

SEVALAYA NILGIRIS

(formerly know as Samaritan Gramodharan Samithy)

PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT

BALANCE SHEET AS AT 31ST MARCH 2025

Sl. No.	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	45,44,242	47,23,207
(b)	Restricted Funds	3	90,18,063	5,00,000
			1,35,62,305	52,23,207
2	Non-current liabilities			
3	Current liabilities			
(a)	Trade Payables	4	53,663	41,941
(b)	Other current liabilities	5	30,575	19,498
			84,238	61,439
	Total		1,36,46,543	52,84,646
II	Application of Funds			
1	Non-current assets			
(a)	Fixed Assets			
(i)	- Tangible assets	6	55,32,286	45,10,931
(ii)	- Capital work in progress	6	31,72,975	
			87,05,261	45,10,931
2	Current assets			
(b)	Cash and Cash Equivalents	7	48,95,532	7,08,018
(c)	Short-term Loans and Advances	8	34,250	34,250
(d)	Other current assets	9	11,500	31,447
			49,41,282	7,73,715
	Total		1,36,46,543	52,84,646

"The Notes referred to above form an integral part of the accounts"

As per our report of even date attached

For Sevalaya Nilgiris

V. Muralidharan
General SecretaryChennai, 30th June 2025For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255
Kiran R
PartnerMem. No. 225616
UDIN: 25225616BMINDW4968

SEVALAYA NILGIRIS

(formerly know as Samaritan Gramodharan Samithy)

NOTES FORMING PARTS OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

1. Background

Sevalaya Nilgiris, a registered non-profit society, operates a free hospital in Gudalur and also conducts regular medical outreach camps in remote villages, primarily serving tribal communities in and around Gudalur. It also runs a Community College offering skill development courses for underprivileged youth and After-School Study Centres for children. All these services are provided free of cost. Sevalaya Nilgiris is part of the Sevalaya group of organisations.

The Society registered under the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975) (Registration No. SRG/Ooty/25/1991). Also registered under Section 12A (1)(ac)(i) (Certificate Nos. AAAAS7363ME2021501), under 80G of the Income Tax Act, 1961 (Certificate Nos. AAAAS7363MF2021301), under the Foreign Contribution (Regulation) Act, 2010 (Registration No. 075970075), registered for undertaking CSR activities (Registration Certificate No. CSR00032628 held in the previous name of Samaritan Gramodharan Samithy), and registered with Darpan ID No. TN/2018/0218585.

2. Significant Accounting Policies

2.1. Basis of Preparation

- a) The Financial statements are prepared under historical cost.
- b) Income are accounted for on cash basis and Expenditures are accounted on accrual basis.
- c) Interest Income from investments is accounted on accrual basis.

2.2 Fund Recognition

a) Capital Fund

Capital fund includes corpus and restricted fund, based on the purpose defined by the Donor.

b) General Fund

General fund includes Donation other than capital fund and accumulation of excess or shortfall of Income and Expenditure account.

2.3. Income Recognition

The Trust has a policy to recognize income as follows:

- a) Donation, project income and Grants are recorded as and when received on cash basis.
- b) Interest income from bank as and when accrued and as per the confirmation / statements from banks.

2.4. Fixed Assets and Depreciation

- a) The Fixed Assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition. Fixed Assets are shown at its written down values and depreciation thereon is charged as per the rates prescribed in the Income Tax Act, 1961.



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NOTES FORMING PARTS OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

2.5. Employee Benefits

a) Provident Fund:

Eligible employees receive benefits from a Provident Fund, which is a defined benefit Plan. Both employee and the Trust make monthly contributions to the Provident Fund Plan equal to the specified percentage of the covered employee's salary.

b) Employees State Insurance Scheme:

Eligible employees receive benefits from Employee State Insurance, which is a social security program. Both employee and the Trust make monthly contributions to the Employee State Insurance equal to the specified percentage of the covered employee's salary.

2.6. Provisions

A provision is recognized if, as a result of a past event, the Trust has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at reporting date.

2.7. Contingent Liabilities

Where no reliable estimate can be made a disclosure is made as contingent liability. A disclosure for contingent liability is also made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made. There are no Contingent Liabilities.

2.8. FCRA Compliance

Separate Books of Account and Bank Account are maintained as regards contribution received from abroad and its utilization in accordance with Rule 8 of Foreign Contributions (Regulations) Rules 1976 in addition to regular books of account.

2.9. The balances of creditors, loans, advances, deposits etc. as shown in the Financial Statements as on 31.03.2025, are subject to confirmation.

2.10. Corresponding figures for previous year presented have been regrouped, where necessary, to conform to the current year's classification.



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PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT

Notes forming parts of the Financial Statements as at and for the year ended March 31, 2025

3. NPOs Funds

As at 31 st March 2025					
(Amount in Rs.)					
Sl. No.	Particulars	As at 1 st April 2024 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	General Funds	47,23,207	(1,78,965)	-	45,44,242
(B)	Restricted Funds				
1	Capital Funds	5,00,000	85,18,063		90,18,063
	Total	52,23,207	83,39,098	-	1,35,62,305
As at 31 st March 2024					
(Amount in Rs.)					
Sl. No.	Particulars	As at 1 st April 2023 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
1	General Funds	50,32,335	(3,09,128)	-	47,23,207
(B)	Restricted Funds				
1	Capital Funds	-	5,00,000	-	5,00,000
	Total	50,32,335	1,90,872	-	52,23,207



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PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT

Notes forming parts of the Financial Statements as at and for the year ended March 31, 2025

(Amount in Rs.)

