

SAMARITAN HELP MISSION

FCRA

Audit Report 2020-2021



S. GUHA & ASSOCIATES
Chartered Accountants
Address: CJ-19, Sector - II,
Salt Lake, West Bengal, Kolkata-700091
Email Id:- sguhaassociates@gmail.com



S. GUHA & ASSOCIATES

Chartered Accountants

Head Office :

CJ-19, Sector - II, Salt Lake, Dist-North 24 Pgs, Kolkata-700 091

Kolkata Branch Offices :

16/1, Girish Vidya Ratna Lane, Kolkata-700 009 • Law Chamber, 12/1, Hare Street, Ground Floor, Room No. 6, Kolkata-700 001
Ph : (033) 2360 9686, 2350-6991 • E-mail : sguhaassociates@gmail.com • Website : sguhaassociates.com

Branches :

TRIPURA

44, Hari Ganga Basak Road
Pranab Bhawan
Post Office Chowhumani, Agartala
Tripura-799 001

NEW DELHI

Office No. 101, LGF
Shree Balaji Complex, Pandav Nagar
Near Mother Dairy Plant
New Delhi-110 092

BIHAR

House of Saifur Rahman
Bauli Mohalla, Phulwari Sharif, Patna
Bihar-801 505

JHARKHAND

House of Lalit Kumar Jha
Shyam Ganj Road, Near Patel Chowk
P.O. & District : B. Deoghar
Jharkhand-814 112

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 31st March 2021, the Income & Expenditure Account (FCRA), Receipts & Payment Account (FCRA) for the year then ended, and notes 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 31st, 2021, 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.





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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: 26th October, 2021



For S. Guha & Associates

Chartered Accountants

FRN: 322493E


Sankar Nath Thakur

Partner

Membership No: 009497

UDIN: 21009497AAAARL5429

SAMARITAN HELP MISSION

127, NOOR MD. MUNSHI LANE, HOWRAH - 711 101
BALANCE SHEET (FCRA) AS AT 31st MARCH, 2021

2019-20	FUND & LIABILITIES	Sch	2020-21	2019-20	PROPERTY & ASSETS	Sch	2020-21	2020-21
20,787,316.21	GENERAL FUND				FIXED ASSETS	A		
	As per Last B/Sheet		20,787,316.21		Land & Building		6,650,190.00	
	Add: Balance being excess of Income over Expenditure transferred from			255,761.00	Furniture & Fixture		230,185.00	
	Income & Expenditure A/c		<u>11,947,580.56</u>	1,144,446.06	Plant & Machinery		1,161,465.06	
			32,734,896.77	2,498,650.94	Motor vehicles		2,123,852.94	
				11,963.00	Computers		<u>30,188.00</u>	10,195,881.00
				11,299,921.00				
				125,000.00	Construction of New School Building (Rebecca Belilious English Institution)			125,000.00
				150,000.00	Construction of Primary School Building			9,180,303.00
					CURRENT ASSETS, ADVANCES & DEPOSIT			
				3,449,926.00	Advances To Staff and Others			58,426.00
				5,762,469.21	Cash & Bank balances	B		13,175,286.77
<u>20,787,316.21</u>	TOTAL		<u>32,734,896.77</u>	<u>20,787,316.21</u>	TOTAL		<u>32,734,896.77</u>	

