

V. R. CECIL JOSEPH & CO.,
CHARTERED ACCOUNTANTS

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Flat B, Ground Floor,
Plot No. 2855, 'Y' Block 3rd Street,
Anna Nagar West, Chennai - 600 040.

PARTNERS :

V.R. CECIL JOSEPH, B.COM., B.G.L., F.C.A.,
S.P. CHRISTOPHER JOHN, B.Sc., F.C.A.,

Date :
02.07.2025

Please Quote

Our Ref.

A - 27 /July/25/R-78/Audit/25/Report

**REPORT OF THE AUDITORS ON THE STATEMENTS OF ACCOUNT OF RZIM LIFE FOCUS SOCIETY,,
FOR THE YEAR ENDED ON 31.3.2025**

We have audited the attached Balance Sheet of RZIM LIFE FOCUS SOCIETY as at 31st March, 2025 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments referred to above, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account as required by Law have been kept by the Institution so far as appears from our audit of those books;
- (iii) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account; and

(iv) In our opinion and to the best of our information and according to the explanations given to us, the accounts of RZIM LIFE FOCUS SOCIETY 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 Institution as at 31st March, 2025; and
- ii. In the case of Income and Expenditure Account, of the Excess of Income Over expenditure for the year ended 31.03.2025 on that date.

for V.R.CECIL JOSEPH & CO.,
Reg.No.000534S


CHARTERED ACCOUNTANTS
(S.P. CHRISTOPHER JOHN)
PARTNER
M.No.014285



UDIN:25014285BMOIVU1788

RZIM LIFE FOCUS SOCIETY, CHENNAI

CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

AS ON 31.03.2024	LIABILITIES	AS ON 31.03.2025 RS. P	AS ON 31.03.2025	AS ON 31.03.2024	ASSETS	AMOUNT 31.03.2025 RS. P	AMOUNT 31.03.2025 RS. P
79,335,590.33	GENERAL FUND As per Schedule 'A'		80,304,125.33	38,555,038.41	FIXED ASSETS: As per Schedule 'B'		36,959,697.53
4,000,000.00	Grant Relating to 2025-2026-Received in Advance		5,134,200.00				
20,350.00	Gratuity Balance			35,000.00	LOANS, ADVANCES & DEPOSITS: As per Schedule 'C'		47,500.00
75,000.00	Rental Deposit-Drad		75,000.00	25,000.00	Telephone Deposit: Chennai HQ	25,000.00	
	Rental Deposit-VCF		784,000.00	25,650.00	EB Deposit - HQ	25,650.00	50,650.00
72,642.00	PF - March 2025		72,936.00	759,971.31	TDS: As Per Schedule 'D'		697,354.31
203,280.00	Suspense-Unknown Credit		203,280.00	51,206,202.61	CASH, BANK & FIXED DEPOSIT BALANCES: As per Schedule 'E'		57,218,339.49
	PROVISIONS:						
2,900,000.00	Provisions-For Salary & Staff Development-LC		2,900,000.00				
1,000,000.00	Provisions-For Building Upkeep and Maintenance		1,000,000.00				
3,000,000.00	Provision for Workshop & Seminar-LC		3,000,000.00				
	Provision-For Purchase of a Vehicle-LC		1,500,000.00				
90,606,862.33	TOTAL Rs.		94,973,541.33	90,606,862.33			TOTAL Rs. 94,973,541.33

Date:02.07.2025

SUBJECT TO OUR REPORT OF EVEN DATE:

for CHRISTOPHER JOHN & CO.,
Reg.No.0006595

CHARTERED ACCOUNTANTS.

(S.P. Christopher John)

Partner

M.No.014285

UDIN: 25014285BMQIVJ1788



SCHEDULE 'A'

CONSOLIDATED DETAILS OF GENERAL FUNDS AS ON 31.03.2025

<u>GENERAL FUND - As on 01.04.2024</u>	79,335,590.33
Add: Excess of Income over Expenditure	948,185.00
Add: Transfer from Gratuity Balance	20,350.00
TOTAL Rs.	<u>80,304,125.33</u>

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'B'

