

# **SAMARITAN HELP MISSION FCRA**

## **Audit Report 2023-2024**



**S. GUHA & ASSOCIATES**

**Chartered Accountants**

**Address: CJ-19, Sector - II,**

**Salt Lake, West Bengal, Kolkata-700091**

**Email Id:- [sguhaassociates@gmail.com](mailto:sguhaassociates@gmail.com)**

## INDEPENDENT AUDITOR'S REPORT

To the Members of

**SAMARITAN HELP MISSION**

127, Noor Md. Munshi Lane, Howrah – 711101.

### Opinion

We have audited the financial statement of **SAMARITAN HELP MISSION** ("the Society"), which comprise the Balance sheet (FCRA) as at 31<sup>st</sup> March 2024, the Income & Expenditure Account (FCRA), Receipts & Payment Account (FCRA) for the year then ended, and schedules to the financial statements.

In our Opinion the aforesaid financial statements give a true and fair view of the financial position of the Society as at March 31<sup>st</sup>, 2024, and of its financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in West Bengal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the





entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Kolkata  
Date: 10<sup>th</sup> July, 2024



For S. Guha & Associates  
Chartered Accountants  
FRN: 322493E

  
Sankar Nath Thakur  
Partner

Membership No: 009497  
UDIN: 24009497BKBHVU5588

**SAMARITAN HELP MISSION (FCRA)**  
127, NOOR MD. MUNSHI LANE, HOWRAH - 711 101  
BALANCE SHEET as at 31st MARCH- 2024

2022-23	FUND & LIABILITIES	Sch	2023-24	2023-24
3,35,90,195.95	<b>GENERAL FUND</b>			
	As per Last B/Sheet		3,35,90,195.95	
	Add: Balance being excess of Income over Expenditure (transferred from Income & Expenditure A/c)		<u>7,17,283.20</u>	3,43,07,479.15
	- Other Payables			-
<u>3,35,90,195.95</u>	<b>TOTAL</b>			<u>3,43,07,479.15</u>

2022-23	PROPERTY & ASSETS		2023-24	2023-24
	<b>FIXED ASSETS</b>	A		
54,87,904.00	Land & Building		61,44,967.00	
28,01,807.96	Furniture & Fixture		32,87,513.96	
61,87,561.66	Plant & Machinery		54,47,933.66	
15,34,482.94	Vehicles		13,04,309.94	
78,835.00	Computers		<u>19,07,407.00</u>	1,80,92,131.56
1,56,39,646.00	Construction of Primary School Building			1,56,39,646.00
	<b>CURRENT ASSETS, ADVANCES &amp; DEPOSIT</b>			
92,599.00	Advances to Staff and Others			3,02,599.00
17,67,359.39	Cash & Bank balances	B		2,73,102.59
<u>3,35,90,195.95</u>	<b>TOTAL</b>			<u>3,43,07,479.15</u>

The Schedules form integral part of the financial statements



In terms of our separate report of even date  
For S. Guha & Associates  
Chartered Accountants  
ERN: 322493E

*[Handwritten Signature]*

Date: 10/07/2024  
Place: Kolkata

Sankar Nath Thakur  
Partner  
Membership No. 009497  
UDIN: 24009497BKBHVU5588

**SAMARITAN HELP MISSION**  
*[Handwritten Signature]*  
Secretary



**SAMARITAN HELP MISSION (FCRA)**

127, NOOR MD. MUNSHI LANE, HOWRAH - 711 101

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

2022-23	INCOME	Sch	2023-24	2023-24
	<b>GRANT-IN-AID RECEIVED FROM:</b>			
	<u>Charitable Organizations</u>			
6,81,922.40	AL-Khair Foundation		-	
12,42,147.00	American Friends of Edelgive Foundation		30,86,999.00	
97,62,013.00	Arpan Foundation		89,33,333.00	
7,07,311.00	FHI 360		28,53,894.00	
-	Give Foundation		9,703.00	
8,52,107.00	H.E.L.G.O.		8,95,055.00	
-	Indians for Collective Action		9,93,696.80	
18,90,000.00	Kolkata Foundation		16,00,000.00	
3,36,416.00	Stiching DITO Foundation		1,04,923.00	
-	The Lily Foundation Of America		29,50,898.00	2,14,28,501.80
	<u>Individuals</u>			
10,01,000.00	Chetan Kumar Shah		34,82,340.00	
16,01,600.00	Mahua Menon Chakraborty		-	34,82,340.00
-	<u>Other Donations</u>			1.00
	<u>ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAMME</u>			
7,495.00	Bank Interest			54,168.00
	<u>SAMARITAN HELP MISSION</u>			
1,08,822.00	Bank Interest			1,53,961.00
	<u>SAMARITAN PUBLIC SCHOOL</u>			
3,123.00	Bank Interest			6,773.00
<u>1,81,93,956.40</u>	<b>TOTAL</b>			<u>2,51,25,744.80</u>