The schedules form integral part of the financial statements

Date: 26th October, 2021
Place: Kolkata

In terms of our separate report of even date

For S. Guha & Associates

Chartered Accountants

FF-32243E

Sankar Nath Thakur

Partner

Membership No. 009497

UDIN: 21009497AAAARL5429



SAMARITAN HELP MISSION

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

INCOME AND EXPENDITURE ACCOUNT (FCRA) FOR THE YEAR ENDED ON 31st MARCH, 2021

2019-20	EXPENDITURE	2020-21	2020-21	2019-20	INCOME	2020-21	2020-21
12,503,025.14	SPONSORSHIP PROJECT (SHM) C		19,044,633.60		GRANT- IN- AID RECEIVED FROM:		
				7,546,347.00	Dr. Helgo Meyer Hamme-Germany}	8,097,007.00	
12,161.80	EDUCATION SPONSORSHIP PROGRAMME FOR GIRLS (DITO) D		-	1,408,953.00	Arpan Foundation (USA)	2,682,594.00	
				740,950.00	FHI 360	1,127,367.00	
				108,795.92	Islamic Relief Fund	15,816,721.00	
11,873.00	MOBILE MEDICAL UNIT (DITO) E		-	-	Stiching Dito Foundation	272,812.00	
				-	Chetan Shah	2,000,000.00	
				2,045,757.43	AL-KHAIR FOUNDATION	1,583,996.76	
				101,694.50	Dr. Pamela Kaushal	-	
741,487.50	ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM F		755,422.80	14,400.00	NIDHI BAKUL	-	
				6,009,501.00	Right Track	-	
				-	Mozammil Malik	25,000.00	
				-	Edelgive Foundation	3,305,620.00	
1,554,627.40	SAMARITAN PUBLIC SCHOOL (FC) G		3,818,553.80	1,140,028.00	Kolkata Foundation	1,504,580.00	
				-	Other Donation	1.00	36,415,698.76
				<u>19,116,426.85</u>			
					SPONSORSHIP PROJECT (SHM)		
				245,071.76	Bank Interest		478,513.00
					ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM		
				3,435.36	Bnak Interest		9,631.00
					SAMARITAN PUBLIC SCHOOL		
				6,018.00	Bank Interest		8,723.00
<u>1,500,303.00</u>	DEPRECIATION A		<u>1,346,375.00</u>				
16,323,477.84			24,964,985.20				
3,047,474.13	Balance being Surplus of Income over Expenditure transferred to General		11,947,580.56				
<u>19,370,951.97</u>			<u>36,912,565.76</u>	<u>19,370,951.97</u>	TOTAL		<u>36,912,565.76</u>

The schedules form integral part of the financial statements

Date: 26th October, 2021

Place: Kolkata

Manoran Anila



In terms of our separate report of even date For S. Guha & Associates

Chartered Accountants

FRN: 32243E

Sankar Nath Thakur

Partner

Membership No. 009497

UDIN: 21009497AAAARL5429



SAMARITAN HELP MISSION

127, NOOR MD. MUNSHI LANE, HOWRAH-711101.
RECEIPTS & PAYMENTS ACCOUNT (FCRA) FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS

PAYMENTS

TO				
OPENING BALANCE				
CASH -IN-HAND				
CASH FOR SAMARITAN HELP MISSION				
CASH -AT-BANK				
Cash with Indian Overseas Bank, Howrah-				
Kadamtala Branch S/B A/C No. 0512000006710	2,723,743.88			
Cash with Indian Overseas Bank, Howrah-				
Kadamtala Branch S/B A/C No. 0512000012004	92,720.46			
Cash with Indian overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 512000009890	4,222.31			
Cash with Indian overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 512000012191	2,941,782.56	5,762,469.21		
Interest from Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 0512000006710	418,144.00			
Interest from Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 512000009890	9,631.00			
Interest from Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 0512000012191	59,777.00			
Interest from Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 0512000012004	8,723.00			
Interest from Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 0512000012191	592.00	496,867.00		

BY				
SPONSORSHIP PROJECT				
Medical Support		106,825.00		
Social Support		286,500.00		
General Expenses		100,000.00		
Ration Support to Beneficiary		3,320,379.00		
Covid-19 Support		1,990,145.00		
Education support		507,875.00		
Talent Support		2,000.00		
		6,313,724.00		

BY				
SAMARITAN HELP MISSION (FC)				
Bank Charges		2,129.60		
Salary and Allowances		6,422,719.00		
Dental Expenses		20,995.00		
Medicine Expenses		1,752,811.00		
Purchase of School Books		3,753,517.00		
Vehicle Insurance		61,538.00		
		12,013,709.60		

6,356,003.00

BY				
Construction of Primary School Building				
SAMARITAN PUBLIC SCHOOL FC				
Salary & Allowance		2,364,483.00		
Covid-19 Support		1,454,000.00		
Bank Charges		70.80		
		3,818,553.80		