CONSOLIDATED DETAILS OF FIXED ASSETS AS ON 31.03.2025

S.NO	PARTICULARS	WDV AS ON 01.04.2024	ADDITIONS	SALES	TOTAL	RATE OF DEPRN	DEPRICIATION FOR THE YEAR	WDV AS ON 31.03.2025
1	Furniture	341,493.87	24,415.00	8,500.00	357,408.87	10%	35,740.89	321,667.99
2	Office & Others Equipments/Tele	951,371.56		26,800.00	924,571.56	10%	92,457.16	832,114.41
3	Canon Xerox	76,621.99			76,621.99	10%	7,662.20	68,959.79
4	Vehicle	1,450.39			1,450.39	15%	217.56	1,232.83
5	Computer	108,949.68	161,847.00		270,796.68	40%	108,318.67	162,478.01
6	Projector	42,897.06			42,897.06	10%	4,289.71	38,607.36
7	Land & Building	35,559,293.77			35,559,293.77	5%	1,777,964.69	33,781,329.08
8	Air - Conditioner	860,289.78	110,650.00	9,000.00	961,939.78	10%	96,193.98	865,745.80
9	CD Duplicator	2,971.98			2,971.98	10%	297.20	2,674.78
10	LCD	44,910.06			44,910.06	10%	4,491.01	40,419.05
11	Academic Light	4,286.10			4,286.10	10%	428.61	3,857.49
12	Generator	188,532.90		135,000.00	53,532.90	10%	5,353.29	48,179.61
13	Academic Light	9,005.68			9,005.68	10%	900.57	8,105.11
14	Fan	785.44			785.44	10%	78.54	706.90
15	Handicamera	5,778.64			5,778.64	10%	577.86	5,200.78
16	CCTV	77,966.83			77,966.83	10%	7,796.68	70,170.15
17	Fridge	8,503.06			8,503.06	10%	850.31	7,652.75
18	UPS	76,645.60			76,645.60	10%	7,664.56	68,981.03
19	Interactive Panel-LCD Screen	193,284.00			193,284.00	10%	19,328.40	173,955.60
20	Washing Machine		59,000.00		59,000.00	10%	5,900.00	53,100.00
21	Solar Panels		449,510.00		449,510.00	10%	44,951.00	404,559.00
		38,555,038.41	805,422.00	179,300.00	39,181,160.41		2,221,462.88	36,959,697.53

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'C'

CONSOLIDATED DETAILS OF OUTSTANDING ADVANCES AND LOANS AS ON 31.03.2025

Staff Loan:

Inbaraj	2,500.00	
Sharmini	<u>15,000.00</u>	17,500.00
Travel & Meet Advance-Pratish		30,000.00
	TOTAL Rs.	<u><u>47,500.00</u></u>

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'D'

CONSOLIDATED DETAILS OF TDS AS ON 31.03.2025

	Rs.
TDS - FD Interest As on 01.04.2024	759,971.31
Add: Amount deducted during the year-FD FC & Local A/c	353,261.00
Amount deducted during the year-Others- Local A/c	123,200.00
	<hr/>
Less: Refund received during the year:	1,236,432.31
A.Y 2023-2024	218,828.00
A.Y 2024-2025	<hr/>
	320,250.00
	539,078.00
	<hr/>
TOTAL OF TDS	<u><u>697,354.31</u></u>

(*)

Assessment Year

	RS.P
2021-2022	
2022-2023	28,790.00
2024-2025	191,774.00
2025-2026	329.00
	476,461.00
	<hr/>
	<u><u>697,354.00</u></u>

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'E'

CONSOLIDATED DETAILS OF CASH, BANK AND FIXED DEPOSITS BALANCES AS ON 31.03.2025

<u>CLOSING CASH & BANK BALANCES:</u>	Rs.P	Rs.P
<u>A. Cash in Hand:</u>		
FC A/C	21,163.08	
National A/c	1,261.00	
	<u>1,261.00</u>	22,424.08
<u>B. Cash at Bank:</u>		
SBI FCRA	268,862.09	
SBI Bank-34457748498	1,291,583.08	
SBI Bank-34457748498-Unknown Credit	203,280.00	
SBI-National A/c	1,050,867.24	
	<u>1,050,867.24</u>	2,814,592.41
<u>C. Fixed Deposits-Annexure I:</u>		
FD-General-SBI	60,000.00	
FD-Next Financial Year 2025-2026	4,000,000.00	
Fixed Deposit-Rental Deposit -National A/c	784,000.00	
FD-General-National A/c	49,537,323.00	
	<u>49,537,323.00</u>	54,381,323.00
TOTAL	RS.	<u><u>57,218,339.49</u></u>