2022-23	EXPENDITURE		2023-24	2023-24
1,08,13,044.30	SAMARITAN HELP MISSION (FC)	C		1,42,35,832.60
5,86,687.80	ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM	D		6,75,614.00
30,19,962.80	SAMARITAN PUBLIC SCHOOL (FC)	E		19,10,733.00
-	EDELGIVE PROJECT	F		49,83,383.00
21,43,088.00	DEPRECIATION	A		26,02,899.00
16,31,173.50	Balance being Surplus of Income over Expenditure (transferred to General Fund)			7,17,283.20
<u>1,81,93,956.40</u>	<b>TOTAL</b>			<u>2,51,25,744.80</u>

The Schedules form integral part of the financial statements

Date:10/07/2024  
Place:KolkataIn terms of our separate report of even date  
For S. Guha & Associates  
Chartered Accountants  
FRN: 322494ESankar Nath Thakur  
Partner  
Membership No. 009497  
UDIN : 24009497BKBHVU5588**SAMARITAN HELP MISSION**  
**Secretary**

**SAMARITAN HELP MISSION**  
127, NOOR MD. MUNSHI LANE, HOWRAH-711101.  
FIXED ASSETS (FCRA) AS ON 31ST MARCH, 2024

**Schedule A**

PARTICULARS	Written Down Value	Addition During the year		TOTAL	Sold during	Total	Depn	Depreciation	Written
	as on 01/04/2023	UPTO 02/10/2023	FROM 03/10/2023		the year	as on 31/03/2024	Rate (%)	during the year	Down Value
									as on 31/03/2024
<b>LAND &amp; BUILDING:-</b>									
New Building( CLERP )	3,998,277.00			3,998,277.00		3,998,277.00	10%	399,828.00	3,598,449.00
New Flat Building	649,766.00			649,766.00		649,766.00	10%	64,977.00	584,789.00
Building (V.T. Centre Bankra)	738,611.00			738,611.00		738,611.00	10%	73,861.00	664,750.00
New Building (RBEI)	101,250.00			101,250.00		101,250.00	10%	10,125.00	91,125.00
Tubular Shed	-		1,269,320.00	1,269,320.00		1,269,320.00	10%	63,466.00	1,205,854.00
<b>a</b>	<b>5,487,904.00</b>	<b>-</b>	<b>1,269,320.00</b>	<b>6,757,224.00</b>	<b>-</b>	<b>6,757,224.00</b>		<b>612,257.00</b>	<b>6,144,967.00</b>
<b>FURNITURE &amp; FIXTURE</b>									
Furniture & Fixture	49,553.00			49,553.00		49,553.00	10%	4,955.00	44,598.00
Fan	33,251.00			33,251.00		33,251.00	10%	3,325.00	29,926.00
Black Board	2,426.00			2,426.00		2,426.00	10%	243.00	2,183.00
Gyne Examination Table	2,902.00			2,902.00		2,902.00	10%	290.00	2,612.00
Skan Uno Dental Chair	98,316.00			98,316.00		98,316.00	10%	9,832.00	88,484.00
BedSide Locker	349,535.90		99,300.00	448,835.90		448,835.90	10%	39,919.00	408,916.90
Hospital Bed	1,801,008.13		574,847.00	2,375,855.13		2,375,855.13	10%	208,843.00	2,167,012.13
Over Bed Table	464,815.93		132,050.00	596,865.93		596,865.93	10%	53,084.00	543,781.93
<b>b</b>	<b>2,801,807.96</b>	<b>-</b>	<b>806,197.00</b>	<b>3,608,004.96</b>	<b>-</b>	<b>3,608,004.96</b>		<b>320,491.00</b>	<b>3,287,513.96</b>
<b>PLANT &amp; MACHINERY (15%)</b>									
Hand Embroidery Machine	519.11			519.11		519.11	15%	78.00	441.11
Sewing Machine	6,666.69			6,666.69		6,666.69	15%	1,000.00	5,666.69
High Speed Lockstitch Sewing Machine	27,106.00			27,106.00		27,106.00	15%	4,066.00	23,040.00
Needle Gauging Machine	20,147.00			20,147.00		20,147.00	15%	3,022.00	17,125.00
Single Needle Lockstitch Machine	186,816.00			186,816.00		186,816.00	15%	28,022.00	158,794.00
Water Cooler	7,123.04			7,123.04		7,123.04	15%	1,068.00	6,055.04
Attendance Processing System	3,102.82			3,102.82		3,102.82	15%	465.00	2,637.82
Weighing Scale	495.70			495.70		495.70	15%	74.00	421.70
Digital Camera	28,350.00			28,350.00		28,350.00	15%	4,253.00	24,097.00
Medical Equipment	81,438.25			81,438.25		81,438.25	15%	12,216.00	69,222.25
