

Christopher John & Co.,

CHARTERED ACCOUNTANTS

Phone : 26204956
E-mail : cjtheca@yahoo.com

PARTNERS :

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

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

Please Quote

Our Ref.

Date :

05.08.2026

A - 40/Aug/26/R-78/Audit/25/Report

REPORT OF THE AUDITORS ON THE STATEMENTS OF ACCOUNT OF RZIM LIFE FOCUS SOCIETY,, FOR THE YEAR ENDED ON 31.3.2026

We have audited the attached Balance Sheet of RZIM LIFE FOCUS SOCIETY as at 31st March, 2026 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, 2026; and
- ii. In the case of Income and Expenditure Account, of the Excess of Income Over expenditure for the year ended 31.03.2026 on that date.

for CHRISTOPHER JOHN & CO.,


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

UDIN:26014285YWDWDE9547



RZIM LIFE FOCUS SOCIETY, CHENNAI

CONSOLIDATED BALANCE SHEET AS ON 31.03.2026

AS ON 31.03.2025	LIABILITIES	AS ON 31.03.2026	AS ON 31.03.2026	AS ON 31.03.2025	ASSETS	AMOUNT 31.03.2026	AMOUNT 31.03.2026
		RS. P				RS. P	RS. P
8,03,04,125.33	GENERAL FUND						
	As per Schedule 'A'		8,09,59,530.49	3,69,59,697.53	FIXED ASSETS:		
51,34,200.00	Grant Relating to 2026-2027-Received in Advance		64,00,000.00		As per Schedule 'B'		3,53,86,312.38
75,000.00	Rental Deposit-Drad		75,000.00	47,500.00	LOANS, ADVANCES & DEPOSITS:		
7,84,000.00	Rental Deposit-VCF		7,84,000.00		As per Schedule 'C'		25,500.00
					Telephone Deposit:		
72,936.00	PF - March 2026		65,212.00	25,000.00	Chennai - HQ	25,000.00	
				25,650.00	EB Deposit - HQ	25,650.00	50,650.00
2,03,280.00	Suspense-Unknown Credit		2,03,280.00	6,97,354.31	TDS:		
					As Per Schedule 'D'		12,97,642.31
	PROVISIONS:			5,72,18,339.49	CASH, BANK & FIXED DEPOSIT BALANCES:		
29,00,000.00	Provisions-For Salary & Staff Development-LC		29,00,000.00		As per Schedule 'E'		6,01,26,917.79
10,00,000.00	Provisions-For Building Upkeep and Maintenance-LC		10,00,000.00				
30,00,000.00	Provision for Workshop & Seminar-LC		30,00,000.00				
15,00,000.00	Provision-for Purchases of Vehicle-LC		15,00,000.00				
9,49,73,541.33	TOTAL Rs.		9,68,87,022.49	9,49,73,541.33	TOTAL Rs.	9,68,87,022.48	

Date:05-08-2026

SUBJECT TO OUR REPORT OF EVEN DATE:
for CHRISTOPHER JOHN & CO.,

CHARTERED ACCOUNTANTS.

(S.P. Christopher John)

Proprietor

M.No.014285

UDIN:26014285YWDWDE9547



RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'A'

CONSOLIDATED DETAILS OF GENERAL FUNDS AS ON 31.03.2026

GENERAL FUND - As on 01.04.2024

8,03,04,125.33

Add: Excess of Income over Expenditure

6,55,405.16

TOTAL Rs.

8,09,59,530.49

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'B'

