

Reference :

Date :

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "THE GOOD SAMARITANS, 49-D, First Street, Bryant Nagar, Tuticorin – 628 008, which comprise the Balance Sheet as at 31 March 2022, & the Statement of Receipts & Payments, Income & Expenditure Account, for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's 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 disclosures in the financial statements. The procedures selected depend on the auditor's 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



SATHIYANANDA & CO.,
CHARTERED ACCOUNTANTS

V. SATHIYANANDA SUBRAMANIAN, F.C.A.,

Annai Aravinder Building
Aravind Eye Hospitals (Backside)
TIRUNELVELI JN - 627 001.
☎ : Off : 0462 - 2336833
Mobile : 94431 - 37661
E-mail : aforauditor@gmail.com

Reference :

Date :

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 statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Place: Tirunelveli
Date: 14.07.2022

V. SATHIYANANDA SUBRAMANIAN, F.C.A.,
CHARTERED ACCOUNTANTS



THE GOOD SAMARITANS

(49-D, First Street, Bryant Nagar, Tuticorin)

BALANCE SHEET AS ON 31.3.2022

FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

(FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	Rs.	Ps.		Rs.	Ps.
CAPITAL FUND:			FIXED ASSETS :-		
Opening Balance	27,27,29,049.90		Gross Block as per Schedule	27,40,11,813.26	
Less: Excess of Expenditure Over Income	97,97,722.92		Less: Depreciation as per Annexure	1,30,21,222.00	26,09,90,591.26
		26,29,31,326.98	Security Deposits & Advances :-		
			Rent Security Deposit	2,79,000.00	
Gratuity Fund		17,43,718.00	Gas Security Deposit	5,150.00	2,84,150.00
			MPTDC - Land & Work Advance	11,17,807.00	
ESI Payable 21-22		1,139.00	TDS Receivable	63,732.00	
			Inter- Transfer IC A/c.	49,337.00	12,30,876.00
Chennai Land Sale Advance - part		66,25,700.00	DEPOSITS:-		
			Gratuity Fund Deposits	17,43,718.00	
			F.D. - Vocational Training	50,000.00	17,93,718.00
Current Liabilities		2,62,156.20	CASH ON HAND	3,536.00	
			CASH AT BANK :-		
			SBI DELHI - FCRA Main A/c.	1,93,944.07	
			SB.A/c No.. 0183-01570738-190001 (FC)	27,88,668.60	
			SB.A/c No.Axis Bank-Delhi (FC)	19,279.48	
			Good Samaritan School, Delhi - Bank & Cash	68,370.77	
			Can Bank,Hyd.-SB A/c.No.4504201000007	48,728.00	
			Fixed Deposit	1,42,178.00	
			Fixed Deposit	40,00,000.00	72,64,704.92
		27,15,64,040.18			27,15,64,040.18

A.S.J. Vijayalingh
TREASURER

Prudil
SECRETARY

V. Juliana
CHAIRMAN



(V. Sathyananda Subramanian, FCA),
M/S. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT
M. No. 212022

Date: 14.07.2022

THE GOOD SAMARITANS

(49D, First St., Bryant Nagar, Tuticorin - 628 008)

Schedule of Fixed Assets-Foreign Contribution Account

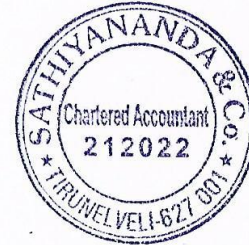
Depreciation Statement for the year ending 31-03-2022

