

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 2024, 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 2024, 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 2024;
- 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



Kiran R
Partner

Chennai, 28th June 2024

Mem. No. 225616
UDIN: 24225616BKAI AE4415

SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOK

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES		₹	₹	PROPERTY & ASSETS		₹	₹
GENERAL FUND				FIXED ASSETS			
As per last Balance sheet	50,32,335			As per last Balance Sheet - W.D.V.	48,99,813		
Add: Additions during the year	5,00,000			Add: Additions during the year	-		
Less: Excess of Expenditure over					48,99,813		
Income for the year	(3,09,128)	52,23,207		Less: Depreciation for the year	(3,88,882)	45,10,931	
CURRENT LIABILITIES				INVESTMENTS			
Sundry Creditors	41,941			Fixed Deposits with Bank		6,50,000	
ESIC Payable	7,998	49,939					
				CURRENT ASSETS			
				TDS Receivable	19,730		
				Interest accrued on fixed deposits	217	19,947	
				DEPOSITS			
				Gas	2,000		
				Telephone	2,000		
				Electricity	5,250		
				Rental Deposit	25,000	34,250	



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SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOK

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	₹	₹	PROPERTY & ASSETS	₹	₹
BALANCE WITH BANKS					
			- IDFC First Bank A/c No. - 10104579733 - Chennai	15,757	
			- State Bank of India A/c. No. 37965621531 - Gudalur LC	4,788	
			- State Bank of India FCRA A/c. No. - 40551703698 - New Delhi	14,362	
			- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur	9,545	
			- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai	13,566	58,018
Total		52,73,146			52,73,146

As per our report of even date attached

For Samaritan Gramodharan Samithy


V. Muralidharan
General Secretary



Chennai, 28th June 2024

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




Kiran R.
Partner

Mem. No. 225616
UDIN: 24225616BKAIAE4415

SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOKS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	₹	₹	INCOME	₹	₹
To Expenditure on Charitable Activies:			By Donations Received		6,83,589
" Help for Poor - Community College Expenses			" Income from Other Sources:		
- Salaries and Allowances	19,306		- Interest from Bank	12,980	
- Electricity Charges	6,096	25,402	- Rent - Farm Income	1,00,000	
			- Other Income	1,30,717	2,43,697
" Running of Hospital for Poor and Others			" Excess of Expenditure over Income for the year		3,09,128
- Salaries and Allowances	2,64,206				
- Staff Welfare Expenses	1,500				
- ESIC Contribution	34,683				
- Provisions and Vegetables	18,773				
- Legal Charges	60,253				
- Gratuity Paid	80,699				
- Electricity Charges	88,235				
- Audit Fee	31,270				
- Professional Fees	26,600				
- Printing and Stationery	900				
- Telephone and Internet Charges	7,049				



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SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOKS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	₹	₹ INCOME	₹	₹
- Repair and Maintenance	2,06,380			
- Postage and Telegram	860			
- Bank Charges	722	8,22,130		
" Depreciation		3,88,882		
Total	12,36,414		Total	12,36,414

As per our report of even date attached

For Samaritan Gramodharan Samithy

V. Muralidharan
General Secretary



Chennai, 28th June 2024

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



Kiran R.
Partner

Mem. No. 225616
UDIN: 24225616BKAI AE4415

SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOKS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	₹	₹	PAYMENTS	₹	₹
To Opening Balance			By Investment		
In Savings Accounts with Banks:			- Fixed Deposits		6,50,000
- IDFC First Bank A/c No. 10104579733 - Chennai	25,951				
- State Bank of India A/c No. 37965621531 - Gudalur LC	1,20,837		" Help for Poor - Community College Expenses		
- State Bank of India FCRA A/c No. 40551703698 - New Delhi	29,478		- Salaries and Allowances	19,306	
- State Bank of India A/c No. 104573758104 - Chennai	38,921		- Electricity Charges	6,096	25,402
- State Bank of India FCRA A/c No. 11317309441 - Gudalur	57,578				
- Yes Bank FCRA A/c No. 064993900000011 - Chennai	13,091	2,85,856			
" Donation Received			" Running of Hospital for Poor and Others		
- Donations	11,74,874		- Salaries and Allowances	3,62,557	
- Interest from Bank	12,763		- Staff Welfare Expenses	1,500	
- Farm Income	1,00,000		- ESIC Contribution	34,683	
- Other Income	1,18,967	14,06,604	- Legal Charges, Fines and Penalty	29,025	
			- Provisions and Vegetables	18,773	
Current Assets			- Legal Charges	31,228	
- TDS Receivable		52,840	- Legal Charges	80,699	
			- Electricity Charges	88,235	
			- Audit Fee	31,270	
			- Professional Fees	26,600	
			- Printing and Stationery	900	
			- Telephone and Internet Charges	7,049	
			- Repair and Maintenance	2,06,380	
			- Postage and Telegram	860	
			- Bank Charges	722	9,20,481



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SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOKS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	₹	₹	PAYMENTS	₹	₹
			" Gratuity Expenses		75,699
			" Current Assets		15,700
			" Closing Balances		
			" In Savings Accounts with Banks:		
			- IDFC First Bank A/c No. 10104579733 - Chennai	15,757	
			- State Bank of India A/c No. 37965621531 - Gudalur LC	4,788	
			- State Bank of India FCRA A/c No. 40551703698 - New Delhi	14,362	
			- State Bank of India FCRA A/c No. 11317309441 - Gudalur	9,545	
			- Yes Bank FCRA A/c No. 064993900000011 - Chennai	13,566	58,018
Total		17,45,300	Total		17,45,300

As per our report of even date attached

For Samaritan Gramodharan Samithy

V. Muralidharan
General Secretary



Chennai, 28th June 2024

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



Kiran R
Partner

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SAMARITAN GRAMODHARAN SAMITHY

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

CONSOLIDATED BOOK

FIXED ASSETS

(Amount in ₹)

Sl. No.	Particulars	Additions				Depreciation			Total Depreciation	W.D.V. as on 31.03.2024
		Rate of Deprn. (%)	W.D.V. as on 01.04.2023	More than Six Months	Less than Six Months	Total as on 31.03.2024	More than Six Months	Less than Six Months		
1.	Land		14,35,480	-	-	14,35,480	-	-	-	14,35,480
2.	Building	10%	25,99,310	-	-	25,99,310	2,59,931	-	2,59,932	23,39,378
3.	Furniture and Fixtures	10%	15,974	-	-	15,974	1,597	-	1,597	14,377
4.	Vehicle	15%	2,06,617	-	-	2,06,617	30,993	-	30,993	1,75,624
5.	Computer and Printer	40%	46	-	-	46	18	-	18	28
6.	Farm Fencing	10%	356	-	-	356	36	-	36	320
7.	Equipments - Others	15%	1,15,330	-	-	1,15,330	17,301	-	17,301	98,029
8.	Equipments - Medical	15%	5,26,700	-	-	5,26,700	79,005	-	79,005	4,47,695
	Total		48,99,813	-	-	48,99,813	3,88,881	-	3,88,882	45,10,931