TO				
GRANT- IN- AID				
RECEIVED FROM:				
Dr. Helgo Meyer Hamme- Germany}	8,097,007.00			
Arpan Foundation (USA)	2,682,594.00			
FHI 360	1,127,367.00			
Islamic Relief Fund	15,816,721.00			
Stiching Dito Foundation	272,812.00			
Chetan Shah	2,000,000.00			
AL-KHAIR FOUNDATION	1,583,996.76			
Mozammil Malik	25,000.00			
Edelgive Foundation	3,305,620.00			
Kolkata Foundation	1,504,580.00			
Other Donation	1.00	36,415,698.76		
[At Indian Overseas Bank, Howrah				
Kadamtala Branch S/B A/C No. 0512000006710]				

TOTAL RS. 42,675,034.97

TOTAL RS. 28,501,990.40



SAMARITAN HELP MISSION

127, NOOR MD. MUNSHI LANE, HOWRAH-71101.
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS		PAYMENTS
TO <u>Balance B/F</u>	42,675,034.97	BY <u>Balance B/F</u> 20,501,990.10
		ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM
		Bank Charges 70.80
		Honorarium 390,000.00
		Enhancement Activities 10,000.00
		Educational Support 355,352.00
		755,422.80
		Purchase of Fixed Assets 242,335.90
		Loan and Advances
		CASH AND BANK BALANCES:
		Cash-in-Hand (As Certified by Trustees)
		CASH AT BANK
		Cash with Indian overseas Bank, Howrah Kadamtala Branch S/B A/C No. 51200006710 10,884,797.84
		Cash with Indian overseas Bank, Howrah S/B A/C No. 51200009890 11,222.51
		Cash with Indian overseas Bank, Howrah S/B A/C No. 512000012004 57,469.66
		Cash with Indian overseas Bank, Howrah S/B A/C No. 512000012191 425,142.76
		Cash with SBI Bank, Delhi Branch S/B A/C No. 79892 1,796,654.00
		13,175,286.77
GRAND TOTAL RS.	<u>42,675,034.97</u>	GRAND TOTAL RS. <u>42,675,034.97</u>

The schedules form integral part of the financial

Date: 26th October, 2021
Place: Kolkata

In terms of our separate report of even date
For S. Guha & Associates
Chartered Accountants
FRN: 325493E
(Signature)
Senkar Nath Thakur
Partner
Membership No. 009497
CFIN: 21309497A&A-15429



SAMARITAN HELP MISSION

127, NOOR MD, MUNSHI LANE, HOWRAH-711001.