SL .NO	Particulars	W. D. V. on		Additions During the Year				Gross		Depreciation		Net Block		
		1-Apr-21		April-Sept.		Oct.-March		Block		Rate	Amount			
		Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
1	Office Equipments	518450.00						518450.00		15%	77768.00		4,40,682.00	
2	Furniture & Fittings	549600.71						549600.71		10%	54960.00		4,94,640.71	
3	Cameras	6660.15						6660.15		15%	999.00		5,661.15	
4	Computer and Accessories	69052.38		32000.00			32000.00	101052.38		40%	40421.00		60,631.38	
5	Building - Arasaradi Panaiyur	407341.14						407341.14		10%	40734.00		3,66,607.14	
6	Cycle	959.00						959.00		15%	144.00		815.00	
7	Electrical Fittings & Fans	112882.60						112882.60		15%	16932.00		95,950.60	
8	Sewing Machines	20414.00						20414.00		15%	3062.00		17,352.00	
9	Electronics Equipments	59503.00						59503.00		15%	8925.00		50,578.00	
10	Motor Cycle	23139.00						23139.00		15%	3471.00		19,668.00	
11	Photocopiers	85668.40						85668.40		15%	12850.00		72,818.40	
12	Land in Delhi - Jasola	28509288.00						28509288.00					2,85,09,288.00	
13	Land in Delhi - Issapur	3383522.00						3383522.00					33,83,522.00	
14	Land in Delhi - Madanpur	4866000.00						4866000.00					48,66,000.00	
15	Land - Calcutta	4134761.00						4134761.00			7392.00		41,27,369.00	
16	Land-Chennai	88582790.18						88582790.18			28570.00		8,85,54,220.18	
17	Land-Delhi							0.00						
18	Land-Hyderabad	108960929.97						108960929.97			9589801.00		9,93,71,128.97	
19	Generator	395097.00						395097.00		15%	59265.00		3,35,832.00	
20	Borewell	7082.00						7082.00		10%	708.00		6,374.00	
21	Motor Vehicle (Four Wheeler)	944017.00						944017.00		15%	141603.00		8,02,414.00	
22	Delhi-Issapur School	2755097.00				1000000.00	1000000.00	3755097.00		10%	325510.00		34,29,587.00	
23	Delhi-Madanpur School	3931466.00						3931466.00		10%	393147.00		35,38,319.00	
24	Delhi-Jasola School	21868015.90						21868015.90		10%	2186802.00		1,96,81,213.90	
25	Delhi School Buses	70395.00						70395.00		40%	28158.00		42,237.00	
26	Good Samaritan School, Delhi	2717681.83						2717681.83					27,17,681.83	
	TOTAL	272979813.26		32000.00		1000000.00	1032000.00	274011813.26			13021222.00		26,09,90,591.26	

A.S.J. Vijayasingh
TREASURER

for zil
SECRETARY

V. Juliana
CHAIRMAN



(V.Sathiyanda Subramanian, FCA),
M/S. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT.
M No. 212022

Date: 14.07.2022

THE GOOD SAMARITANS
(49D, First St., Bryant Nagar, Tuticorin - 628 008)
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 01-04-2021 to 31-03-2022
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS		Amount	Amount	PAYMENTS		Amount	Amount
		Rs. Ps.	Rs. Ps.			Rs. Ps.	Rs. Ps.
TO	OPENING BALANCE :-			BY	CIDO-Calgary Women Empowerment Program		
	Cash on Hand	10,210.00	10,210.00		VOCATIONAL TRAINING EXPENSES:-		
	Cash at Bank:				Computer Training Center Expenses	9,06,632.00	
	SB.A/c No. 0183-01570738-190001(FC)	45,81,984.10			Sewing Training Centre Expenses	10,49,780.00	
	Good Samaritan School, Delhi -Bank & Cash	98,902.77			Calgary Extension Centre Expenses	10,54,522.00	30,10,934.00
	Can Bank,Hyd.-SB A/c.No.4504201000007	29,866.00					
	F.D.for Vocational Training Course	50,000.00					
	Fixed Deposit	1,42,178.00		BY	NORTH INDIA EDUCATIONAL CENTRES :-		
	Fixed Deposit	25,00,000.00	74,02,930.87		Issapur Education Center	45,48,493.47	45,48,493.47
TO	MPTDC Advances		11,17,807.00				
TO	FOREIGN CONTRIBUTION INCOME :			BY	WELFARE OF THE AGED AND WIDOW:-		
	Christian Relief Intl., UK	10,20,017.00			Help for the poor, old, destitutes and widows		1,49,565.00
	CIDO, Calgary, Canada	46,37,280.00					
	Friends of The Good Samaritans, USA	1,99,35,741.00		BY	PROVISION OF FREE CLOTHING/FOOD TO THE POOR, ETC:-		
	Jairah Fund, UK	7,23,258.07			Poor Families Welfare Expenses		37,500.00
	TGS International,USA	82,120.00	2,63,98,416.07				
			3,49,29,363.94				77,46,492.47

