions such as Mukul Madhav Foundation (15 kits), Mr. Siddarth Bhonde (4 kits), Mankar Pariwar (15 kits).

An Educational Kit prepared by BLEE TV for pre-primary and First Standard was distributed to 22 students. BLEE TV formed educational groups for parents of the students to educate them, how to handle and deal with Hearing Impaired children. According to the Government circular all schools were instructed to conduct online classes for 2 days in a week.

S. No.	Date	Activities
1.	15.08.2020	5 teachers and the Principal. Programme conducted online, the students displayed the pictures of Flag hoisting and sung 'The National Anthem' with sign language.
2.	22.08.2020	On the occasion of Ganesh Chaturthi all students prepared Ganpati Idols out of clay provided to them from school and displayed on video. All the videos were clubbed together and a common video was sent to the Principals and Officers of Samaj Kalyan Zilla Parishad.
3.	05.09.2020	Teacher's Day was celebrated by the students by showing video shoot taken by them at home acting as teachers teaching their friends at home.
4.	02.10.2020	On the occasion of Mahatma Gandhi Jayanti information regarding his contribution towards independence of India was explained to the students through video clippings, the students responded by sending pictures related to the Father of the Nation.
5.	25.10.2020	On the occasion of Vijaya Dashmi (Dassera) the importance of the festival was shown to the students by the teachers. All the students performed the pooja of their textbooks and the study material as directed by the teachers.
6.	11.11.2020	parents of the students were invited for discussion and give their consent for admission of their children to 10th Standard in V.R. Ruia Mukhabadhir Vidyalya. The school declared Diwali holidays from 12th November upto 19 th November 2020.

7.	26.11.2020	Constitution Day (Samvidhan Divas) was celebrated by the teachers and the staff by taking an Oath that one and all will respect the Constitution of India.
8.	01.12.2020	A programme was organised for distribution of educational kits to the students by the members of IRCS.
9.	21.12.2020	Workshop was organised by Bal. Kalyan Sanstha. Aundh on physical education and training. Mrs. Mrunal Sarde and Mrs. Vaishalee Shivarkar were deputed to attend the workshop. BLEE TV INNOVATION conducted educational programs for students and teachers.
10.	04.01.2021	As per the Government circular 50% teachers were requested to start attending school on Monday, Wednesday and Thursday.
11	06.01.2021	A parent teacher meeting was organized of higher class students to inform them that the students were required to attend school from 10.00 a.m. till Noon. The consent of the parents was taken in writing.
12.	07.01.2021	BLEE TV INNOVATION sent their two representatives proposing to teach the school teachers the sign language (ISL).
13.	11.01.2021	An online workshop was organized for the students by BLEE TV INNOVATION on every Monday.
14.	14.01.2021	A workshop was organized to teach the students the art of making kites on the occasion of Makar Sankranti. Mr.Prashant Gadade was requested to arrange for the workshop.
15.	26.01.2021	On the occasion of Republic Day Teachers, Staff and the Committee members attend Flag Hoisting Ceremony at 8.30 a.m.
16.	28.01.2021	Drawing, Essay, Poems and Video clips, competitions which were held we re assessed by our School teachers and the results were sent to Samaj Kalyan, Pune.

PROGRESS OF CONSTRUCTION OF SCHOOL FOR HEARING IMPAIRED & HEALTH FACILITIES ON THE PLOT AT LULLA NAGAR

At Lulla Nagar plot at S.No.594/part, village Munjeri the proposed school building will be constructed on an area of 3,387 Sq.mt. The Society appointed Structural Engineer Shri. Satish Marathe, in consultation with Architect Mr. Sunil Mahajan for the project.

Draft plan for construction of the School Building was finalized along with suggestions from the School Committee, Mrs. Aparna Morris and Mrs. Manisha Dongre the School Principal. The final plan as approved was submitted to the Building permission Department of PMC and simultaneously to the Defence Estate Officer for approval.

The Society received permission for construction of School building for Hearing Impaired and Medical Facilities at Lulla Nagar from Pune Municipal Corporation and also Pune Cantonment Board. A detailed Project Report has been prepared. After tendering process and formalities for appointment of contractor, the construction is expected to start by 15th August 2021.

SHRIRAMPUR SUB-DISTRICT BRANCH

On 8th April around 290 Ration kits were distributed in villages

On 8th May on the occasion of World Red Cross Day, Health kits were distributed to nine primary health centres in Ahmednagar district

On 28th & 29th May a Covid-19 awareness Rally was organised in Shrirampur city

On 14th June a Blood Donation camp was organised by IRCS Shrirampur Sub-District Branch where 37 blood units were collected.

On 7th July Plasma donation awareness campaign was organised at Shrirampur.

On 17th July Health check-up camp was organised in Ghumandev. 300 people benefited.

On 28th July tree plantation ceremony was held in Tilaknagar industrial belt.

On 10th September Free Eye check-up camp was organised in collaboration with Budharani eye hospital Pune, at Bhamathan and Khokar villages. 301 patients were screened and free surgery done in Pune

On 17th October Heart check-up camp was organised in collaboration with Apollo Hospital Mumbai at Shrirampur. 322 patients were screened

On 5th February 21 World childhood day was celebrated in Shrirampur .100 girls were given free accident policy of Oriental insurance Ltd.

THANE DISTRICT BRANCH

During this period total number of patients consulted at our Branch OPD for various medical diagnoses, test etc.

1. Pathology	1205
2. Consulting	3205
3. Dental	1480
4. OPD	402
5. Physio	1102
6. ECG	272
7. X-RAY	585

1. Following days were observed & flag hoisting was done at the District Branch on 15th August 2020 Independence Day and 26th January 2021 Republic Day. Managing committee members & Red Cross staff were present for the flag hoisting ceremony.
2. Bone Mineral Density camps were organized in Red Cross Bhavan in collaboration with Alembic Pharma and MacLeod Pharmaceuticals. Orthopedic consultation was done by Dr. Pradip Hule. On 29th January 2021 and on 12th February 2021 38 and 43 patients respectively were benefited.
3. Bone Mineral Density (BMD) camp was organized on 19th March 2021 at Air Force Station, Kanheri Hill, Yeoor, Thane in collaboration with Mayer Excel Pvt. Ltd. 451 patients were benefited.
4. Hon. Secretary Mr. Sanjiv Brahme helped many patients for arranging Hospital Beds, Remdesivir Injection.
5. Our Medical Officer along with staff members distributed breakfast/snacks to Municipal health workers, police personnel. The eatables were arranged from Bachat Gat of Women Entrepreneurs. Also distributed mineral water & sanitizers.
6. The Hon. Secretary was also associated for distribution of snacks to slum area people under the banner of Shree Ram Vyayam Shala Sanstha & Shree Pratap Vyayamshala Seva Sanstha. This was done under the instructions from Tehsildar & Thane Municipal Corporation. This activity was carried out for nearly one and a half month. Daily 2000 plates were served to the needy.

ULHASNAGAR SUB-DISTRICT BRANCH

During this period total number of patients consulted at our Branch OPD for various medical diagnoses, test etc as under:

OPD & OTHER FACILITIES

Sr. No.	Department	No. of Patient Benefited
1.	Blood issued	318
2.	Sonography	742
3.	2-D Echo	146
4.	Dispensary	1223
5.	OPD Gynaecology	86
6.	Skin	1305
7.	Eye	486
8.	ENT	353
9.	Dental	648
10.	Dental Treatment	1871
11.	OPD Physician	1205
12.	OPD Psychiatry	960
13.	Orthopaedic	1234
14.	Physiotherapy	278
15.	Physiotherapy	6014
16.	Dialysis	99
17.	Pathology	4122
18.	ECG	876
19.	Audiogram	21
20.	X-Ray	1558
	Total	23545

Blood Donation Camp

Blood Donation Camp was organised on 8th December 2020 where 17 Units collected. Blood units were given at concessional rates to Thalassemia patients and others.

Others:

- 90% of the Branch premises were handed over to the Ulhasnagar Municipal Corporation for running the Dedicated Covid Healthcare Centre (DCHC) for Covid patients from April 2020 to January 2021.
- A Medical store was started from 31st January 2021.
- Dialysis unit with 6+3 beds machines was inaugurated by Hon'ble Commissioner of Ulhasnagar Municipal Corporation.
- Basement of 7000 sq.ft area is occupied by the Ulhasnagar Municipal Corporation for DCHC patients from January 2021 and still continuing.

Days Celebrated

1. 1st May 2020 Maharashtra Day
2. 8th May 2020 World Red Cross Day
3. 8th May 2020 Thalassemia Day
4. 15th August 2020 Independence Day
5. 26th January 2021 Republic Day

YAVATMAL DISTRICT BRANCH

- Sanitiser kits and soap distribution was done at Sara Spintex India Private Limited, Yavatmal and Sagar Fibres Private Limited, Yavatmal in the month of April 2020. This program was taken in collaboration with Indian Medical Association and Rotary Club of Yavatmal. Dr. Sanjeev Joshi, IMA President and Mr. Rajesh Gadhikar, Rotary Club President gave awareness session on precautions to be taken during the current pandemic COVID- 19. Sanitiser kits and soap distributed to 300 factory workers in different shifts.
- 3rd April 2020: Zoom webinar of MOHFW and Zoom meeting was attended by the secretary and disaster management in charge.
- In the month of April, Food packets distribution and community kitchen was started by TDRF.
- 7th April 2020: Database of Yavatmal Corona warriors group was complied.
 - a) Central monitoring group of food and supplies
 - b) List of doctors, paramedic and nurses was made.
 - c) List of blood donors group was made
 - d) Started community kitchen at each tehsil with the help of NGOs
 - e) SERV (social emergency response volunteers) training was done
- World Red Cross Day was celebrated on 8th May 2020. Flag hoisting was done by the Joint Secretary Mr. Ghanshaym Darne in presence of Hon.Secretary Mr. Jalaluddin Gilani and Disaster Management Trainer Mr. Harishchandra Rathod and other members. COVID norms were followed.
- APMC Market, where farmers bring vegetables to be sold, were very crowded and in order to prevent this excess influx of people, there was an awareness campaign held in order to spread awareness about the importance of Social Distancing.
- In order to prevent the spread of Coronavirus amongst the Police Officers working hard for the betterment of public, face masks were provided to them so that they remain safe in their workplace.
- Yavatmal City's vegetable vendors and Kirana Shop owners were made aware of the steps to follow in order to avoid gathering of crowd and getting vulnerable to the virus.

-
-
- Distribution of food packets to the patients admitted at private hospitals (and their relatives) has been going on in Yavatmal in collaboration with Indian Medical Association and other NGOs.
 - Many rural villages in different talukas of Yavatmal District were sanitised and made aware of the precautions to be taken amid Coronavirus with the cooperation of Sarpanch and Gram Panchayat members.
 - Night Shelters and Food facilities were provided to the students who had come to Yavatmal from Telangana and Andhra Pradesh for agriculture training. This initiative was led by Aryavaishya Samaj, Yavatmal.
 - Dry Ration Bags were distributed to the Daily Wage Workers working in Yavatmal.
 - Hoardings and Flex Banners were put up in different parts of the city to spread awareness about COVID-19. The costs of these banners were sponsored by different NGOs. Design and Content of these banners was approved by Hon. Collector and Health Department.
 - Blood Donation Camps were arranged under the guidance of Hon'ble Collector and President of the IRCS Yavatmal District Branch Mr. M. Devender Singh, CEO of Zila Parishad, Mr. Jalaj Kumar Sharma, DHO, Civil Surgeon and Dean of Vasantrya Naik Government Medical College (VNGMC). These camps were held at different taluka places of Yavatmal district. We did and will keep motivating all these camps by getting the involvement of local NGOs.
 - 15th August 2020: Celebrated Independence Day by having flag hoisting at Red Cross Bhawan.
 - Covid vaccination awareness drive was taken in coordination with DHO and other NGOs.
 - No mask no entry stickers were distributed to all shop keepers.
 - Auto publicity was done to create awareness regarding COVID vaccination.
 - Distribution of food kit bags to needy people by individual Red Cross members
 - Celebrated republic day on 26th January 2021. Flag hoisting was done by Dr. T C Rathod, our state branch representative and in presence of governing board members.
 - Due to COVID 19 norms and government instructions fewer meeting were held.

Profile of Operations of Red Cross Blood Centres in Maharashtra

April 2020 – March 2021

Name of the District	No. of Camps	Units Collected	Voluntary Donors	Replacement Units	Total Test & Collection	Free Units Issued	Discarded Units	Free Issue For Thalassemia	Total Units Issued
Baramati	52	2649	2649	0	2647	27	437	403	5991
Barshi	165	10763	10763	0	10763	1889	1232	428	1012
Chopda	22	1578	1273	34	1273	112	72	96	1178
Jalgaon	92	7217	7217	0	7217	47	231	1608	10274
Latur	155	10256	8723	1533	10256	1049	291	1218	10252
Mumbai	41	2241	2241	0	2241	76	126	1683	2247
Nanded	27	785	785	05	790	0	172	90	783
Pandharpur	70	3924	3924	0	3924	333	125	167	3763
Ratnagiri	41	1682	1682	0	1682	24	76	12	3508
Sangli	26	2712	2712	0	2712	54	30	320	2632
Solapur	177	9027	9027	0	9027	729	758	1750	7833
Udgir	102	4162	4162	0	4162	43	141	129	5661
Total	970	56996	55158	1572	56694	4383	3691	7904	55134

BEL-AIR HOSPITAL, PANCHGANI.

Founded by Dr. Rustomji B. Billimoria in 1912 as a T.B. Sanatorium, Bel-Air stands on the sprawling 44 acres of land known as Dalkeith in Panchgani, Satara District, which was gifted by Sir Dorabji Tata. Handed over to Red Cross in 1964, this 200 bedded hospital consisted of 58 heritage bungalows.

Since 1994 the Hospital enlarged its mission to address the challenges of an unfolding disaster relating to HIV/AIDS. This was at a time when hospitals refused to admit them, Government had no program and Anti-Retroviral Therapy (ART) was not available. Families abandoned patients and dead bodies were not even claimed due to the high level of stigma and discrimination.

Bel-Air pioneered treatment and care of HIV/AIDS patients in India and is one of the best treatment centers in the country. Bel-Air admitted and treated 25127 HIV/AIDS patients upto 31st March 2021. Dr. A.P. J. Abdul Kalam, as the President of India, visited Bel-Air in 2003.

As TB is making resurgence, Bel-Air is fully committed to continue its original mission of combating TB, now with the added dimension of treating MDR TB. As part of the RNTCP, Bel-Air is running a TB Unit and a 10 bedded Drug Resistant TB Center. It is the only hospital in the nongovernment sector admitting and treating MDR TB patients.

In 2014, Bel-Air Hospital was awarded the Times of India Healthcare Achievers Award 2014 for being the best in India in the category of “Innovation in managing long term condition”.

Government Hospitals managed by Bel-Air.

The Government of Maharashtra handed over of the Rural Hospital at Mahabaleshwar and PHCs at Tapola and Taldev to Bel-Air in 2018.

A summary of services provided by Rural Hospital, Mahabaleshwar:

Sr. No.	Services Provided	Nos.
1	Out Patient	24826
2	In Patient	598
3	Deliveries	49
4	Snakebite	32
5	Dog bite	320

6	Referral Services	138
7	DT injection given	7827
8	ANC Registration	250
9	HB Tests Conducted	567
10	Blood Sugar Level	310
11	HIV Tests	3712
12	Sputum Tests	199
13	Pregnancy Tests	91
14	Vaccination	4852
15	Major Surgery	11
16	Minor Surgery	355
17	Road Traffic Accidents	108
18	X-Ray	1696
19	Total Lab	9720

A summary of services provided by the Primary Health Centres:

S.No.	Service provided	Tapola PHC	Taldev PHC
1	Out patient	14109	7795
2	In patient	282	298
3	Deliveries	166	111
4	Snake bite	4	3
5	Dog bite	110	77
6	Referral service	275	131
7	T.T. Injections given	178	182
8	ANC visits made	178	126
9	HB tests	601	391
10	Blood Sugar Level	1005	724
11	HIV tests	334	150
12	Sputum tests	556	453
13	Pregnancy test	106	151
14	Vaccinations	384	300

Village Health Project.

In order to supplement the work of PHCs, Bel-Air continued the activities envisaged under the project “Empowering the community and the public health system for the eradication of mal nutrition and health care problems in rural areas of Mahabaleshwar Taluka” funded by Breach Candy Hospital Trust, Mumbai for the reporting period.

Bel-Air procured a boat ambulance to transport patients during medical emergencies from the villages lying across the Shiv Sagar Lake to Tapola Primary Health Centre from a grant of Rs.15 lakhs from Tata AIG General Insurance Company.

COVID response

Bel-Air Hospital has made significant contribution to Corona fight in Maharashtra State. The Government had designated Bel-Air as a COVID Care Center and COVID Health Center. A summary of activities conducted is given below:-

Covid Response activities

ACTIVITY	IRCS Bel Air Hospital	
No. of staff / volunteers deployed for COVID 19	Male	112
	Female	390
	Total	502
No. of hospitals/ clinics		4 + 14
No. of COVID patients treated in hospitals/clinics	Male	727
	Female	483
	Total	1,210
No. of people reached through provision of oxygen cylinder		24
No. of isolation facilities		2
No. of COVID patients supported by isolation facilities	Male	400
	Female	142
	Total	542
No. of COVID patients visited at home for surveillance	Male	710
	Female	484
	Total	1,194

No. of quarantine facilities		1
No. of people supported by quarantine facilities	Male	65
	Female	34
	Total	99
No. of people tested for COVID	Male	10,730
	Female	5,804
	Total	16,534
No. of people supported with receiving FIRST dose of COVID vaccine	Male	8,188
	Female	6,693
	Total	14,881
No. of people supported with receiving SECOND dose of COVID vaccine	Male	3,034
	Female	2,311
	Total	5,345
No. of ambulances / vehicles		12
No. of people helped by ambulances/vehicles		1,430
No. of people reached with distribution of masks		2,200
No. of people reached with distribution of soaps		22,500
No. of people helped through online medical consultation for COVID (helpline, whatsapp, mobile phone)	Male	42
	Female	34
	Total	76
No. of people reached out through COVID awareness campaigns	Male	16,000
	Female	11,000
	Total	27,000
No. of sanitization activities in public and private areas		102

STATISTICS OF SERVICES

Adult patients		Paed. patients	
Male	866	Male	63
Female	618	Female	43
Total	1484	Total	106
Total – 1590			
Surgeries conducted		Number	
Major Surgeries		21	
Minor Surgeries		33	
Out patients		3082	

Tuberculosis Unit

	Total Nos.
Rural Hospitals	1
Primary Health Centres	3
Microscopic Centres	3
DOTs centres	41
New sputum positive patients identified	43
New Sputum negative patients identified	44
Extra Pulmonary patients identified	56
Number of patients put on re-treatment	24
Total number of patients on treatment	167
TB – Home Visit	245
DR TB Center	
Number of DR TB patient admitted & treated	173
Number of DR TB patient Discharged	146
Number of DR TB patient expired	9

GIFTS RECEIVED DURING THE YEAR 2020-2021.

Mukul Madhav Foundation			Eddie Dinshaw Foundation through MRA		
S.No	Item	Quantity	S.No	Item	Quantity
1	Atta	910 kg	1	Rice	158.5 Kg
2	Sugar	580 kg	2	Aata	220 Kg
3	Poha	360 kg	3	Oil	10 tins
4	Rava	536 kg	4	Rawa	75 Kg
5	Mung Dal	280 kg	5	Poha	90 Kg
6	Toor Dal	324 kg	6	Sengdana	39 Kg
7	Rice	2112 kg	7	Jaggery	30 kg
8	Ground nut	250 kg	8	Tea powder	18 Kg
9	Kaboli chana	195 kg	9	Tur Dal	45 Kg
10	Masur dal	290 kg	10	Mung Dal	45 kg
11	Chawli	225 kg	11	Salt	35 Kg
12	Mung	255 kg	12	Mung	15 Kg
13	Tea	95.5 kg	13	Vatana	15 Kg
14	Matki	40 kg	14	Chowli	35 Kg.
15	Rajma	30 kg	15	Masoor	45 Kg
16	Vatana	10 kg	16	Kabuli Chana	43 Kg
17	Chole	30 kg	17	Sugar	50 kg
18	Knor soup	1 box	18	Sabdana	30 kg
19	Bason	40 kg	19	Jeera, Termeric, Coriander & Mustard	2 kg each

Sr.No.	Donor	Particulars
1	Bilcare Limited, 1028 Shiroli, Rajgurunagar, Pune - 411 016	10,000 N95 Masks
2	Mapro	88 tins of cooking oil 2000 kg of flour 2 kg of Khakara

DONATIONS ABOVE Rs.5000/- RECEIVED

Sr.No.	Particulars	Amount
1	Tata Sons Pvt. Ltd.	1,00,00,000
2	Shri Ramu Sitaram Deora	51,00,000
3	Nihchal Israni Foundation	25,00,000
4	Transasia Biomedicals Ltd.	25,18,010
5	Gagan Mathur Trust	12,06,000
6	Perowshaw Dhunjishaw Bolton Charities	6,00,000
7	Yogesh Enterprises	6,00,000
8	Echjay Industries Pvt.Ltd.	2,11,000
9	Sulochana A Sheth Charitable Trust	1,72,000
10	Mr.Mayur Jaykumar Vora	1,21,000
11	Mr.Ramrao Dadasaheb Patil	60,000
12	Mr. Yezdiar Framroze Mody	25000
13	Mr. Dilnaaz Yezdiar Mody	25000
14	Ms.Komal Amol Doiphode	20000
15	Mr.Gajendra Prasad Ranjit Chavan	15000
16	Ms.Anna Olivia Jacob	15000
17	Mr.Norbert Denis D'souza	12,000
18	Dr.Madhav Krishna Kale	7,000
19	Others	2300
	TOTAL	23209310

Donations received for RH Mahableswar

Sr.No.	Particulars	Amount
1	Meher PheroZ Pudumjee	5,000,000
2	JSW Foundation	5,000,000
3	Leherchand Uttamchand Trust Fund	3,500,000
4	Goenka & Associates Medical & Research Centre	3,500,000
5	Pushpa VasANJI Ghalla	3,000,000
6	Azim Premji Philanthropic Initiatives Private Limited	2,500,000
7	Mr. Devendra Kothari	2,500,000
8	Dr.Tehemton E Udwardia	2,000,000
9	Rathi Techservices Pvt. Ltd	2,000,000
10	Goenka Trust	1,500,000
11	Omniactive Health Technologies Limited	1,500,000
12	Balabhai nanavati Hospital	1,500,000
13	Jagdish Thackersey	1,500,000
14	Krishnasneh Foundation	1,250,000
15	Shri Kudilal Govindram Seksaria Foundation	1,000,000
16	Nanavati Charitable Trust	1,000,000
17	Mr. Mohan Jayasinh Mariwala	1,000,000
18	Mr. Bharat Haridas Patel	750,000
19	Abhimanyu Thackersey	750,000
20	Hrishikesh Jagdish Thackersey	750,000
21	Mrs. Anne Sule	500,000
22	Mariwala Foundation Trust	500,000
23	Smt. Puspabai Kudilal Seksaria	500,000
24	V. H. Parekh	500,000
25	Krishnakumar M. Daiya Charitable Trust	500,000
26	Trigent Software Ltd.	500,000
27	Kivrie Mohan Mahadev	500,000
28	Rukmineesh Seva Trust	500,000
29	Jeetay Investments Pvt. Ltd.	350,000

30	The N. M. Petit Charity Fund	200,000
31	R. M. Charity	200,000
32	Dr. Shobha Pratap Sapat	125,000
33	Mr. Shirish Choksi	101,000
34	Mr. Harendra Thanawala	100,111
35	Mrs. Vaidya	100,000
36	Mr. Bipin	100,000
37	Dr. Paritosh Rasiklal Cholia	100,000
38	Pankaj D. Shah	51,000
39	Dinesh D. Shah	51,000
40	Mr. Uday Vishnu Sathaye	51,000
41	Hotel Ramsukh	51,000
42	Mr. Rajnikant Mehta	50,000
43	Mrs. Ila Mehta	50,000
44	MPG CLUB	32,000
45	Mr. Vijay Runganadhan	30,000
46	Priyanka Shivkramani	20,000
47	Kamlesh Shamsundar Makharia	11,000
48	Jaysingh Vallabhdas Mariwala	5,000
	TOTAL	4,72,78,111

Grants received

Particulars	Amount
Johnson & Johnson (For ANM & Covid Response activities)	1,30,40,941
Tata AIG General Insurance Company Limited	15,00,000
Breach Candy Hospital Trust	15,00,000
Government of Maharashtra RNTCP & DR TB	9,72,737
Grants for RH	1,01,55,012
Grant for PHCs	3,28,24,004
TOTAL	5,99,92,694

BEL-AIR COLLEGE OF NURSING

Bel-Air College of Nursing was established in 2006 with an objective to enhance the content and quality of nursing education in India. The college has collaboration with University of Illinois at Chicago and Columbia University, New York.

