

**ANNUAL FINANCIAL
REPORT FOR THE
FINANCIAL YEAR ENDING
31ST MARCH 2023**

MEERUT SEVA SAMAJ

**(INDIAN CURRENCY
ACCOUNTS)**

MEERUT



UMAKANT MANJU & ASSOCIATES

Chartered Accountants

CA Umakant Agarwal

FCA, MBA, LL.B., DISA (ICAI)

665/2, Mangal Panday Nagar, Meerut-250 002

Ph. : +91-121-2760900,

Cell : +91-9837790094, +91-9358415838

E-mail : umakant.ca@gmail.com

umakant@umaca.in

AUDITOR'S REPORT

We have audit the balance sheet of **Meerut SevaSamaj (India Currency Accounts), Meerut** as at **31st March, 2023** together with the enclosed Income and Expenditure Account and Receipt & payment Account for the financial year ended on that date, with the books of accounts and vouchers kept by the society and certify that the same are correct in accordance with the books of accounts that have been produced before us and as per information and explanations given to us, which we have relied upon.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view.

- (i) In the case of the Balance Sheet of the state of affairs of the above named society as at **31st March, 2023** and,
- (ii) In the case of the Income and Expenditure of the Deficit of the accounting period ended **31st March, 2023**.
- (iii) Change in Accounting Policy i.e., charging of Deprecation on Fixed Assets is started from 2022-23, cost of the current written down value is calculated after charging of depreciation from the date of purchase of assets and Last Accumulated Balance of depreciation transfer to corpus as per board resolution passed by the trust.

These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statement based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis – Statement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

Date: 06/09/2023

Place: Meerut

For Umakant Manju and Associates
Chartered Accountants


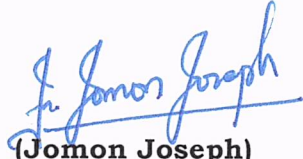
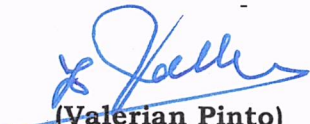
C.A UmakantAgrawal

LLB., FCA., DISA., MBA

M.N. 077926

UDIN 23047926BGWXQH
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MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**BALANCE SHEET AS AT 31ST MARCH, 2023**

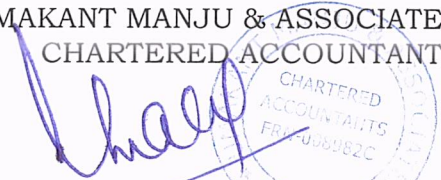
31.03.2022	PARTICULARS	Note No.	31.03.2023
<u>LIABILITIES</u>			
10274613.19	Trust Society Funds	1	9318283.47
5993264.31	Specific Projects - Balances	2	5381571.31
1,62,67,877.50			1,46,99,854.78
<u>ASSETS</u>			
1607713.00	Fixed Assets At Cost	3	384281.00
	Syndicate Bank, Meerut		
7800000.00	- In Fixed Deposit Account		7600000.00
289682.41	- In Saving Bank Account		403124.41
1441081.01	- Interest Accrued on Fixed Deposits		1348484.01
	Advances		
492358.72	Income Tax on FDRs - TDS		213118.00
	K.K.M. Leprosy Colony, Dehradun		
	Bank of India, Dehradun		
1800000.00	- In Fixed Deposit Account		1800000.00
2837042.36	- In Saving Bank Account		2950847.36
0.00	-Cheque Issued But Not Presented		0.00
1,62,67,877.50			1,46,99,854.78
			
(Rajimon V.)	(Jomon Joseph)	(Valerian Pinto)	
Accountant	Director	President	

AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT

DATE: 06/09/2023

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTSCA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:

23077926 BGWYQH 3246

MEERUT SEVA SAMAJ, MEERUT**RECEIPT & PAYMENT STATEMENT (I C ACCOUNTS)**

F.Y. 2021-22	Particulars	Note No.	F.Y. 2022-23
RECEIPTS			
14441361.65	Opening Balance as on 01.04.2022	7	12860164.50
1781124.00	Specific Projects Receipts	8	1169206.00
665593.00	Other Receipts	9	921089.00
1,68,88,078.65			1,49,50,459.50

PAYMENTS			
	Specific Projects Payments		
1867718.00	-Revenue Payments	10	0.00
0.00	-Purchase of Assets	10	0.00
	Charitable Activities Expenses		
194530.00	-Revenue Payments	11	241831.00
0.00	-Purchase of Assets	11	0.00
165666.15	Other Expenses	12	279108.00
12860164.50	Closing Balance as on 31.03.2023	7	12525113.78
1,50,88,078.65			1,30,46,052.78