A. S. J. Vijayasingh
TREASURER

for zil
SECRETARY

U. Induana
CHAIRMAN



M/S. SEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT

RECEIPTS		Amount	Amount	PAYMENTS		Amount	Amount
		Rs. Ps.	Rs. Ps.			Rs. Ps.	Rs. Ps.
TO	B/F		3,49,29,363.94	BY	B/F		77,46,492.47
TO	Bank Interest - CSB - SB A/c. - Tuticorin	74,878.00		BY	DELHI SCHOOL PROJECT EXPENSES :-		
	Bank Interest-SBI A/c. - New Delhi	33,222.00			Delhi Schools Admin. Expenses		5,19,013.00
	Bank Interest-SB A/c. - Axis Bank, Delhi	19,279.48	1,45,799.48	BY	RELIEF AND REHABILITATION EXPS:-		
	Bank Interest-SB A/c. - GSS, Delhi	18,420.00			Covid - 19 Relief Work - Orissa & Chattisgarh	9,43,656.00	
TO	TDS Refund (2019-20) - Delhi		1,45,417.00		Covid - 19 Relief Work - Tamil Nadu	3,34,256.00	12,77,912.00
TO	Interest on TDS Refund		15,059.00		Rural Community Development Project, Orissa		
TO	Rent Security Refunded - Ch		1,00,000.00		Livelihood Training Programme Expenses	2,85,919.00	
TO	IC transfer		42,824.00		Educational Enrichment Programme- thro' Tution Centre and Edu. Help	1,51,480.00	
TO	ESI Payable 21-22		1,139.00	BY	GOOD SAMARITAN SCHOOL, DELHI :-		
TO	Gratuity Fund Interest on SB A/c.- Transfer		25,964.00		Delhi School Expenses - as per annexure		57,83,823.50
			3,54,05,566.42				1,63,95,487.97

A.G.J. Vijayasingh
TREASURER

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SECRETARY

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CHAIRMAN



M/S. VEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT

	RECEIPTS	Amount			PAYMENTS	Amount	
		Rs.	Ps.			Rs.	Ps.
TO	B/F			BY	B/F		
			3,54,05,566.42	BY	EMPLOYEES WELFARE :		1,63,95,487.97
					Employees State Insurance	1,82,104.00	
					Employees Provident Fund	6,87,158.00	
					Staff Welfare Expenses	89,789.00	9,59,051.00
				BY	ESTABLISHMENT EXPENSES :-		
					Bank Charges	37,761.50	
					Duties & Taxes	14,250.00	
					Local Conveyance	12,550.00	
					Maintenance Exps.	1,45,397.00	
					Phone and Internet	8,225.00	
					Postage and Couriers	3,003.00	
					Salaries Paid	16,11,844.00	
					Stationary Expenses	5,153.00	18,38,183.50
				BY	OTHER EXPENSES:-		
					Audit Fee	1,20,000.00	
					Board and Society Meeting	29,258.00	
					Building Insurance Paid	9,284.00	
					Vehicle Insurance & Maint. Paid	83,496.00	
					Website Expenses	15,770.00	2,57,808.00
			3,54,05,566.42				1,94,50,530.47