1. Results – 2020-21

M. Sc. Nursing

1st Year M. Sc N - 100% Distinction

B.Sc. Nursing

1st year B. Sc. Nursing - 100%

2nd year B. Sc. Nursing – 100%

3rd year B. Sc. Nursing – 100%

4th year B. Sc. Nursing – 100%

Revised Auxiliary Nurse Midwife

1st year RANM - 100%

2nd year RANM Nursing - 97%

2. Scholarships awarded to students:

1. Lila Poonawalla Foundation awarded a total scholarship of Rs.56,29,800/- to sixty eight students.
2. Pirojsha Godrej Foundation awarded Dosabai Naoroji Godrej scholarship of Rs.60,000/- each to sixteen students.
3. 42 students received Social Welfare Department funded scholarships to the tune of Rs.41,58,894/- during the financial year.
4. Kynaz Aban Shah awarded a sum of Rupees 50,000 in memory of his aunt Dr. Zerine J.Rao to a deserving student.
5. Student Nurses Association has granted scholarships of Rs. 25000/- each to two students.

Total scholarships awarded Rs.10,848,694/-

3. ANM Program

With funding support from Johnson & Johnson, Bel-Air College of Nursing continued the Revised Auxiliary Nursing & Midwifery (RANM).

4. Co-curricular activities

United Nations Virtual Platform-NGO CSW 65

Bel-Air College of Nursing hosted a parallel event as part of the United Nations virtual platform at the Commission on the Status of Women (CSW 65) on 20th March 2021 on the theme: “Wings to Dreams Women Empowerment through Nursing Education”. Many international speakers shared their experiences in partnering with Bel Air. The faculty & students of the college and ex-students presented their experiences and highlighted the holistic development they received at Bel-Air. Many international speakers appreciated and gave tributes to the college on its achievements and pioneering work undertaken in the Indian context.

NSS

The NSS unit conducted a 7 day camp at Par village of Mahabaleshwar Taluka from 21st February 2021 to 27th February 2021.

Lamp lighting ceremony: The Lamp Lighting ceremony of the 14th batch B.Sc Nursing students and 10th batch of RANM students was held on 21st December 2020.

5 Erba Institute of DMLT course

The Diploma in Medical Lab Technology was started in 2018 with funding support from Transasia Bio-Medicals Ltd.. The aim of the program is not only to solve the shortage of qualified medical lab technicians but also to generate employment to many youth specially from the villages who do not study beyond class twelfth but also. The course is affiliated to Bharat Sevak Samaj, Chennai, a National Development Agency, promoted by Government of India to conduct the Diploma in Medical Laboratory Technology course. Besides the 21 students who joined the course in 2020-21 another batch of 21 are undergoing their second year of the course currently.

Results of the first batch of 2018:

Distinction = 02

First class = 08

Second Class = 05

Third Class = 10

JUNIOR RED CROSS

The Junior Red Cross activities were carried out in Mumbai City as well as Bhandara, Pune, Jalgaon, Nashik, Kolhapur and Raigad districts.

At the end of the year 2020-21 there were Junior Red Cross units in 185 schools and Youth Red Cross groups in 46 colleges with a total membership of 1,43,580 juniors and 16,054 youth.

The Junior / Youth Red Cross Committee and the groups under it carried out numerous worthwhile projects and activities in the field of health, social service, national integration and international understanding.

- ❖ **Distribution of Food Packets & Dry Rations:** The stringent restrictions during the lockdown severely impacted underprivileged, marginalized people and Senior Citizens making their survival very difficult. Matters became even worst since then as many daily wage earners lost their jobs. With no money and no documents to help them access relief measures related to food, health, water, sanitation, shelter and livelihood, the homeless in our country have become most vulnerable to the immediate impact and aftermath of the COVID-19 crisis. Owing to the lockdown, it was a big challenge for us, but Youth Red Cross with the help of our members and active volunteers rose to the occasion and came forward to help more than 500 families with cooked food, dry rations and groceries to Senior Citizens and downtrodden all over Mumbai and its suburbs during the months of April to November 2020.

- ❖ **Distribution of Cloth Masks and Bathing Soaps:** 2000 Masks and 2000 Bathing soaps sponsored by the Indian Red Cross Society were distributed by Junior Red Cross Committee Members, Staff Members and Active Volunteers for the deprived, underprivileged and those in want during the span of lockdown. This social drive was done in collaboration with local NGOs and social activists. The recipients were the economically deprived from various strata of society like printing press workers, slum dwellers, gardeners, watchmen and security personnel of public utilities, construction workers, fish mongers, local vegetable vendors and beggars at Traffic signal, footpath and some local NGOs. The areas covered in Mumbai were Ghatkopar, Chembur, Trombay, Govandi, Ram Nagar, Cuffe Parade Slums, Tilak Nagar, Kurla, Goregaon,

Andheri, Holy Life Care Angel (Old Age Home), Kandivli, Dreamz Home (Orphanages), Malad, Navsanjivani Foundation, Kurla Vashi Nakka, Sahayog, Ghatkopar and Jeevan Safallya Charitable Trust, Malad. It was a satisfying experience to see smiles on the otherwise gloom faces of beneficiaries. Thanks to Mr. Sakloth, General Secretary, IRCS Maharashtra State for giving the opportunity to serve.

- ❖ **Online Webinars for Youth & Juniors:** The Youth Red Cross, Maharashtra started the initiative of taking online webinars with Experts Facilitators showing their PowerPoint Presentations and Audio-Visual Presentations on various topics like Health, Hygiene, Motivational, Environmental and Positive Approach for the youth, juniors, individual volunteers, YRC Colleges and working professional from different locations in India on Sundays without any charges. During the First Season, four webinars were held in 2020. The details as follows:

- 1) **The ABCs of Life:** This was very first webinar organized by YRC Maharashtra on Sunday, 13th September 2020 from 3 p.m. to 4:15 p.m. Dr. Francesca Aranha, Junior & Youth Red Cross, Maharashtra Committee Member was the Facilitator. The webinar highlighted the importance how acceptance, belief and being the element of change play an important role in making one happy and satisfied. 50 people attended webinar on zoom platform from different locations of India. The webinar was successful and all gave good feedback.
- 2) **Eco-Bricks:** Keeping in mind the environment importance, this webinar was organized on Sunday, 20th September 2020. Mr. Subhajit Mukherjee, Founder of Mission Green Mumbai was the key speaker. Eco-bricks are a sustainable way to reuse non-biodegradable plastic waste as plastic waste is regarded as a long-lasting and durable material. Hence, keeping plastic out of the ecosystem and prevents the contamination of the environment. Eco bricks are used to make many things such as furniture, walls and buildings. 96 people from various parts of India attended the session. It was highly appreciated by all and amazing feedback were given.
- 3) **attitYOUde-** This was experiential learning workshop organized on Sunday, 4th October 2020 from 4 p.m. to 5:30 p.m. mainly arranged for the youth. Ms. Rochelle Aranha, HR Professional, the Boston Consulting Group was the Facilitator. As

Coronavirus and lockdown had produced an unstable environment for all us over the globe. During these times of isolation, ones thoughts can be dangerous weapons of self-destruction. This session targeted towards youth and students, helped youth to maintain a positive and healthy mindset for themselves and those around them. Ms. Rochelle nicely interacted with the youth by giving them online group activity too The session was very much adored by the youths from different states of India. 60 people attended and actively participated in the webinar.

- 4) **Covid-19 Care in Elderly:** Knowing the worst scenario and current situation about Coronavirus, YRC Maharashtra organize this interactive session on "Covid-19 Care in Elderly" by Dr. Anita Kumar, MSC, MBBS, MIPH, MD (Resident – Geriatrics, Navi Mumbai Hospital) on Sunday, 18th October 2021 from 4 p.m. to 5 p.m. The session covered all about Covid-19 Do's and Don'ts, What you can do to help your parents or grandparents in the above age 60 years age category? What Precautions one should during Pandemic? 50 people attended the webinar and it was highly appreciated by all, as it was an hour of need to make very need to make awareness among the people.

❖ **Blankets Drive:** Youth Red Cross Maharashtra organized a blanket donation drive to provide relief to the underprivileged sections. One of the most affected sections are the senior citizens, as they have a weaker immune system and hence are more susceptible to the harsh winter cold. This drive was been a huge successful with the great support given by our donors, well-wishers, youth volunteers and the Junior Red Cross, Maharashtra Chairman, Hon. Treasurer and few Managing Committee Members.

- 1) **Old Age Home:** The Youth Red Cross staff members along with 3 volunteers visited Vishramghar Old Age Home, Karjat, Raigad district on Friday, 26th February 2021. 100 senior citizens residents including having some health issue like mentally challenged, ill, and differently abled were provided high quality blankets and bathing soaps.
- 2) **Orphanages / Shelter Home for Aged:** The Youth Red Cross staff members along with 3 volunteers visited Dreamz Home Boys' Orphanage Centre at Malwani, Malad West, Dreamz Home Girls' Centre at Goregoan East and Holy Life Care

Angel (Shelter Home for Aged) at Kandivli West on Friday, 5th March 2021. 110 beneficiaries which included senior citizens, boys and girls from all three places were provided high quality blankets and bathing soaps.

The Youth Red Cross, Maharashtra indeed goes miles to spread the warmth of love and to bring smiles on the faces of those who need us the most.

THANKS

The Junior Red Cross Committee, Maharashtra State Branch, is grateful to the members of the District Red Cross Committees, its Office Bearers, Members, its Secretaries, Coordinators, peons, and volunteers, the judges of the various competitions, principals of all schools, colleges, the counselors, youth and juniors for their keen interest and active involvement in the activities of the Junior Red Cross. It also thanks its donors, well-wishers, and the press for their unstinted support and cooperation without which it would not have been possible to carry out successfully the activities and projects of the Junior and Youth Red Cross.

Chhotalal H. Shah & Co. (Regd)
CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.
Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193
Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.

INDEPENDENT AUDITORS' REPORT

To the Members of State Governing Committee of Indian Red Cross Society, Maharashtra State Branch.

Report on the Financial Statements

Opinion

1. We have audited the accompanying consolidated financial statements of Indian Red Cross Society, Maharashtra State Branch ('the Trust') which comprise the Balance Sheet as at March 31, 2021 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Maharashtra Public Trusts Act, 1950 ('the Act') in the manner so required and 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 Trust as at 31st March, 2021 and
 - ii) in the case of the Income & Expenditure Account of the Surplus of the Trust for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements

that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

4. We have taken into account the provisions of the Act and matters which are required to be included in the audit report under the provisions of the Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

6. The Members of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Members are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.
- ii. 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 whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. Report on Other Legal and Regulatory Requirements

We report that in, exercise of powers conferred by the first provision to sub-section (4) of Section I of Maharashtra Public Trust Act, 1950 the Government of Maharashtra have vide notification no. BPT/1390/350(81)-VI, published in the Official Gazette dated March 19, 1992 directed that the Indian Red Cross Society, Maharashtra State Branch and its branches situated in the State of Maharashtra registered as a Public Trust under the said Act, shall with effect from the date of publication of the said Notification in the Official Gazette be exempted from all provisions of the said Act, except for those relating to the registration contained in the Chapter IV of the said Act. Accordingly, the Act and Rules framed under Chapter V of the Maharashtra Public Trust Act, 1950 is not applicable to the Trust and hence this report is not in pursuance of Rule 19 of The Maharashtra Public Trust Rules, 1951.

-
-
10. As required by Sub section (2) of Section 33 and Section 34 and Rule 19 of The Maharashtra Public Trusts Act, 1950 and Rules,1951 we annexe hereto our Report on the matters specified therein.
11. Further to our comments in the Report referred to in paragraph 9 above, we report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;
 - iii) the Balance Sheet and the Income and Expenditure account dealt with by this Report are prepared as per the information and explanations given to us which is in agreement with the books of accounts.

For Chhotalal H. Shah & Co.
Chartered Accountants
(F.R.N.101828W)

Bimal R. Desai
Partner
Membership No. 039201

Place : Mumbai
Date : 14 FEB 2022
UDIN : 22039201ACCBIZ2102

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
CONSOLIDATED FINANCIAL STATEMENTS**

BALANCE SHEET AS AT 31ST MARCH, 2021

	Schedules	As at 31.03.2021	As at 31.03.2020
FUNDS EMPLOYED :			
CORPUS	A	1,02,89,704	1,02,89,704
DESIGNATED FUNDS	B	8,47,31,458	8,17,95,247
RESTRICTED / ENDOWMENT FUNDS	C	2,86,08,392	2,78,28,876
DEFERRED GRANT FOR ASSETS (NET)	D	2,01,14,160	26,62,712
INCOME AND EXPENDITURE ACCOUNT			
As per annexed account		5,81,60,896	4,77,95,853
TOTAL RUPEES		20,19,04,611	17,03,72,392
REPRESENTED BY :			
FIXED ASSETS :			
Gross Block	E	14,22,16,342	12,07,53,477
Less: Accumulated Depreciation		<u>7,53,48,029</u>	<u>6,96,34,399</u>
Net Block		6,68,68,313	5,11,19,078
CAPITAL WORK IN PROGRESS (WAI PROJECT)		3,03,71,702	2,71,57,223
RURAL HOSPITAL / PRIMARY HEALTH CENTRES	F	1,00,13,151	2,17,02,309
INVESTMENTS	G	2,54,81,407	2,66,39,509
CURRENT ASSETS, LOANS AND ADVANCES :	H		
Inventories		34,25,838	43,37,306
Cash & Bank Balances		7,40,86,314	5,23,83,533
Loans & Advances		<u>2,87,08,897</u>	<u>3,13,35,385</u>
		10,62,21,049	8,80,56,223
Less: CURRENT LIABILITIES AND PROVISIONS :	I		
Current Liabilities		3,07,13,236	3,75,96,464
Provisions		<u>63,37,775</u>	<u>67,05,486</u>
		3,70,51,011	4,43,01,950
NET CURRENT ASSETS		<u>6,91,70,038</u>	<u>4,37,54,273</u>
TOTAL RUPEES		20,19,04,611	17,03,72,392
NOTES ON ACCOUNTS			
S			
As per our report of even date Chhotalal H. Shah & Co. Chartered Accountants (Firm Regn. No. 101828W)		For and on behalf of the State General Committee	
Bimal R. Desai Partner Membership No. 039201 Place: Mumbai Date : 14 FEB 2022	Homi Khusrokhani Vice Chairman Place : Mumbai Date : 14 FEB 2022	Mehli M. Golvala Hon. Treasurer Place : Mumbai Date : 14 FEB 2022	

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
CONSOLIDATED FINANCIAL STATEMENTS
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021

	Schedules	As at 31.03.2021	As at 31.03.2020
INCOME :			
Donation and Grants	J	1,96,59,689	76,48,831
Fees from Hospital Activities	K	3,36,91,253	4,13,42,777
Nursing College Fees	L	2,17,22,797	1,85,42,932
Deferred Grant :			
For Current Year	D	24,76,601	4,40,749
Other Income	M	3,68,76,247	4,05,08,757
Increase / (Decrease) in Inventories	N	(7,38,829)	18,81,621
TOTAL INCOME		<u>11,36,87,758</u>	<u>11,03,65,667</u>
EXPENDITURE			
Hospital Operating Expenses	O	2,44,55,012	2,86,11,303
Nursing College Operating Expenses	P	48,84,042	69,05,186
Staff Payments & Benefits	Q	5,46,81,380	5,48,66,541
Administrative & Other Expenses	R	1,25,49,300	1,12,35,144
Depreciation	E	67,52,981	48,00,871
TOTAL EXPENDITURE		<u>10,33,22,715</u>	<u>10,64,19,045</u>
SURPLUS / (DEFICIT) FOR THE YEAR		1,03,65,043	39,46,622
Balance Brought Forward		4,77,95,853	4,38,49,231
Balance carried over to Balance Sheet		<u>5,81,60,896</u>	<u>4,77,95,853</u>

Notes to Accounts S

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhhan
Vice Chairman

Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer

Place : Mumbai
Date : 14 FEB 2022

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
CONSOLIDATED FINANCIAL STATEMENTS**

**Schedules 'A' to 'S' annexed to and forming an integral part of the Consolidated
Financial Statements for the Year ended 31st Match 2021**

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'A' - CORPUS FUND :</u>		
As per last Balance Sheet	1,02,89,704	1,02,89,704
TOTAL RUPEES	<u>1,02,89,704</u>	<u>1,02,89,704</u>
<u>SCHEDULE 'B' - DESIGNATED FUNDS :</u>		
Sir Dorabji Tata Trust Gift	50,000	50,000
Sir Dorabji Tata Trust Bel Air Development & Poor Patient Fund	10,00,000	10,00,000
Ambulance Fund	34,99,000	34,99,000
X-Ray Department Fund	7,00,000	7,00,000
Gynaecology Centre Fund	2,50,000	2,50,000
HIV Project Fund	4,40,350	4,40,350
Naturopathy Centre Fund	5,26,000	5,26,000
Servant Benefit Fund	18,822	18,822
Property Repair Fund	20,82,970	20,82,970
Ventilator & Sonography Fund	11,00,000	11,00,000
Land Fund	6,877	6,877
Dr. B.Billimoria Memorial Building Fund	22,562	22,562
Special Purpose Donation	41,70,000	41,70,000
Aspi J. Marker- Dairy Farm Fund	1,35,000	1,35,000
Centenary Fund	8,03,761	8,03,761
For Classical Singing Competition	20,524	20,524
Disaster Management fund	2,25,380	2,25,380
Gagan Mathur Trust		
Received during the year	12,06,000	-
Shri Ramu Sitaram Deora		
Received during the year	51,00,000	-
Building Fund :		
a. Contribution towards Wai Project		
As per last Balance Sheet		
Indian Red Cross Society (HQ)	1,27,24,959	70,24,959
Other	<u>70,00,000</u>	<u>70,00,000</u>
	1,97,24,959	1,40,24,959
Add : Received during the year	<u>27,46,257</u>	<u>57,00,000</u>
	2,24,71,216	1,97,24,959
b. Contribution towards Erba Hostel		
Received during the year from		
Transasia Bio Medicals Ltd	25,00,000	-
Add: Expenses incurred by -		
Transasia Bio Medicals Ltd	15,40,340	-
National Head Quarter	<u>15,07,126</u>	-
	55,47,466	-
Less : Transferred to Deferred Grant for Assets	<u>(55,40,251)</u>	-
	7,215	-
TOTAL RUPEES C/FD	<u>4,38,35,677</u>	<u>3,47,76,205</u>

	As at 31.03.2021	As at 31.03.2020
TOTAL RUPEES B/FD	4,38,35,677	3,47,76,205
CSR Grants :		
a. Breach Candy CSR Grant 2017-18		
As per last Balance Sheet	-	1,96,305
Less : Spent during the year	-	<u>(2,00,000)</u>
	-	(3,695)
Add : Expenses from Bel Air Hospital	-	<u>3,695</u>
	-	-
b. Breach Candy CSR Grant 2019-20		
As per last Balance Sheet	-	35,00,000
Received during the year	-	-
Less : Spent during the year	-	<u>(35,00,009)</u>
	-	(9)
Add : Expenses from Bel Air Hospital	-	<u>(9)</u>
	-	-
c. Tata Investment Corporation Ltd		
As per last Balance Sheet	-	1,95,125
Less : Prior Period Adjustment	-	<u>(1,95,125)</u>
	-	-
d. Tata AIG		
As per last Balance Sheet	121	45,95,649
Received during the year	15,00,000	2,28,800
Add : Interest on Grant A/c	3,550	1,22,637
Other Income during the year	1,500	-
Less : Transferred to Deferred Grant for Assets	(15,00,000)	-
Spent during the year	<u>(389)</u>	<u>(49,46,965)</u>
	4,782	121
Morarji Gokuldas Rural Hospital Fund		
As per last Balance Sheet	4,70,18,921	-
Add : Donation Received during the year	4,68,01,191	7,31,01,694
Interest Received during the year	10,48,005	6,80,097
Other Income during the year	1,23,651	-
Less : Spent during the year *	(4,12,12,971)	(2,67,30,255)
Transferred to Deferred Grant for Assets	<u>(1,28,87,798)</u>	<u>(32,615)</u>
	4,08,90,999	4,70,18,921
TOTAL RUPEES	<u>8,47,31,458</u>	<u>8,17,95,247</u>

* The trust has incurred expenses on repairs and renovation of very old structure of Morarji Gokuldas Rural Hospital, Mahabaleshwar including hospital wards, mess, doctor's quarters, etc. These have been considered as revenue in nature as there is no new structure being created.