CONSOLIDATED DETAILS OF FIXED ASSETS AS ON 31.03.2026

S.NO	PARTICULARS	WDV AS ON 01.04.2025	ADDITIONS	SOLD	TOTAL	RATE OF DEPRN	DEPRICIATION FOR THE YEAR	WDV AS ON 31.03.2026
1	Furniture	3,21,667.99	2,21,400.00	1,500.00	5,41,567.99	10%	54,156.80	4,87,411.19
2	Office & Others Equipments/Tele	8,32,114.41	7,250.00	11,000.00	8,28,364.41	10%	82,836.44	7,45,527.97
3	Canon Xerox	68,959.79			68,959.79	10%	6,895.98	62,063.81
4	Vehicle	1,232.83			1,232.83	15%	184.93	1,047.91
5	Computer	1,62,478.01	2,08,300.00		3,70,778.01	40%	1,48,311.20	2,22,466.81
6	Projector	38,607.36			38,607.36	10%	3,860.74	34,746.62
7	Land & Building	3,37,81,329.08			3,37,81,329.08	5%	16,89,066.45	3,20,92,262.63
8	Air - Conditioner	8,65,745.80	1,84,898.00	4,000.00	10,46,643.80	10%	1,04,664.38	9,41,979.42
9	CD Duplicator	2,674.78			2,674.78	10%	267.48	2,407.31
10	LCD	40,419.05			40,419.05	10%	4,041.91	36,377.15
11	Academic Light	3,857.49			3,857.49	10%	385.75	3,471.74
12	Generator	48,179.61			48,179.61	10%	4,817.96	43,361.65
13	Academic Light	8,105.11			8,105.11	10%	810.51	7,294.60
14	Fan	706.90			706.90	10%	70.69	636.21
15	Handicamera	5,200.78			5,200.78	10%	520.08	4,680.70
16	CCTV	70,170.15			70,170.15	10%	7,017.01	63,153.13
17	Fridge	7,652.75			7,652.75	10%	765.28	6,887.48
18	UPS	68,981.03			68,981.03	10%	6,898.10	62,082.93
19	Interactive Panel-LCD Screen	1,73,955.60			1,73,955.60	10%	17,395.56	1,56,560.04
20	Washing Machine	53,100.00			53,100.00	10%	5,310.00	47,790.00
21	Solar Panels	4,04,559.00			4,04,559.00	10%	40,455.90	3,64,103.10
TOTAL RS.		3,69,59,697.53	6,21,848.00	16,500.00	3,75,65,045.53		21,78,733.14	3,53,86,312.38

SCHEDULE 'C'

STAFF LOAN

Sharmini -As on 01.04.25	15,000.00	
Less:Recovered during the year	<u>15,000.00</u>	NIL
Inbaraj -As on 01.04.25	2,500.00	
Add: Addition during the year	<u>25,000.00</u>	
	27,500.00	
Less:Recovered during the year	<u>23,000.00</u>	4,500.00
Glastin	30,000.00	
Less:Recovered during the year	<u>9,000.00</u>	21,000.00
	TOTAL	Rs. <u>25,500.00</u>

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'D'

CONSOLIDATED DETAILS OF TDS AS ON 31.03.2026

Rs.

TDS - FD Interest As on 01.04.2025

6,97,354.31

Add: Amount deducted during the year- Others- FC & Local A/c

6,00,288.00

12,97,642.31

Less: Refund received during the year:

Nil

TOTAL OF TDS

12,97,642.31

(*)

Assessment Year

RS.P

2021-2022

28,790.31

2022-2023

1,91,774.00

2024-2025

329.00

2025-2026

4,76,461.00

2026-2027

6,00,288.00

12,97,642.31

RZIM LIFE FOCUS SOCIETY, CHENNAI

SCHEDULE 'E'

CONSOLIDATED DETAILS OF CASH, BANK AND FIXED DEPOSITS BALANCES AS ON 31.03.2026

	Rs.P	Rs.P
<u>CLOSING CASH & BANK BALANCES:</u>		
<u>A. Cash in Hand:</u>		
FC A/C	6,179.08	
National A/c	<u>3,348.00</u>	9,527.08
<u>B. Cash at Bank:</u>		
SBI FCRA	10,02,077.93	
SBI Bank-34457748498	1,64,148.67	
SBI Bank-34457748498-Unknown Credit	2,03,280.00	
SBI National A/c	<u>2,08,668.11</u>	15,78,174.71
<u>C . Fixed Deposits-Annexure I:</u>		
FD-General-SBI	60,000.00	
FD-Next Financial Year 2026-2027	54,00,000.00	
Fixed Deposit-AFT-National A/c	7,84,000.00	
Fixed Deposit-Drad-National A/c	75,000.00	
Fixed Deposit-General-National A/c	<u>5,22,20,216.00</u>	5,85,39,216.00
TOTAL	RS.	<u><u>6,01,26,917.79</u></u>