RZIM LIFE FOCUS SOCIETY

ANNEXURE - I

CONSOLIDATED - FIXED DEPOSITS AS ON 31.03.2025

S.NO	A/C NO	INTEREST RATE @	TERM	PRINCIPAL AMOUNT	DATE OF DEPOSIT	MATURITY AMOUNT	MATURITY DATE
NATIONAL -LOCAL A/C:							
1	38282363618	7.1%	400D	525,000.00	05.03.2024	567,114.00	09.04.2025
2	38282363709	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
3	38282363823	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
4	38282364011	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
5	38282364816	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
6	38282364952	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
7	38282365082	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
8	38282365242	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
9	38282365729	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
10	38282365785	7.1%	400D	500,000.00	05.03.2024	540,109.00	09.04.2025
11	38282366096	7.1%	400D	400,000.00	05.03.2024	432,087.00	09.04.2025
12	38282366212	7.1%	400D	400,000.00	05.03.2024	432,087.00	09.04.2025
13	42796366080	7.1%	400D	500,000.00	15.03.2024	540,109.00	19.04.2025
14	39205035750	7.1%	400D	2,000,000.00	19.03.2024	2,160,435.00	23.04.2025
15	42818702158	7.1%	400D	500,000.00	22.03.2024	540,109.00	26.04.2025
16	37765709490	7.1%	400D	500,000.00	25.06.2024	540,109.00	30.07.2025
17	39524849734	7.25%	444D	1,000,000.00	02.08.2024	1,074,495.01	20.10.2025
18	39528765485	7.25%	444D	1,000,000.00	02.08.2024	1,074,495.01	20.10.2025
19	37906570843	7.25%	444D	1,500,000.00	03.09.2024	1,637,034.00	21.11.2025
20	39618172653	7%	2Y	1,369,698.00	31.08.2023	1,573,621.00	31.08.2025
21	39855743150	7.25%	444D	3,000,000.00	22.01.2025	3,274,067.00	11.04.2026
22	38126839577	7.25%	444D	1,000,000.00	22.01.2025	1,091,356.00	11.04.2026
23	39004189459	7.25%	444D	1,500,000.00	22.01.2025	1,637,034.00	11.04.2026
24	39948171040	7.25%	444D	1,000,000.00	07.03.2025	1,091,356.00	25.05.2026
25	38218179489	7.25%	444D	1,000,000.00	27.03.2025	1,074,495.02	14.06.2026
26	38348088707	7.1%	400D	1,000,000.00	27.03.2024	1,080,217.00	01.05.2025
27	38358746733	7.25%	444D	300,000.00	28.03.2025	322,348.50	15.06.2026
28	42868747601	7.1%	400D	500,000.00	31.03.2024	540,109.00	09.05.2025
29	40886886625	7.1%	400D	1,000,000.00	31.03.2024	1,080,217.00	09.05.2025

30	40656618808	7.25%	444D	1,500,000.00	22.01.2025	1,637,034.00	11.04.2026
31	40364334769	7.25%	444D	1,500,000.00	27.08.2024	1,611,742.52	14.11.2025
32	40364334827	7.25%	444D	1,500,000.00	27.08.2024	1,611,742.52	14.11.2025
33	41628488614	7.25%	444D	1,000,000.00	27.03.2025	1,074,495.02	14.06.2026
34	41509130255	7.25%	444D	1,000,000.00	22.01.2025	1,091,356.00	11.04.2026
35	41262597240	7.25%	444D	500,000.00	20.09.2024	537,247.51	08.12.2025
36	41173871645	7.25%	444D	1,000,000.00	07.08.2024	1,074,495.01	25.10.2025
37	42627145477	7.25%	444D	1,500,000.00	07.03.2025	1,637,034.00	25.05.2026
38	42354300157	7.25%	444D	3,000,000.00	22.11.2024	3,223,485.06	09.02.2026
39	42354300282	7.25%	444D	1,442,625.00	22.11.2024	1,550,093.38	09.02.2026
40	42354300248	7.25%	444D	2,500,000.00	22.11.2024	2,686,237.55	09.02.2026
41	42361485968	7.25%	444D	1,000,000.00	22.11.2024	1,074,495.02	09.02.2026
42	43948784181	7.25%	444D	1,000,000.00	27.03.2025	1,091,356.00	14.06.2026
43	43232440347	7.25%	444D	1,500,000.00	07.08.2024	1,637,034.00	25.10.2025
44	43297190069	7.25%	444D	1,000,000.00	30.08.2024	1,091,356.00	17.11.2025
45	43460798888	7.25%	444D	2,500,000.00	22.10.2024	2,728,389.00	09.01.2026
46	43609963133	7.25%	444D	1,000,000.00	10.12.2024	1,074,495.02	27.02.2026
47	43609970650	7.25%	444D	600,000.00	10.12.2024	644,697.01	27.02.2026
				49,537,323.00		53,700,660.16	
48	43948782593	7.25%	444D	784,000.00	27.03.2025	855,623.00	14.06.2026
FCA/C:							
1	38303691174	400D	7.1%	60,000.00	15.03.2024	64,374.77	19.04.2025
2	43741025412	91D	5.5%	4,000,000.00	22.01.2025	4,055,603.00	23.04.2025
TOTAL-FC FIXED DEPOSIT				4,060,000.00		4,119,977.77	
G. TOTAL FIXED DEPOSITS				54,381,323.00			