SCHEDULE 'C' - RESTRICTED / ENDOWMENT FUNDS :

	As at 31.03.2021	As at 31.03.2020
Anti T.B. Association	78,500	78,500
C.R. Variava Charities	1,00,100	1,00,100
Dairy Farm Fund	85,558	85,558
Gurukrupa Charities Trust Endowment Fund	70,000	70,000
Motibai & Navroji Contractor Endowment Fund	5,70,000	5,70,000
Balsara Endowment Fund	5,000	5,000
Banoo D. Billimoria Trust	5,000	5,000
Behram Tafti Endowment Fund	20,000	20,000
Billimoria Endowment Fund	5,000	5,000
Mani Megan Endowment Fund	4,001	4,001
Medical Equipment Fund	50,000	50,000
Motiwala Endowment Fund	47,000	47,000
Daruwalla Endowment Fund	5,000	5,000
Nutrition Fund	17,847	17,847
Occupation Therapy Project Endowment Fund	6,801	6,801
Sir Dorabji Tata Trust Fund For Medicine	2,465	2,465
Station Wagon Fund	26,329	26,329
Sir Shapurji Billimoria Endowment Fund	5,00,000	5,00,000
Endowment Fund	49,436	49,436
Furniture & Equipment Fund	15,50,000	15,50,000
Poor Parsi Patients Fund	(72,010)	(72,010)
Vidharbha Region Red Cross Branch (Earmarked for servicemen)		
As per last Balance Sheet	5,42,434	5,42,434
A.H. Wadia Endowment Fund (Income earmarked for Bel Air Sanatorium)		
As per last Balance Sheet	3,50,000	3,50,000
Interest on A. H Wadia Endowment Fund		
As per last Balance Sheet	10,538	10,538
Contribution for Tsunami		
As per last Balance Sheet	1,64,812	1,64,812
Contribution for Disaster (Mumbai Disaster Relief)		
As per last Balance Sheet	87,72,480	90,38,290
Add: Interest on bonds & bank balance	9,80,252	10,77,179
Less: Bank Interest and Profit on redemption transferred to Income & Expenditure Account	(9,80,252)	(10,77,179)
(as per Note No. 8 (a) in Schedule 'S')		
Less: Expenses during the year	(1,27,165)	(2,65,810)
Balance carried to balance sheet	86,45,315	87,72,480
Contribution for Bihar Flood		
As per last Balance Sheet	21,44,777	21,44,777
Contribution for Haiti Earthquake		
As per last Balance Sheet	4,56,084	4,56,084
TOTAL RUPEES C/FD	1,54,39,987	1,55,67,152

	As at 31.03.2021	As at 31.03.2020
TOTAL RUPEES B/FD	1,54,39,987	1,55,67,152
Contribution for Uttarakhand Relief		
As per last Balance Sheet	45,40,031	45,40,031
Contribution for Fund Raising and Capacity Building		
As per last Balance Sheet	8,74,480	8,74,480
Contribution for Jammu & Kashmir Flood Relief		
As per last Balance Sheet	4,85,037	4,85,037
Contribution for Kerala Flood Relief		
As per last Balance Sheet	5,80,950	5,80,950
Contribution for Maharashtra Flood Relief		
As per last Balance Sheet	40,003	-
Received during the year	-	2,90,000
Less: Expenses during the year	-	<u>(2,49,997)</u>
	40,003	40,003
Contribution for Odisha Cyclone Relief		
As per last Balance Sheet	64,563	-
Received during the year	-	2,16,000
Less: Expenses during the year	-	<u>(1,51,437)</u>
	64,563	64,563
Development Fund		
As per last Balance Sheet	49,07,008	40,92,417
Add : Fees received during the year	10,04,602	<u>8,14,591</u>
	59,11,610	49,07,008
CSR Project Fund		
As per last Balance Sheet	3,84,793	4,84,026
Add : Interest on bank balance	2,079	767
Less : Transferred to Income & Expenditure Account (as per Note No. 8 (b) in Schedule 'S')	<u>(1,00,000)</u>	<u>(1,00,000)</u>
	2,86,872	3,84,793
Contribution for Nepal Earthquake		
As per last Balance Sheet	3,84,859	3,84,859
COVID-19 Relief Fund		
Contribution Received during the year	8,00,000	-
Less : Spent during the year	<u>8,00,000</u>	<u>-</u>
TOTAL RUPEES	<u>2,86,08,392</u>	<u>2,78,28,876</u>

SCHEDULE 'D' - DEFERRED GRANT FOR ASSETS :

Sr.	Particulars	As At 01.04.2020	Additions during the year	Transferred to Income and Expenditure Account	As At 31.03.2021
1	Power Supply Project	1,10,027	-	16,504	93,523
		(1,29,443)	-	(19,416)	(1,10,027)
2	Ward Development	1,60,906	-	16,091	1,44,815
		(1,78,785)	-	(17,879)	(1,60,906)
3	Kitchen & Water Treatment Plant	1,35,350	-	20,302	1,15,048
		(1,59,235)	-	(23,885)	(1,35,350)
4	Solar Water Heater	3,02,465	-	45,370	2,57,095
		(3,55,841)	-	(53,376)	(3,02,465)
5	Bank of Baroda for Vehicle	9,188	-	1,378	7,810
		(10,810)	-	(1,622)	(9,188)
6	Computer from YPEP	-	-	-	-
		(1)	-	(1)	-
7	HIV Aids Programme (Vehicle)	77,432	-	11,615	65,817
		(91,097)	-	(13,665)	(77,432)
8	Mobile Health Unit (Gadchiroli)	1,03,623	-	15,543	88,080
		(1,21,910)	-	(18,287)	(1,03,623)
9	Body Bags	13,387	-	2,008	11,379
		(15,750)	-	(2,363)	(13,387)
10	General Assets	670	-	101	569
		(788)	-	(118)	(670)
11	Furniture & Fixtures & Other Assets	4,76,330	-	59,216	4,17,114
		(5,44,686)	-	(68,356)	(4,76,330)
12	Livestock (Cows)				
	(Purchased from Aspi K Maker Dairy Farm Fund)	75,000	-	-	75,000
		(75,000)	-	-	(75,000)
13	ECG Machine & Other Equipments				
	(Purchased from Tata Investment Corporation CSR Fund)	1,53,417	-	23,013	1,30,404
		(1,80,491)	-	(27,074)	(1,53,417)
14	Ambulance - Tata Winger				
	(Purchased from Tata Investment Corporation CSR Fund)	10,25,958	-	1,53,894	8,72,064
		(12,07,009)	-	(181,051)	(10,25,958)
15	Ambulance - Boat				
	(Purchased from Tata AIG CSR Fund)	-	15,00,000	1,12,500	13,87,500
	TOTAL RUPEES C/FD	26,43,753	15,00,000	4,77,535	36,66,218

Sr.	Particulars	As At 01.04.2020	Additions during the year	Transferred to Income and Expenditure Account	As At 31.03.2021
	TOTAL RUPEES B/FD	26,43,753	15,00,000	4,77,535	36,66,218
16	Erba Hostel (Constructed from Building fund contribution towards Erba Hostel) (Refer Schedule 'B')	-	55,40,251	5,54,025	49,86,226
17	Purchased from Morarji Gokuldas Rural Hospital Fund				
a.	Computer Software	7,790	-	4,674	3,116
		-	(19,475)	(11,685)	(7,790)
b.	Medical Equip. - Oxygen Cylinder	11,169	66,85,530	7,33,757	59,62,942
		-	(13,140)	(1,971)	(11,169)
c.	Fire Extinguisher	-	87,025	4,351	82,674
d.	Air Conditioner	-	86,593	12,989	73,604
e.	Furniture & Fixtures	-	20,75,502	1,88,502	18,87,000
f.	Kitchen Equipments	-	16,520	1,239	15,281
g.	Generator	-	12,33,574	92,518	11,41,056
h.	Computer & Printers	-	12,350	3,705	8,645
i.	Electrical Transformer	-	26,90,704	4,03,306	22,87,398
	TOTAL CURRENT YEAR	26,62,712	1,99,28,049	24,76,601	2,01,14,160
	(TOTAL PREVIOUS YEAR)	30,70,846	32,615	4,40,749	26,62,712

SCHEDULE 'E' - FIXED ASSETS

DESCRIPTION	(All amounts in Rupees)											
	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As At 1.04.2020	Additions	Deduc- tions	As At 1.03.2021	Upto 01.04.2020	For the year	Re- couped	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020		
Freehold Land	8,578	-	-	8,578	-	-	-	-	8,578	8,578		
Buildings (Including Old Building of Maharashtra State Branch in Joint Ownership with St. John Ambulance Association)	4,19,71,397	62,57,662	-	4,82,29,059	2,35,17,217	18,73,637	-	2,53,90,854	2,29,38,205	1,84,54,180		
Hostel Building	2,75,36,140	-	-	2,75,36,140	92,68,103	9,13,402	-	1,01,81,505	1,73,54,635	1,82,68,037		
Plant & Machinery	18,39,100	-	-	18,39,100	14,36,042	60,460	-	14,96,502	3,42,938	4,03,058		
Electrical Installations & Fittings	87,02,937	40,66,599	-	1,27,69,536	63,72,969	8,48,812	-	72,21,781	55,47,755	23,29,968		
Medical Apparatus & Equipments	1,06,76,604	84,19,017	-	1,90,95,621	79,54,769	13,43,740	-	92,98,509	97,97,112	27,21,835		
Furniture & Fixtures	78,39,374	21,62,527	-	1,00,01,901	53,81,473	4,38,643	-	58,20,116	41,81,785	24,57,901		
Office Equipment	34,26,306	7,249	-	34,33,555	26,24,461	1,21,362	-	27,45,823	6,87,732	8,01,845		
Kitchen Equipment	1,40,754	-	-	1,40,754	1,23,735	2,563	-	1,26,288	14,466	17,019		
Library Books	8,18,964	-	-	8,18,964	5,86,753	39,332	-	5,96,085	2,22,979	2,62,211		
Computer	34,64,368	2,27,923	-	36,92,291	32,67,861	2,19,181	-	34,87,042	2,05,249	1,96,507		
Laptop	1,06,500	-	-	1,06,500	1,06,496	1	-	1,06,497	3	4		
Vehicles	1,39,02,979	-	11,93,112	1,27,09,867	87,35,781	7,73,622	10,39,351	84,70,052	42,39,815	51,67,198		
General Assets	55,900	-	-	55,900	46,545	1,404	-	47,949	7,951	9,355		
Ambulance - Boat	-	15,15,000	-	15,15,000	-	1,13,625	-	1,13,625	14,01,375	-		
Laboratory Equipment	2,63,576	-	-	2,63,576	2,42,194	3,207	-	2,45,401	18,175	21,382		
TOTAL RUPEES	12,07,53,477	2,26,55,977	11,93,112	14,22,16,342	6,96,34,399	67,52,981	10,39,351	7,53,48,029	6,68,68,313	5,11,19,078		
Previous Year	11,98,81,111	15,43,758	6,71,392	12,07,53,477	6,52,24,925	48,00,871	3,91,397	6,96,34,399	5,11,19,078	5,46,56,186		

Note :

1. Addition to building includes expenses incurred by Transasia Bio Medicals Ltd. amounting to Rs. 15,40,340/- and expenses incurred out of foreign contribution funds of National Head Quarter amounting to Rs. 15,07,126/-.
2. Addition to Fixed Assets other than building includes Rs. 66,85,530/- to Medical Apparatus & Equipments, Rs. 21,62,527/- to Furniture & Fixtures, Rs. 40,27,391/- to Electrical Installation & Fittings and Rs. 12,350/- to Computers that is purchased out of Morarji Gokaldas Rural Hospital Fund A/c.

	As at 31.03.2021	As at 31.03.2020
SCHEDULE 'F' - RURAL HOSPITAL / PRIMARY HEALTH CENTER:		
As per last Balance Sheet	(2,17,02,309)	(26,51,819)
Contribution from :		
Staff	23,73,918	16,82,514
Alphonsa Hostel	-	16,00,000
	23,73,918	32,82,514
Community Donations	11,75,000	3,81,567
TOTAL - A	(1,81,53,391)	10,12,262
Running Expenses of Hospital, Primary Health Centre & Sub-Centres :		
Salary to Doctors & Support Staff		
a. Rural Hospital, Mahabaleshwar	1,27,35,604	1,01,43,137
b. Primary Health Centres :		
Taldeo	43,31,462	33,35,639
Tapola	48,32,640	37,73,389
c. Sub-Centres running under Taldeo Primary Health Centre:		
Chikhali	7,19,520	6,10,233
Dudhgaon	7,19,520	6,05,567
Kasrud	6,59,760	6,13,567
Parut	7,19,520	5,14,400
Wadakumbhroshi - 1	7,19,520	5,81,239
Wadakumbhroshi - 2	6,74,700	6,13,567
	42,12,540	35,38,573
d. Sub-Centres running under Tapola Primary Health Centre:		
Ahir	6,81,837	6,14,400
Akalpe	7,19,520	6,14,397
Gogave	6,29,580	4,81,400
Kharoshi	5,99,620	4,89,400
Soundari	7,19,520	5,59,561
Tapola	6,94,215	6,01,100
Velapur	6,59,760	5,27,948
Waghawale	7,55,520	13,44,404
	54,59,572	52,32,610
Total (a + b + c + d)	3,15,71,818	2,60,23,348
Other Hospital Running Expenses		
a. Rural Hospital	21,20,765	16,52,555
b. Primary Health Centres & Sub-Centres - Taldeo	5,42,518	6,30,378
c. Primary Health Centres & Sub-Centres - Tapola	6,03,675	6,15,649
	32,66,958	28,98,583
TOTAL - B	3,48,38,776	2,89,21,931
TOTAL RUPEES (A - B)	(5,29,92,167)	(2,79,09,669)
Grant Received from Maharashtra State Government during the year	4,29,79,016	62,07,360
TOTAL RUPEES	(1,00,13,151)	(2,17,02,309)

	<u>As at</u> <u>31.03.2021</u>	<u>As at</u> <u>31.03.2020</u>
SCHEDULE 'G' - INVESTMENTS		
Deposits		
H.D.F.C. Ltd.	2,29,85,351	2,41,43,453
Mutual Fund Units		
Unit Trust of India	12,44,249	12,44,249
Unit Trust of India Liquid Fund Cash Plan	12,51,807	12,51,807
TOTAL RUPEES	2,54,81,407	2,66,39,509
SCHEDULE 'H' - CURRENT ASSETS, LOANS AND ADVANCES :		
a. Inventories :		
Livestock	1,53,000	1,53,000
Medicines	30,43,917	37,80,738
Ayurvedic Medicines	-	38,411
Laboratory Items	1,32,583	2,42,923
Mess Items	84,959	1,08,847
Body Bags	11,379	13,387
(As per inventory taken, valued and certified by Management)	34,25,838	43,37,306
b. Cash and Bank Balances :		
With Variava Trustee Mumbai	10,327	14,185
Cash in Hand		
In Mumbai	1,16,379	1,03,102
In Panchgani	70,192	25,092
With Schedule Banks in Current Account		
In Current Account	48,88,424	(16,98,897)
In Savings Account	1,32,86,737	60,07,706
In Fixed Deposit	5,57,14,256	4,79,32,344
	7,40,86,314	5,23,83,533
c. Loans and Advances :		
Receivable in cash or in kind for value to be received	29,63,430	38,68,229
Lease Rent Receivable	-	1,70,864
Loans To Employees	81,583	46,155
Sundry Deposits	6,60,948	3,59,830
Advance Tax (Tax Deducted at source)	69,38,572	81,57,756
Advance to Contractor	25,12,795	10,12,795
Advance to Creditors	-	62,13,561
Advance to Other	6,63,990	9,500
Advance for Expenses	7,04,474	-
Accrued Interest	14,76,216	17,93,291
Fee & Grant receivable	70,96,621	45,92,580
Hospital Income Receivable	63,058	49,564
Prepaid Expenses	10,96,734	5,88,590
Inter Unit / Branch Balances		
Receivable from St. John Ambulance	3,513	25,307
Money Receivable from Bombay City Branch	44,46,963	44,47,363
	2,87,08,897	3,13,35,385
TOTAL RUPEES	10,62,21,049	8,80,56,223

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'I' - CURRENT LIABILITIES AND PROVISIONS :</u>		
Current Liabilities :		
Advance fee Received	75,83,859	64,92,236
Amount Payable to Karnataka District Branch	1,00,000	1,00,000
Fund For NHQ Projects	82,112	82,112
Retention Money	9,45,493	9,45,493
Money payable to Headquarters (Dissemination)	5,06,621	13,54,579
Others	1,33,51,774	1,59,19,572
Security Deposit for Taleyarkhan Hall	80,000	80,000
Refundable Deposit	12,53,258	13,52,786
Payable to IRCS Staff Provident Fund A/c	2,50,000	-
Payable to Junior Red Cross Society, Pune	8,026	8,026
Payable to IRCS - Bhandara District	1,108	1,108
Student Nursing Association	13,47,654	-
Sundry Creditors for Goods & Services	50,65,773	1,12,60,552
Scholarship	1,37,558	-
	<u>3,07,13,236</u>	<u>3,75,96,464</u>
Provisions :		
Provision for Gratuity	63,37,775	67,05,486
	<u>63,37,775</u>	<u>67,05,486</u>
TOTAL RUPEES	<u>3,70,51,011</u>	<u>4,43,01,950</u>

	For the year ended 31.03.2021	For the year ended 31.03.2020
<u>SCHEDULE 'J' - DONATIONS RECEIVED :</u>		
Grant	46,45,672	36,47,303
Donation	1,50,14,017	40,01,528
TOTAL RUPEES	1,96,59,689	76,48,831
<u>SCHEDULE 'K' - FEES FROM HOSPITAL ACTIVITIES :</u>		
Fees from Ayurvedic & Naturopathy centre	-	7,803
Fees from other Patients	-	46,24,550
Hospital charges & other recoveries	3,36,91,253	3,67,10,424
TOTAL RUPEES	3,36,91,253	4,13,42,777
<u>SCHEDULE 'L' - NURSING COLLEGE FEES :</u>		
Tuition Fees	1,04,67,397	83,72,907
Hostel Fees	1,00,24,000	83,67,500
Other Fees	12,31,400	18,02,525
TOTAL RUPEES	2,17,22,797	1,85,42,932
<u>SCHEDULE 'M'- OTHER INCOME :</u>		
Interest Income		
On bonds and bank balances	18,85,507	18,08,977
On Income Tax Refund	3,38,743	1,08,700
Dividend Income	1,40,994	1,33,373
Income from Advertisement	26,500	6,39,500
Administration Charges Recovery (Refer Note 8 of Schedule S)	10,80,252	11,77,179
Lease Rent	4,44,800	3,90,800
Frist Aid Training Fees	2,93,900	6,35,169
Compensation for use of H.J.H.Taleyarkhan Memorial Hall	-	6,33,000
Training Programme for Asha	17,250	7,05,400
Sale of Prospectus	45,030	35,050
Income from Nurses on Deputation	2,86,16,022	2,70,26,591
Contribution from Project	-	1,57,500
JRC Activities	12,175	10,14,823
Membership Fees	62,900	41,700
Sundry credit balance written off	2,64,345	2
Gain on Mutual Funds	-	74,341
DMLT Course Income	15,57,000	30,57,800
Dairy Milk	15,28,840	17,10,560
Income From Official Trustee Varaiva	31,819	12,606
Admission Cancellation Charges	4,500	-
Miscellaneous Income	5,25,670	11,45,686
TOTAL RUPEES	3,68,76,247	4,05,08,757

	For the year ended 31.03.2021	For the year ended 31.03.2020
<u>SCHEDULE 'N' - INCREASE / (DECREASE) IN INVENTORIES :</u>		
Opening Stock of Inventories	37,94,125	19,12,504
Closing Stock of Inventories	30,55,296	37,94,125
TOTAL RUPEES	(7,38,829)	18,81,621
<u>SCHEDULE 'O' - HOSPITAL OPERATING EXPENSES :</u>		
Hospital Expenses	1,72,76,206	1,92,84,449
DMLT Course Expenses	15,02,763	26,23,564
Doctors & Professionals Consultation Fees	3,45,000	18,13,786
Project & Programme Expenses	43,80,925	39,12,541
Free & Concessional treatment given to Poor Patients	2,28,644	5,28,196
Ambulance Maintenance	6,51,483	4,48,767
Covid-19 Relief Expenses	69,991	-
TOTAL RUPEES	2,44,55,012	2,86,11,303
<u>SCHEDULE 'P' - NURSING COLLEGE OPERATING EXPENSES :</u>		
Affiliation & Registration Expenses	5,25,150	6,71,322
Hostel Expenses	33,78,694	51,15,618
Uniform & Stationery Expenses	700	1,25,285
Cleaning Charges	17,961	1,672
Electricity & Lighting	2,52,621	77,781
Functions & Festivals	-	56,366
Practical & Theory Examination Expenses	2,46,184	2,56,155
Magazines, Periodicals & News Letters	25,805	25,406
NSS Expenses	22,383	22,925
Training & Workshop Expenses	7,637	2,000
Vehicle Expenses	2,80,623	5,00,114
Water Charges	1,26,284	50,542
TOTAL RUPEES	48,84,042	69,05,186
<u>SCHEDULE 'Q' - STAFF PAYMENTS & BENEFITS :</u>		
Salaries, Ex-Gratia & Stipend	5,34,72,091	5,35,23,129
Gratuity	11,84,407	12,11,403
Staff Welfare Expenses	24,882	1,32,009
TOTAL RUPEES	5,46,81,380	5,48,66,541

	For the year ended 31.03.2021	For the year ended 31.03.2020
<u>SCHEDULE 'R' - ADMINISTRATIVE & OTHER EXPENSES :</u>		
Advertisement	23,120	4,501
Audit Fees	2,00,600	2,30,600
Legal & Professional fees	2,14,150	81,514
Electricity Charges	37,07,357	36,20,900
Expenses on Taleyarkhan Hall	10,12,322	13,37,601
General Charges	1,46,839	1,92,254
Frist Aid Training Expenses	8,775	42,478
JRC Activities	26,101	6,88,461
Loss on Sale of Fixed Assets	96,761	49,971
Miscellaneous Expenses	3,85,379	7,43,559
Printing & Stationary	4,13,528	6,03,001
Repairs & Maintenance *	57,85,443	30,67,963
Telephone, Courier & Postage	2,83,458	2,32,977
Travelling & Conveyance	1,94,142	3,09,727
Vehicle Maintenance	51,325	29,637
TOTAL RUPEES	1,25,49,300	1,12,35,144

* The trust has incurred expenses on repairs and renovation of hospital wards, mess, doctors' quarters, ladies hostel etc. These has been considered as revenue in nature as there is no new structure being created.

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH CONSOLIDATED FINANCIAL STATEMENTS

SCHEDULE 'S' - NOTES ON ACCOUNTS :

Notes to Consolidated Financial Statements for financial year ended 31st March 2021.

1. Background and Nature of Operations of the Trust

Indian Red Cross Society (IRCS) is a statutory body established under an Act of Parliament (Act No. VX of 1920). The Maharashtra State Branch IRCS ("the Trust") is registered as a trust under the Maharashtra Public Trusts Acts, 1950 ("the act") The Government of Maharashtra has vide notification No. BPT/1390/350(81)-VI, published in the official Gazette dated March 19,1992 exempted the Trust from all the provisions of the Act except Chapter IV relating to registration.

The Indian Red Cross Society (IRCS) is a national federation with more than 650 IRCS branches, It acts as an auxiliary to the government in providing medical aid and relief in times of calamities without favour of caste and creed and provides services in healthcare and social welfare programs. The Trust is also responsible for coordinating the activities of various Red Cross branches in Maharashtra.

2. Statement of Significant Accounting Policies

a) Basis of preparation

As explained in para I above, the Trust is exempted from the provisions of the Maharashtra Public Trusts Act, 1950. Accordingly these consolidated financials statements have been prepared based on the Technical Guide on Accounting and Auditing in Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India ("ICAI")

The consolidated financial statements (CFS) have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the ICAI. The CFS have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

Principles of consolidation

The financial statements consolidate the financial results of Maharashtra State Branch of the Indian Red Cross Society, Bel Air Hospital & Sanatorium, Bel Air College of Nursing, Junior Red Cross Sub- Committee.

The financial statements of all the above units have been combined on a line-by-line basis by adding together the value of like items of assets, liabilities, income and expenses after eliminating inter-unit balances.