(Shajimon V.)
Accountant


(Jomon Joseph)
Director


(Valerian Pinto)
President

AUDITOR'S REPORT

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FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: MEERUT


DATE: 06/09/2023



CA UMAKANT AGARWAL
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UDIN:

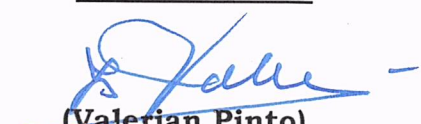
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MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT
INCOME & EXPENDITURE STATEMENT

F.Y. 2021-22	Particulars	Note No.	F.Y. 2022-23
	Revenue:		
665593.00	Revenue Receipts From Other Projects	4	921089.00
0.00	Revenue Receipts From Specific Projects	13	0.00
6,65,593.00	Total Revenue		9,21,089.00
	Expenses:		
194530.00	Charitable Activities Expenses	5	241831.00
165666.15	Other Expenses	6	347852.00
0.00	Specific Projects Expenses	14	0.00
3,60,196.15	Total Expenses		5,89,683.00
3,05,396.85	Net Excess of Expenditure over Income/ Income over Expenditure		3,31,406.00
(83017.66)	Balance of Income from Last Year		222379.19
2,22,379.19	Balance of Income Carried over to Balance Sheet		5,53,785.19


(Shajimon V.)
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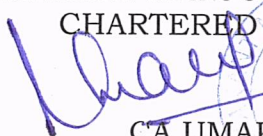
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FOR UMAKANT MANJU & ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE: MEERUT

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 CA UMAKANT AGARWAL
 LL.B, FCA, MBA, DISA
 UDIN:

23077926B6WX8H3246

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

TRUST SOCIETY FUNDS

NOTE NO.: 1

31.03.2022 PARTICULARS

31.03.2023

	(i) Amount for which assets have been acquired for the projects of the Trust Society, However taken as spent for charitable purposes :	
1366130.00	- As per Contra-MSS /Other Agencies	1366130.00
222379.19	(ii) Excess of Income Over Expenditure - As per Income & Expenditure Account	553785.19
	(iii) Corpus Funds	
	At MSS, Meerut	
6886104.00	- Balance as on 31.03.2023	6753056.28
	- Written Off Fixed Assets	1154688.00
	At K.K.M., Dehradun	
1800000.00	- Balance as on 31.03.2023	1800000.00
1,02,74,613.19		93,18,283.47

SPECIFIC PROJECTS BALANCES

NOTE NO.: 2

31.03.2022 PARTICULARS

31.03.2023

Specific Projects - Balances

To be spent in accordance with the various stipulations of the respective Projects :

2837042.36	- K.K.M. Leprosy Colony	2950847.36
267759.95	- Hunger & Disease Campaign	244259.95
2431042.00	- Promotion of Rural Development Programme	1880144.00
457420.00	- Diocesan Golden Jubilee Education Scholarship	306320.00

59,93,264.31

53,81,571.31

(Shajimon V.)
Accountant

(Jomon Joseph)
Director

(Valerian Pinto)
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FOR UMAKANT MANJU & ASSOCIATES
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CA UMAKANT AGARWAL
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UDIN:

23077926 B6W X8H 3246

FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT March 31st, 2023

ITEMS PART OF BALANCE SHEET AS AT March 31st, 2023											NOTE NO. : 3
S. No.	PARTICULARS		C	O		S	T				
	AS ON 01.04.2022	COST WRITTEN OFF Before as on 01.04.2022	Net Value AS ON 01.04.2022	ADDITIONS DURING THE YEAR	SALES DURING THE YEAR	COST WRITTEN OFF DURING THE YEAR	TOTAL COST OF SALES/ DISPOSAL DURING THE YEAR	Depreciation Rate	Depreciation During the year	AS ON 31.03.2023	
<u>Tangible Assets</u>											
1	Sewing Machine	19972.00	13318.00	6654.00	0.00	0.00	0.00	0.00	15.00%	998.00	5656.00
2	Computers	62863.00	58743.00	4120.00	0.00	0.00	0.00	0.00	40.00%	1648.00	2472.00
3	Furniture & Fixtures	43469.00	35976.00	7493.00	0.00	0.00	0.00	0.00	10.00%	749.00	6744.00
4	U.P.S.	30020.00	29876.00	144.00	0.00	0.00	0.00	0.00	40.00%	58.00	86.00
5	Mixer Grinder	2155.00	2155.00	0.00	0.00	0.00	0.00	0.00	15.00%	0.00	0.00
6	Jeep - UP15 AJ-3524	541584.00	485929.00	55655.00	0.00	0.00	0.00	0.00	15.00%	8348.00	47307.00
7	Jeep - UP15 CV-6147	300000.00	129581.00	170419.00	0.00	0.00	0.00	0.00	15.00%	25563.00	144856.00
8	TVS -Scooty -UP15-2765	36500.00	20306.00	16194.00	0.00	0.00	0.00	0.00	15.00%	2429.00	13765.00
9	LCD Projector	65000.00	43970.00	21030.00	0.00	0.00	0.00	0.00	15.00%	3155.00	17875.00
10	Laptop	81200.00	81200.00	0.00	0.00	0.00	0.00	0.00	40.00%	0.00	0.00
11	Printer	16500.00	16104.00	396.00	0.00	0.00	0.00	0.00	40.00%	158.00	238.00
12	Cooler	13300.00	11621.00	1679.00	0.00	0.00	0.00	0.00	15.00%	252.00	1427.00
13	Geyser	27210.00	23181.00	4029.00	0.00	0.00	0.00	0.00	15.00%	604.00	3425.00
14	Air Conditioner	174000.00	101648.00	72352.00	0.00	0.00	0.00	0.00	15.00%	10853.00	61499.00
15	Refrigerator	30900.00	17869.00	13031.00	0.00	0.00	0.00	0.00	15.00%	1955.00	11076.00
16	Washing Machine	12800.00	9837.00	2963.00	0.00	0.00	0.00	0.00	15.00%	444.00	2519.00
17	Water Purifier	15000.00	11528.00	3472.00	0.00	0.00	0.00	0.00	15.00%	521.00	2951.00
18	CCTV Camera	26100.00	8658.00	17442.00	0.00	0.00	0.00	0.00	15.00%	2616.00	14826.00
19	Digital Camera	36580.00	31517.00	5063.00	0.00	0.00	0.00	0.00	15.00%	759.00	4304.00
20	Xerox Multifunction Machine	28310.00	9391.00	18919.00	0.00	0.00	0.00	0.00	15.00%	2838.00	16081.00
21	Sanitizer Tunnel	44250.00	12280.00	31970.00	0.00	0.00	0.00	0.00	15.00%	4796.00	27174.00
Total		16,07,713.00	11,54,688.00	4,53,025.00	0.00	0.00	0.00	0.00		68,744.00	3,84,281.00

(Shajimon V.)
Accountant

(Jomon Joseph)
Director

(Valerian Pinto)
President

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PLACE: MEERUT

DATE: 06/09/2023

*Note:- Fixed Assets obsolete as per Board Resolution passed by the trust dtd. 21st November 2022.

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA

UDIN:

23077926 B6W XQH 2246

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

REVENUE RECEIPTS

NOTE NO.: 4

31.03.2022 PARTICULARS

31.03.2023

512357.00	Bank Interest	486239.00
122372.00	Seminar Receipts	402650.00
30864.00	Miscellaneous Receipts	32200.00
0.00	Interest on TDS	0.00

6,65,593.00

9,21,089.00

CHARITABLE ACTIVITIES EXPENSES

NOTE NO.: 5

31.03.2022 PARTICULARS

31.03.2023

128130.00	Seminar / Workshop Expenses	205392.00
19476.00	NGO Networking	19701.00
13565.00	Festival Days & Celebration	15658.00
0.00	SAKHI project	0.00
0.00	Uphold Dignity Through Emp. Women & Adolescent	0.00
27039.00	Empowerment of Rural Women & Adolescent Girls	0.00
6320.00	Educational Assistance	1080.00
0.00	Empowering of R.Women & Adol.Through Skill Devp.	0.00

1,94,530.00

2,41,831.00

(Shajimon V.)
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(Jomon Joseph)
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DATE: 06/09/2023

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:

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MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**RECEIPTS & PAYMENTS ACCOUNT - I C ACCOUNTS****NOTE NO.: 7****OPENING - CLOSING BALANCES**


01.04.2022	Particulars	31.03.2023
	Bank Accounts	
7800000.00	- In Fixed Deposit Accounts	7600000.00
289682.41	- In Saving Bank Accounts	403124.41
2837042.36	K.K.M. Leprosy Colony, Dehradun	2950847.36
1441081.01	Interest Accrued on Fixed Deposit	1358024.01
492358.72	Income Tax-TDS Meerut Seva Samaj	213118.00
1,28,60,164.50		1,25,25,113.78

