

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: 24225616BKAIAE4415

SAMARITAN GRAMODHARAN SAMITHY

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

FCRA BOOK

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES		₹	₹	PROPERTY & ASSETS	₹	₹
GENERAL FUND				FIXED ASSETS		
As per last Balance sheet		33,37,809		As per last Balance Sheet - W.D.V.		31,79,286
Less: Excess of Expenditure over Income for the year		<u>(3,32,443)</u>	30,05,366	Add: Additions during the year		-
						<u>31,79,286</u>
				Less: Depreciation for the year		<u>(2,87,073)</u>
						28,92,213
CURRENT LIABILITIES				CURRENT ASSETS		
Sundry Creditors			31,567	TDS Receivable		63,497
				Tax deducted at Source		<u>11,500</u>
						74,997
				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		14,362
				- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur		9,545
				- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai		<u>13,566</u>
						37,473
Total			30,36,933			30,36,933

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

FCRA BOOKS

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

EXPENDITURE	₹	₹	INCOME	₹
To Expenditure on Charitable Activies:			By Donations Received	-
" Running of Hospital for Poor and Others			" Income from Other Sources:	
- Legal Charges, Fines and Penalty	29,025		- Interest from Bank	1,999
- Provisions and Vegetables	2,331			
- Electricity Charges	14,165		" Excess of Expenditure over Income for the year	3,32,443
- Telephone and Internet Charges	1,813			
- Bank Charges	35	47,369		
" Depreciation		2,87,073		
Total		3,34,442	Total	3,34,442

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


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

RECEIPTS	₹	₹	PAYMENTS	₹	₹
To Opening Balance			By Running of Hospital for Poor and Others		
In Savings Accounts with Banks:			- Salaries and Allowances	40,525	
- State Bank of India FCRA A/c No. 40551703698 - New Delhi	29,478		- Legal Charges, Fines and Penalty	29,025	
- State Bank of India A/c No. 104573758104 - Chennai	38,921		- Provisions and Vegetables	2,331	
- State Bank of India FCRA A/c No. 11317309441 - Gudalur	57,578		- Electricity Charges	14,165	
- Yes Bank FCRA A/c No. 064993900000011 - Chennai	13,091	1,39,068	- Telephone and Internet Charges	1,813	
			- Bank Charges	35	87,894
" Donation Received			" Current Assets		15,700
- Interest from Bank	1,999	1,999	" Closing Balances		
			In Savings Accounts with Banks:		
			- 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	37,473
Total		1,41,067	Total		1,41,067

As per our report of even date attached

For Samaritan Gramodharan Samithy

V. Muralidharan
General Secretary

Chennai, 28th June 2024For Menon and Pai
Chartered Accountants
Firm Regn. No. 0080255

Kiran R.
Partner

Mem. No. 225616

UDIN: 24225616BKAIAE4415

SAMARITAN GRAMODHARAN SAMITHY

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

FCRA BOOK

FIXED ASSETS

(Amount in ₹)

Sl. No.	Particulars			Additions		Total as on 31.03.2024	Depreciation		Total Depreciation	W.D.V. as on 31.03.2024
		Rate of Depn. (%)	W.D.V. as on 01.04.2023	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%	25,03,885	-	-	25,03,885	2,50,389	-	2,50,389	22,53,496
3.	Furniture and Fixtures	10%	8,176	-	-	8,176	818	-	818	7,358
4.	Vehicle	15%	2,06,617	-	-	2,06,617	30,993	-	30,993	1,75,624
5.	Computer and Printer	40%	25	-	-	25	10	-	10	15
6.	Equipments - Others	15%	26,800	-	-	26,800	4,020	-	4,020	22,780
7.	Equipments - Medical	15%	5,619	-	-	5,619	843	-	843	4,776
	Total		31,79,286	-	-	31,79,286	2,87,073	-	2,87,073	28,92,213