Fire Extinguisher	1,779.45			1,779.45		1,779.45	15%	267.00	1,512.45
Dental Accessories	23,989.00			23,989.00		23,989.00	15%	3,598.00	20,391.00
Examination Couch	47,521.00			47,521.00		47,521.00	15%	7,128.00	40,393.00
Eye Medical OPD Instrument	149,487.00			149,487.00		149,487.00	15%	22,423.00	127,064.00
Interscan DC Dental RVR Sensor	49,501.00			49,501.00		49,501.00	15%	7,425.00	42,076.00
Intrascan DC Dental X- Ray	45,258.00			45,258.00		45,258.00	15%	6,789.00	38,469.00
Ophthalmoscope Beta 200+ large Handle	7,165.00			7,165.00		7,165.00	15%	1,075.00	6,090.00
Streak Retinoscope + Large Handle	8,297.00			8,297.00		8,297.00	15%	1,245.00	7,052.00
Towometer Schiotz Register	2,074.00			2,074.00		2,074.00	15%	311.00	1,763.00
Trail Box Metal Rim	2,829.00			2,829.00		2,829.00	15%	424.00	2,405.00
X-Ray View Box LED	3,168.00			3,168.00		3,168.00	15%	475.00	2,693.00
Tablet	136,326.00			136,326.00		136,326.00	15%	20,449.00	115,877.00
BP Instrument	19,440.04		4,720.00	24,160.04		24,160.04	15%	3,270.00	20,890.04
Crash Cart Trolley	122,458.03		74,330.00	196,788.03		196,788.03	15%	23,943.00	172,845.03
ECG Machine	263,105.80			263,105.80		263,105.80	15%	39,466.00	223,639.80
Nebulizer	328,511.76		119,640.00	448,151.76		448,151.76	15%	58,250.00	389,901.76
Oxygen Concentrator	1,151,932.04			1,151,932.04		1,151,932.04	15%	172,790.00	979,142.04
Oxygen Cylinder	2,168,732.00			2,168,732.00		2,168,732.00	15%	325,310.00	1,843,422.00
Stethoscope	21,005.08		5,100.00	26,105.08		26,105.08	15%	3,533.00	22,572.08
Hemodialysis Machine with Conc Nozzle	1,132,880.00			1,132,880.00		1,132,880.00	15%	169,932.00	962,948.00
Isolation Transformer 3KVA	50,150.00			50,150.00		50,150.00	15%	7,523.00	42,627.00
Pulse Oxymeter	90,187.85			90,187.85		90,187.85	15%	13,528.00	76,659.85
<b>c</b>	<b>6,187,561.66</b>	<b>-</b>	<b>203,790.00</b>	<b>6,391,351.66</b>	<b>-</b>	<b>6,391,351.66</b>		<b>943,418.00</b>	<b>5,447,933.66</b>
<b>Cycle</b>	<b>831.50</b>			<b>831.50</b>		<b>831.50</b>	<b>15%</b>	<b>125.00</b>	<b>706.50</b>
Motor Vehicle( TATA ACE )	69,404.44			69,404.44		69,404.44	15%	10,411.00	58,993.44
Medical Mobile Van	863,986.00			863,986.00		863,986.00	15%	129,598.00	734,388.00
School Bus	600,261.00			600,261.00		600,261.00	15%	90,039.00	510,222.00
<b>d</b>	<b>1,534,482.94</b>	<b>-</b>	<b>-</b>	<b>1,534,482.94</b>	<b>-</b>	<b>1,534,482.94</b>		<b>230,173.00</b>	<b>1,304,309.94</b>
<b>PLANT &amp; MACHINERY (40%)</b>									
Computer	2,426.00			2,426.00		2,426.00	40%	970.00	1,456.00
Laptop	-		1,649,700.00	1,649,700.00		1,649,700.00	40%	329,940.00	1,319,760.00
Printer	8,441.00		675,432.00	683,873.00		683,873.00	40%	138,463.00	545,410.00
3KVA UPS Inverter	67,968.00			67,968.00		67,968.00	40%	27,187.00	40,781.00
<b>e</b>	<b>78,835.00</b>	<b>-</b>	<b>2,325,132.00</b>	<b>2,403,967.00</b>	<b>-</b>	<b>2,403,967.00</b>		<b>496,560.00</b>	<b>1,907,407.00</b>
<b>GRAND TOTAL(a+b+c+d+e)</b>	<b>16,090,591.56</b>	<b>-</b>	<b>4,604,439.00</b>	<b>20,695,030.56</b>	<b>-</b>	<b>20,695,030.56</b>		<b>2,602,899.00</b>	<b>18,092,131.56</b>
<i>Previous year 2022-2023</i>	<i>13,987,920.00</i>	<i>1,505,080.00</i>	<i>2,740,679.56</i>	<i>18,233,679.56</i>	<i>-</i>	<i>18,233,679.56</i>		<i>2,143,088.00</i>	<i>16,090,591.56</i>
Construction of Primary School Building	15,639,646.00			15,639,646.00		15,639,646.00		-	15,639,646.00
	15,639,646.00	-	-	15,639,646.00	-	15,639,646.00	-	-	15,639,646.00