Based on Rules 5 (j) and 5 (k) which define the powers of district branches, composition or operations (in any form) of all district level branches are not controlled by the State General Committee of the Maharashtra State Branch. Therefore all district level branches are excluded from consolidation in the aforesaid financial statements.

b) Classification of Donations received

i) Unrestricted Funds / General Donations :

These funds are used in accordance with the objects of the Society, at the discretion of the trustees / members of the governing body.

ii) Designated Funds :

These funds are set aside by the trustees / members of the governing body out of unrestricted funds for specific future purpose or projects.

iii) Restricted / Endowment Funds:

Restricted funds can only be used for particular purposes within the objects of the Society, Restrictions arise when stipulated by the donor or under a law. Endowment funds are a form of restricted funds that are received with a stipulation from the donor that the amount received should not be used for any purpose; only the income earned from these funds can be used for general or specific purpose in accordance with the terms of contribution.

c) Fixed Assets

Fixed assets are stated at cost, less grants received, accumulated depreciation and impairment losses. Cost comprises the purchase price, value of donations received in kind and any attributable cost of bringing the asset to its working condition for its intended use.

d) Depreciation

Depreciation is provided on written Down Value method at the rates prescribed in Income Tax Act, 1961.

e) Investments

All the Investments are considered as Long term and are accounted for at cost of acquisition. Provision is made if the diminution in value of investment is not considered temporary.

f) Government grants and subsidies

Grants and subsidies from the government / others are generally recognized when there is reasonable assurance that the grant/subsidy will be received and all attaching conditions will be complied with. When the grant or subsidy relates to an expense item, it is recognized as income over the periods necessary to match it on a systematic basis to the costs which it is intended to compensate. Where the grant or subsidy relates to an asset, it is treated as deferred income, which is recognized in the income statement on a systematic and rational basis over the useful life of the asset.

Donations are accounted for on receipt basis.

g) Income Recognition

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend income is recognised when the holders' right to receive payment is established by the balance sheet date.

Income earned on letting out hall on hire is recognised on accrual basis.

Lease income is recognised on a straight line basis for the period of the lease

Income in the nature of tuition fees received from students for an academic year is recognized when there is a reasonable certainty of its realization / ultimate collection. As the academic year is from June to March, the fees received are treated as income over that period.

Income from college activities is recognized when there is a reasonable certainty of its realization / ultimate collection.

All other sources of income like contribution and subscription, from City Branch/ districts of the Indian Red Cross Society, etc. are accounted for receipt basis.

h) Retirement Benefits

Retirement benefits in the form of Provident Fund are charged to the Income & Expenditure Account of the year when the contributions to the respective funds are due. Gratuity liability under the Payment of Gratuity act is accrued and provided for on the basis of an actuarial valuation made at the end of each financial year.

i) Provisions

A provision is recognised when the trust has a present obligation as a result of past events; where it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on best estimate required to settle the obligation at the balance sheet date. Provision for expenditure relating to voluntary retirement is made when the employee accepts the offer of early retirement.

j) Inventory

Inventory of medicines and consumables are valued at lower of cost and net realizable value. Cost includes purchase cost and other incidental charges.

-
-
- k) Accounts of certain creditors are subject to reconciliation, pending confirmation of balances and the credit balances in regard to payables have been taken as reflected in the books of accounts and adopted for the purpose of preparation of the Balance Sheet.
- l) GST Balances are subject to Annual Reconciliation as per GST Rules and necessary adjustments, if any will be done on finalization of the Annual Return under the GST Act and Rules.

3. Income Taxes

Returns of income under the Income Tax Act, 1961 are being filed for the Consolidated Accounts of Maharashtra State Branch. The Chief Commissioner of Income Tax, Mumbai has granted approval U/s 10(23C)(via) of the Income Tax Act, 1961 to the Indian Red Cross Society (Maharashtra State Branch) vide order dated 28.01.2010 and the approval is valid from Ass. Yr. 2009 - 10 and onwards until withdrawn.

4. Details pertaining to certain fixed assets like itemized breakup of Furniture and Fixtures, Electrical Installation, Medical Apparatus, Office Equipment and Computers are not available with the trust. The Gross Block in respect of these assets aggregates to Rs. 4,80,07,991/- and the Net Block aggregates to Rs. 1,59,17,819/-.
5. Based on the nature of records maintained by the Trust, it is not possible to correlate the designated/ endowments funds with the investments made, consequently the information has not been provided. Further, there is no accretion to the endowment funds by way of interest earned on the investments.

6. Contingencies

There is an appeal by Bel-Air Sanatorium pending in the High Court against the order of the Industrial Court. In accordance with the order of the Industrial Court, the unit is required to reinstate six dismissed employees with full back wages. The Management has obtained a stay of the operation of this order from the High Court, and is of the view that the liability is not probable in this case. Pending final resolution of this matter, no provision have been made for the estimated liability of Rs. 24,78,601/- for back wages of the dismissed employees.

7. The future minimum lease payment in respect of trust property given on lease to Missionary Congregation of the Blessed Sacrament (MCBS) for running a school for a term of 30 years commencing October 2003 are as follows :

Sr. No.	Particulars	Amount (Rs.)
i.	not later than one year	3,00,000
ii.	later than one year and not later than five years	12,00,000
iii.	later than five years	22,50,000
	Total	37,50,000

-
-
8. a) Administration charges recovery of Rs. 9,80,252/- from Mumbai Disaster Relief account being interest on investments and Bank deposits. This is based on a resolution passed by the managing committee.
- b) During the year Rs. 1,00,000/- is shown as administration charges recovery from CSR contribution made by Breach Candy Hospital Trust.

9. Comparatives

Previous year figures have been regrouped or reclassified to confirm to the current year's presentation.

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhhan
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITORS' REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying standalone financial statements of Mumbai Headquarters of Maharashtra State Branch of Indian Red Cross Society a unit of Indian Red Cross Society ('the Trust') which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant act, in the manner so required and 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 Unit as at 31st March, 2021;
 - ii) in the case of the Income & Expenditure Account of the Deficit of the unit for the year ended on that date and

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.

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

Management's Responsibility for the Financial Statements

6. The Trustees of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.

-
-
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
 - iii) the Balance Sheet, the Income and Expenditure account and dealt with by this Report are in agreement with the books of account of the Unit.

For Chhotalal H. Shah & Co.
Chartered Accountants
(F.R.N.101828W)

Bimal R. Desai
Partner
Membership No. 039201

Place : Mumbai
Date : 14 FEB 2022
UDIN : 22039201ACCHSE6020

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BALANCE SHEET AS AT 31ST MARCH, 2021**

	Schedules	As at 31.03.2021	As at 31.03.2020
FUNDS EMPLOYED :			
CORPUS FUND	A	25,53,785	25,53,785
DESIGNATED FUNDS	B	2,25,380	2,25,380
RESTRICTED / ENDOWMENT FUNDS	C	1,91,70,756	1,93,95,841
DEFERRED GRANT FOR ASSETS (NET)	D	1,73,655	2,04,300
INCOME AND EXPENDITURE ACCOUNT :			
As per annexed account		1,00,94,670	1,43,62,001
TOTAL RUPEES		3,22,18,245	3,67,41,307
REPRESENTED BY :			
FIXED ASSETS :			
Gross Block	E	63,51,464	63,48,021
Less: Accumulated Depreciation		43,31,417	39,70,576
Net Block		20,20,047	23,77,445
INVESTMENTS	F	2,01,82,336	1,98,55,698
CURRENT ASSETS, LOANS AND ADVANCES :			
Inventories	G	11,379	13,387
Cash & Bank Balances		86,07,724	1,14,77,845
Loans & Advances		61,09,125	68,73,280
		1,47,28,228	1,83,64,511
Less: CURRENT LIABILITIES AND PROVISIONS :			
Current Liabilities	H	29,17,276	20,06,426
Provisions		17,95,093	18,49,925
		47,12,369	38,56,351
NET CURRENT ASSETS		1,00,15,859	1,45,08,161
TOTAL RUPEES		3,22,18,245	3,67,41,307
NOTES ON ACCOUNTS			
As per our report of even date	N	For and on behalf of the State General Committee	
Chhotalal H. Shah & Co. Chartered Accountants (Firm Regn. No. 101828W)			
Bimal R. Desai Partner Membership No. 039201 Place: Mumbai Date : 14 FEB 2022	Homi Khusrokhhan Vice Chairman Place : Mumbai Date : 14 FEB 2022	Mehli M. Golvala Hon. Treasurer Place : Mumbai Date : 14 FEB 2022	

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021**

	Schedules	As at <u>31.03.2021</u>	As at <u>31.03.2020</u>
INCOME			
Donation and Grants	I	79,100	12,03,700
Subscription		49,700	31,850
Administration charges recovery (Refer Note 4 (a) of Schedule N)		9,80,252	10,77,179
Administration charges recovery (Refer Note 4 (b) of Schedule N)		1,00,000	1,00,000
Deferred Grant :			
For Current Year	D	30,645	36,056
Other Income	J	17,54,574	27,08,748
Increase / (Decrease) in Inventories	K	(2,008)	(2,363)
TOTAL INCOME		<u>29,92,262</u>	<u>51,55,170</u>
EXPENDITURE			
Staff Payments & Benefits	L	52,86,281	48,08,840
Administrative & Other Expenses	M	16,12,471	23,03,280
Depreciation For the year	E	3,60,841	4,26,612
TOTAL EXPENDITURE		<u>72,59,593</u>	<u>75,38,732</u>
SURPLUS / (DEFICIT) FOR THE YEAR		(42,67,331)	(23,83,562)
Balance Brought Forward		<u>1,43,62,001</u>	<u>1,67,45,563</u>
Balance carried over to Balance Sheet		<u>1,00,94,670</u>	<u>1,43,62,001</u>
Notes to Accounts	N		

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhhan
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
Schedules A to N annexed to and forming an integral part of the financial statements

Particulars	As at 31-Mar-21 Rs.	As at 31-Mar-20 Rs.
<u>Schedule A - Corpus Fund</u>		
Balance as per last Balance Sheet	25,53,785	25,53,785
TOTAL RUPEES	25,53,785	25,53,785
<u>Schedule B - Designated Funds</u>		
Disaster Management Fund		
Balance as per last Balance Sheet	2,25,380	2,25,380
TOTAL RUPEES	2,25,380	2,25,380
<u>Schedule C - Restricted/Endowment Funds</u>		
Vidharbha Region Red Cross Branch (Earmarked for servicemen)		
Balance as per last Balance Sheet	5,42,434	5,42,434
A.H. Wadia Endowment Fund (Income earmarked for Bel Air Sanatorium)		
Balance as per last Balance Sheet	3,60,538	3,60,538
Contribution for Disaster (Mumbai Disaster Relief)		
Balance as per last Balance Sheet	80,96,961	83,62,771
Add : Interest on bonds & bank balance	9,80,252	10,77,179
Less : Bank Interest transferred to Income & Expenditure Account (Refer Note 4 (a) of Schedule 'N')	(9,80,252)	(10,77,179)
Less : Expenses during the year	<u>(1,27,165)</u>	<u>(2,65,810)</u>
	79,69,797	80,96,961
Contribution for Tsunami :		
Balance as per last Balance Sheet	1,64,812	1,64,812
Contribution for Bihar Flood		
Balance as per last Balance Sheet	21,44,777	21,44,777
Contribution for Haiti Earthquake		
Balance as per last Balance Sheet	4,56,084	4,56,084
Contribution for Uttarakhand Relief		
Balance as per last Balance Sheet	45,40,031	45,40,031
Contribution for Jammu & Kashmir Flood Relief		
Balance as per last Balance Sheet	4,85,037	4,85,037
Contribution for Fund Raising and Capacity Building		
Balance as per last Balance Sheet	8,74,480	8,74,480
Contribution for Mumbai Flood Relief		
Balance as per last Balance Sheet	2,75,519	2,75,519

Particulars	As at 31-Mar-21 Rs.	As at 31-Mar-20 Rs.
Contribution for Nepal Earthquake		
Balance as per last Balance Sheet	3,84,859	3,84,859
Contribution for Kerala Flood Relief		
Balance as per last Balance Sheet	5,80,950	5,80,950
Contribution for Maharashtra Flood Relief		
Balance as per last Balance Sheet	40,003	-
Received during the year	-	2,90,000
Less : Expenses during the year	-	<u>(2,49,997)</u>
	40,003	40,003
Contribution for Odisha Cyclone Relief		
Balance as per last Balance Sheet	64,563	
Received during the year	-	2,16,000
Less : Expenses during the year	-	<u>(1,51,437)</u>
	64,563	64,563
CSR Project Fund :		
Balance as per last Balance Sheet	3,84,793	4,84,026
Add : Interest on bank balance	2,079	767
Less : Transferred to Income & Expenditure Account (Refer Note 4 (b) of Schedule 'N')	<u>(1,00,000)</u>	<u>(1,00,000)</u>
	2,86,872	3,84,793
Covid 19 Relief Fund :		
Received during the year	8,00,000	-
Less : Expenses during the year	<u>8,00,000</u>	<u>-</u>
TOTAL RUPEES	<u>1,91,70,756</u>	<u>1,93,95,841</u>

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
Schedules annexed to and forming an integral part of the financial statements

SCHEDULE 'D' - GRANT FOR ASSETS

Particulars	As At 1-Apr-20	Additions during the year	Transferred to Income and Expendi- ture Account	As At 31-Mar-21
Bank of Baroda for Vehicle	9,188	-	1,378	7,810
	(10,810)	-	(1,622)	(9,188)
Computer from YPEP	-	-	-	-
	(1)	-	(1)	-
HIV Aids Programme(Vehicle)	77,432	-	11,615	65,817
	(91,097)	-	(13,665)	(77,432)
Mobile Health Unit (Gadchiroli)	1,03,623	-	15,543	88,080
	(1,21,910)	-	(18,287)	(1,03,623)
Body Bags	13,387	-	2,008	11,379
	(15,750)	-	(2,363)	(13,387)
General Assets	670	-	101	569
	(788)	-	(118)	(670)
TOTAL CURRENT YEAR	2,04,300	-	30,645	1,73,655
(TOTAL PREVIOUS YEAR)	2,40,356	-	36,056	2,04,300

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
Schedules annexed to and forming an integral part of the financial statements
Schedule E - Fixed Assets

Description	GROSS BLOCK							Depreciation			NET BLOCK	
	As At 01-Apr-20	Additions	Deduct- ions	As At 31-Mar-21	Upto 01-Apr-20	For the year	Re- couped / Adjust- ments	Upto 31-Mar-21	As at 31-Mar-21	As at 31-Mar-20		
	(All amounts in Rupees)											
New Buildings	4,50,286	-	-	4,50,286	4,29,746	2,054	-	4,31,800	18,486	20,540		
Old Buildings (Joint Ownership with St. John Ambulance Association)	39,384	-	-	39,384	39,359	3	-	39,362	22	25		
Furniture & Fixtures	1,27,372	-	-	1,27,372	1,02,781	2,459	-	1,05,240	22,132	24,591		
Office Equipment	2,48,965	-	-	2,48,965	1,55,076	14,082	-	1,69,158	79,807	93,889		
Computer	4,42,708	3,443	-	4,46,151	4,22,285	9,546	-	4,31,831	14,320	20,423		
Laptop	1,06,500	-	-	1,06,500	1,06,496	1	-	1,06,497	3	4		
Vehicles	33,01,113	-	-	33,01,113	17,08,074	2,38,956	-	19,47,030	13,54,083	15,93,039		
General Assets	4,000	-	-	4,000	3,330	101	-	3,431	569	670		
Walkie Talkie	51,900	-	-	51,900	43,215	1,303	-	44,518	7,382	8,685		
Electrical Installations & Fittings	15,75,793	-	-	15,75,793	9,60,213	92,336	-	10,52,549	5,23,243	6,15,579		
Total Rupees	63,48,021	3,443	-	63,51,464	39,70,576	3,60,841	-	43,31,417	20,20,047	23,77,445		
Previous Year	55,87,183	12,20,422	4,59,584	63,48,021	39,19,855	4,26,612	3,75,891	39,70,576	23,77,445	16,67,328		

Particulars	As at 31-Mar-21 Rs.	As at 31-Mar-20 Rs.
Schedule F - Investments		
Investment at Cost or Market Value, whichever is lower (Including Investment Of Earmarked Funds)		
Vidharbha Region Red Cross Fund Investment		
594 Units of U.T.I (CRTS) F.V. 59400	63,235	63,235
A.H.Wadia Endowment Fund Investment		
997 Units of U.T.I (CRTS) F.V. 99700	1,04,315	1,04,315
General Fund Investment		
6189 Units of U.T.I (CRTS) F.V. 618900	6,82,700	6,82,700
U.T.I. Liquid Fund Cash Plan Regular Growth Option (Total M.V. Rs. 29,52,618/-)	12,51,807	12,51,807
In Fixed Deposit with H.D.F.C LTD	1,80,80,279	1,77,53,641
TOTAL RUPEES	2,01,82,336	1,98,55,698
SCHEDULE 'G' - CURRENT ASSETS, LOANS AND ADVANCES :		
a. Inventories :		
Body Bags	11,379	13,387
b. Cash and Bank Balances :		
1) Cash in Hand	1,13,512	99,397
2) With scheduled banks		
In Savings Account	18,94,212	37,08,373
In Fixed Deposits	66,00,000	76,70,075
	86,07,724	1,14,77,845
c. Loans and Advances :		
Sundry Deposits	1,37,371	1,36,253
Deposit with Petrol Pump	40,000	40,000
Tax Deducted At Source	8,58,646	12,60,881
Receivable from St. John Ambulance Association	3,513	25,307
Receivable from Bombay City Branch	44,46,963	44,47,363
Receivable from Adams Wylie Hospital	3,25,000	3,25,000
Receivable from IRCS - Bhandara District	(1,108)	(1,108)
Audit Fees Receivable from Staff Provident Fund	(830)	(830)
Audit Fees Receivable from Bel Air Nursing Collage	(10,007)	(10,007)
GST Receivable	360	-
Advance	3,300	49,100
Advance to Staff for Dissemination	28,748	28,748
Advance to Staff	44,835	17,407
Accrued Interest on Fixed Deposits	73,185	4,15,690
Prepaid Expenses	1,59,149	1,39,476
	61,09,125	68,73,280
TOTAL RUPEES	1,47,28,228	1,83,64,511

Particulars	As at 31-Mar-21 Rs.	As at 31-Mar-20 Rs.
<u>SCHEDULE 'H' - CURRENT LIABILITIES AND PROVISIONS</u>		
CURRENT LIABILITIES :		
Provision for Expenses	3,56,364	4,27,678
Other Liabilities	10,116	20,570
Fund for NHQ Projects	82,112	82,112
Amount Payable to Bel Air Sanatorium	11,60,424	(11,75,465)
Security Deposit for Taleyarkhan Hall	80,000	80,000
Advance for Taleyarkhan Hall Booking	87,680	2,07,680
Advance form Pune	20,901	20,901
Working advance from Headquarters (Dissemination)	5,06,621	13,54,579
DREF India Flood 2019 Working Advance	-	5,84,547
Salary Payable	2,26,189	2,66,955
Payable to Staff Provident Fund	25,703	25,703
Payable to St. John Ambulance Association	2,50,000	-
Payable to Arvi Sub District Branch	3,140	3,140
Payable to Junior Red Cross Society, Pune	8,026	8,026
Payable to Karnataka Dist. Branch(NHQ)	1,00,000	1,00,000
	29,17,276	20,06,426
PROVISIONS :		
Provision for Gratuity	17,95,093	18,49,925
TOTAL RUPEES	47,12,369	38,56,351
<u>SCHEDULE 'I' -DONATION AND GRANTS</u>		
*Grant- HO	56,100	-
Donations	23,000	12,03,700
TOTAL RUPEES	79,100	12,03,700

* Accrued on estimated basis pending finalisation by Headquarters (IRCS - New Delhi)

Particulars	As at 31-Mar-21 Rs.	As at 31-Mar-20 Rs.
<u>SCHEDULE 'J' - OTHER INCOME :</u>		
Interest on bonds and bank balances	13,23,457	11,45,657
Dividends	1,32,716	1,28,810
First Aid Training Fees	2,93,900	6,35,169
Miscellaneous Income	4,500	1,66,112
Hall Rental from H.J.H. Taleyarkhan Hall	-	6,33,000
TOTAL RUPEES	17,54,574	27,08,748
<u>SCHEDULE 'K' - INCREASE / (DECREASE) IN INVENTORIES :</u>		
Opening Stock of Body Bags	13,387	15,750
Closing Stock of Body Bags	11,379	13,387
TOTAL RUPEES	(2,008)	(2,363)
<u>SCHEDULE 'L' - STAFF PAYMENTS AND OTHER BENEFITS :</u>		
Salaries, Ex-Gratia & Stipend	43,17,131	41,88,928
Staff Welfare expenses	7,530	22,683
Gratuity Provision	6,14,080	2,43,306
Staff Travel & Conveyance	17,048	30,223
Employers Contribution to PF	3,30,492	3,23,700
TOTAL RUPEES	52,86,281	48,08,840
<u>SCHEDULE 'M' - ADMINISTRATIVE & OTHER EXPENSES :</u>		
Rates & Taxes	62,568	60,707
Audit Fees	47,200	47,200
Professional Fees	11,092	21,004
Electricity Charges	1,68,997	2,42,040
Printing & Stationary	15,516	94,963
Telephone, Courier & Postage	62,276	82,946
Ground Rent	-	1
Other Expenses	1,33,916	1,80,066
Loss on Sale of Fixed Assets	-	49,794
Expenses on H.J.H. Taleyarkhan Hall	10,12,322	13,37,601
Repairs & Maintenance	89,809	1,44,480
First Aid Training Expenses	8,775	42,478
TOTAL RUPEES	16,12,471	23,03,280

INDIAN RED CROSS SOCIETY - MAHARASHTRA STATE BRANCH

SCHEDULE 'N' - NOTES TO ACCOUNTS :

1. Background and Nature of Operations

Indian Red Cross Society (IRCS) is a statutory body established under an Act of Parliament (Act No. VX of 1920). The Maharashtra State Branch IRCS ('the Trust') is registered as trust under the Maharashtra Public Trusts Acts, 1950 ('the act') The Government of Maharashtra has vide notification No. BPT/1390/350(81)-VI, published in the official Gazette dated March 19,1992 exempted the Trust from all the provisions of the Act except Chapter IV relating to registration.

The Indian Red Cross Society (IRCS) is a national federation with more than 650 IRCS branches, It acts as an auxiliary to the government in providing medical aid and relief in times of calamities without favour of caste and creed and provides services in healthcare and social welfare programs. The Trust is also responsible for coordinating the activities of various Red Cross branches in Maharashtra.

These financial statements pertain to the results of the Mumbai Headquarters of Maharashtra State Branch of the Indian Red Cross Society. They do not include the financial results of Bel-Air Sanatorium (Hospital Unit), Bel-Air College of Nursing, Staff Provident Fund and Junior Red Cross Sub-Committee, which are also part of Maharashtra State Branch of the Indian Red Cross Society.