RZIM LIFE FOCUS SOCIETY, CHENNAI

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	RS. P	RS. P		RS. P	RS. P
TO A. UTILIZATION PROJECTS:			BY FC RECEIVED FROM :		
" (a) Evangelical Meetings, Conference & Seminar:			USA	27,363,000.00	
Meetings & Conference Expenses	3,092,869.00		Others	291,278.00	27,654,278.00
Operational Expenses	<u>5,734,981.00</u>	8,827,850.00			
" (b) Resource Exchange Programme & Training:			" Donations Received From:		
Training Expenses	1,165,566.00		General	5,201,676.00	
Workshop Seminar	4,710,919.50		Honorarium	677,960.00	
Operational Expenses	<u>7,093,180.00</u>	12,969,665.50	Registrations	<u>477,503.00</u>	6,357,139.00
" (c) Development of Evangelical Leadership:			Rent		1,467,450.00
Leadership Programme Expenses	3,841,313.00		Facilities		1,388,593.00
Operational Expenses	<u>6,113,595.20</u>	9,954,908.20			
" B. ADMINISTRATION EXPENSES :			" Interest Received from Bank		8,083.00
Salaries & Benefits	2,635,290.00		" Interest Received from Fixed Deposits:		
Board/Committee Meet	65,511.00		Foreign Contribution	130,468.00	
Bank Charges	29,102.42		Local A/c	<u>2,648,743.00</u>	2,779,211.00
Telephone Expenses	50,257.00		" Interest on Income tax Refund		
Office & Kitchen Supplies	150,373.00		A.Y 2023-2024	15,312.00	
Postage	5,681.00		A.Y 2024-2025		15,312.00
Audit Fee	159,005.00				
Property/Water Tax	82,604.00				
Electricity	<u>70,171.00</u>	3,247,994.42			
" Provision-For Purchase of Vehicle-LC		1,500,000.00			
" Depreciation		2,221,462.88			
EXCESS OF INCOME OVER EXPENDITURES		948,185.00			
TOTAL	RS.	<u>39,670,066.00</u>	TOTAL	RS.	<u>39,670,066.00</u>

Date:02.07.2025

SUBJECT TO OUR REPORT OF EVEN DATE:

for CHRISTOPHER JOHN & CO.,
Reg.No.000659S

CHARTERED ACCOUNTANTS

(S.P. Christopher John)

Partner

M.No.014285

UDIN:25014285BMOIVU1788



RZIM LIFE FOCUS SOCIETY

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	RS.P	RS.P		RS.P	RS.P
OPENING CASH & BANK BALANCES					
A. CASH IN HAND:					
Cash in Hand-FC	8,685.08				
Cash in Hand-National Local A/c	3,647.00	12,332.08			
B. CASH AT BANK:					
SBI FCRA	126,907.07				
RBL Delhi	373,873.51				
SBI Bank-Utilization Bank	230,933.77				
SBI National A/c	364,833.18	1,096,547.53			
C. Fixed Deposits :					
FD-General-SBI	60,000.00				
FD-Next Financial Year 2024-2025	4,000,000.00				
FD-General-National A/c	46,037,323.00	50,097,323.00			
LOANS & ADVANCES:					
Travel & Meet Advance-Neil	25,000.00				
Staff Loan-Inbaraj	10,000.00	35,000.00			
FC RECEIVED FROM :					
USA	23,363,000.00				
Next F.Y 2025-2026-USA	5,134,200.00				
Others	291,278.00	28,788,478.00			
Donations Received From :					
General	5,201,676.00				
Honorarium	677,960.00				
Registrations	477,503.00	6,357,139.00			
Rent		1,467,450.00			
Facilities		1,388,593.00			
TOTAL	C/O	RS.	89,242,862.61	TOTAL	C/O
		RS.		RS.	35,878,482.12