A.S.J. Vijayabingh
TREASURER

M. Zil
SECRETARY

M. Indira
CHAIRMAN



M/S. VEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT

RECEIPTS		Amount		PAYMENTS		Amount	
		Rs.	Ps.			Rs.	Ps.
TO	B/F		3,54,05,566.42	BY	B/F		1,94,50,530.47
				BY	HYDERABAD MPTD CENTRE :-		
					Multi Purpose Training & Development Centre Exps.		31,16,993.00
				BY	CHENNAI MPTD CENTRE :-		
					Multi Purpose Training & Development Centre Exps.		7,68,252.00
				BY	Gratuity Fund Interest on SB A/c.- Transfer		25,964.00
				BY	CAPITAL EXPENDITURE :-		
					Delhi - Issapur - Room Constructions (WIP)		10,00,000.00
					Computer & Accessories - Chennai		32,000.00
			3,54,05,566.42				2,43,93,739.47

A.S.J. Vijayasingh
TREASURER

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SECRETARY

U. Jeyaraj
CHAIRMAN



S. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT

	RECEIPTS	Amount			PAYMENTS	Amount	
		Rs.	Ps.			Rs.	Ps.
TO	B/F			BY	B/F		
			3,54,05,566.42	BY	LOANS AND ADVANCES :-		2,43,93,739.47
					MPTDC - Land & Work Advances		11,17,807.00
					North India Programme		2,08,186.53
					Salary Payable - Paid		6,000.00
					GSS-Current Labilities Paid		23,65,128.50
				BY	CLOSING BALANCE :-		
					Cash on Hand - Tuticorin	3,536.00	
					Cash at Bank:		
					SBI DELHI - FCRA Main A/c.	1,93,944.07	
					SB.A/c No.. 0183-01570738-190001 (FC)	27,88,668.60	
					SB.A/c No.Axis Bank-Delhi (FC)	19,279.48	
					Good Samaritan School, Delhi -Bank & Cash	68,370.77	
					Can Bank,Hyd.-SB A/c.No.4504201000007	48,728.00	
					F.D.for Vocational Training Course	50,000.00	
					Fixed Deposit	1,42,178.00	
					Fixed Deposit	40,00,000.00	73,14,704.92
	Total		3,54,05,566.42		Total		3,54,05,566.42

"VIDE MY REPORT OF EVEN DATE"

A. J. VijayaSingh
TREASURER

Imail
SECRETARY

U. Juliana
CHAIRMAN



Sathiyyananda Subramanian, FCA)
M/s. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT.
No. 212022

Date: 14.07.2022

THE GOOD SAMARITANS
 (49D, First St., Bryant Nagar, Tuticorin - 628 008)
INCOME AND EXPENDITURE ACCOUNT
 For the period from 01-04-2021 TO 31-03-2022
 (FOREIGN CONTRIBUTION ACCOUNT)

	EXPENDITURE	Amount			INCOME	Amount	
		Rs.	Ps.			Rs.	Ps.
TO	<u>VOCATIONAL TRAINING EXPENSES:-</u>				BY	<u>FOREIGN CONTRIBUTION INCOME :</u>	
	Computer Training Center Expenses	9,06,632.00				Christian Relief Intl., UK	10,20,017.00
	Sewing Training Centre Expenses	10,49,780.00				CIDO, Calgary, Canada	46,37,280.00
	Calgary Extension Centre Expenses	10,54,522.00	30,10,934.00			Friends of The Good Samaritans, USA	1,99,35,741.00
						Jairah Fund, UK	7,23,258.07
TO	<u>NORTH INDIA EDUCATIONAL CENTRES:</u>					TGS International, USA	82,120.00
	Issapur Education Center	-	45,48,493.47		BY	Bank Interest - CSB - SB A/c. - Tuticorin	74,878.00
						Bank Interest-SBI A/c. - New Delhi	33,222.00
						Bank Interest-SB A/c. - Axis Bank, Delhi	19,279.48
						Bank Interest-SB A/c. - GSS, Delhi	18,420.00
TO	<u>WELFARE OF THE AGED AND WIDOW:-</u>				BY	Interest on TDS Refund	15,059.00
	Help for the poor, old, destitutes and widows		1,49,565.00				
TO	<u>PROVISION OF FREE CLOTHING/FOOD TO THE POOR, ETC:-</u>				BY	Excess of Expenditure Over Income	97,97,722.92
	Poor Families Welfare Expenses		37,500.00				
			77,46,492.47				3,63,56,997.47