Sl. No.	Particulars	As at 31 March 2025	As at 31 March 2024
4	Trade Payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	53,663	41,941
	Total	53,663	41,941
		As at	As at
		31 March 2025	31 March 2024
5	Other current liabilities		
(a)	Tax Deducted at Source	11,500	11,500
(c)	ESIC Payable	9,143	7,998
(d)	PF Payables	9,932	-
	Total	30,575	19,498
		As at	As at
		31 March 2025	31 March 2024
7	Cash and cash equivalents		
(a)	Current accounts	-	-
(b)	Savings account	4,95,532	58,018
(c)	Fixed Deposits	44,00,000	6,50,000
(d)	Cash on hand	-	-
	Total	48,95,532	7,08,018
		As at	As at
		31 March 2025	31 March 2024
8	Short-term Loans and Advances		
	(Unsecured)		
(a)	Gas Deposit	2,000	2,000
(b)	Telephone Deposit	2,000	2,000
(c)	Electricity Deposit	5,250	5,250
(d)	Rental Deposit	25,000	25,000
	Total	34,250	34,250
		As at	As at
		31 March 2025	31 March 2024
9	Other current assets		
(a)	Tax Deducted at Sources	11,500	31,230
(b)	Interest accrued on fixed deposits	-	217
	Total	11,500	31,447



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

Notes forming parts of the Financial Statements as at and for the year ended March 31, 2025

6. FIXED ASSETS

(Amount in Rs.)

	Particulars	Rate of Depn. (%)	W.D.V. as on		Additions			Depreciation			Total Depreciation	W.D.V. as on 31.03.2025
			01.04.2024	31.03.2025	More than Six Months	Less than Six Months	Total as on 31.03.2025	More than Six Months	Less than Six Months	Total		
(i)	Tangible Assets											
1.	Land		14,35,480	14,35,480	-	-	-	-	-	-	-	14,35,480
2.	Building	10%	23,39,378	23,39,378	-	-	2,33,938	-	-	2,33,938	2,33,938	21,05,440
3.	Furniture and Fixtures	10%	14,377	64,377	-	50,000	1,438	2,500	3,938	3,938	3,938	60,439
4.	Vehicle	15%	1,75,624	1,75,624	-	-	26,344	-	-	26,344	26,344	1,49,280
5.	Computer and Printer	40%	28	28	-	-	11	-	11	11	11	17
6.	Farm Fencing	10%	320	320	-	-	32	-	32	32	32	288
7.	Equipments - Others	15%	98,029	1,88,929	-	90,900	14,705	6,818	21,523	21,523	21,523	1,67,406
8.	Equipments - Medical	15%	4,47,695	17,81,095	-	13,33,400	67,154	1,00,005	1,67,159	1,67,159	1,67,159	16,13,936
	Total - (i)		45,10,931	59,85,231	-	14,74,300	3,43,622	1,09,323	4,52,945	4,52,945	4,52,945	55,32,286

(ii)	Capital Work in Progress		-	31,72,975	-	-	-	-	-	-	-	31,72,975
	Total - (ii)		-	31,72,975	-	-	-	-	-	-	-	31,72,975

	Total - (i+ii)		45,10,931	91,58,206	-	3,43,622	1,09,323	4,52,945	87,05,261
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	Previous Year		48,99,813	48,99,813	-	3,88,881	-	3,88,882	45,10,931
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PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025


(Amount in Rs.)

Sl. No.	Particulars	Note	31st March 2025			31st March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Individuals Donation		10,50,904	4,89,608	15,40,512	3,55,113	-	3,55,113
(b)	Institutions Donation		2,21,001	-	2,21,001	3,28,476	-	3,28,476
II	Other Income	11	2,74,899	-	2,74,899	2,43,697	-	2,43,697
III	Total Income (I+II)		15,46,804	4,89,608	20,36,412	9,27,286	-	9,27,286
IV	Expenditure on Charitable Activities:							
(a)	Running of Hospital for Poor and Others	12	12,26,132	-	12,26,132	8,22,130	-	8,22,130
(b)	Help for Poor - Community College Expenses	13	19,949	5,16,351	5,36,300	25,402	-	25,402
V	Administrative Expenses:							
	Depreciation and amortization expense	14	4,52,945	-	4,52,945	3,88,882	-	3,88,882
VI	Total expenditure(IV+V)		16,99,026	5,16,351	22,15,377	12,36,414	-	12,36,414
VII	Excess of Expenditure over Income for the year (III - VI)		(1,52,222)	(26,743)	(1,78,965)	(3,09,128)	-	(3,09,128)

"The Notes referred to above form an integral part of the accounts"

As per our report of even date attached

For Sevalaya Nilgiris


V. Muralidharan
General Secretary

Chennai, 30th June 2025

For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255




Kiran R
Partner

Mem. No. 225616

UDIN: 25225616BMINDW4968

SEVALAYA NILGIRIS

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PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT

Notes forming parts of the Financial Statements as at and for the year ended March 31, 2025

(Amount in Rs.)