2. Statement of Significant Accounting Policies

a) Basis of preparation

As explained in para I above, the Trust is exempted from the provisions of the Maharashtra Public Trust Act. Accordingly these financials statements have been prepared based on the Technical Guide on Accounting and Auditing in Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India ('ICAI')

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the ICAI. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Classification of Donations received

i) Unrestricted funds / General Donations :

These funds are used in accordance with the objects of the Society, at the discretion of the trustees / members of the governing body.

ii) Designated Funds :

These funds are set aside by the trustees / members of the governing body out of unrestricted funds for specific future purpose or projects.

iii) Restricted / Endowment Funds:

Restricted funds can only be used for particular purposes within the objects of the Society, Restrictions arise when stipulated by the donor or under a law. Endowment funds are a form of restricted funds that are received with a stipulation from the donor that the amount received should not be used for any purpose; only the income earned from these funds can be used for general or specific purpose in accordance with the terms of contribution.

c) Fixed Assets

Fixed assets are stated at cost, including grants received (if any), less accumulated depreciation and impairment losses. Cost comprises the purchase price, fair value of donations received in kind and any attributable cost of bringing the asset to its working condition for its intended use.

d) Depreciation

Depreciation is provided on Written Down Value method at the rates prescribed in Income Tax Act, 1961.

e) Investments

All the Investments are considered as Long term and are accounted for at cost of acquisition. Provision is made if the diminution in value of investment is not considered temporary.

f) Government grants and subsidies

Grants and subsidies from the government/ others are generally recognized when there is reasonable assurance that a grant/subsidy will be received and all attaching conditions will be complied with. When the grant or subsidy relates to an expense item, it is recognized as income over the periods necessary to match it on a systematic basis to the costs which it is intended to compensate. Where a grant or subsidy relates to an

asset, it is treated as deferred income, which is recognized in the income statement on a systematic and rational basis over the useful life of the asset.

Donations are accounted for on receipt basis.

g) Income Recognition

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend income is recognised when the holders' right to receive payment is established by the balance sheet date.

All other sources of income like contribution and subscription, from City Branch/districts of the Indian Red Cross Society, etc. are accounted for on receipt basis.

Income earned on letting out the hall on hire is recognised on accrual basis.

h) Retirement Benefits

Retirement benefits in the form of Provident Fund are charged to the Profit & Loss Account of the year when the contributions to the respective funds are due. Gratuity liability under the Payment of Gratuity act is accrued and provided for on the basis of an actuarial valuation made at the end of each financial year.

i) Provisions

A provision is recognised when an enterprise has a present obligation as a result of past events; where it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

3. Income Taxes

Returns of income under the Income Tax Act, 1961 are being filed for the Consolidated Accounts of Maharashtra State Branch. The Chief Commissioner of Income Tax, Mumbai has granted approval U/s 10(23C)(via) of the Income Tax Act, 1961 to the Indian Red Cross Society (Maharashtra State Branch) vide order dated 28.01.2010 and the approval is valid from Ass. Yr. 2009 - 10 and onwards until withdrawn.

4. a) Administration charges recovery of Rs.9,80,252/- from Mumbai Disaster Relief account being interest on investments and Bank deposits. This is based on a resolution passed by the managing committee.
- b) During the year Rs. 1,00,000/- is shown as administration charges recovery from CSR contribution made by Breach Candy Hospital Trust.

5. Based on the nature of records maintained by the Trust, it is not possible to correlate the designated / endowment funds with the investments held, consequently the information has not been provided in some cases.

6. Sundry Creditors

Accounts of certain creditors are subject to reconciliation, pending confirmation of balances and the credit balances in regard to payables have been taken as reflected in the books of accounts and adopted for the purpose of preparation of the Balance Sheet.

GST Balances are subject to Annual Reconciliation as per GST Rules and necessary adjustments, if any will be done on finalization of the Annual Return under the GST Act and Rules.

7. Comparatives

Previous year figures have been regrouped or reclassified to confirm to the current year's presentation.

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT**

To the Members of State Governing Committee of Maharashtra State Branch, Indian Red Cross Society, Staff Provident Fund.

Report on the Financial Statements**Opinion**

1. We have audited the accompanying financial statements of Maharashtra State Branch Indian Red Cross Society Staff Provident Fund ('the Fund') which comprise the Balance Sheet as at March 31, 2021 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant Act, in the manner so required and 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 Fund as at 31st March, 2021 and
 - ii) in the case of the Income & Expenditure Account of the Surplus of the Fund for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the relevant Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

-
-
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
 5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

6. The Members of the Fund are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Members are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Fund so far as appears from our examination of those books;
 - iii) the Balance Sheet and the Income and Expenditure account dealt with by this Report are prepared as per the information and explanations given to us which is in agreement with the books of accounts.

For Chhotalal H. Shah & Co.
Chartered Accountants
(F.R.N.101828W)

Bimal R. Desai
Partner
Membership No.039201

Place : Mumbai
Date : 14 FEB 2022

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
STAFF PROVIDENT FUND**

Balance Sheet as at March 31, 2021

LIABILITIES	As At 31-Mar-21 Rs.	As At 31-Mar-20 Rs.	ASSETS	As At 31-Mar-21 Rs.	As At 31-Mar-20 Rs.
<u>Employees Contribution</u>					
Balance as per last balance sheet	1,00,38,109	93,62,960	<u>Investment (at cost)</u>	18,36,061	18,36,061
Add: Contribution received during the year	10,94,036	14,29,277	(As per annexure 'A')		
	1,11,32,145	1,07,92,237	<u>Loans to Members</u>	15,10,500	11,65,000
Less: Contribution paid during the year	(17,27,300)	(7,54,128)			
	94,04,845	1,00,38,109	<u>Interest accrued on investments</u>	33,481	33,481
<u>Interest on employees contribution</u>					
Balance as per last balance sheet	67,04,242	62,52,743	<u>Tax deducted at sources</u>	94,462	1,24,324
Add: Interest received during the year	11,61,194	12,07,891			
	78,65,436	74,60,634	<u>Receivable from :</u>	25,508	1,50,305
Less: Interest paid during the year	(11,83,708)	(7,56,392)	Maharashtra State Branch	-	1,81,362
	66,81,728	67,04,242	Blood Center	-	6,660
			Bombay City Branch	-	8,018
			Capacity Building A/c	-	19,748
			Junior Red Cross	-	8,748
			Talyarkhan Hall	-	
<u>Employer's Contribution</u>					
Balance as per last balance sheet	1,00,38,121	93,62,972	<u>Cash & Bank Balance</u>	25,68,188	27,72,481
Add: Contribution received during the year	10,94,036	14,29,277	State Bank of India		
	1,11,32,157	1,07,92,249			
Less: Contribution paid/ lapsed during the year	(17,27,300)	(7,54,128)	<u>In Fixed Deposit With :</u>	2,67,80,140	2,77,80,140
	94,04,857	1,00,38,121	Housing Development Finance Corp Ltd.		

Interest on employers contribution

Balance as per last balance sheet	67,06,466	62,55,189
Add: Interest received during the year	11,61,330	12,08,060
	78,67,796	74,63,249
Less: Interest paid/lapsed during the year	(11,83,941)	(7,56,783)
	66,83,855	67,06,466

Outstanding Liabilities

13,864 13,864

Income & Expenditure Account

Balance as per last balance sheet 5,85,525 4,60,488

Add/Less : Excess of Income over

Expenditure(Excess of Expenditure
over Income)

73,665 1,25,037
6,59,190 5,85,525

TOTAL

TOTAL

3,28,48,340 3,40,86,327

3,28,48,340 3,40,86,327

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrorkhan
Trustee
Place : Mumbai
Date : 14 FEB 2022

For and on behalf of the State General Committee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
STAFF PROVIDENT FUND**

Financial Year 2020 - 2021

Schedules annexed to and forming an integral part of the financial statements

PARTICULARS	Year Ended 31-Mar-21 Rs.	Year Ended 31-Mar-20 Rs.
A. UNQUOTED		
Special Deposit Scheme with Scheduled Banks	18,36,061	18,36,061
TOTAL (A)	<u>18,36,061</u>	<u>18,36,061</u>

* These securities are held in demat form with State Bank of India as Custodian

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
STAFF PROVIDENT FUND
Income and Expenditure Account for the year ended March 31, 2021

EXPENDITURE	Year Ended 31-Mar-21 Rs.	Year Ended 31-Mar-20 Rs.	INCOME	Year Ended 31-Mar-21 Rs.	Year Ended 31-Mar-20 Rs.
To Interest transfer to interest			By Interest		
on Members Contribution	11,61,194	12,07,891	on Securities	-	-
			on Fixed Deposits	22,45,865	24,18,315
			on Loans to Employees	88,003	96,589
To Interest transfer to interest			on Saving Bank Account	45,099	37,884
on Society's Contribution	11,61,330	12,08,060		23,78,967	25,52,788
	23,22,524	24,15,951	By Lapse & Forfeiture Account	23,122	-
To Audit Fees	5,900	11,800			
To Surplus transferred to					
Balance Sheet	73,665	1,25,037			
	<u>24,02,089</u>	<u>25,52,788</u>		<u>24,02,089</u>	<u>25,52,788</u>

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhhan
Trustee
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Trustee
Place : Mumbai
Date : 14 FEB 2022

**INDIAN RED CROSS SOCIETY- MAHARASHTRA STATE BRANCH
STAFF PROVIDENT FUND**

Notes to Accounts for the year ended 31st March, 2021

Statement of Significant Accounting policies :

The Indian Red Cross Society, Maharashtra State Branch Provident Fund, is governed by the Provident Fund Act 1925 (XIX of 1925).

- 1) The fund account are prepared under historical cost convention on accrual basis of accounting.
- 2) All the Investments are considered as Long term and are accounted for at cost of acquisition. Provision is made if the diminution in value of investment is not considered temporary.
- 3) During the year interest credited to Members' Accounts has been calculated on monthly closing balances @ 7.50% p.a.
- 4) Previous year figures have been regrouped or reclassified to confirm to current years presentation.

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the State General Committee

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Trustee
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Trustee
Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statements of Bel Air Hospital & Sanitorium, Panchgani a Unit of Indian Red Cross Society, Maharashtra State Branch ('the Trust') which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant Act, in the manner so required and 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 Unit as at 31st March, 2021;
 - ii) in the case of the Income & Expenditure Account of the Surplus of the Unit for the year ended on that date and

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the relevant Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.

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

Management's Responsibility for the Financial Statements

6. The Trustees of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.

- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. We report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
- iii) the Balance Sheet, the Income and Expenditure account and dealt with by this Report are in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No.039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACCFYF4263

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL - AIR SANATORIUM (HOSPITAL UNIT ACCOUNT)
Balance Sheet as at March 31, 2021

	Schedules	As at <u>31.03.2021</u>	As at <u>31.03.2020</u>
FUNDS EMPLOYED :			
Corpus Fund	A	76,98,037	76,98,037
Endowment Funds	B	15,76,027	15,76,027
Designated Funds	C	8,44,85,554	8,15,49,343
Deferred Grant for Assets	D	1,95,23,390	19,82,082
INCOME AND EXPENDITURE ACCOUNT :			
As per annexed account		<u>2,74,67,217</u>	<u>1,35,53,808</u>
TOTAL RUPEES		<u>14,07,50,225</u>	<u>10,63,59,297</u>
REPRESENTED BY :			
FIXED ASSETS :			
Gross Block	E		4,99,11,349
Less: Accumulated Depreciation		<u>7,13,63,522</u>	<u>3,52,36,389</u>
		3,27,74,703	1,46,74,960
CAPITAL WORK IN PROGRESS :			
WAI PROJECT		3,03,71,702	2,71,57,223
Rural Hospital / Primary Health Centre	F	1,00,13,151	2,17,02,309
INVESTMENTS	G	41,95,581	53,06,061
CURRENT ASSETS, LOANS AND ADVANCES :			
Inventories	H	34,14,460	43,23,919
Cash & Bank Balances		6,07,47,570	3,95,60,042
Sundry Debtors		29,18,130	37,18,949
Loans & Advances		<u>1,70,07,011</u>	<u>2,17,56,900</u>
		8,40,87,171	6,93,59,810
Less: CURRENT LIABILITIES AND PROVISIONS :	I		
Current Liabilities		1,74,87,338	2,81,47,860
Provisions		<u>32,04,745</u>	<u>36,93,206</u>
		2,06,92,083	3,18,41,066
NET CURRENT ASSETS		<u>6,33,95,088</u>	<u>3,75,18,744</u>
TOTAL RUPEES		<u>14,07,50,225</u>	<u>10,63,59,297</u>
NOTES ON ACCOUNTS			
As per our report of even date	P		
Chhotalal H. Shah & Co. Chartered Accountants (Firm Regn. No. 101828W)			For and on behalf of the governing body
Bimal R. Desai Partner Membership No. 039201 Place: Mumbai Date : 14 FEB 2022	Homi Khusrokhhan Vice Chairman Place : Mumbai Date : 14 FEB 2022	Mehli M. Golvala Hon. Treasurer Place : Mumbai Date : 14 FEB 2022	

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL - AIR SANATORIUM (HOSPITAL UNIT ACCOUNT)
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021

	Schedules	Year Ended 31.03.2021	Year Ended 31.03.2020
INCOME			
Donations		1,49,91,017	19,91,351
Grants		36,24,974	33,95,303
Fees from Hospital Activities	J	3,36,91,253	4,13,42,777
Other Income	K	4,39,37,597	4,49,62,872
Deferred Grant :			
For Current Year	D	23,86,741	3,36,337
Increase / (Decrease) in Inventories	L	(7,36,821)	18,83,984
TOTAL INCOME		9,78,94,761	9,39,12,623
EXPENDITURE			
Hospital Operating Expenses	M	2,29,52,249	2,59,87,739
Staff Payments & Benefits	N	4,13,06,678	4,15,21,631
Administrative & Other Expenses	O	1,53,30,644	1,53,89,817
Depreciation	E	43,91,782	22,13,651
TOTAL EXPENDITURE		8,39,81,352	8,51,12,837
SURPLUS / (DEFICIT) FOR THE YEAR		1,39,13,409	87,99,787
Balance Brought Forward		1,35,53,808	47,54,021
Balance carried over to Balance Sheet		2,74,67,217	1,35,53,808
Note to accounts	P		

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL - AIR SANATORIUM (HOSPITAL UNIT ACCOUNT)
Schedules 'A' to 'P' annexed to and forming an integral part of the financial
statements for the Year ended 31st March, 2021

	<u>As at</u> <u>31.03.2021</u>	<u>As at</u> <u>31.03.2020</u>
<u>SCHEDULE 'A' - CORPUS FUND :</u>		
As per last balance sheet	76,98,037	76,98,037
TOTAL RUPEES	<u>76,98,037</u>	<u>76,98,037</u>
 <u>SCHEDULE 'B' - ENDOWMENT FUNDS :</u>		
Anti T.B. Association	78,500	78,500
C.R. Variava Charities	1,00,100	1,00,100
(The balance of the above two funds are held in Rs 1,88,100/- as Fixed Deposit & Rs.2,824/- Balance on Hand (Previous year Rs. 7,231/-) under special trust, Official Trustee Maharashtra State as per contra in the name of C.R. Variava and Bombay Provinces Anti TB Association)		
Dairy Farm Fund	85,558	85,558
Gurukrupa Charities Trust Endowment Fund	70,000	70,000
Motibai & Navroji Contractor Endowment Fund	5,70,000	5,70,000
Balsara Endowment Fund	5,000	5,000
Banoo D. Billimoria Trust	5,000	5,000
Behram Tafti Endowment Fund	20,000	20,000
Billimoria Endowment Fund	5,000	5,000
Mani Megan Endowment Fund	4,001	4,001
Medical Equipment Fund	50,000	50,000
Motiwala Endowment Fund	47,000	47,000
Daruwalla Endowment Fund	5,000	5,000
Nutrition Fund	17,847	17,847
Occupation Therapy Project Endowment Fund	6,801	6,801
Poor Parsi Patients Fund:	(72,010)	(72,010)
Sir Dorabji Tata Trust Fund For Medicine	2,465	2,465
Station Wagon Fund	26,329	26,329
Sir Shapurji Billimoria Endowment Fund	5,00,000	5,00,000
Endowment Fund	49,436	49,436
TOTAL RUPEES	<u>15,76,027</u>	<u>15,76,027</u>

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'C' - DESIGNATED FUNDS :</u>		
Sir Dorabji Tata Trust Gift	50,000	50,000
Sir Dorabji Tata Trust Bel Air Development & Poor Patient Fund	10,00,000	10,00,000
Ambulance Fund	34,99,000	34,99,000
X-Ray Department Fund	7,00,000	7,00,000
Gynaecology Centre Fund	2,50,000	2,50,000
HIV Project Fund	4,40,350	4,40,350
Naturopathy Centre Fund	5,26,000	5,26,000
Servant Benefit Fund	18,822	18,822
Property Repair Fund	20,82,970	20,82,970
Ventilator & Sonography Fund	11,00,000	11,00,000
Land Fund	6,877	6,877
Dr. B. Billimoria Memorial Building Fund	22,562	22,562
Special Purpose Donation :		
Estate of Late Mr. Russi M. Lala	16,70,000	16,70,000
K. M. Dastur Foundation	25,00,000	25,00,000
Centenary Fund	8,03,761	8,03,761
Aspi J. Marker-Dairy Farm Fund	1,35,000	1,35,000
Gagan Mathur Trust		
Received during the year	12,06,000	-
Shri Ramu Sitaram Deora		
Received during the year	51,00,000	-
Building fund :		
a. Contribution towards Wai Project	1,97,24,959	1,40,24,959
Add : Received during the year from		
NHQ Account	27,46,257	-
from St. Xavier Education Trust	-	25,00,000
from Alphonsa Hostel	-	32,00,000
	<u>2,24,71,216</u>	<u>1,97,24,959</u>
b. Contribution towards Erba Hostel		
Received during the year from		
Transasia Bio Medicals Ltd	25,00,000	-
Add: Expenses incurred by -		
Transasia Bio Medicals Ltd	15,40,340	-
National Head Quarter	<u>15,07,126</u>	-
	55,47,466	-
Less : Transferred to Deferred Grant for Assets	<u>(55,40,251)</u>	-
	7,215	-
CSR Grants :		
Breach Candy CSR Grant 2017-18		
As per last balance sheet	-	1,96,305
Less : Spent during the year	-	<u>(2,00,000)</u>
	-	(3,695)
Add : Expenses from Bel Air Hospital	-	<u>3,695</u>
TOTAL RUPEES C/FD	<u>4,35,89,773</u>	<u>3,45,30,301</u>

	As at 31.03.2021	As at 31.03.2020
TOTAL RUPEES B/FD	4,35,89,773	3,4,30,301
b. Breach Candy CSR Grant 2019-20		
As per last balance sheet	-	35,00,000
Add : Received during the year	-	-
Less : Spent during the year	-	35,00,009
	-	(9)
Add : Expenses from Bel Air Hospital	-	9
	-	-
c. Tata Investment Corporation Ltd		
As per last balance sheet	-	1,95,125
Less : Prior Period Adjustment	-	1,95,125
	-	-
d. Tata AIG		
As per last balance sheet	121	45,95,649
Received during the year	15,00,000	2,28,800
Add : Interest on Grant A/c	3,550	1,22,637
Other Income	1,500	-
Less : Transferred to Deferred Grant for Assets	(15,00,000)	-
Spent during the year	(389)	(49,46,965)
	4,782	121
Morarji Gokuldas Rural Hospital Fund		
As per last balance sheet	4,70,18,921	
Add : Donations Received during the year	4,68,01,191	7,31,01,694
Interest Received	10,48,005	6,80,097
Other Income	1,23,651	-
Less : Spent during the year *	(4,12,12,971)	(2,67,30,255)
Transferred to Deferred Grant for Assets	(1,28,87,798)	(32,615)
	4,08,90,999	4,70,18,921
TOTAL RUPEES	8,44,85,554	8,15,49,343

* The trust has incurred expenses on repairs and renovation of very old structure of Morarji Gokuldas Rural Hospital, Mahabaleshwar including hospital wards, mess, doctor's quarters, etc. These have been considered as revenue in nature as there is no new structure being created.

SCHEDULE 'D' - DEFFERED GRANT FOR ASSETS :

Sr. No.	Particulars	Balance as on 01.04.2020	Transferred during the year	Transferred to Income & Expenditure	Balance as on 31.03.2021
a)	Power Supply Project	1,10,027	-	16,504	93,523
		(1,29,443)	-	(19,416)	(1,10,027)
b)	Ward Development	1,60,906	-	16,091	1,44,815
		(1,78,785)	-	(17,879)	(1,60,906)
c)	Kitchern & Water Treatment Plant	1,35,350	-	20,303	1,15,047
		(1,59,235)	-	(23,885)	(1,35,350)
d)	Solar Water Heater	3,02,465	-	45,370	257,095
		(3,55,841)	-	(53,376)	(3,02,465)
e)	Livestock (Cows)				
	(Purchased from Aspi K Maker Dairy Farm Fund)	75,000	-	-	75,000
		(75,000)	-	-	(75,000)
f)	ECG Machine & Other Equipments				
	(Purchased from Tata Investment Corporation CSR Fund)	1,53,417	-	23,013	1,30,404
		(1,80,491)	-	(27,074)	(1,53,417)
g)	Ambulance - Tata Winger				
	(Purchased from Tata Investment Corporation CSR Fund)	10,25,958	-	1,53,894	8,72,064
		(12,07,009)	-	(1,81,051)	(10,25,958)
h)	Ambulance Boat				
	(Purchased from Tata AIG CSR Fund)	-	15,00,000	1,12,500	13,87,500
i)	Erba Hostel				
	(Constructed from Building Fund contribution towards Erba Hostel) (Refer Schedule 'C')	-	55,40,251	5,54,025	49,86,226
	TOTAL RUPEES C/FD	19,63,123	70,40,251	9,41,700	80,61,674

Sr. No.	Particulars	Balance as on 01.04.2020	Transferred during the year	Transferred to Income & Expenditure	Balance as on 31.03.2021
	TOTAL RUPEES B/FD	19,63,123	70,40,251	9,41,700	80,61,674
j)	(Purchased from Morarji Gokuldas Rural Hospital Fund)				
1	Computer Software	7,790	-	4,674	3,116
		-	(19,475)	(11,685)	(7,790)
2	Medical Equipments	11,169	66,85,530	7,33,757	59,62,942
		-	(13,140)	(1,971)	(11,169)
3	Fire Extingusher	-	87,025	4,351	82,674
		-	-	-	-
4	Air Conditioner	-	86,593	12,989	73,604
		-	-	-	-
5	Furniture and Fixtures	-	20,75,502	1,88,502	18,87,000
		-	-	-	-
6	Kichen Equipment	-	16,520	1,239	15,281
		-	-	-	-
7	Generator	-	12,33,574	92,518	11,41,056
		-	-	-	-
8	Computer	-	12,350	3,705	8,645
		-	-	-	-
9	Electrical Transformer	-	26,90,704	4,03,306	22,87,398
	TOTAL CURRENT YEAR	19,82,082	1,99,28,049	23,86,741	1,95,23,390
	(TOTAL PREVIOUS YEAR)	22,85,804	32,615	3,36,337	19,82,082

SCHEDULE 'E' - FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	As At 01.04.2020	Additions	Deductions	As At 31.03.2021	Upto 01.04.2020	For the year	Recouped / Adjustments	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Freehold Land	8,578	-	-	8,578	-	-	-	-	8,578	8,578
Buildings	1,83,30,155	62,57,662	-	2,45,87,817	1,18,47,513	12,74,031	-	1,31,21,544	1,14,66,273	64,82,642
Plant & Machinery	18,39,100	-	-	18,39,100	1,36,040	60,460	-	14,96,500	3,42,600	4,03,060
Electrical Inst. & Fittings	59,99,377	40,66,599	-	1,00,65,976	46,83,093	7,10,736	-	53,93,829	46,72,147	13,16,284
Medical Apparatus & Equip.	1,06,76,604	84,19,017	-	1,90,95,621	79,54,769	13,43,740	-	92,98,509	97,97,112	27,21,835
Furniture & Fixtures	25,98,270	21,62,527	-	47,60,797	18,38,303	2,68,850	-	21,07,153	26,53,644	7,59,967
Office Equipment	11,48,749	-	-	11,48,749	10,13,419	20,299	-	10,33,718	1,15,031	1,35,329
Computer	19,63,241	2,24,480	-	21,87,721	18,09,981	1,95,939	-	20,05,920	1,81,801	1,53,260
Vehicles	73,47,275	-	11,93,112	61,54,163	46,53,270	4,04,102	(10,39,351)	40,18,021	21,36,142	26,94,005
Ambulance Boat	-	15,15,000	-	15,15,000	-	1,13,625	-	1,13,625	14,01,375	-
Total Rupees	4,99,11,349	2,26,45,285	11,93,112	7,13,63,522	3,52,36,388	43,91,782	(10,39,351)	3,85,88,819	3,27,74,703	1,46,74,960
Previous Year	4,97,93,059	3,13,415	1,95,125	4,99,11,349	3,30,22,739	22,13,651	-	3,52,36,389	1,46,74,960	1,67,70,320

Note :

- 1: Addition to building includes expenses incurred by Transasia Bio Medicals Ltd. Amounting to Rs.15,40,340/- and expenses incurred out of foreign contribution funds of National Head Quarter amounting to Rs.15,07,126/-
- 2: Addition to Fixed Assets other than building includes Rs.66,85,530/- to Medical Apparatus & Equipments, Rs.21,62,527/- to Furniture & Fixtures, Rs.40,27,391/- to Electrical Installation & Fittings and Rs.12,350/- to Computers that is purchased out of Morarji Gokuldas Rural Hospital Fund Account.