SAMARITAN HELP MISSION

*Meran Aulakar*  
Secretary





**SAMARITAN HELP MISSION**

127, NOOR MD. MUNSHI LANE, HOWRAH 711 101

Schedule to the Balance Sheet 2023-2024

**Schedule B**

2022-2023

**CASH AND BANK BALANCES**

2023-2024

- Cash-In-Hand (As Certified by Trustees)

**CASH- AT- BANK**

1,272,556.90	Cash with Indian Overseas Bank, Howrah S/B A/C No. 0512000006710	43,849.64	
362,875.53	Cash with IOB Bank, Panchanantala Branch S/B A/C No. 512000009890	86,690.53	
30,366.60	Cash with IOB Bank, Panchanantala Branch S/B A/C No. 512000012004	76,406.60	
33,241.74	Cash with IOB Bank, Panchanantala Branch S/B A/C No. 512000012191	-	
68,318.62	<u>Cash with SBI Bank, Kadamtala Branch</u> S/B A/C No. 79892	66,155.82	273,102.59
<b>1,767,359.39</b>	<b>Total</b>		<b>273,102.59</b>

**Schedule C**

2022-2023

**SAMARITAN HELP MISSION**

2023-2024

**Education Project**

-	Programme Costs	4,346,507.00	
5,413,705.00	Purchase of School Books	4,333,368.00	8,679,875.00

**Health Project**

-	Programme Costs	764,525.00	
505,000.00	Medical Support	356,483.00	1,121,008.00

**Sponsorship Project**

261,511.00	Social Support	2,920,000.00	
80,000.00	Education support	-	
48,000.00	Financial Support	-	2,920,000.00

**Administrative & Other Costs**

-	Salaries & Allowances	1,489,350.00	
14,146.86	Bank Charges	22,132.60	
369,640.44	Other Expenses	3,467.00	1,514,949.60

**6,692,003.30****Total****14,235,832.60**

SAMARITAN HELP MISSION

Secretary



Schedule D			
2022-2023	ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM	2023-2024	
584,710.00	Program Costs	202,320.00	
1,977.80	Administrative Costs	473,294.00	675,614.00
<b>586,687.80</b>	<b>Total</b>		<b>675,614.00</b>
Schedule E			
2022-2023	SAMARITAN PUBLIC SCHOOL	2023-2024	
3,019,892.00	Salary & Allowances	1,910,733.00	
70.80	Bank Charges	-	1,910,733.00
<b>3,019,962.80</b>	<b>Total</b>		<b>1,910,733.00</b>
Schedule F			
2022-2023	EDELGIVE PROJECT	2023-2024	
-	- Salary & Allowances	4,622,336.00	
	- Repairs & Maintenance	12,722.00	
	- Administrative & General Expenses	79,350.00	
	- Cultural Programs & Events Expenses	268,975.00	4,983,383.00
<b>-</b>	<b>Total</b>		<b>4,983,383.00</b>

SAMARITAN HELP MISSION

*Heavenly Father*  
Secretary





# SAMARITAN HELP MISSION

127, NOOR MD. MUNSHI LANE, HOWRAH-711101.