FIXED ASSETS (FCRA) AS ON 31ST MARCH, 2021


PARTICULARS	Written Down Value as on 01/04/2020	Addition During the year		TOTAL	Sold during the year	Total as on 3/31/2021	Depn Rate (%)	Depreciation during the year	Written Down Value as on 31/03/2021
		UPTO 30/09/2020	FROM 01/10/2020						
LAND & BUILDING:-									
New Building(CLERP)	5,484,605.00			5,484,605.00		5,484,605.00	10%	548,461.00	4,936,144.00
New Flat Building	891,311.00			891,311.00		891,311.00	10%	89,131.00	802,180.00
Building (V.T. Centre Bankra)	1,013,184.00			1,013,184.00		1,013,184.00	10%	101,318.00	911,866.00
a	7,389,100.00	-	-	7,389,100.00	-	7,389,100.00		738,910.00	6,650,190.00
FURNITURE & FIXTURE									
Furniture & Fixture	67,974.00			67,974.00		67,974.00	10%	6,797.00	61,177.00
Fan	45,612.00			45,612.00		45,612.00	10%	4,561.00	41,051.00
Black Board	3,329.00			3,329.00		3,329.00	10%	333.00	2,996.00
Gyne Examination Table	3,981.00			3,981.00		3,981.00	10%	398.00	3,583.00
Skan Uno Dental Chair	134,865.00			134,865.00		134,865.00	10%	13,487.00	121,378.00
b	255,761.00	-	-	255,761.00	-	255,761.00		25,576.00	230,185.00
PLANT & MACHINERY									
Hand Embroidery Machine	846.11			846.11		846.11	15%	127.00	719.11
Sewing Machine	10,854.69			10,854.69		10,854.69	15%	1,628.00	9,226.69
High Speed Lockstitch Sewing Machine	44,138.00			44,138.00		44,138.00	15%	6,621.00	37,517.00
Needle Gauging Machine	32,806.00			32,806.00		32,806.00	15%	4,921.00	27,885.00
Single Needle Lockstitch Machine	304,199.00			304,199.00		304,199.00	15%	45,630.00	258,569.00
Water Cooler	11,599.04			11,599.04		11,599.04	15%	1,740.00	9,859.04
Attendance Processing System	5,051.82			5,051.82		5,051.82	15%	758.00	4,293.82
Weighing Scale	807.70			807.70		807.70	15%	121.00	686.70
Digital Camera	46,163.00			46,163.00		46,163.00	15%	6,924.00	39,239.00
Medical Equipment	132,608.25			132,608.25		132,608.25	15%	19,891.00	112,717.25
Fire Extinguisher	2,896.45			2,896.45		2,896.45	15%	434.00	2,462.45
Dental Accessories	39,061.00			39,061.00		39,061.00	15%	5,859.00	33,202.00
Examination Couch	77,380.00			77,380.00		77,380.00	15%	11,607.00	65,773.00
Eye Medical OPD Instrument	243,414.00			243,414.00		243,414.00	15%	36,512.00	206,902.00
Intrascan DC Dental RVR Sensor	80,604.00			80,604.00		80,604.00	15%	12,091.00	68,513.00
Intrascan DC Dental X- Ray	73,695.00			73,695.00		73,695.00	15%	11,054.00	62,641.00
Ophthal Moscope Beta 200+ large Handle	11,668.00			11,668.00		11,668.00	15%	1,750.00	9,918.00
Streak Retinoscope + Large Handle	13,511.00			13,511.00		13,511.00	15%	2,027.00	11,484.00
Towometer Schiotz Register	3,378.00			3,378.00		3,378.00	15%	507.00	2,871.00
Trail Box Metal Rim	4,606.00			4,606.00		4,606.00	15%	691.00	3,915.00
X-Ray View Box LED	5,159.00			5,159.00		5,159.00	15%	774.00	4,385.00
Tablet	-		203,985.00	203,985.00		203,985.00	15%	15,299.00	188,686.00
c	1,144,446.06	-	203,985.00	1,348,431.06	-	1,348,431.06	3.30	186,966.00	1,161,465.06
Cycle	1,354.50			1,354.50		1,354.50	15%	203.00	1,151.50
Motor Vehicle(TATA ACE)	113,013.44			113,013.44		113,013.44	15%	16,952.00	96,061.44
Medical Mobile Van	1,406,857.00			1,406,857.00		1,406,857.00	15%	211,029.00	1,195,828.00
School Bus	977,426.00			977,426.00		977,426.00	15%	146,614.00	830,812.00
d	2,498,650.94	-	-	2,498,650.94	-	2,498,650.94		374,798.00	2,123,852.94
COMPUTERS									
Computer	11,231.00			11,231.00		11,231.00	40%	4,492.00	6,739.00
Printer	732.00	38,350.00		39,082.00		39,082.00	40%	15,633.00	23,449.00
e	11,963.00	38,350.00	-	50,313.00	-	50,313.00		20,125.00	30,188.00
GRAND TOTAL(a+b+c+d+e)	11,299,921.00	38,350.00	203,985.00	11,542,256.00	-	11,542,256.00		1,346,375.00	10,195,881.00
<i>Previous year 2019-2020</i>	<i>12,800,224.00</i>	<i>-</i>	<i>-</i>	<i>12,800,224.00</i>	<i>-</i>	<i>12,800,224.00</i>		<i>1,500,303.00</i>	<i>11,299,921.00</i>
Construction of New School Building (RBEI)	125,000.00			125,000.00		125,000.00		-	125,000.00
Construction of Primary School Building	150,000.00		9,030,303.00	9,180,303.00		9,180,303.00		-	9,180,303.00
	275,000.00	-	9,030,303.00	9,305,303.00	-	9,305,303.00		-	9,305,303.00