SPECIFIC PROJECTS RECEIPTS

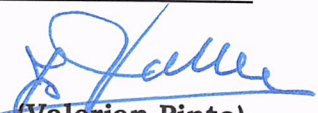
01.04.2022	Particulars	31.03.2023
174523.00	K.K.M. Leprosy Colony, Dehradun	178306.00
0.00	Hunger & Disease Campaign	0.00
33400.00	Diocesan Golden Jubilee Education Scholarship Fund	68900.00
0.00	SHG Formation NABARD, Dehradun	0.00
1553201.00	Promotion of Rural Development Program	922000.00
0.00	Micro Insurance Commission	0.00
0.00	SHG's/JLG/Kissan Club Formation	0.00
20000.00	Covid Emergency Fund	0.00
17,81,124.00		11,69,206.00

OTHER RECEIPTS

01.04.2022	Particulars	31.03.2023
512357.00	Bank Interest	486239.00
122372.00	Seminar Receipts	402650.00
30864.00	Miscellaneous Receipts	32200.00
0.00	Interest on TDS	0.00
6,65,593.00		9,21,089.00


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AUDITOR'S REPORT

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DATE: 06/09/2023

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

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UDIN:

23077926 B6W X814 3246

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**SPECIFIC PROJECTS PAYMENTS****NOTE NO.: 10**

01.04.2022	Particulars	31.03.2023
26786.00	K.K.M. Leprosy Colony, Dehradun	64501.00
119240.00	-Hunger & Disease Campaign	23500.00
1113578.00	-Promotion of Rural Development Program	878680.00
0.00	-Purchase of Assets	0.00
155107.00	-BHOOME - Project	0.00
14900.00	-SAKSHAM -Phase-II	0.00
57816.00	-Covid -19 Relief Programme(M.U. Programme)	0.00
96170.00	-SAHELI - Project	214264.00
	-UPHOLD - Project 2	135046.00
127893.00	-UDAAN- Project	244908.00
95000.00	-Diocesan Golden Jubilee Education Scholarship Fund	1472898.00
0.00	-SHG Formation NABARD Dehradun	220000.00
19228.00	Micro Insurance Commission	0.00
22,000.00	SHG's/JLG/Kissan Club Formation	0.00
20,000.00	Covid Emergency Fund	0.00
18,67,718.00		17,80,899.00

CHARITABLE ACTIVITIES EXPENSES**NOTE NO.: 11**

01.04.2022	Particulars	31.03.2023
128130.00	Seminar - Workshop Expenses	205392.00
0.00	-Revenue Payments	0.00
0.00	-Purchase of Assets	0.00
19476.00	NGO Networking	19701.00
13565.00	Festival Days & Celebration	15658.00
0.00	SAKHI Project	0.00
6320.00	Educational Assistance	1080.00
27039.00	Empowerment of Rural Women & Adolescent Girls	0.00
0.00	Uphold Dignity Through Emp. Women & Adolescents	0.00
0.00	Empowering of R.Women & Adolescent Through Skill Devpt.	0.00
1,94,530.00		2,41,831.00

OTHER EXPENSES**NOTE NO.: 12**

01.04.2022	Particulars	31.03.2023
0.00	Audit Charges	28320.00
60440.00	Legal Expenses	17700.00
39560.00	Travelling & Conveyance	14051.00
3875.00	Staff Welfare & Promotion	30860.00
793.00	Bank Charges	466.00
750.00	Building Maintenance	131432.00
8294.00	Office Maintenance	0.00
33660.15	Vehicle Fuel & Maintenance	23403.00
0.00	Governing Body Meeting/PSC Meeting	10478.00
4040.00	Annual Subscription & Periodicals	3950.00
14254.00	Generator Running & Maintenance	18448.00
0.00	Misc. Exps.	0.00
1,65,666.15		2,79,108.00

(Shajimon V.)
Accountant(Jomon Joseph)
Director(Valerian Pinto)
President**AUDITOR'S REPORT**

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FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: MEERUT

DATE: 06/09/2023


CA UMAKANT AGARWAL
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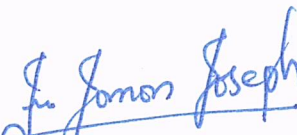
MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**SPECIFIC PROJECTS NET RECEIPTS****NOTE NO.: 13**

