

INDEPENDENT AUDITORS' REPORT

To

The Members
Samaritan Gramodharan Samithy
Gudalur - 643 212

Report on the Financial Statements

We have audited the accompanying financial statements of Samaritan Gramodharan Samithy which comprise the Balance Sheet as at 31st March 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

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;

- (i) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (ii) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with our books of account.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement of Samaritan Gramodharan Samithy, for the year ended 31st March 2023, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance sheet, of the state of affairs of Samaritan Gramodharan Samithy as at 31st March 2023;
- b) In the case of Income and Expenditure account, of the **Excess of Expenditure over Income** for the year ended on that date.

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S



A handwritten signature in blue ink, appearing to be 'Kiran R.', written over a faint grid or background.

Kiran R.
Partner

Chennai, 27th June 2023

Mem. No. 225616
UDIN No. 23225616BGRYIK3281

SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

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BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES		PROPERTY & ASSETS			
	₹	₹		₹	₹
GENERAL FUND			FIXED ASSETS		
As per last Balance sheet	57,59,183		As per last Balance Sheet - W.D.V.	25,71,354	
Less: Excess of Expenditure over Income for the year	(24,21,374)	33,37,809	Add: Additions during the year	9,29,250	
				<u>35,00,604</u>	
			Less: Depreciation for the year	(3,21,318)	31,79,286
CURRENT LIABILITIES			CURRENT ASSETS		
Sundry Creditors	31,096		TDS Receivable		63,497
Tax deducted at Source	4,200				
PF Contribution Payable	<u>40,996</u>	76,292	DEPOSITS		
			Telephone	2,000	
			Electricity	5,250	
			Rental Deposit	<u>25,000</u>	32,250
			BALANCE WITH BANKS		
			- State Bank of India FCRA A/c. No. - 40551703698 - New Delhi	29,478	
			- State Bank of India A/c. No. 104573758104 - Chennai	38,921	
			- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur	57,578	
			- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai	<u>13,091</u>	1,39,068
Total		<u>34,14,101</u>			<u>34,14,101</u>

As per our report of even date attached

For Samaritan Gramodharan Samithy

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S

V. Muralidharan
General Secretary



Kiran R.
Partner

Mem. No. 225616

UDIN No. 23225616BGRYIK3281

Chennai, 27th June 2023

SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

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FIXED ASSETS

(Amount in ₹)

Sl. No.	Particulars			Additions		Total as on 31.03.2023	Depreciation		Total Depreciation	W.D.V. as on 31.03.2023
		Rate of Depn. (%)	W.D.V. as on 01.04.2022	More than Six Months	Less than Six Months		More than Six Months	Less than Six Months		
1.	Land		4,28,164	-	-	4,28,164	-	-	-	4,28,164
2.	Building	10%	18,52,844	9,29,250	-	27,82,094	2,78,209	-	2,78,209	25,03,885
3.	Furniture and Fixtures	10%	9,084	-	-	9,084	908	-	908	8,176
4.	Vehicle	15%	2,43,079	-	-	2,43,079	36,462	-	36,462	2,06,617
5.	Computer and Printer	40%	42	-	-	42	17	-	17	25
6.	Equipments - Others	15%	31,530	-	-	31,530	4,730	-	4,730	26,800
7.	Equipments - Medical	15%	6,611	-	-	6,611	992	-	992	5,619
	Total		25,71,354	9,29,250	-	35,00,604	3,21,318	-	3,21,318	31,79,286



SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

FCRA BOOKS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	₹	₹ INCOME	₹
To Expenditure on Charitable Activities:		By Donations received	9,50,126
" Help for Poor - Community College Expenses		" Income from Other Sources:	
- Salaries and Allowances	1,36,456	- Interest from Bank	35,495
- Rent	67,011	" Excess of Expenditure over Income for the year	24,21,374
- Literary and Cultural	3,125		
- Printing and Stationery	940		
- Repairs and Maintenance	810		
- Electricity Charges	4,797		
	<u>2,13,139</u>		
" Running of Hospital for Poor and Others			
- Salaries and Allowances	22,28,880		
- Medicines for Hospital	2,454		
- Repair and Maintenance	2,10,007		
- Legal Charges, Fines and Penalty	4,410		
- Provisions and Vegetables	1,18,960		
- Feeding Program for Tribals	13,511		
- License, Software and Renewals	69,560		
- Travelling and Vehicle Running Expenses	44,797		
- Electricity Charges	72,223		



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SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

FCRA BOOKS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	₹	₹ INCOME	₹
- Bio Medical Waste Disposal Expenses	82,080		
- Printing and Stationery	8,478		
- Telephone and Internet Charges	12,271		
- Miscellaneous Expenses	1,193		
- Postage and Telegram	200		
- Bank Charges	3,514	28,72,538	
" Depreciation		3,21,318	
Total	34,06,995	Total	34,06,995

As per our report of even date attached

For Samaritan Gramodharan Samithy


V. Muralidharan
General Secretary



Chennai, 27th June 2023

For Menon & Pai

Chartered Accountants
Firm Regn. No. 008025S




Kiran R.
Partner

Mem. No. 225616

UDIN No. 23225616BGRYIK3281

SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

FCRA BOOKS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	₹	₹	PAYMENTS	₹	₹
To Opening Balance			By Help for Poor - Community College Expenses		
" In Savings Accounts with Banks:			- Salaries and Allowances	1,36,456	
- State Bank of India Gudalur FC Account - 11317309441	3,41,376		- Rent	67,011	
- State Bank of India A/c. No. 104573758104 - Chennai	37,020	3,78,396	- Literary and Cultural	3,125	
			- Printing and Stationery	940	
" Donation Received:			- Repairs and Maintenance	810	
- Donations	9,50,126		- Electricity Charges	4,797	2,13,139
- Interest from Bank	35,495	9,85,621			
			" Running of Hospital for Poor and Others		
" Investment			- Salaries and Allowances	24,38,902	
- Fixed Deposits		30,00,000	- Medicines for Hospital	2,454	
			- Repair and Maintenance	2,10,007	
			- Legal Charges, Fines and Penalty	4,410	
			- Provisions and Vegetables	1,18,960	
			- Feeding Program for Tribals	13,511	
			- License, Software and Renewals	69,560	
			- Travelling and Vehicle Running Expenses	44,797	
			- Electricity Charges	72,223	
			- Bio Medical Waste Disposal Expenses	82,080	



(contd...)

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PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

FCRA BOOKS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	₹	₹	PAYMENTS	₹	₹
			- Printing and Stationery	8,478	
			- Telephone and Internet Charges	12,271	
			- Miscellaneous Expenses	1,193	
			- Postage and Telegram	200	
			- Bank Charges	3,514	30,82,560
			" Fixed Assets Purchased		9,29,250
			Closing Balances		
			" In Savings Accounts with Banks:		
			- State Bank of India FCRA A/c. No. - 40551703698 - New Delhi	29,478	
			- State Bank of India A/c. No. 104573758104 - Chennai	38,921	
			- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur	57,578	
			- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai	13,091	1,39,068
Total		43,64,017	Total		43,64,017

As per our report of even date attached

For Samaritan Gramodharan Samithy


V. Muralidharan
General Secretary



Chennai, 27th June 2023

For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255




Kiran R.
Partner

Mem. No. 225616

UDIN No. 23225616BGRYIK3281