

SEVALAYA NILGIRIS

(formerly know as Samaritan Gramodharan Samithy)

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

FOREIGN CONTRIBUTION ACCOUNT**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	26,41,494	30,05,366
(b)	Restricted Funds	3	33,26,663	-
			59,68,157	30,05,366
2	Non-current liabilities			
3	Current liabilities			
(a)	Trade Payables	4	35,343	31,567
(b)	Other current liabilities	5	9,932	-
			45,275	31,567
	Total		60,13,432	30,36,933
II	Application of Funds			
1	Non-current assets			
(a)	Fixed Assets			
(i)	Tangible assets	6	26,83,144	28,92,213
			26,83,144	28,92,213
2	Current assets			
(b)	Cash and Cash Equivalents	7	32,86,538	37,473
(c)	Short Term Loans and Advances	8	32,250	32,250
(d)	Other current assets	9	11,500	74,997
			33,30,288	1,44,720
	Total		60,13,432	30,36,933

"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. 008025SKiran R
Partner

Mem. No. 225616

UDIN: 25225616BMINDW4968

SEVALAYA NILGIRIS
(formerly know as Samaritan Gramodharan Samithy)
PUTHUR ROAD, MATHOMA NAGAR, GUDALUR - 643 212 : NILGIRIS DISTRICT
FOREIGN CONTRIBUTION ACCOUNT
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		-	4,89,608	4,89,608	-	-	-
II	Other Income	11	5,734	-	5,734	1,999	-	1,999
III	Total Income (I+II)		5,734	4,89,608	4,95,342	1,999	-	1,999
IV	Expenditure on Charitable Activities:							
(a)	Running of Hospital for Poor and Others	12	71,845	-	71,845	47,369	-	47,369
(b)	Help for Poor - Community College Expenses	13	16,252	5,12,048	5,28,300	-	-	-
V	Administrative Expenses:							
	Depreciation and amortization expense	14	2,59,069	-	2,59,069	2,87,073	-	2,87,073
VI	Total expenditure		3,47,166	5,12,048	8,59,214	3,34,442	-	3,34,442
VII	Excess of Expenditure over Income for the year before exceptional and extra ordinary items (III- VI)		(3,41,432)	(22,440)	(3,63,872)	(3,32,443)	-	(3,32,443)
	The accompanying notes are an integral part of the financial statements							

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

Kiran R
Partner

Mem. 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 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	30,05,366	(3,63,872)	-	26,41,494
(B)	Restricted Funds				
1	Capital Funds		33,26,663		33,26,663
	Total	30,05,366	29,62,791	-	59,68,157
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	33,37,809	(3,32,443)	-	30,05,366
(B)	Restricted Funds				
1	Capital Funds	-	-	-	-
	Total	33,37,809	(3,32,443)	-	30,05,366



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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	35,343	31,567
	Total	35,343	31,567
5	Other current liabilities	As at 31 March 2025	As at 31 March 2024
(a)	PF Payables	9,932	-
	Total	9,932	-
7	Cash and cash equivalents	As at 31 March 2025	As at 31 March 2024
(a)	Current accounts	-	-
(b)	Savings account	2,86,538	37,473
(c)	Fixed Deposits	30,00,000	-
(d)	Cash on hand	-	-
	Total	32,86,538	37,473
8	Short term Loans and Advances	As at 31 March 2025	As at 31 March 2024
	(Unsecured)		
(a)	Telephone Deposit	2,000	2,000
(b)	Electricity Deposit	5,250	5,250
(d)	Rental Deposit	25,000	25,000
	Total	32,250	32,250
9	Other current assets	As at 31 March 2025	As at 31 March 2024
(a)	TDS Receivable	-	63,497
(b)	Tax Deducted at Sources	11,500	11,500
	Total	11,500	74,997



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

6. FIXED ASSETS

Sl. No.		Particulars		(Amount in Rs.)																		
				W.D.V. as on 01.04.2024		Additions		Total as on 31.03.2025		Depreciation		W.D.V. as on 31.03.2025										
				Rate of Depn. (%)	W.D.V.	More than Six Months	Less than Six Months	Total	More than Six Months	Less than Six Months	Total Depreciation	Total	W.D.V.									
(i) Tangible Assets																						
1.	Land		4,28,164	-	-			4,28,164	-	-												4,28,164
2.	Building	10%	22,53,496	-	-			22,53,496	2,25,350	-												20,28,146
3.	Furniture and Fixtures	10%	7,358	-	50,000			57,358	736	2,500												54,122
4.	Vehicle	15%	1,75,624	-	-			1,75,624	26,344	-												1,49,280
5.	Computer and Printer	40%	15	-	-			15	6	-												9
6.	Equipments - Others	15%	22,780	-	-			22,780	3,417	-												19,363
7.	Equipments - Medical	15%	4,776	-	-			4,776	716	-												4,060
Total			28,92,213	-	50,000			29,42,213	2,56,569	2,500												26,83,144
Previous Year			31,79,286	-	-			31,79,286	2,87,073	-												28,92,213



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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
11	Other income						
(a)	Interest from Bank	5,734	-	5,734	1,999	-	1,999
	Total other income	5,734	-	5,734	1,999	-	1,999
12	Running of Hospital for Poor and Others						
(a)	Electricity Charges	6,871	-	6,871	14,165	-	14,165
(b)	Bank Charges	1,477	-	1,477	-	-	-
(c)	Legal Charges, Fines and Penalty	-	-	-	29,025	-	29,025
(d)	Provisions and Vegetables	-	-	-	2,331	-	2,331
(e)	Telephone and Internet Charges	-	-	-	1,813	-	1,813
(f)	Rates and Taxes	63,497	-	63,497	-	-	-
(g)	Bank Charges	-	-	-	35	-	35
	Total	71,845	-	71,845	47,369	-	47,369



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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
13	Help for Poor - Community College Expenses					
(a)	Salaries and Allowances	11,949	3,97,029	4,08,978	-	-
(b)	Electricity Charges	-	36,876	36,876	-	-
(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)	Printing and Stationery	-	2,650	2,650	-	-
	Total	16,252	5,12,048	5,28,300	-	-
14	Depreciation and amortization expense					
(a)	Depreciation and amortization expense(Note 6)	2,59,069	-	2,59,069	2,87,073	-
	Total	2,59,069	-	2,59,069	2,87,073	2,87,073



SEVALAYA NILGIRIS
 PUTHUR ROAD: MARTHOMA NAGAR POST, GUDALUR - 643 212 : NILGIRIS DISTRICT
FOREIGN CONTRIBUTION ACCOUNT
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	37,473	37,473	1,39,068	1,39,068
Contributions Received:				
Capital Fund	33,26,663	33,26,663		
Income:				
Donations	4,89,608		-	
Interest from Bank	5,734	4,95,342	1,999	1,999
Total Receipts		38,59,478		1,41,067
Payments:				
Expenditure on Charitable Activities:				
Help for Poor - Community College Expenses	5,14,592		87,894	
Running of Hospital for Poor and Others	8,348	5,22,940		87,894
Fixed Assets Purchased		50,000		
Current Assets				15,700
Closing Balance:				
Savings Deposit Balances with Bank	2,86,538		37,473	
Fixed Deposit	30,00,000	32,86,538	-	37,473
Total Payments		38,59,478		1,41,067

As per our report of even date attached

For Sevalaya Nilgiris

V. Muralidharan
General Secretary



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



Kiran R
Partner

Mem. No. 225616

Chennai, 30th June 2025

UDIN: 25225616BMINDW4968