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'F' - RURAL HOSPITAL / PRIMARY HEALTH CENTER :</u>		
Balance as per last Balance Sheet	(2,17,02,309)	(26,51,819)
<u>Contribution from :</u>		
Staff	23,73,918	16,82,514
Alphonsa Hostel	-	16,00,000
	23,73,918	32,82,514
Community Donations	11,75,000	3,81,567
TOTAL - A	(1,81,53,391)	10,12,262
Running Expenses of Hospital, Primary Health Centre & Sub-Centres :		
<u>Salary to Doctors & Support Staff</u>		
a. Rural Hospital, Mahabaleshwar	1,27,35,604	1,01,43,137
b. Primary Health Centres :		
Taldeo	43,31,462	33,35,639
Tapola	48,32,640	37,73,389
c. Sub-Centres running under Taldeo Primary Health Centre:		
Chikhali	7,19,520	6,10,233
Dudhgaon	7,19,520	6,05,567
Kasrud	6,59,760	6,13,567
Parut	7,19,520	5,14,400
Wadakumbhroshi - 1	7,19,520	5,81,239
Wadakumbhroshi - 2	6,74,700	6,13,567
	42,12,540	35,38,573
d. Sub-Centres running under Tapola Primary Health Centre:		
Ahir	6,81,837	6,14,400
Akalpe	7,19,520	6,14,397
Gogave	6,29,580	4,81,400
Kharoshi	5,99,620	4,89,400
Soundari	7,19,520	5,59,561
Tapola	6,94,215	6,01,100
Velapur	6,59,760	5,27,948
Waghawale	7,55,520	13,44,404
	54,59,572	52,32,610
Total (a + b + c + d)	3,15,71,818	2,60,23,348
<u>Other Hospital Running Expenses</u>		
a. Rural Hospital	21,20,765	16,52,555
b. Primary Health Centres & Sub-Centres - Taldeo	5,42,518	6,30,378
c. Primary Health Centres & Sub-Centres - Tapola	6,03,675	6,15,649
	32,66,958	28,98,583
TOTAL - B	3,48,38,776	2,89,21,931
TOTAL (A - B)	(5,29,92,167)	(2,79,09,669)
Grant Received from Maharashtra State Government during the year	4,29,79,016	62,07,360
TOTAL RUPEES	(1,00,13,151)	(2,17,02,309)

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'G' - INVESTMENTS : (At Cost)</u>		
In Fixed Deposit :		
H.D.F.C. Ltd	39,21,582	50,32,062
7,587.082 units of UTI Regular Savings Fund Regular Flexi Dividend Plan Payout (M.V. for Current Year is Rs. 2,76,438.37) Previous Year Rs. 2,37,511.33)	2,73,999	2,73,999
TOTAL RUPEES	41,95,581	53,06,061
<u>SCHEDULE 'H' - CURRENT ASSETS, LOANS AND ADVANCES :</u>		
a. <u>Inventories :</u>		
Livestock	1,53,000	1,53,000
Medicines	30,43,917	37,80,738
Ayurvedic Medicines	-	38,411
Laboratory Items	1,32,583	2,42,923
Mess Items	84,960	1,08,847
(As per inventory taken, valued and certified by the Trustees)	34,14,460	43,23,919
b. Balance with Variava Trustee, Mumbai	10,327	14,185
c. <u>Cash and Bank Balances :</u>		
Cash on Hand	11,610	11,610
At Panchgani	58,153	10,616
	69,763	22,226
<u>With Schedule Banks :</u>		
<u>In Current Account :</u>		
Bank of Maharashtra :		
(Account No. 20073101845) (Panchgani)	63,858	1,73,615
(Account No. 60359945200) TB Project	89,059	-
State Bank of India,		
(Account No. 30805026443)	13,83,553	5,87,518
(Account No. 37829944434) (RH Mahabaleshwar)	7,32,477	(4,99,091)
(Account No. 37837392414) (RH Mahabaleshwar)	5,71,415	11,423
(Account No. 38390148621)	14,82,698	(21,08,329)
(Account No. 39450306877) Gokuldas Hospital	11,000	-
(Account No. 37837470096) (PHC Taldeo)	3,09,490	30,807
(Account No. 37837477003) (PHC Tapola)	2,33,312	96,180
	48,76,861	(17,07,877)
TOTAL RUPEES C/FD	49,56,951	26,38,268

		As at 31.03.2021	As at 31.03.2020
TOTAL RUPEES B/FD	49,56,951	34,14,460	26,38,268
<u>In Savings Account :</u>			
Bank of India			
(Account No. 000110100003333) (Mumbai)	3,16,444		1,54,805
Bank of Maharashtra :			
(Account No. 20073141696) (Panchgani)	15,12,350		7,689
(Account No. 20073142102) (Panchgani)	3,55,976		16,181
(Account No. 20073141685) (Panchgani)	45,01,039		8,34,408
(Account No. 20045047970) (Mumbai)	2,76,299		2,26,957
	<u>69,62,107</u>		<u>12,40,040</u>
<u>In Fixed Deposit :</u>			
Bank of Maharashtra (Official Trustee)	6,100		6,100
Union Bank of India (Official Trustee)	82,000		82,000
UCO Bank (Official Trustee)	1,00,000		1,00,000
Bank of Maharashtra	2,13,99,436		17,52,410
State Bank of India	2,72,40,975		3,80,50,958
	<u>4,88,28,511</u>		<u>3,99,91,468</u>
		6,07,47,570	3,95,60,042
d. Sundry Debtors		29,18,130	37,18,949
e. <u>Loans and Advances :</u>			
Sundry Deposits	4,75,700		1,75,700
Tax Deducted at Source Receivable	60,69,436		68,93,103
Accrued Interest	13,37,322		12,98,732
Prepaid Expenses	5,90,289		63,774
Hostel Fee Receivable	24,32,500		13,87,000
Audit Fees Recoverable from Nursing College	76,100		46,600
Clinical Affiliation Fees receivable from Nursing College	20,63,700		44,25,700
Hospital Income Receivable	63,058		49,564
Lease Rent Receivable	-		1,70,864
Advances to Creditors	-		62,13,561
Advances for Expenses	7,04,114		-
Advances given to Contractor	17,12,795		2,12,795
Advances given to Contractor - Bel-Air Hosp M'war	8,00,000		8,00,000
Advances to Staff	8,000		-
Advances Recoverable -Others	6,62,000		9,500
Advances recoverable from Nursing College	1,990		-
Advances recoverable from Maharashtra State Branch, Mumbai	10,007		10,007
		<u>1,70,07,011</u>	<u>2,17,56,900</u>
TOTAL RUPEES		<u>8,06,72,711</u>	<u>6,93,59,810</u>

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'I' - CURRENT LIABILITIES AND PROVISIONS :</u>		
Current Liabilities :		
Other Liabilities	14,40,538	4,12,863
Retention Money	9,45,493	9,45,493
Refundable Deposits	-	10,000
Refundable Deposits - Rural Hospital Mahabaleshwar	2,88,422	2,88,422
Patient Fee Deposit	7,34,836	7,82,364
	<u>34,09,289</u>	<u>24,39,142</u>
Sundry Creditors		
For Goods & Services	35,80,348	54,40,218
For Expenses	13,71,365	57,06,274
	<u>49,51,713</u>	<u>1,11,46,492</u>
Liabilities on Account of Advances :		
Towards Wai Project	90,22,700	90,22,700
Advances from Others	1,14,060	1,14,060
Advances from Alphonsa Hostel	4,00,000	32,00,000
MCBS For Lease Land Rent	7,50,000	10,50,000
	<u>1,02,86,760</u>	<u>1,33,86,760</u>
I.R.C.S. - Maharashtra State Branch	(11,60,424)	11,75,465
	<u>1,74,87,338</u>	<u>2,81,47,860</u>
Provisions :		
For Gratuity	32,04,745	36,93,206
TOTAL RUPEES	<u>2,06,92,083</u>	<u>3,18,41,066</u>

	Year Ended 31.03.2021	Year Ended 31.03.2020
<u>SCHEDULE 'J' - FEES FROM HOSPITAL ACTIVITIES :</u>		
Fees from Ayurvedic & Naturopathy centre	-	7,803
Fees from other Patients	-	46,24,550
Hospital charges & other recoveries	3,36,91,253	3,67,10,424
TOTAL RUPEES	3,36,91,253	4,13,42,777
<u>SCHEDULE 'K' - OTHER INCOME :</u>		
Interest on Bonds, Bank Balances & Others	7,07,481	5,61,230
Income from Advertisement	26,500	6,39,500
Lease Rent	4,44,800	3,90,800
Contribution from Projects	-	1,57,500
Dairy Milk	15,28,840	17,10,560
DMLT Course Income	15,57,000	30,57,800
Nursing Hostel Fees	1,00,24,000	83,67,500
Contribution for Clinical Affiliation Fees	20,63,700	20,63,100
Less : Excess Income in earlier yeae reversed (13,62,600)	-	-
	7,01,100	20,63,100
Income From Official Trustee Varaiva	31,819	12,606
Miscellaneous receipts	1,26,531	1,95,944
Training Programme for Asha	17,250	7,05,400
Gain on Mutual Funds	-	74,341
Sundry Balance Written off	1,56,254	-
Income from Nurses on Deputation	2,86,16,022	2,70,26,591
TOTAL RUPEES	4,39,37,597	4,49,62,872
<u>SCHEDULE L' - INCREASE / (DECREASE) IN INVENTORIES :</u>		
Opening Stock of Medicines & Consumables	37,80,738	18,96,754
Closing Stock of Medicines & Consumables	30,43,917	37,80,738
TOTAL RUPEES	(7,36,821)	18,83,984
<u>Schedule 'M' - HOSPITAL OPERATING EXPENSES :</u>		
Hospital Expenses	1,72,76,206	1,92,84,449
Doctors & Professionals Consultation Fees	3,45,000	18,13,786
Project & Programme Expenses	43,80,925	39,12,541
Ambulance Maintenance	6,51,483	4,48,767
Covid 19 Relief Work	69,991	-
Free & Concessional treatment given to Poor Patients	2,28,644	5,28,196
TOTAL RUPEES	2,29,52,249	2,59,87,739

	Year Ended 31.03.2021	Year Ended 31.03.2020
<u>SCHEDULE 'N' - STAFF PAYMENTS AND OTHER BENEFITS :</u>		
Salaries, Ex-Gratia & Stipend (Bel-Air)	4,09,11,933	4,08,18,111
Staff Welfare expenses	-	82,260
Gratuity paid	-	1,91,941
Gratuity Provision	3,94,745	4,29,319
TOTAL RUPEES	<u>4,13,06,678</u>	<u>4,15,21,631</u>

SCHEDULE 'O' - ADMINISTRATIVE AND OTHER EXPENSES :

Audit Fees	1,23,900	1,53,400
Bank Charges	19,982	46,367
Cable T.V. Expenses	49,215	87,780
Electricity Charges	35,38,360	33,78,860
Expenses of Official Trustee	21,588	1,245
General expenses	1,77,216	2,54,395
Legal & Professional fees	2,03,058	60,510
Magazines & Periodicals	9,455	21,592
DMLT Course Expenses	15,02,763	26,23,564
Nursing Hostel Running Expenses	33,78,694	51,15,618
Printing & Stationary	2,87,754	3,35,772
Printing & Stationary (Mumbai)	-	680
Rates & Taxes	9,800	19,600
Repairs & Maintenance *	56,21,507	28,54,411
Telephone, Courier & Postage	1,28,544	74,962
Travelling & Conveyance	1,10,722	1,82,486
Vehicle Maintenance & Insurance	51,325	29,637
Loss on Sale of Vehicles	96,761	-
Interest On Late Payment Of TDS	-	700
Interest On Late Payment Of GST	-	1,48,237
TOTAL RUPEES	<u>1,53,30,644</u>	<u>1,53,89,817</u>

* The trust has incurred expenses on repairs and renovation of hospital wards, mess, doctor's quarters, ladies hostel etc. These have been considered as revenue in nature as there is no new structure being created.

**INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL – AIR SANATORIUM (HOSPITAL UNIT ACCOUNT)**

Schedule P – Notes to Accounts

Notes to Financial Statements for financial year ended 31st March 2021.

1. Background and Nature of Operations of the Trust

Bel – Air Sanatorium is a constituent unit of Maharashtra State Branch of the Indian Red Cross Society (IRCS). The Indian Red Cross Society (IRCS) is a statutory body established under an Act of Parliament (Act No. VX of 1920).

The Maharashtra State Branch of the IRCS (“the trust”) is registered as a trust under the Maharashtra Public Trust Act, 1950 (“the Act”). The Government of Maharashtra has vide notification No.BPT/1390/350(81)-VI, published in the official gazette dated March 19, 1992, exempted the trust from all the provision of the Act except Chapter IV relating to registration.

The original mission of Bel – Air Sanatorium was to provide rehabilitation to tuberculosis patients. Presently it has restructured its facilities to cater not only to tuberculosis patients but also to provide support to PLWHIV/AIDS. This project (Community Care Centre) is funded by a grant from Maharashtra State Aids Control Society. Additionally it also conducts a Care and Support Project, which is supported by Avert Society. These financials do not include the financial results of the nursing college which is also part of the Bel – Air Sanatorium.

2. Statement of Significant Accounting Policies

a) Basis of preparation

As explained in para I above, the Trust is exempted from the provisions of the Maharashtra Public Trusts Act, 1950. Accordingly these consolidated financials statements have been prepared based on the Technical Guide on Accounting and Auditing in Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India (“ICAI”)

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the ICAI. These financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Fixed Assets

Fixed assets are stated at cost, less grants received, accumulated depreciation and impairment losses. Cost comprises the purchase price, value of donations received in kind and any attributable cost of bringing the asset to its working condition for its intended use.

c) Depreciation

Depreciation is provided on written Down Value method at the rates prescribed in Income Tax Act, 1961.

d) Investments

All the Investments are considered as Long term and are accounted for at cost of acquisition. Provision is made if the diminution in value of investment is not considered temporary.

e) Retirement Benefits

Retirement benefits in the form of Provident Fund are charged to the Income & Expenditure Account of the year when the contributions to the respective funds are due. Gratuity liability under the Payment of Gratuity act is accrued and provided for on the basis of an actuarial valuation made at the end of each financial year.

f) Government Grants and Subsidies

Grants and subsidies from the government are recognized when there is reasonable assurance that the grant / subsidy will be received and all attaching conditions are complied with. When the grant or subsidy relates to an expenses item, it is recognized as income over the periods necessary to match them on a systematic basis to the costs, which it is intended to compensate. Where the grant or subsidy relates to an asset, it is treated as a deferred income which is recognized in the

income statement on a systematic and rational basis over the useful life of the asset.

Donations are accounted for on receipt basis.

g) Income Recognition

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend Income is recognized when the unit holders' right to receive payment is established by the Balance Sheet Date.

Lease income is recognized on a straight line basis for the period of the lease.

Income from hospital activities is recognized when there is a reasonable certainty of its realization/ ultimate collection.

h) Inventory

Inventory of medicines and consumables are valued at lower of cost and net realizable value. Cost includes purchase cost and other incidental charges.

i) Provisions

A provision is recognised when the trust has a present obligation as a result of past events; where it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on best estimate required to settle the obligation at the balance sheet date. Provision for expenditure relating to voluntary retirement is made when the employee accepts the offer of early retirement.

j) Accounts of certain creditors are subject to reconciliation, pending confirmation of balances and the credit balances in regard to payables have been taken as reflected in the books of accounts and adopted for the purpose of preparation of the Balance Sheet.

k) GST Balances are subject to Annual Reconciliation as per GST Rules and necessary adjustments, if any will be done on finalization of the Annual Return under the GST Act and Rules.

-
-
3. Details pertaining to certain fixed assets like itemized breakup of Furniture and Fixtures, Electrical Installation, Medical Apparatus, Office Equipment and Computers are not available with the trust. The Gross Block in respect of these assets aggregates to Rs. 4,80,07,991/- and the Net Block aggregates to Rs. 1,59,17,819/-.
 4. Based on the nature of records maintained by the Trust, it is not possible to correlate the designated/ endowments funds with the investments made, consequently the information has not been provided. Further, there is no accretion to the endowment funds by way of interest earned on the investments.
 5. **Contingencies**
There is an appeal by Bel-Air Sanatorium pending in the High Court against the order of the Industrial Court. In accordance with the order of the Industrial Court, the unit is required to reinstate six dismissed employees with full back wages. The Management has obtained a stay of the operation of this order from the High Court, and is of the view that the liability is not probable in this case. Pending final resolution of this matter, no provision have been made for the estimated liability of Rs. 24,78,601/- for back wages of the dismissed employees.

No Provision is made in the accounts for penal interest and demands that may arise on account of defaults under Chapter XVII-B of the Income Tax Act, 1961, in respect of tax deduction at source as the liability in respect thereof is not ascertainable.

6. The future minimum lease payment in respect of trust property given on lease to Missionary Congregation of the Blessed Sacrament (MCBS) for running a school for a term of 30 years commencing October 2003 are as follows :

Sr. No.	Particulars	Amount (Rs.)
i.	not later than one year	3,00,000
ii.	later than one year and not later than five years	12,00,000
iii.	later than five years	22,50,000
	Total	37,50,000

7. Bel – Air Sanatorium (Hospital Unit Account) is a Unit of Indian Red Cross Society, Maharashtra State Branch and no separate Return of Income is filed under the Income Tax Act, 1961.

8. **Comparatives**

Previous year figures have been regrouped or reclassified to confirm to the current year's presentation.

Signatures to Schedule 'A' to 'P'

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Primary Health Centre, Taldeo, managed by Bel-Air Hospital & Sanitorium ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.

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

- i. Identify and assess the risks of material misstatement of the financial statement, 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.
- ii. 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 whether the Unit has in place an adequate internal

-
-
- financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
 - iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBVNC6213

**INDIAN RED CROSS SOCIETY,
PRIMARY HEALTH CENTER
MANAGED BY BEL-AIR HOSPITAL
STATEMENT OF RECEIPTS AND PAYMENTS FOR
RECEIPTS**

To	<u>Balance as on 01.04.2020 :</u>		
	In Current A/c with -		
	State Bank of India		
	(Account No. 37837470096)	30,806.92	
	Cash on Hand	<u>265.00</u>	31,071.92
To	<u>Transferred from :</u>		
	IRCS, MSB, Bel-Air Hospital, Mahabaleshwar		1,02,35,000.00

TOTAL RUPEES 1,02,66,071.92

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
TALDEO
& SANITORIUM, PANCHGANI
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By <u>Primary Health Center & Sub-Centers Running Expenses :</u>			
Bank Charges		2,044.00	
Building Maintenance		21,006.36	
Maintenance of Sub-Center		41,910.00	
Vehicle Running Expenses		2,77,558.00	
Drivers Salary		1,92,000.00	
Professional Charges		8,000.00	
<u>Salary to Doctors & Support Staff :</u>			
Primary Health Center -			
Auxiliary Nurse Midwife	3,59,760.00		
Health Assistant	7,44,576.00		
Junior Assistant	2,81,808.00		
Lab Technician	4,18,581.00		
Medical Officer	12,59,616.00		
Pharmacist	4,11,264.00		
Helper	8,01,000.00		
Cleaner	54,857.00	43,31,462.00	
Sub-Centers -			
Auxiliary Nurse Midwife	20,53,980.00		
Multipurpose Health Workers	21,58,560.00	42,12,540.00	
		90,86,520.36	
Less : Prepaid Insurance		8,572.00	90,77,948.36
By <u>Liabilities paid :</u>			
TDS Payable		2,230.00	
Building Maintenance		2,69,159.00	
Salary Payable		5,98,700.00	8,70,089.00
By Advance Insurance			8,280.00
By <u>Balance as on 31.03.2021 :</u>			
In Current A/c with -			
State Bank of India			
(Account No. 37837470096)		3,09,489.56	
Cash on Hand		265.00	3,09,754.56
		TOTAL RUPEES	1,02,66,071.92

The above statement is true and correct to the best of my knowledge and belief.

Homi Khusrokhani
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Primary Health Centre, Tapola, managed by Bel-Air Hospital & Sanitorium ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.

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

- i. Identify and assess the risks of material misstatement of the financial statement, 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. We report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
- iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBXXO1015

**INDIAN RED CROSS SOCIETY,
PRIMARY HEALTH CENTER
MANAGED BY BEL-AIR HOSPITAL
STATEMENT OF RECEIPTS AND PAYMENTS FOR
RECEIPTS**

To	Balance as on 01.04.2020 :		
	In Current A/c with -		
	State Bank of India		
	(Account No. 37837477003)	96,179.83	
	Cash on Hand	<u>1,061.00</u>	97,240.83
To	<u>Transferred from :</u>		
	IRCS, MSB, Bel-Air Hospital, Mahabaleshwar		1,19,75,000.00

TOTAL RUPEES 1,20,72,240.83

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
TAPOLA
& SANITORIUM, PANCHGANI
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By <u>Primary Health Center & Sub-Centers Running Expenses :</u>			
Bank Charges		1,852.00	
Building Maintenance		55,000.00	
Electricity Charges		1,21,020.00	
Telephone Charges		18,829.00	
Vehicle Running Expenses		2,38,974.00	
Drivers Salary		1,60,000.00	
Professional Charges		8,000.00	
<u>Salary to Doctors & Support Staff :</u>			
Primary Health Center -			
Auxiliary Nurse Midwife	3,59,760.00		
Health Assistant	7,44,576.00		
Junior Assistant	2,81,808.00		
Lab Technician	4,97,568.00		
Medical Officer	14,64,264.00		
Pharmacist	4,86,264.00		
Helper	8,54,400.00		
Cleaner	1,44,000.00	48,32,640.00	
Sub-Centers -			
Auxiliary Nurse Midwife	25,45,492.00		
Attendent	36,000.00		
Multipurpose Health Workers	28,78,080.00	54,59,572.00	
		1,08,95,887.00	
Less : Prepaid Insurance		8,333.00	1,08,87,554.00
By <u>Liabilities Paid:</u>			
TDS Payable		2,177.00	
Building Maintenance		2,54,756.00	
Salary Payable		6,94,331.00	9,51,264.00
By <u>Balance as on 31.03.2021 :</u>			
In Current A/c with -			
State Bank of India			
(Account No. 37837477003)		2,33,311.83	
Cash on Hand		111.00	2,33,422.83
		TOTAL RUPEES	1,20,72,240.83

The above statement is true and correct to the best of my knowledge and belief.