RZIM LIFE FOCUS SOCIETY

ANNEXURE - I

CONSOLIDATED - FIXED DEPOSITS AS ON 31.03.2026

S.NO	A/C NO	INTEREST RATE @	TERM	PRINCIPAL AMOUNT	DATE OF DEPOSIT	MATURITY AMOUNT	MATURITY DATE
<u>NATIONAL -LOCAL A/C:</u>							
1	38282363518	7.05%	444D	5,25,000.00	29.04.2025	5,71,593.00	17.07.2026
2	38282363709	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
3	38282363823	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
4	38282364011	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
5	38282364816	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
6	38282364952	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
7	38282365082	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
8	38282365242	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
9	38282365729	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
10	38282365785	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
11	38282366096	7.05%	444D	4,00,000.00	29.04.2025	4,35,500.00	17.07.2026
12	38282366212	7.05%	444D	4,00,000.00	29.04.2025	4,35,500.00	17.07.2026
13	42796366080	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
14	39205035750	7.05%	444D	20,00,000.00	29.04.2025	21,77,499.00	17.07.2026
15	42818702153	7.05%	444D	5,00,000.00	29.04.2025	5,44,375.00	17.07.2026
16	37765709490	6.60%	444D	5,00,000.00	30.07.2025	5,41,451.00	17.10.2026
17	39524849734	6.60%	444D	10,00,000.00	20.10.2025	10,67,651.54	07.01.2027
18	39528765485	6.60%	444D	10,00,000.00	20.10.2025	10,67,651.54	07.01.2027
19	37906570843	6.60%	444D	15,00,000.00	05.12.2025	16,24,354.00	22.02.2027
20	39618172653	6.45%	2Y	15,52,591.00	31.08.2025	17,64,551.00	31.08.2027
21	39855743150	7.25%	444D	30,00,000.00	22.01.2025	32,74,067.00	11.04.2026
22	39004189459	7.25%	444D	15,50,000.00	22.01.2025	16,37,034.00	11.04.2026
23	39948171040	7.25%	444D	10,00,000.00	07.03.2025	10,91,356.00	25.05.2026
24	38218179489	7.25%	444D	10,00,000.00	27.03.2025	10,74,495.02	14.06.2026
25	38348088707	6.6%	444D	10,00,000.00	30.07.2025	10,82,903.00	17.10.2026
26	38358746733	7.25%	444D	3,00,000.00	28.03.2025	3,22,348.50	15.06.2026
27	42868747601	6.6%	444D	5,00,000.00	30.07.2025	5,41,451.00	17.10.2026

28	40886886625	6.6%	444D	10,00,000.00	30.07.2025	10,82,903.00	17.10.2026
29	40656618808	7.25%	444D	15,00,000.00	22.01.2025	16,37,034.00	11.04.2026
30	40364334769	6.60%	444D	15,00,000.00	14.11.2025	16,01,477.31	01.02.2027
31	40364334827	6.60%	444D	15,00,000.00	14.11.2025	16,01,477.31	01.02.2027
32	41628488614	7.25%	444D	10,00,000.00	27.03.2025	10,74,495.02	14.06.2026
33	41509130255	7.25%	444D	10,00,000.00	22.01.2025	10,91,356.00	11.04.2026
34	41262597240	6.60%	444D	5,00,000.00	08.12.2025	5,33,825.77	25.02.2027
35	41173871645	6.60%	444D	10,00,000.00	25.10.2025	10,67,651.54	12.01.2027
36	42627145477	7.25%	444D	15,00,000.00	07.03.2025	16,37,034.00	25.05.2026
37	42354300157	6.45%	444D	30,00,000.00	09.02.2026	31,98,230.80	29.04.2027
38	42354300282	6.45%	444D	14,42,625.00	09.02.2026	14,42,625.00	29.04.2027
39	42354300248	6.45%	444D	25,00,000.00	09.02.2026	26,65,192.33	29.04.2027
40	42361485968	6.45%	444D	10,00,000.00	09.02.2026	10,66,076.93	29.04.2027
41	43948784181	7.25%	444D	10,00,000.00	27.03.2025	10,91,356.00	14.06.2026
42	43297190069	6.60%	444D	10,00,000.00	05.12.2025	10,82,903.00	22.02.2027
43	43460798888	6.45%	444D	25,00,000.00	24.02.2026	27,28,389.00	14.05.2027
44	43609963133	6.45%	444D	10,00,000.00	27.02.2026	10,66,076.93	17.05.2027
45	43609970650	6.45%	444D	6,00,000.00	27.02.2026	6,39,646.16	17.05.2027
46	45045893939	7.25%	444D	5,00,000.00	30.03.2026	5,40,480.00	17.06.2027
47	44726539100	6.60%	444D	20,00,000.00	10.12.2025	21,65,806.00	27.02.2027
48	44484184613	6.60%	444D	10,00,000.00	19.09.2025	10,82,903.00	07.12.2026
49	44134083874	6.85%	444D	15,00,000.00	30.05.2025	16,29,222.00	17.08.2026
				<u>5,22,20,216.00</u>		<u>5,64,23,691.70</u>	
50	43948782593	7.25%	444D	<u>7,84,000.00</u>	27.03.2025	<u>8,55,623.00</u>	14.06.2026
51	44245248719	6.60%	444D	<u>75,000.00</u>	04.07.2025	<u>81,218.00</u>	21.09.2026
FCA/C:							
1	38303691174	7.05%	444D	60,000.00	21.04.2025	65,325.00	09.07.2026
2	44846562154	4.9%	1M 16D	44,00,000.00	10.03.2026	44,27,762.00	26.4.2026
3	44995422864	4.9%	2M	10,00,000.00	10.03.2026	10,08,189.00	10.05.2026
TOTAL-FC FIXED DEPOSIT				<u>54,60,000.00</u>		<u>55,01,276.00</u>	
G. TOTAL FIXED DEPOSITS				<u>5,85,39,216.00</u>			