Sl. No.	Particulars	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11	Other income						
(a)	Interest from Bank	49,000	-	49,000	12,980	-	12,980
(b)	Interest from Income Tax Refund	173	-	173	-	-	-
(c)	Rent - Farm Income	1,10,000	-	1,10,000	1,00,000	-	1,00,000
(d)	Other Income	63,497	-	63,497	-	-	1,30,717
(e)	Other Income - Disposal of Old Item	52,229	-	52,229	1,30,717	-	2,43,697
	Total other income	2,74,899	-	2,74,899	2,43,697	-	2,43,697
12	Running of Hospital for Poor and Others						
(a)	Salaries and Allowances	2,76,829	-	2,76,829	3,81,088	-	3,81,088
(b)	Travelling Expenses	43,406	-	43,406	-	-	-
(c)	Provisions and Vegetables	2,30,324	-	2,30,324	18,773	-	18,773
(d)	Legal Charges	12,150	-	12,150	60,253	-	60,253
(e)	Consumables	30,624	-	30,624	-	-	-
(f)	Electricity Charges	88,971	-	88,971	88,235	-	88,235
(g)	Audit Fee	31,270	-	31,270	31,270	-	31,270
(h)	Professional Fees	18,000	-	18,000	26,600	-	26,600
(i)	Printing and Stationery	58,925	-	58,925	900	-	900
(j)	Telephone and Internet Charges	22,127	-	22,127	7,049	-	7,049
(k)	License & Renewals	3,336	-	3,336	-	-	-



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Notes forming parts of the Financial Statements as at and for the year ended March 31, 2025

(Amount in Rs.)

Sl. No.	Particulars	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(l)	Literary & Cultural	1,500	-	1,500	-	-	-
(m)	Rates & Taxes	78,770	-	78,770	-	-	-
(n)	Repair and Maintenance	3,25,298	-	3,25,298	2,06,380	-	2,06,380
(o)	Postage and Telegram	1,760	-	1,760	860	-	860
(q)	Bank Charges	2,842	-	2,842	722	-	722
	Total	12,26,132	-	12,26,132	8,22,130	-	8,22,130
13	Help for Poor - Community College Expenses						
(a)	Salaries and Allowances	11,949	3,97,029	4,08,978	19,306	-	19,306
(b)	Electricity Charges	-	36,876	36,876	6,096	-	6,096
(c)	Consumables	-	23,313	23,313	-	-	-
(d)	Repair and Maintenance	-	19,281	19,281	-	-	-
(e)	Staff Welfare	-	16,929	16,929	-	-	-
(f)	Telephone and Internet Charges	-	15,970	15,970	-	-	-
(g)	Bank Charges	-	4,303	4,303	-	-	-
(h)	Rent	8,000	-	8,000	-	-	-
(i)	Printing and Stationery	-	2,650	2,650	-	-	-
	Total	19,949	5,16,351	5,36,300	25,402	-	25,402
14	Depreciation and amortization expense						
(a)	Depreciation and amortization expense (Note 6)	4,52,945	-	4,52,945	3,88,882	-	3,88,882
	Total	4,52,945	-	4,52,945	3,88,882	-	3,88,882



SEVALAYA NILGIRIS

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

STATEMENT OF RECIEPTS & PAYMENTS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receipts:				
Opening Balance:				
In Savings Accounts with Banks	58,018		2,85,856	
Fixed Deposit	6,50,000	7,08,018	-	2,85,856
Contributions Received:				
Capital Fund		71,84,663		-
Income:				
Donations	17,61,513		11,74,874	
Interest from Bank	49,000		12,763	
Farm Income	1,10,000		1,00,000	
Other Income - Disposal of Old Item	52,229		1,18,967	
Interest from Income Tax Refund	173	19,72,915	-	14,06,604
Current Assets:				
TDS Receivable	4,457		52,840	
Interest Accrued on Fixed Deposit	217	4,674	-	52,840
Total Receipts		98,70,270		17,45,300
Payments:				
Expenditure on Charitable Activities:				
Help for Poor - Community College Expenses	5,22,592		25,402	
Running of Hospital for Poor and Others	10,03,998	15,26,590	9,20,481	9,45,883
Administrative Expenses:				
Gratuity Expenses		1,34,273		75,699
Fixed Assets Purchased		33,13,875		-
Current Assets		-		15,700
Closing Balance:				
Cash	-		-	
Savings Deposit Balances with Bank	4,95,532		58,018	
Fixed Deposit	44,00,000	48,95,532	6,50,000	7,08,018
Total Payments		98,70,270		17,45,300

As per our report of even date attached

For Sevalaya Nilgiris

For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255
V. Muralidharan
General Secretary
Kiran R
PartnerChennai, 30th June 2025Mem. No. 225616
UDIN: 25225616BMINDW4968