Manoranjan




SAMARITAN HELP MISSION
127, NOOR MD. MUNSHI LANE, HOWRAH 711 101
Schedule to the Balance Sheet 2020-2021

2019-2020	Schedule B CASH AND BANK BALANCES	2020-2021
	- Cash-In-Hand (As Certified by Trustees)	
	CASH- AT- BANK	
	Cash with Indian Overseas Bank, Howrah	
2,723,743.88	S/B A/C No. 0512000006710	10,884,797.84
	Cash with IOB Bank, Panchanantala Branch	
4,222.31	S/B A/C No. 512000009890	11,222.51
	Cash with IOB Bank, Panchanantala Branch	
92,720.46	S/B A/C No. 512000012004	57,469.66
	Cash with IOB Bank, Panchanantala Branch	
2,941,782.56	S/B A/C No. 512000012191	425,142.76
	<u>Cash with SBI Bank, Kadamtala Branch</u>	
-	S/B A/C No. 79892	<u>1,796,654.00</u>
<u><u>5,762,469.21</u></u>	Total	<u><u>13,175,286.77</u></u>

Munshi Anil




SAMARITAN HELP MISSION

127, NOOR MD. MUNSHI LANE, HOWRAH 711 101

Schedule to the Balance Sheet 2020-2021

Schedule C		
2019-2020	Sponsorship Project	2020-2021
40,461.00	Medical Support	106,825.00
143,259.00	Social Support	286,500.00
46,930.00	General Expenses	100,000.00
10,000.00	Support to Marriage	-
4,187,102.00	Adopt a poor family	3,320,379.00
-	- Covid-19 Support	1,990,145.00
460,474.00	Education support	1,157,875.00
5,500.00	Talent Support	<u>2,000.00</u>
		6,963,724.00
Samaritan Help Mission (FC)		
21,690.70	Interest on School Bus	-
1,169.36	Bank Charges	2,129.60
4,360,205.00	Salary and Allowances	6,422,719.00
100,000.00	Annual Sports	-
-	- Dental Expenses	20,995.00
-	- Medicine Expenses	1,752,811.00
1,916.00	Miscellaneous Expence	-
37,476.00	Consultancy Charges	-
3,038,572.00	Purchase of School Books	3,753,517.00
39,193.08	Electricity SPS	-
-	- Repairs & Maintenance	67,200.00
-	- Vehicle Insurance	61,538.00
9,077.00	Threads(century threads)	-
<u>12,503,025.14</u>		<u>12,080,909.60</u>
	Total	<u>19,044,633.60</u>

Munshi Anil




SAMARITAN HELP MISSION
127, NOOR MD. MUNSHI LANE, HOWRAH 711 101
Schedule to the Balance Sheet 2020-2021

Schedule D		
2019-2020	EDUCATION SPONSORSHIP PROGRAMME FOR GIRLS (DITO)	2020-2021
12,150.00	Educational Support	-
11.80	Bank Charges	-
12,161.80	Total	-

Schedule E		
2019-2020	MOBILE MEDICAL UNIT	2020-2021
2,000.00	Fuel Expenses	-
315.00	Refreshment	-
9,558.00	Repair & Maintenance	-
11,873.00	Total	-

Schedule F		
2019-2020	ENGLISH ACCESS MICRO-SCHOLARSHIP PROGRAM	2020-2021
206.50	Bank Charges	70.80
434,550.00	Honorarium	390,000.00
138,456.00	Enhancement Activities	10,000.00
30,000.00	Refreshment	-
101,000.00	Educational Support	355,352.00
13,275.00	Internet Charges	-
24,000.00	Travelling Allowances	-
741,487.50	Total	755,422.80

Schedule G		
2019-2020	SAMARITAN PUBLIC SCHOOL FC	2020-2021
1,544,350.00	Salary & Allowance	2,364,483.00
-	Covid-19 Support	1,454,000.00
836.00	Carriage & Conveyance	-
2,550.00	Repair & Maintenance	-
2,255.00	General Expense	-
271.40	Bank Charges	70.80
4,365.00	Refreshment	-
1,554,627.40	Total	3,818,553.80

Munshi Anil