RZIM LIFE FOCUS SOCIETY, CHENNAI

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2026

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
	RS. P	RS. P		RS. P	RS. P
TO A. UTILIZATION PROJECTS:			BY FC RECEIVED FROM :		
" (a) Evangelical Meetings, Conference & Seminar:			" USA	2,50,44,800.00	
" Meetings & Conference Expenses	48,91,559.00		" Others	6,39,052.00	2,56,83,852.00
" Operational Expenses	55,25,660.00	1,04,17,219.00			
" (b) Resource Exchange Programme & Training:			" Donations Received From:		
" Training Expenses	13,55,649.00		" General	34,36,294.50	
" Workshop Seminar	37,77,188.69		" Honorarium	6,35,790.00	
" Operational Expenses	70,38,196.00	1,21,71,033.69	" Registrations	2,62,969.72	
" (c) Development of Evangelical Leadership:			" Facilities	7,12,180.00	50,47,234.22
" Leadership Programme Expenses	44,82,192.14		" Rent Received from - Victory Christian Foundation		23,34,000.00
" Operational Expenses	43,25,736.15	88,07,928.29	" Rent Received from - drad		2,68,000.00
" B. ADMINISTRATION EXPENSES :			" Interest Received from Fixed Deposits:		
" Salaries & Benefits	21,06,133.00		" Foreign Contribution	1,10,794.00	
" Board/Committee Meet	57,472.00		" Local A/c	35,30,175.00	36,40,969.00
" Bank Charges	31,979.94				
" Telephone Expenses	58,946.00				
" Office & Kitchen Supplies	1,71,466.00				
" Repairs & Maintenance	67,700.00				
" Postage	3,955.00				
" Audit Fee	1,66,380.00				
" Property/Water Tax	43,525.00				
" Electricity	36,179.00	27,43,735.94			
" Depreciation		21,78,733.14			
" EXCESS OF INCOME OVER EXPENDITURES		6,55,405.16			
TOTAL	RS.	3,69,74,055.22	TOTAL	RS.	3,69,74,055.22

Date:05-08-2026

SUBJECT TO OUR REPORT OF EVEN DATE:
for CHRISTOPHER JOHN & CO.,

CHARTERED ACCOUNTANTS:

(S.P. Christopher John)