A. UTILIZATION OF PROJECTS:

(a) Evangelical Meetings, Conference & Seminar:

Meetings & Conference Expenses	3,092,869.00	
Operational Expenses	5,734,981.00	8,827,850.00

(b) Resource Exchange Programme & Training:

Training Expenses	1,165,566.00	
Workshop Seminar	4,710,919.50	
Operational Expenses	7,093,180.00	12,969,665.50

(c) Development of Evangelical Leadership:

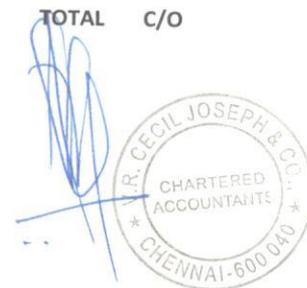
Leadership Programme Expenses	3,841,313.00	
Operational Expenses	6,113,595.20	9,954,908.20

B. ADMINISTRATION EXPENSES :

Salaries & Benefits	2,635,290.00	
Board/Committee Meet	65,511.00	
Bank Charges	29,102.42	
Telephone Expenses	50,257.00	
Office & Kitchen Supplies	150,373.00	
Postage	5,681.00	
Audit Fee	159,005.00	
Property/Water Tax	82,604.00	
Electricity	70,171.00	3,247,994.42
PF-Mar 2024		72,642.00

D. FRESH ASSETS:

Computer	161,847.00	
Airconditioner	110,650.00	
Washing Machine	59,000.00	
Solar Panels	449,510.00	
Furniture and Fixtures	24,415.00	805,422.00



RZIM LIFE FOCUS SOCIETY

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
		RS.P	RS.P			RS.P	RS.P
TOTAL	B/F	Rs	89,242,862.61	TOTAL	B/F	Rs	35,878,482.12
Rental Deposit-VCF			784,000.00	TDS on FD Interest		353,261.00	
Interest Received from Bank			8,083.00	TDS - Others		123,200.00	476,461.00
Interest Received from Fixed Deposits:				Loans & Advances:			
Foreign Contribution		130,468.00		Travel & Meet Advance-Pratish			30,000.00
Local A/c		2,648,743.00	2,779,211.00	Loans and Advance:			
Income Tax Refund Received from:				Sharmini		15,000.00	
A.Y 2023-2024		218,828.00		Staff Loan-Inbaraj		2,500.00	17,500.00
A.Y 2024-2025		320,250.00	539,078.00	CLOSING CASH & BANK BALANCES:			
Interest on Income tax Refund				Cash in Hand-FC		21,163.08	
A.Y 2023-2024		15,312.00		Cash in Hand-National Local A/c		1,261.00	22,424.08
A.Y 2024-2025			15,312.00	B. CASH AT BANK:			
Govt PF-Staff-March 2025			72,936.00	SBI FCRA		268,862.09	
Sale of Air Conditioner-FC			9,000.00	SBI Bank-34457748498		1,291,583.08	
National A/c:				SBI Bank-34457748498-Unknown		203,280.00	
Sale of Genset		135,000.00		SBI National A/c		1,050,867.24	2,814,592.41
Sale of Book Rack		8,500.00		C. FIXED DEPOSITS :			
Sale of Batteries		16,800.00		FD-General-SBI		60,000.00	
Sale of TV		10,000.00	170,300.00	FD-Next Financial Year 2025-2026		4,000,000.00	
				Fixed Deposit-AFT-National A/c		784,000.00	
				FD-General-National A/c		49,537,323.00	54,381,323.00
TOTAL		RS.	93,620,782.61	TOTAL		RS.	93,620,782.61

Date:02.07.2025

EXAMINED AND FOUND CORRECT:

for V.R.CECIL JOSEPH & CO.,

Reg.No.0005345

CHARTERED ACCOUNTANTS.

(S.P. Christopher John)

Partner

M.No.014285

UDIN:25014285BMOIVU1788