RECEIPTS & PAYMENTS ACCOUNT (FCRA) FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS		PAYMENTS	
TO OPENING BALANCE		BY SAMARITAN HELP MISSION	
CASH -IN-HAND		Medical Support	3,56,483.00
CASH FOR SAMARITAN HELP MISSION		Social Support	29,20,000.00
CASH -AT-BANK		Education support	-
		Financial Support	-
Cash with Indian Overseas Bank, Howrah-		Bank Charges	22,132.60
Kadamtala Branch S/B A/C No. 0512000006710	12,72,556.90	Salary and Allowances	66,00,382.00
Cash with Indian Overseas Bank, Howrah-		Purchase of School Books	43,33,368.00
Kadamtala Branch S/B A/C No. 0512000012004	30,366.60	Other Expenses	3,467.00
Cash with Indian overseas Bank, Howrah			1,42,35,832.60
Kadamtala Branch S/B A/C No. 512000009890	3,62,875.53	BY SAMARITAN PUBLIC SCHOOL	
Cash with Indian overseas Bank, Howrah		Salary & Allowances	19,10,733.00
Kadamtala Branch S/B A/C No. 512000012191	33,241.74		
Cash with State Bank of India		ENGLISH ACCESS MICRO-SCHOLARSHIP	
Kadamtala Branch S/B A/C No. 79892	68,318.62	BY PROGRAM	
	17,67,359.39	Program Costs	1,12,320.00
Interest from Indian Overseas Bank, Howrah		Administrative Costs	4,73,294.00
Kadamtala Branch S/B A/C No. 0512000006710	94,197.00		5,85,614.00
Interest from State Bank of India		EDELGIVE PROJECT	
Kadamtala Branch S/B A/C No. 79892	53,601.00	Salary & Allowances	46,22,336.00
Interest from Indian Overseas Bank, Howrah		Repairs & Maintenance	12,722.00
Kadamtala Branch S/B A/C No. 0512000012191	6,163.00	Administrative & General Expenses	79,350.00
Interest from Indian Overseas Bank, Howrah		Cultural Programs & Events Expenses	2,68,975.00
Kadamtala Branch S/B A/C No. 0512000012004	6,773.00		49,83,383.00
Interest from Indian Overseas Bank, Howrah		Loan and Advances (Net)	3,00,000.00
Kadamtala Branch S/B A/C No. 0512000009890	54,168.00	Purchase of Fixed Assets	46,04,439.00
	2,14,902.00		
TO GRANT- IN- AID		CASH AND BANK BALANCES:	
RECEIVED FROM:		Cash-In-Hand (As Certified by Trustees)	-
Charitable Organizations		CASH- AT- BANK	
American Friends of Edelgive Foundation	30,86,999.00	Cash with Indian overseas Bank, Howrah	
Arpan Foundation	89,33,333.00	Kadamtala Branch S/B A/C No. 512000006710	43,849.64
FHI 360	28,53,894.00	Cash with Indian overseas Bank, Howrah	
Give Foundation	9,703.00	S/B A/C No. 512000009890	86,690.53
H.E.L.G.O.	8,95,055.00	Cash with Indian overseas Bank, Howrah	
Indians for Collective Action	9,93,696.80	S/B A/C No. 512000012004	76,406.60
Kolkata Foundation	16,00,000.00	Cash with Indian overseas Bank, Howrah	
Stiching DITO Foundation	1,04,923.00	S/B A/C No. 512000012191	-
The Lily Foundation Of America	29,50,898.00	Cash with SBI Bank, Delhi Branch	
	2,14,28,501.80	S/B A/C No. 79892	66,155.82
Individuals			2,73,102.59
Chetan Kumar Shah	34,82,340.00		
Mahua Menon Chakraborty	-		
Other Donations	1.00		
GRAND TOTAL RS.	2,68,93,104.19	GRAND TOTAL RS.	2,68,93,104.19

The schedules form integral part of the financial statements

Date:10/07/2024  
Place: Kolkata



In terms of our separate report of even date  
For S. Guha & Associates  
Chartered Accountants  
FRN 322493E

Sankar Nath Thakur  
Partner  
Membership No. 009497  
UDIN: 24009497BKBHVU5588

SAMARITAN HELP MISSION

Secretary