A.S.J. Vijayaraj
 TREASURER

Prudil
 SECRETARY

Ch. Juliana
 CHAIRMAN



M/S. JEYARAJ ASSOCIATES,
 CHARTERED ACCOUNTANT

	EXPENDITURE	Amount		BY	INCOME	Amount	
		Rs.	Ps.			Rs.	Ps.
TO	B/F				B/F		
TO	DELHI SCHOOL PROJECT EXPENSES :-						3,63,56,997.47
	Delhi Schools Admin. Expenses					5,19,013.00	
TO	GOOD SAMARITAN SCHOOL, DELHI:						
	Delhi School Expenses - as per annexure					57,83,823.50	
TO	RELIEF AND REHABILITATION EXPS:						
	Rural Development Programme, Kandhamal, Orissa						
	Covid - 19 Relief Work - Orissa & Ch	9,43,656.00					
	Covid - 19 Relief Work - Tamil Nadu	3,34,256.00				12,77,912.00	
	Rural Community Development Project, Orissa						
	Livelihood Training Programme Expen	2,85,919.00					
	Educational Enrichment Programme- thro Tution Centre and Edu. Help	1,51,480.00					
	Relief & Rehabilitation Work Expenses	3,69,420.00					
	Provision of Solar Lights	77,568.00					
	Vocational Training Programme Expen	1,83,860.00				10,68,247.00	
TO	HYDERABAD MPTD CENTRE :-						
	Multi Purpose Training & Development Centre Exps.					31,16,993.00	
TO	CHENNAI MPTD CENTRE :-						
	Multi Purpose Training & Development Centre Exps.					7,68,252.00	
						2,02,80,732.97	
							3,63,56,997.47

A.S.J. Vijayalingh
TREASURER

for zil
SECRETARY

U. Indiana
CHAIRMAN



M/S. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT

	EXPENDITURE	Amount		BY	INCOME	Amount	
		Rs.	Ps.			Rs.	Ps.
	B/F				B/F		
							3,63,56,997.47
TO	EMPLOYEES WELFARE :						
	Employees State Insurance	1,82,104.00					
	Employees Provident Fund	6,87,158.00					
	Staff Welfare Expenses	89,789.00					
			9,59,051.00				
TO	ESTABLISHMENT EXPENSES :-						
	Bank Charges	37,761.50					
	Duties & Taxes	14,250.00					
	Local Conveyance	12,550.00					
	Maintenance Exps.	1,45,397.00					
	Phone and Internet	8,225.00					
	Postage and Couriers	3,003.00					
	Salaries Paid	16,11,844.00					
	Stationary Expenses	5,153.00					
			18,38,183.50				
TO	OTHER EXPENSES:-						
	Audit Fee	1,20,000.00					
	Board and Society Meeting	29,258.00					
	Building Insurance Paid	9,284.00					
	Vehicle Insurance & Maint. Paid	83,496.00					
	Website Expenses	15,770.00					
			2,57,808.00				
TO	Depreciation as per annexure						
			1,30,21,222.00				
	Total				Total		
			3,63,56,997.47				3,63,56,997.47

A.G.J. Vijayabingh
TREASURER

for zil
SECRETARY

W. Indhara
CHAIRMAN



"I DO MY REPORT OF EVEN DATE"
S. Athiyanda Subramanian, FCA,
M.S. JEYARAJ ASSOCIATES,
CHARTERED ACCOUNTANT.
M No. 212022

Date: 14.07.2022