Homi Khusrokhani
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Rural Hospital, Mahabaleshwar (SBI) managed by Bel-Air Hospital & Sanitorium ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.

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

- i. Identify and assess the risks of material misstatement of the financial statement, 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. We report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
- iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO.

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBSHS8927

**INDIAN RED CROSS SOCIETY,
RURAL HOSPITAL
MANAGED BY BEL-AIR HOSPITAL
STATEMENT OF RECEIPTS AND PAYMENTS FOR**

RECEIPTS

To	<u>Balance as on 01.04.2020 :</u> In Current A/c with - State Bank of India (Account No. 37829944434) Cash on Hand	(4,99,090.68) <u>72.00</u>	(4,99,018.68)
To	Grant Received from Government		4,29,79,016.00
To	Community Donations		11,75,000.00
To	Recovery from Staff		23,73,918.00
To	Liability towards Profession tax		1,600.00

TOTAL RUPEES 4,60,30,515.32

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
MAHABALESHWAR (SBI)
& SANITORIUM, PANCHGANI
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By <u>Hospital Running Expenses</u> :			
Salaries to Doctors			
Stipend	1,20,000.00		
Salaries to Hospital Running Staff	5,49,800.00	6,69,800.00	
Ambulance Boat Insurance		59,755.00	
Bank Charges		1,323.60	
Boat Licensing Driving Charges		30,000.00	
Cleaning Expenses		6,858.00	
Electricity Expenses		2,02,848.00	
Food Nutrition Expenses		43,890.00	
Freight & Coolie Expenses		17,965.00	
Fuel Expenses		49,112.00	
Mess Expenses		5,25,495.00	
Miscellaneous Expenses		3,415.00	
Postage & Courier Charges		100.00	
Printing & Stationery		2,195.00	
Professional Charges		38,400.00	
Refreshments		19,121.00	
Repairs & Maintenance - Electrical		2,32,765.00	
Repairs & Maintenance - General		1,02,668.00	
Travelling Expenses		44,785.00	
Vehicle Maintenance		70,269.00	21,20,764.60
By <u>Liability towards</u> :			
Sundry Creditors			15,991.00
By Advance to Contractor			15,000.00
By <u>Transferred to</u> :			
Bel-Air Hospital & Sanitorium, Panchgani	1,43,69,307.00		
IRCS, MSB, Bel-Air Hospital, Mahabaleshwar RH	65,55,400.00		
Primary Health Centre - Taldeo	1,02,35,000.00		
Primary Health Centre - Tapola	1,19,75,000.00	4,31,34,707.00	
By <u>Balance as on 31.03.2021</u> :			
In Current A/c with -			
State Bank of India			
(Account No. 37829944434)	7,32,476.72		
Cash on Hand	11,576.00	744,052.72	
	TOTAL RUPEES	4,60,30,515.32	

The above statement is true and correct of the best of my knowledge and belief.

Homi Khusrokhhan
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Diploma in Medical Laboratory Technology of Bel-Air Hospital & Sanitorium ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

-
-
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.
- As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- i. Identify and assess the risks of material misstatement of the financial statement, 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.
 - ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
 - iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBOLZ9144

**INDIAN RED CROSS SOCIETY,
DIPLOMA IN MEDICAL
STATEMENT OF RECEIPTS AND PAYMENTS FOR**

RECEIPTS

To	<u>Balance as on 01.04.2020 :</u>		
	Bank of Maharashtra		
	(Account No. 20073142102)	16,180.60	
	Cash on Hand	<u>2,643.00</u>	18,823.60
To	Interest on Savings Account		4,718.00
To	DMLT Fees Received		12,63,600.00
To	CSR Grant received from Transasia Bio Medicals Ltd.		7,69,962.00

TOTAL RUPEES 20,57,103.60

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
LABORATORY TECHNOLOGY
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By	<u>Salaries :</u>		
	Course Co-ordinator	8,50,200.00	
	Helper	1,20,000.00	
	Stipend	2,06,884.00	
	Part Time Teachers	29,800.00	
	Full Time Teachers	<u>1,12,900.00</u>	13,19,784.00
By	<u>Establishment Expenses :</u>		
	Bank Charges	848.42	
	Computer Expenses	15,223.00	
	Other Overheads	3,300.00	
	Advertisement, Printing & Postage	14,750.00	
	Registration Fee	81,000.00	
	Repairs & Maintenance	7,620.00	
	Teaching Material, Stationery & Study Material	2,200.00	
	Telephone Expenses	<u>4,598.00</u>	1,29,539.42
By	<u>Liability paid :</u>		
	Profession Tax	200.00	
	Salary Payable	83,800.00	
	TDS Payable	<u>16,000.00</u>	1,00,000.00
By	<u>Capital Expenditure :</u>		
	Computer	1,22,130.00	
	Medical Equipment	<u>29,500.00</u>	1,51,630.00
By	<u>Balance as on 31.03.2021 :</u>		
	Bank of Maharashtra (Account No. 20073142102)	3,55,976.18	
	Cash on Hand	<u>174.00</u>	3,56,150.18
		TOTAL RUPEES	<u>20,57,103.60</u>

The above statement is true and correct to the best of my knowledge and belief.

Homi Khusrokhani
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Morarj Gokuldas Rural Hospital Fund Account ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

-
-
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.
- As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- i. Identify and assess the risks of material misstatement of the financial statement, 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.
 - ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
 - iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBTXK2742

**INDIAN RED CROSS SOCIETY,
MORARJI GOKULDAS
STATEMENT OF RECEIPTS AND PAYMENTS FOR**

RECEIPTS

To	<u>Balance as on 01.04.2020 :</u>		
	In Current A/c with -		
	State Bank of India		
	(Account No. 38390148621)	(21,08,329.40)	
	In Fixed Deposit with -		
	State Bank of India	3,80,50,958.08	
	Cash on Hand	44.00	3,59,42,672.68
			<hr/>
To	Donation Received		4,68,01,191.00
To	Interest on Fixed Deposit	10,48,005.00	
	Less : Interest Accrued	<u>5,33,952.00</u>	
		5,14,053.00	
	Add : Interest Accrued previous year	<u>5,08,751.00</u>	10,22,804.00
To	Sale of Scrap		1,23,651.00
To	Advance for Expenses Settled		58,76,523.00
To	Advance from Suppliers		3,67,630.28

Total Rupees c/fd 9,01,34,471.96

**MAHARASHTRA STATE BRANCH
RURAL HOSPITAL FUND ACCOUNT
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By **Hospital Running Expenses :**

Salary to Doctors		14,40,376.00	
Staff Nurse		1,35,200.00	
Cleaning Expenses		20,170.00	
Generator Expenses		20,099.00	
Linen, Curtains, Mattresses		11,754.00	
Medical Camp		2,69,210.28	
Oxygen Refilling		2,661.00	
Purchase of Medicines		3,23,865.28	
<u>Other Consumable :</u>			
Dental Consumables	1,00,505.00		
Laboratory Consumable	4,26,380.28		
OT Consumable	30,228.00		
Surgical Instrument	3,88,368.00		
		<u>9,45,481.28</u>	
Printing and Stationery		74,686.00	
Professional Fees Visiting Doctors		1,34,000.00	
Staff Uniforms		69,811.00	
Salaries to Admin. Staff		4,40,000.00	
Bank Charges		6,480.80	
Garden Expenses		13,200.00	
Miscellaneous Expenses		8,056.00	
Accommodation Charges		15,507.00	
Postage & Courier Charges		1,150.00	
Staff Welfare		25,210.00	
Registration Charges		37,148.00	
Architect Fees		37,54,000.00	
Repairs & Maintenance - General		1,01,305.00	
Repairs & Maintenance - Building		2,89,95,897.00	
Repairs & Maintenance - Furniture		39,27,616.00	
Repairs & Maintenance - Medical Equipments		50,540.00	
Repairs & Maintenance - Oxygen Line		1,59,975.00	
Transport Charges		25,730.00	
Travelling & Conveyance		30,341.00	
Vehicle Expenses		<u>1,73,501.00</u>	4,12,12,970.64

By **Capital Expenditure**

Printer		12,350.00	
Air conditioner		86,593.00	
Fire Extinguisher		87,025.00	
Medical Equipment		66,85,530.00	
Kitchen Equipment		16,520.00	
Electrical Transformer		26,90,704.00	
Furniture and Fixtures		20,75,502.00	
Generator		<u>12,33,574.00</u>	1,28,87,798.00
			<u>5,41,00,768.64</u>

**INDIAN RED CROSS SOCIETY,
MORARJI GOKULDAS
STATEMENT OF RECEIPTS AND PAYMENTS FOR**

RECEIPTS

Total Rupees b/fd 9,01,34,471.96

TOTAL RUPEES 9,01,34,471.96

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
RURAL HOSPITAL FUND ACCOUNT
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

	Total Rupees b/fd	5,41,00,768.64	
By Liabilities Towards Profession Tax paid		200.00	
By <u>Transferred to :</u> IRCS, MSB, Bel-Air Hospital, Mahabaleshwar		74,79,485.00	
By TDS Asset for AY 2021-22		79,840.00	
By <u>Balance as on 31.03.2021 :</u>			
In Current A/c with - State Bank of India (Account No. 38390148621)	14,82,698.32		
(Account No. 39450306877)	11,000.00		
In Fixed Deposit with - State Bank of India	2,69,75,975.00		
Cash on Hand	4,505.00	2,84,74,178.32	
	TOTAL RUPEES	<u>9,01,34,471.96</u>	

The above statement is true and correct of the best of my knowledge and belief.

Homi Khusrokhhan
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statement of Morarji Gokuldas Rural Hospital, Mahabaleshwar managed by Bel-Air Hospital & Sanitorium ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.

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

- i. Identify and assess the risks of material misstatement of the financial statement, 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. We report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
- iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBQSL7607

**INDIAN RED CROSS SOCIETY,
MORARJI GOKULDAS RURAL HOSPITAL
MANAGED BY BEL-AIR HOSPITAL
STATEMENT OF RECEIPTS AND PAYMENTS FOR
RECEIPTS**

To	<u>Balance as on 01.04.2020 :</u>		
	In Current A/c with -		
	State Bank of India		
	(Account No. 37837392414)	11,422.65	
	Cash on Hand	3,128.00	14,550.65
To	<u>Transferred from :</u>		
	IRCS, MSB, Bel-Air Hospital, Mahabaleshwar SBI	65,55,400.00	
	Morarji Gokuldas Rural Hospital Fund A/c	74,79,485.00	1,40,34,885.00

TOTAL RUPEES 1,40,49,435.65

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
MAHABALESHWAR
& SANITORIUM, PANCHGANI
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By **Hospital Running Expenses :**

Salaries to Doctors	26,31,317.00	
Salaries to Consultants	1,82,000.00	
Salaries to Hospital Running Staff	<u>88,80,975.00</u>	1,16,94,292.00
Bank Charges		1,081.00
Cleaning Expenses		48,231.00
Electricity Expenses		4,79,075.00
Professional Charges		10,000.00
Printing & Stationery		5,397.00
Repairs & Maintenance		3,450.00
Telephone Expenses		19,959.00
Drivers Salary		1,60,585.00
Vehicle Maintenance		3,05,404.00
Oxygen Cylinder		8,130.00
		<u>1,27,35,604.00</u>

By **Payment of Liability towards :**

Profession Tax	300.00	
Salary & Wages	<u>7,41,083.00</u>	7,41,383.00

By **Balance as on 31.03.2021 :**

In Current A/c with -		
State Bank of India		
(Account No. 37837392414)	5,71,414.65	
Cash on Hand	<u>1,034.00</u>	572,448.65

TOTAL RUPEES 1,40,49,435.65

The above statement is true and correct of the best of my knowledge and belief.

Homi Khusrokhhan
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statement of Bel-Air Sanitorium Tata AIG Grant Account ('the Unit'), a Unit of Indian Red Cross Society, Maharashtra State Branch, Mumbai ('the Trust') which is the Statement of Receipts and Payments for the year ended 31st March, 2021.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the relevant Act applicable to the Unit in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India, of the opening balances, receipts, payments and closing balances of the Unit for the year ended 31st March, 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statement under the provisions of the relevant Act and the rules thereunder applicable to the Unit, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Management's Responsibility for the Financial Statement

6. The Trustees of the Trust are responsible for the preparation of this financial statement that give a true and fair view of the Receipts and Payments of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 decisions of users taken on the basis of this financial statement.

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

- i. Identify and assess the risks of material misstatement of the financial statement, 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Evaluate the overall presentation, structure and content of the financial statement, include the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation. 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.

9. We report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
- iii) the Statement of Receipt and Payments dealt with by this Report is in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

UDIN : 22039201ACBZLG1250

**INDIAN RED CROSS SOCIETY,
BEL-AIR SANITORIUM
STATEMENT OF RECEIPTS AND PAYMENTS FOR**

RECEIPTS

To	<u>Balance as on 01.04.2020 :</u> Bank of Maharashtra (Account No. 20073142102)	7,689.10
To	CSR Grant received from Tata AIG	15,00,000.00
To	Interest on Savings Account	3,550.00
To	Miscellaneous Income	1,500.00
To	Advance from Donation Community Account	15,000.00
To	Advance received from Breach Candy Hospital Trust	15,00,000.00
		<hr/> 30,27,739.10 <hr/> <hr/>

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N.101828W

Bimal R. Desai

Partner

Membership No. 039201

Place : Mumbai

Date : 14 FEB 2022

**MAHARASHTRA STATE BRANCH
TATA AIG GRANT
THE YEAR ENDED 31ST MARCH, 2021.**

PAYMENTS

By <u>Establishment Expenses :</u> Bank Charges	389.40
By Ambulance Boat purchased	15,15,000.00
By <u>Balance as on 31.03.2021 :</u> Bank of Maharashtra (Account No. 20073142102)	15,12,349.70

TOTAL RUPEES 30,27,739.10

The above statement is true and correct to the best of my knowledge and belief.

Homi Khusrokhani
Trustee

Mehli M. Golvala
Trustee

Place : Mumbai
Date : 14 FEB 2022

Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statements of Bel Air College of Nursing, Panchgani a unit of Indian Red Cross Society, Maharashtra State Branch ('the Trust') which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant Act, in the manner so required and 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 unit as at 31st March, 2021;
 - ii) in the case of the Income & Expenditure Account of the Surplus of the unit for the year ended on that date and

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the relevant Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.

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

Management's Responsibility for the Financial Statements

6. The Trustees of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.

-
-
- ii. 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 whether the unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - i) in our opinion proper books of account as required by law have been kept by the unit so far as appears from our examination of those books;
 - iii) the Balance Sheet, the Income and Expenditure account and dealt with by this Report are in agreement with the books of account of the unit.

For CHHOTALAL H SHAH & CO.
Chartered Accountants
F.R.N. 101828W

Bimal R. Desai
Partner
Membership No. 039201
Place : Mumbai
Date : 14 FEB 2022
UDIN : 22039201ACCCZD6021

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL-AIR COLLEGE OF NURSING, PANCHGANI
Balance Sheet as at March 31, 2021

	Schedules	As at <u>31.03.2021</u>	As at <u>31.03.2020</u>
FUNDS EMPLOYED :			
ENDOWMENT FUNDS	A	74,61,610	64,57,008
DEFERRED GRANT FOR ASSETS (NET)	B	4,17,114	4,76,330
INCOME AND EXPENDITURE ACCOUNT :			
As per annexed account		2,10,97,064	1,94,60,648
TOTAL RUPEES		<u>2,89,75,787</u>	<u>2,63,93,986</u>
 REPRESENTED BY :			
FIXED ASSETS :			
	C		
Gross Block		6,43,52,146	6,43,44,898
Less : Accumulated Depreciation		<u>3,22,99,517</u>	<u>3,03,03,676</u>
Written Down Value		3,20,52,629	3,40,41,222
 CURRENT ASSETS, LOANS AND ADVANCES :			
	D		
Cash & Bank Balances		44,76,726	9,51,338
Loans & Advances		<u>46,96,566</u>	<u>33,24,774</u>
		91,73,292	42,76,112
 Less: CURRENT LIABILITIES AND PROVISIONS :			
	E		
Current Liabilities		<u>1,22,50,134</u>	<u>1,19,23,348</u>
NET CURRENT ASSETS		(30,76,842)	(76,47,236)
TOTAL RUPEES		<u>2,89,75,787</u>	<u>2,63,93,986</u>

NOTES ON ACCOUNTS K

As per our report of even date
Chhotalal H. Shah & Co.s
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhhan
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL-AIR COLLEGE OF NURSING, PANCHGANI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Schedules	As at 31.03.2021	As at 31.03.2020
INCOME :			
College Fees	F	1,16,98,797	1,01,75,432
Deferred Grant :			
For Current Year	B	59,216	68,356
Other Income	G	10,75,524	11,51,195
TOTAL INCOME		1,28,33,537	1,13,94,983
EXPENDITURE :			
Operating Expenses	H	15,05,348	17,89,568
Personnel Expenses	I	65,60,659	69,52,386
Administrative & Other Expenses	J	11,35,273	25,92,127
Depreciation	C	19,95,842	21,61,129
TOTAL EXPENDITURE		1,11,97,122	1,34,95,210
SURPLUS/ (DEFICIT) FOR THE YEAR		16,36,416	(21,00,227)
Balance Brought Forward		1,94,60,648	2,15,60,874
Balance carried over to Balance Sheet		2,10,97,064	1,94,60,648
NOTES ON ACCOUNTS	K		

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
BEL-AIR COLLEGE OF NURSING, PANCHGANI
Schedules `A' to `K' annexed to and forming an integral part of the financial
statements for the year ended 31st March, 2021

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'A' - ENDOWMENT FUNDS :</u>		
1) Furniture & Equipment Fund :		
As per last Balance Sheet	15,50,000	15,50,000
2) Development Fund :		
As per last Balance Sheet	49,07,008	40,92,417
Add : Received during the year	10,04,602	8,14,591
	59,11,610	49,07,008
TOTAL RUPEES	74,61,610	64,57,008

SCHEDULE 'B' - DEFERRED GRANT FOR ASSETS :

	As at 01.04.2020	Additions	Transferred to Income and Expenditure	As at 31.03.2021
Computer	392	-	235	157
Office Equipments	2,03,983	-	30,597	1,73,386
Furniture and Fixtures	2,48,174	-	24,817	2,23,357
Library Books	23,781	-	3,567	20,214
	4,76,330	-	59,216	4,17,114
TOTAL CURRENT YEAR	4,76,330	-	59,216	4,17,114
(TOTAL PREVIOUS YEAR)	5,44,686	-	68,356	4,76,330

SCHEDULE 'C' - FIXED ASSETS									
(All amounts in Rupees)									
DESCRIPTION	GROSS BLOCK			DEPRECIATION				NET BLOCK	
	As on 01.04.2020	Additions	Dedu- ctions	As on 31.03.2021	Upto 01.04.2020	For the year	Recouped / Adjust- ments	As on 31.03.2021	As on 31.03.2020
Building	2,31,51,573	-	-	2,31,51,573	1,12,00,599	5,97,549	-	1,17,98,148	1,19,50,974
Hostel Building	2,75,36,140	-	-	2,75,36,140	92,68,103	9,13,402	-	1,01,81,505	1,82,68,037
Furniture & Fixtures	51,03,856	-	-	51,03,856	34,31,498	1,67,236	-	35,98,734	16,72,358
Laboratory Teaching	2,63,576	-	-	2,63,576	2,42,194	3,207	-	2,45,401	21,382
Vehicle - Bolero	8,44,119	-	-	8,44,119	4,69,578	56,181	-	5,25,759	3,74,541
Office Equipment	19,77,056	7,249	-	19,84,305	14,14,269	85,505	-	14,99,774	5,62,787
Vehicle- Bus	23,92,972	-	-	23,92,972	19,06,220	73,013	-	19,79,233	4,86,752
Vehicle - Activa	17,500	-	-	17,500	8,365	1,370	-	9,735	9,135
Computers	9,70,619	-	-	9,70,619	9,52,698	10,753	-	9,63,451	17,921
Electrical Installation	9,63,633	-	-	9,63,633	6,84,116	27,952	-	7,12,068	2,79,517
Kitchen Equipment	1,40,754	-	-	1,40,754	1,23,735	2,553	-	1,26,288	17,019
Library Books	8,18,964	-	-	8,18,964	5,56,753	39,332	-	5,96,086	2,62,211
UPS	1,64,135	-	-	1,64,135	45,547	17,788	-	63,335	1,18,588
TOTAL RUPEES	6,43,44,897	7,249	-	6,43,52,146	3,03,03,676	19,95,842	-	3,22,99,517	3,20,52,629
Previous Year	6,43,34,977	9,921	-	6,43,44,898	2,81,42,547	21,61,129	-	3,03,03,676	3,61,92,430

	<u>As at</u> <u>31.03.2021</u>	<u>As at</u> <u>31.03.2020</u>
<u>SCHEDULE 'D' - CURRENT ASSETS, LOANS & ADVANCES :</u>		
Cash & Bank Balance		
Cash in Hand	429	2,866
Balances with Scheduled Banks:		
In Current Account		
State Bank of India- 30805069534	14,55,423	9,092
In Savings Account		
Bank of Maharashtra- 20073142555	10,89,162	6,31,276
Bank of Maharashtra- 60096273810	2,52,814	5,458
Bank of Maharashtra- 60110089476	45,499	31,845
Bank of Maharashtra- 60215744564	13,47,654	-
In Fixed Deposit with :		
Bank of Maharashtra	<u>2,85,745</u>	<u>2,70,801</u>
	44,76,726	9,51,338
Loans & Advances		
Deposit	6,377	6,377
Fee Receivable	43,39,121	28,80,580
Prepaid Expenses	3,47,296	3,82,045
T.D.S Receivable	3,772	3,772
Advance recoverable	<u>-</u>	<u>52,000</u>
	46,96,566	33,24,774
TOTAL RUPEES	<u>91,73,292</u>	<u>42,76,112</u>
<u>SCHEDULE 'E' - CURRENT LIABILITIES AND PROVISIONS :</u>		
Advance Fees received	75,83,859	64,92,236
Refundable Deposit	2,30,000	2,72,000
Scholarship	1,37,558	-
Student Nurses Association	13,47,654	-
Clinical Establishment charges payable to Bel Air Hospital	20,63,700	44,25,700
Other Liabilities	5,19,164	4,45,258
Audit fees payable to Bel Air Hospital, Mumbai Branch	76,100	46,600
Provision for Gratuity	2,92,099	2,41,554
TOTAL RUPEES	<u>1,22,50,134</u>	<u>1,19,23,348</u>

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'F' - COLLEGE FEES :</u>		
Tuition Fees	1,04,67,397	90,40,907
Other Fees	12,31,400	11,34,525
TOTAL RUPEES	<u>1,16,98,797</u>	<u>1,01,75,432</u>
<u>SCHEDULE 'G' - OTHER INCOME :</u>		
Admission Cancellation Charges	4,500	-
Grant	4,26,848	2,52,000
Interest on Bank Account and Fixed Deposits	96,497	80,515
Miscellaneous Income	1,16,639	4,83,630
Other Receipts	2,78,000	3,00,000
Sale of Prospectus	45,030	35,050
Sundry balances written off	1,08,010	-
TOTAL RUPEES	<u>10,75,524</u>	<u>11,51,195</u>
<u>SCHEDULE 'H' - OPERATING EXPENSES :</u>		
Affiliation & Registration Expenses	5,25,150	6,71,322
Uniform & Stationery Expenses	700	1,25,285
Cleaning Charges	17,961	1,672
Electricity & Lighting	2,52,621	77,781
Functions & Festivals	-	56,366
Practical Examination Expenses	93,851	1,32,000
Magazines, Periodicals & News Letters	25,805	25,406
Theory Exam Expenses	1,52,333	1,24,155
Training & Workshop Expenses	7,637	2,000
Vehicle Expenses	2,80,623	5,00,114
Water Charges	1,26,284	50,542
NSS Expenses	22,383	22,925
TOTAL RUPEES	<u>15,05,348</u>	<u>17,89,568</u>

	As at 31.03.2021	As at 31.03.2020
<u>SCHEDULE 'I' - PERSONNEL EXPENSES :</u>		
Salary & Allowances	63,27,040	66,55,317
Staff Welfare	17,352	25,566
Employer's Contribution to P.F.	1,65,722	2,06,035
Provision for Gratuity	50,545	65,468
TOTAL RUPEES	<u>65,60,659</u>	<u>69,52,386</u>

**SCHEDULE 'J' - ADMINISTRATION
& OTHER EXPENSES :**

Advertisement Expenses	23,120	4,501
Audit Fees	29,500	30,000
Bank Charges	9,975	18,351
Computer Expenses	2,800	25,845
Contribution towards clinical affiliation fees	20,63,700	20,63,100
Less : Excess Expenditure in earlier year reversed	<u>(13,62,600)</u>	-
	7,01,100	<u>20,63,100</u>
Garden Expenses	13,160	12,870
Gifts	6,840	8,277
Laboratory Expenses	280	1,820
Website Expenses	-	8,846
Miscellaneous Expenses	9,638	9,345
Postage, Telephone & Courier	75,344	57,395
Printing & Stationery	1,08,032	1,64,160
Repairs and Maintenance Expenses	74,127	69,072
Transportation Charges	-	210
Travelling & Conveyance	81,357	1,18,335
TOTAL RUPEES	<u>11,35,273</u>	<u>25,92,127</u>

SCHEDULE - K NOTES ON ACCOUNT

Notes to Financial Statements for financial year ended 31st March 2021.