31.03.2022	Particulars	31.03.2023
0.00	Diocesan Golden Jubilee Education Scholarship Fund	0.00
0.00	Hunger & Disease	0.00
0.00	K.K.M. Leprosy Colony, Dehradun	
0.00	Rural Development Program	
-		-

SPECIFIC PROJECTS NET EXPENSES**NOTE NO.: 14**

31.03.2022	Particulars	31.03.2023
0.00	Diocesan Golden Jubilee Education Scholarship Fund	0.00
0.00	Hunger & Disease	0.00
0.00	K.K.M. Leprosy Colony, Dehradun	0.00
0.00	Rural Development Program	0.00
-		-


(Shajimon V.)
Accountant


(Jomon Joseph)
Director

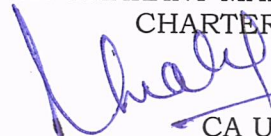

(Valerian Pinto)
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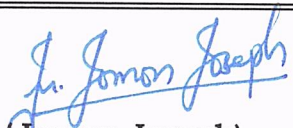
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SPECIFIC CONTRIBUTIONS

Indian Contributions for Specific Purposes for the Period from 01.04.2022 to 31.03.2023

S. No	PARTICULARS	Opening Balance 01.04.2022	Receipts FY 2022-23	Expenditure From O.Balance 01.04.2022	Expenditure re From Current Receipt FY 2022-23	Total Expenditure FY 2022-23	Closing Balance Out of Op.Balances	Closing Balance Out of Current Balances	Closing Balance 31.03.2023
1	Hunger & Disease	267759.95	0.00	23500.00	0.00	23500.00	244259.95	0.00	244259.95
2	K.K.M. Leprosy Colony, Dehradun	2837042.36	178306.00	64501.00	0.00	64501.00	2772541.36	178306.00	2950847.36
3	Diocesan Golden Jubilee Education Scholarship Fund	457420.00	68900.00	220000.00	0.00	220000.00	237420.00	68900.00	306320.00
4	Promotion of Rural Development Program Revenue	2431042.00	922000.00	1472898.00	0.00	1472898.00	958144.00	922000.00	1880144.00
		59,93,264.31	11,69,206.00	17,80,899.00	-	17,80,899.00	42,12,365.31	11,69,206.00	53,81,571.31


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Accountant


(Jomon Joseph)
Director

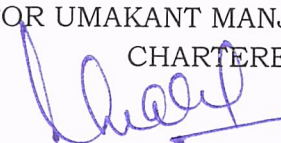

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FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:

23077926 B67W XQH3246

MEERUT SEVA SAMAJ (IC ACCOUNTS), MEERUT

Notes Forming Part of The Financial Year Ending 31st March, 2023

Significant Accounting Policies:

1. Significant Accounting Policies Adopted in the Preparation of the Accounts are as under:

(i) **General :** (a) The Accounts of the Society have been prepared under the Historical Cost Convention using the cash method of accounting except where stated otherwise.

(b) Accounting policies not specifically referred otherwise are consistent and in consonance with generally accepted accounting principles.

(ii) **Fixed Assets :** (a) Fixed assets are stated at cost.

(b) The Cost of the fixed assets consist of its purchase price plus directly attributable cost for bringing the asset to working condition for its intended use.

(iii) **Revenue**

Recognition : (a) Income is recognized on actual receipt basis as per earlier years since inception.

(b) Interest on Deposits with bank is recognized on the basis of relevant certificates from banks on cash basis.

(c) Payment of gratuity to staff has been accounted for us and when, the same is paid on cash basis.

2. In the opinion of the management, the Current Assets are approximately of the value stated, if realized in the ordinary course of business.

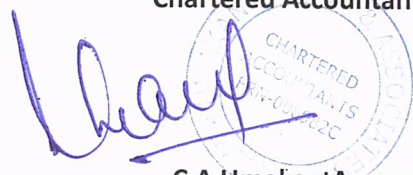
3. Fixed Deposits with bank have been shown at their respective issue – principal value as and when they are created and interest thereon has been accounted for on cash receipt basis – as per last years since inception.

4. Income tax – TDS deducted by bank on deposits in respect of (a) IC Accounts: and (b) Unit – KKM Leprosy Colony, Dehradun have been accounted for in the IC Accounts of the Society at its Headquarters.

Date: 06/09/2023

Place: Meerut

For UmakantManju and Associates
Chartered Accountants



C.A UmakantAgrawal
LLB., FCA., DISA., MBA
M.N. 077926

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