Proprietor

M.No.014285

UDIN:26014285YWDWDE9547



RZIM LIFE FOCUS SOCIETY

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
	RS.P	RS.P		RS.P	RS.P
OPENING CASH & BANK BALANCES			A. UTILIZATION OF PROJECTS:		
A. CASH IN HAND:			(a) Evangelical Meetings, Conference & Seminar:		
Cash in Hand-FC	21,163.08		Meetings & Conference Expenses	48,91,559.00	
Cash in Hand-National Local A/c	1,261.00	22,424.08	Operational Expenses	55,25,660.00	1,04,17,219.00
B. CASH AT BANK:			(b) Resource Exchange Programme & Training:		
SBI FCRA	2,68,862.09		Training Expenses	13,55,649.00	
SBI Bank-34457748498	12,91,583.08		Workshop Seminar	37,77,188.69	
SBI Bank-34457748498-Unknown Credit	2,03,280.00		Operational Expenses	70,38,196.00	1,21,71,033.69
SBI National A/c	10,50,867.24	28,14,592.41	(c) Development of Evangelical Leadership:		
C. Fixed Deposits :			Leadership Programme Expenses	44,82,192.14	
FD-General-SBI	60,000.00		Operational Expenses	43,25,736.15	88,07,928.29
FD-Next Financial Year 2025-2026	40,00,000.00		B. ADMINISTRATION EXPENSES :		
Fixed Deposit-AFT-National A/c	7,84,000.00		Salaries & Benefits	21,06,133.00	
FD-General-National A/c	4,95,37,323.00	5,43,81,323.00	Board/Committee Meet	57,472.00	
FC RECEIVED FROM :			Bank Charges	31,979.94	
USA	1,99,10,600.00		Telephone Expenses	58,946.00	
Next F.Y 2026-2027-USA	64,00,000.00		Office & Kitchen Supplies	1,71,466.00	
Others	6,39,052.00	2,69,49,652.00	Repairs & Maintenance	67,700.00	
Donations Received From :			Postage	3,955.00	
General	34,36,294.50		Audit Fee	1,66,380.00	
Honorarium	6,35,790.00		Property/Water Tax	43,525.00	
Registrations	2,62,969.72		Electricity	36,179.00	27,43,735.94
Facilities	7,12,180.00	50,47,234.22	PF-Mar 2025		72,936.00
LOANS & ADVANCES:			D. FRESH ASSETS:		
Travel & Meet Advance	30,000.00		Computer	2,08,300.00	
STAFF LOAN RECOVERY FROM:			Airconditioner	1,84,898.00	
Sharmini	15,000.00		Equipments	7,250.00	
Inbaraj	23,000.00		Furniture and Fixtures	2,21,400.00	6,21,848.00
Giastin	9,000.00	77,000.00			
Rent Received from - Victory Christian Foundation		23,34,000.00			
Rent Received from - drad		2,68,000.00			
TOTAL C/O	RS.	9,18,94,225.71	TOTAL C/O	RS.	3,48,34,700.92



RZIM LIFE FOCUS SOCIETY

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2026

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
		RS.P	RS.P			RS.P	RS.P
TOTAL	B/F	Rs	9,18,94,225.71	TOTAL	B/F	Rs	3,48,34,700.92
<u>Interest Received from Fixed Deposits:</u>							
Foreign Contribution - A/c		1,10,794.00		TDS on FD		3,82,437.00	
Local A/c		35,30,175.00	36,40,969.00	TDS on Rent		2,17,200.00	
				TDS on Others		651.00	6,00,288.00
Govt PF-Staff-March 2026			65,212.00	<u>STAFF LOAN PAID TO:</u>			
				Inbaraj		25,000.00	
				Glastin		30,000.00	55,000.00
<u>Sales of:</u>				<u>CLOSING CASH & BANK BALANCES:</u>			
Book Rack		1,500.00		Cash on Hand			
TV		11,000.00		FC - A/c		6,179.08	
Air Conditioner-FC		4,000.00	16,500.00	National Local - A/c		3,348.00	9,527.08
				<u>B. CASH AT BANK:</u>			
				SBI FCRA		10,02,077.93	
				SBI Bank-34457748498		1,64,148.67	
				SBI Bank-34457748498-Unknown Credit		2,03,280.00	
				SBI National A/c		2,08,668.11	15,78,174.71
				<u>C. FIXED DEPOSITS :</u>			
				FD-General-SBI		60,000.00	
				FD-Next Financial Year 2026-2027		54,00,000.00	
				Fixed Deposit-AFT-National A/c		7,84,000.00	
				Fixed Deposit-Drad-National A/c		75,000.00	
				Fixed Deposit-General-National A/c		5,22,20,216.00	5,85,39,216.00
TOTAL		RS.	9,56,16,906.71	TOTAL		RS.	9,56,16,906.71

Date:05-08-2026

SUBJECT TO OUR REPORT OF EVEN DATE:
for CHRISTOPHER JOHN & CO.,

CHARTERED ACCOUNTANTS.
(S.P. Christopher John)
Proprietor
M.No.014285
UDIN:26014285YWDWDE9547