1. Background and Nature of Operations

Bel – Air College of Nursing is a constituent unit of Maharashtra State Branch of the Indian Red Cross Society (IRCS). The Indian Red Cross Society (IRCS) is a statutory body established under an Act of Parliament (Act No, VX of 1920).

Indian Nursing Council vide its Certificate No.18-19/3004-INC dated, 6 September, 2006 approved the course conducted by Bel-Air College of Nursing.

The Maharashtra State Branch of the IRCS (“the trust”) is registered as a trust under the Maharashtra Public Trust Act, 1950 (“the Act”). The Government of Maharashtra has vide notification No.BPT/1390/350(81)-VI, published in the official gazette dated March 19, 1992, exempted the trust from all the provision of the Act except Chapter IV relating to registration.

The original mission of Bel – Air Nursing is to provide quality education in the field of nursing.

2. Statement of Significant Accounting Policies :

a) Basis of Preparation:

As explained in Para 1 above, the trust is exempted from all the provisions of the Maharashtra Public Trusts Act 1950, accordingly these financials are prepared based on the Technical Guide on Accounting and Auditing in Non-for-Profit Organizations issued by the Institute of Chartered Accountants of India (“ICAI”).

These financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the ICAI. These financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Fixed Assets:

Fixed Assets are stated at cost, including grants received (if any), less accumulated depreciation and impairment losses. Cost comprises the purchase price, fair value

of donations received in kind and any attributable cost of bringing the asset to its working condition for its intended use.

c) Depreciation:

Depreciation is provided on Written down Value Method at the rates prescribed in Income Tax Act, 1961.

d) Government grants and subsidies :

Grants and subsidies from the government / others are generally recognized when there is reasonable assurance that the grant / subsidy will be received and all attaching conditions will be complied with. When the grant or subsidy relates to an expenses items, it is recognized as income over the periods necessary to match them on a systematic basis to the costs, which it is intended to compensate. Where the grant or subsidy relates to an assets, it is treated as a deferred Income, which is recognized in the income statement on a systematic and rational basis over the useful life of the assets.

e) Income Recognition :

Income in the nature of tuition fees received from students for an academic year is recognized when there is a reasonable certainty of its realization / ultimate collection. As the college operates from June to May during an academic year, the fees received are not deferred beyond the year end.

f) Provisions:

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of cash resources will be required to settle the obligation, respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Provision for expenditure relating to voluntary retirement is made when the employee accepts the offer of early retirement.

g) Gratuity:

Gratuity Liability under the Payment of Gratuity Act is accrued and provided for on the basis of an actuarial valuation made at the end of each financial year.

3. Bel – Air College of Nursing, Panchgani is a Unit of Indian Red Cross Society, Maharashtra Branch and no separate Return of Income is filed under the Income Tax Act, 1961.

4. Comparatives :

Previous Year's figures have been regrouped where necessary to conform to this year's classification.

Signatures to Schedules "A" to "K"

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Homi Khusrokhani
Vice Chairman
Place : Mumbai
Date : 14 FEB 2022

Mehli M. Golvala
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

Chhotalal H. Shah & Co. (Regd)

CHARTERED ACCOUNTANTS

Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Tel.: 2201 1787 / 2201 9193

Maker Bhavan No.2, Gr. Floor,
18, Sir Vithaldas Thackersey Marg,
New Marine Line, Mumbai - 400 020.**INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements****Opinion**

1. We have audited the accompanying financial statements of Junior Red Cross Sub - Committee a Unit of Indian Red Cross Society, Maharashtra State Branch ('the Trust') which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant Act, in the manner so required and 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 Unit as at 31st March, 2021;
 - ii) in the case of the Income & Expenditure Account of the Deficit of the Unit for the year ended on that date and

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the relevant Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the relevant Act applicable to the Unit and matters which are required to be included in the audit report under the provisions of the said Act and Rules made thereunder.

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

Management's Responsibility for the Financial Statements

6. The Trustees of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Unit in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the relevant Act applicable to the Unit for safeguarding the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.
7. The Trustees are also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

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

- i. 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.
- ii. 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 whether the Unit has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.
9. We report that :
- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account as required by law have been kept by the Unit so far as appears from our examination of those books;
 - iii) the Balance Sheet, the Income and Expenditure account and dealt with by this Report are in agreement with the books of account of the Unit.

For CHHOTALAL H SHAH & CO.
Chartered Accountants
F.R.N. 101828W

Bimal R. Desai
Partner
Membership No. 039201
Place : Mumbai
Date : 14 FEB 2022
UDIN : 22039201ACCJTF7639

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
JUNIOR RED CROSS SUB-COMMITTEE
Balance Sheet as at March 31, 2021

Particulars	Schedule	As at 31- Mar 21 Rs.	As at 31-Mar 20 Rs.
Funds Employed			
CORPUS FUND		37,882	37,882
DESIGNATED FUNDS	A	20,524	20,524
TOTAL RUPEES		58,406	58,406
REPRESENTED BY :			
FIXED ASSETS :			
	B		
Gross Block		1,49,212	1,49,212
Less: Accumulated Depreciation		1,38,008	1,33,491
Written Down Value		11,204	15,721
INVESTMENTS	C	11,03,490	14,77,750
CURRENT ASSETS, LOANS AND ADVANCES :			
Cash & Bank Balances	D	2,54,293	3,94,309
Loans & Advances	E	1,15,927	1,31,844
		3,70,220	5,26,153
Less: CURRENT LIABILITIES AND PROVISIONS :	F		
Current Liabilities		4,88,449	2,30,747
Provisions		10,45,838	9,20,801
		15,34,287	11,51,548
NET CURRENT ASSETS INCOME AND EXPENDITURE ACCOUNT :		(11,64,067)	(6,25,395)
As per annexed account		(1,07,779)	8,09,670
TOTAL RUPEES		58,406	58,406
NOTES ON ACCOUNTS	O		
As per our report of even date Chhotalal H. Shah & Co. Chartered Accountants (Firm Regn. No. 101828W)		For and on behalf of the Governing Body	
Bimal R. Desai Partner Membership No. 039201 Place: Mumbai Date : 14 FEB 2022		Godrej N Dotivala Chairman Place : Mumbai Date : 14 FEB 2022	Sundeep S Wagh Hon. Treasurer Place : Mumbai Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
JUNIOR RED CROSS SUB-COMMITTEE

Income and Expenditure For The Year Ended March 31, 2021

Particulars	Schedule	Year Ended 31-03-2021 Rs.	Year Ended 31-03-2020 Rs.
Income			
Voluntary Donation / Contributions	G	5,37,750	8,06,477
Membership Fees	H	13,200	9,850
Income from Activities	I	12,175	10,14,823
Other Receipts	J	1,05,174	1,34,840
TOTAL INCOME		6,68,299	19,65,990
EXPENDITURE :			
Expenditure on Activities	K	26,101	6,88,461
Staff Payments & Other Benefits	L	15,27,762	15,82,184
Administrative Expenses	M	21,583	34,006
Other Expenses	N	5,785	31,235
Depreciation	B	4,517	9,203
TOTAL EXPENDITURE		15,85,748	23,45,089
SURPLUS/ (DEFICIT) FOR THE YEAR		(9,17,449)	(3,79,099)
Balance Brought Forward		8,09,670	11,88,769
Balance carried over to Balance Sheet		(1,07,779)	8,09,670

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the Governing Body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Godrej N Dotivala
Chairman
Place : Mumbai
Date : 14 FEB 2022

Sundeep S Wagh
Hon. Treasurer
Place : Mumbai
Date : 14 FEB 2022

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
JUNIOR RED CROSS SUB-COMMITTEE
Schedules annexed to and forming an integral part of the financial
statements for year ended March 31, 2021

Particulars	As at 31-03-2021 Rs.	As at 31-03-2020 Rs.
<u>Schedule A - Designated Funds</u>		
For Classical Singing Competition	20,524	20,524
Add : Interest for the Year on Fund Investment	-	-
TOTAL RUPEES	20,524	20,524
<u>Schedule C - Investments</u>		
Other Securities :		
HDFC Ltd	9,83,490	13,57,750
1000 Units of U.T.I. 1981 (CRTS)	1,20,000	1,20,000
TOTAL RUPEES	11,03,490	14,77,750
The title of this investment Vests with State Bank of India.		
<u>SCHEDULE 'D' - CASH & BANK BALANCES :</u>		
Cash in Hand	2,867	3,705
Balances with scheduled banks		
In Saving Account with State Bank of India (BRS)	2,25,126	3,30,086
In Saving Account with Yes Bank	26,300	60,517
TOTAL RUPEES	2,54,293	3,94,309
<u>SCHEDULE 'E' - LOANS & ADVANCES :</u>		
Telephone Deposits	1,500	1,500
Funds Raising Programme Receivable	42,000	42,000
Accrued Interest	65,709	78,869
Prepaid Expenses	-	3,295
Membership Subscription Receivable	-	6,180
Tax Deducted At Source	6,718	-
TOTAL RUPEES	1,15,927	1,31,844

Particulars	As at 31-03-2021 Rs.	As at 31-03-2020 Rs.
<u>SCHEDULE 'F' - CURRENT LIABILITIES AND PROVISIONS :</u>		
<u>Current Liabilities :</u>		
Liabilities towards Provision for :		
Ex-Gratia	1,22,778	61,389
Telephone Bill	688	2,137
Salary Expenses	-	89,980
Workshop (NGO) Expenses	-	530
Internet Expenses	708	2,134
First Aid Training Expenses	9,000	9,296
Funds Raising Musical Programme	-	8,032
Greeting Card Competition	-	50
Payment of Employer's PF Contribution	-	9,874
Travelling & Conveyance	-	303
St.John's First Aid, Essay & Poster Competition	-	794
Poster Competition	1,500	-
Cartoon Making Competition	-	35
Colouring Competition	-	15
Handwriting Competition	2,250	-
Clay Moulding Competition	-	98
15% membership Contri. To IRCS	31,739	31,709
Annual Prize Distribution & Cultural Comp	-	447
Office Expenses	200	200
Leave Travel Allowance	15,000	-
Medical Allowance	15,000	-
	1,98,863	2,17,023
Advance: Giant's Eng. Med. School	-	1,625
Advance: Yavatmal Public School	-	1,625
Employees' Contribution to P.F.	-	9,874
Profession Tax	-	600
Salary Payable	2,25,747	-
Advances	63,839	-
	4,88,449	2,30,747
<u>Provisions :</u>		
Provision for Gratuity	10,45,838	9,20,801
	10,45,838	9,20,801

Schedules Annexed as and forming an integral part of the financial statements for year ended March 31, 2021										
(All amounts in Rupees)										
DESCRIPTION	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As At 01.04.2020	Addi- tions	Deduc- tions / Adjust- ments	As At 31.03.2021	Upto 01.04.2020	For the year	Recouped /Adjust- ments	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Furniture & Fixtures	9,876	-	-	9,876	8,896	98	-	8,994	882	980
Office Equipment	51,536	-	-	51,536	41,699	1,476	-	43,175	8,361	9,837
Computer	87,800	-	-	87,800	82,896	2,943	-	85,839	1,961	4,904
TOTAL RUPEES	1,49,212	-	-	1,49,212	1,33,491	4,517	-	1,38,008	11,204	15,722
Previous Year	1,65,895	-	16,683	1,49,212	1,39,794	9,203	15,506	1,33,491	15,721	26,101

Particulars	Year Ended 31-03-2021 Rs.	Year Ended 31-03-2020 Rs.
<u>SCHEDULE 'G' - CONTRIBUTIONS & GRANTS :</u>		
Grants (From Mumbai City Branch) :		
30% Share from District Donation	-	6,180
Donation Recd in Cash for :		
General	4,56,000	5,42,730
Book Donation Drive	-	6,400
Cards	-	1,58,252
Youth Red Cross Activities	81,750	10,200
Christmas Party	-	35,000
Annual Prize Distribution & Cultural Competition	-	1,000
Workshop-NGO Activity	-	3,000
	5,37,750	7,56,582
Contributions :		
Dontion In Kind		
Annual Prize Distribution Function	-	4,500
Christmas Party	-	39,215
TOTAL RUPEES	5,37,750	8,06,477
<u>SCHEDULE 'H' - MEMBERSHIP FEES :</u>		
Membership fees received during the year	200	9,850
YRC Registration Fees	13,000	-
TOTAL RUPEES	13,200	9,850

Particulars	Year Ended 31-03-2021 Rs.	Year Ended 31-03-2020 Rs.
<u>SCHEDULE 'I' - INCOME FROM ACTIVITIES :</u>		
JRC Activities	8,925	37,393
Fund Raising Programme	-	1,94,036
First Aid Training Activity	-	61,500
Greeting Card Competition	-	71,240
Annual Summer Camp	-	2,25,500
Annual Cultural Programme	-	6,000
Elocution Competition	-	4,281
Handwriting Competition	-	1,40,200
Clay Moulding Competition	-	2,400
Colouring Competition	-	30,530
Cartoon Making Competition	-	41,230
Supply of Badges	-	8,520
Poster Competition	-	2,160
Christmas Competition	-	3,950
St. John First Aid Essay & Poster Competition	-	92,253
Rakhee Making Competition	-	39,730
Best out of Waste Competition	-	7,200
Environmental Workshop	-	10,850
Supply of JRC T-shirts	3,250	14,720
Supply of Scarfs & Vogals	-	19,130
Power Mastery Workshop	-	2,000
TOTAL RUPEES	12,175	10,14,823

SCHEDULE 'J' - OTHER RECEIPTS :

Interest on bank balances	7,249	20,546
Interest on fixed deposits	89,566	1,09,729
Dividends on CRTS	8,278	4,563
Provision No Longer Required	81	2
TOTAL RUPEES	1,05,174	1,34,840

Particulars	Year Ended 31-03-2021 Rs.	Year Ended 31-03-2020 Rs.
<u>SCHEDULE 'K' - EXPENDITURE ON ACTIVITIES :</u>		
JRC Activities	-	10,163
Fund Raising Programme	871	1,99,762
First Aid Training Activity	-	26,361
Greeting Card Competition	-	22,223
Handwriting Competiton	2,250	18,918
Christmas Party & fancy Dress Competition	-	60,301
Annual Summar Camp Expenses	-	170,531
Annual Cultural Programme	-	51,599
Rakhee Making Competition	-	17,577
Elocution Competition	-	3,333
Best out of Waste Competition	-	4,640
Colouring Competition	-	8,004
Christmas Competition	-	344
St. John First Aid Essay & Poster Competition	-	8,407
Cartoon Making Competition	-	19,809
Clay Moulding Competition	-	233
Poster Competition	1,500	10,737
Workshop-NGO Activity	-	8,007
Youth Red Cross Activity	21,450	4,087
Book Donation Drive	-	1,662
Environmental Workshop	-	7,577
15% Membership Subscription payable to IRCS	30	4,568
Badges	-	12,500
Scarfs and Vogals	-	1,000
JRC T-Shirts	-	15,038
Power Mastery Workshop	-	1,080
TOTAL RUPEES	26,101	6,88,461

SCHEDULE 'L' - STAFF PAYMENTS AND OTHER BENEFITS :

Salaries to Staff	11,84,556	11,20,948
Employers Contribution to PF	1,26,780	1,18,478
Ex-gratia to Staff	61,389	61,389
Provision For Gratuity	1,25,037	2,81,369
Leave Travel Allowance	15,000	-
Medical Allowance	15,000	-
TOTAL RUPEES	15,27,762	15,82,184

Particulars	Year Ended 31-03-2021 Rs.	Year Ended 31-03-2020 Rs.
<u>SCHEDULE 'M' - ADMINISTRATIVE EXPENSES :</u>		
Postage & Telegram	327	-
Telephone Expenses	8,256	8,424
Courier Expenses	78	754
Printing & Stationery	2,226	7,426
Travelling & Conveyance	2,063	8,906
Internet Expenses	8,633	8,496
TOTAL RUPEES	21,583	34,006

SCHEDULE 'N' - OTHER EXPENSES :

Staff Welfare Expenses	-	1,500
Meeting Expenses	-	359
General and Office Expenses	2,030	22,818
A.M.C. for Computers	3,724	5,516
Bank Charges	31	856
Loss on Disposal of Fixed Assets	-	177
Sundry Balances written Off	-	10
TOTAL RUPEES	5,785	31,235

INDIAN RED CROSS SOCIETY, MAHARASHTRA STATE BRANCH
JUNIOR RED CROSS SUB-COMMITTEE

SCHEDULE O - NOTES TO ACCOUNTS

1. Background and Nature of Operations

Junior Red Cross Sub- Committee is unit of Indian Red Cross Society (IRCS) is a statutory body established under an Act of Parliament (Act No. VX of 1920). The Maharashtra State Branch IRCS ("the Trust") is registered as trust under the Maharashtra Public Trusts Acts, 1950 ("the act") The Government of Maharashtra has vide notification No. BPT/1390/350(81)-VI, published in the official Gazette dated March 19,1992 exempted the Trust from all the provisions of the Act except Chapter IV relating to registration.

Junior Red Cross Sub- Committee carries out numerous activities in the field of health, Social Service, National integration and international understanding.

2. Statement of Significant Accounting Policies

a) Basis of preparation

As explained in para I above, the Trust is exempted from the provisions of the Maharashtra Public Trust Act 1950. Accordingly these financials statements have been prepared based on the Technical Guide on Accounting and Auditing in Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India ("ICAI")

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the ICAI. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Classification of Donations received

i) Unrestricted funds / General Donations :

These funds are used in accordance with the objects of the Society, at the discretion of the trustees / members of the governing body.

ii) Designated Funds :

These funds are set aside by the trustees / members of the governing body out of unrestricted funds for specific future purpose or projects.

iii) Restricted / Endowment Funds:

Restricted funds can only be used for particular purposes within the objects of the Society, Restrictions arise when stipulated by the donor or under a

law. Endowment funds are a form of restricted funds that are received with a stipulation from the donor that the amount received should not be used for any purpose; only the income earned from these funds can be used for general or specific purpose in accordance with the terms of contribution.

c) Fixed Assets

Fixed assets are stated at cost, including grants received (if any), less accumulated depreciation and impairment losses. Cost comprises the purchase price, fair value of donations received in kind and any attributable cost of bringing the asset to its working condition for its intended use.

d) Depreciation

Depreciation is provided on written Down Value method at the rates prescribed in Income Tax Act, 1961.

e) Investments

All the Investments are considered as Long term and are accounted for at cost of acquisition. Provision is made if the diminution in value of investment is not considered temporary.

f) Government grants and subsidies

Grants and subsidies from the government/ others are generally recognized when there is reasonable assurance that a grant/subsidy will be received and all attaching conditions will be complied with. When the grant or subsidy relates to an expense item, it is recognized as income over the periods necessary to match it on a systematic basis to the costs which it is intended to compensate. Where a grant or subsidy relates to an asset, it is treated as deferred income, which is recognized in the income statement on a systematic and rational basis over the useful life of the asset.

Donations are accounted for on receipt basis.

g) Income Recognition

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend income is recognised when the holders' right to receive payment is established by the balance sheet date.

All other sources of income like contribution and subscription, from City Branch/ districts of the Indian Red Cross Society, etc. are accounted for on receipt basis.

h) Retirement Benefits

Retirement benefits in the form of Provident Fund are charged to the Profit & Loss Account of the year when the contributions to the respective funds are due. Gratuity liability under the Payment of Gratuity act is accrued and provided for on the basis of an actuarial valuation made at the end of each financial year.

i) Provisions

A provision is recognised when an enterprise has a present obligation as a result of past events; where it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

j) Donation in Kind

Donation in kind has been accounted for at the estimated cost of items. The donation comprises of mostly food items, stationery and has been utilized at the various functions/ camps and events, organized by Junior Red Cross, for which they were received. Thus there is no stock at the end of the year.

3. Income Taxes

Returns of income under the Income Tax Act, 1961 are being filed for the Consolidated Accounts of Maharashtra State Branch. The Chief Commissioner of Income Tax, Mumbai has granted approval U/s 10(23C)(via) of the Income Tax Act, 1961 to the Indian Red Cross Society (Maharashtra State Branch) vide order dated 28.01.2010 and the approval is valid from Ass. Yr. 2009 - 10 and onwards until withdrawn.

4 Comparatives

Previous year figures have been regrouped or reclassified to confirm to the current year's presentation.

As per our report of even date
Chhotalal H. Shah & Co.
Chartered Accountants
(Firm Regn. No. 101828W)

For and on behalf of the governing body

Bimal R. Desai
Partner
Membership No. 039201
Place: Mumbai
Date : 14 FEB 2022

Godrej N Dotivala
Chairman

Place : Mumbai
Date : 14 FEB 2022

Sundeep S Wagh
Hon. Treasurer

Place : Mumbai
Date : 14 FEB 2022