



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **CHRISTIAN SERVICE AGENCY, NAGPUR , CHRISTIAN COUNCIL CAMPUS, POST BOX NO. 205, CIVIL LINES, NAGPUR - 440 001 (M.S.)**, for the year ending 31st March, 2020 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 1,10,91,638.73. (inclusive of Cash and Bank balances and Loans and Advances)
- (ii) Foreign contribution of worth Rs. 81,21,463.00 was received by the Association during the year 2019-20 excluding interest on Rs. 343,349.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2019-20 was Rs. 89,57,711.57. (inclusive of Cash and Bank balances and Loans and Advances less liability for Tax Deducted at Source and Employees Provident Fund)
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

BIJESH BALAKRISHNAN

PARTNER

Membership No. 153645

UDIN : 19153645AAAAUP6347

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

DATED : 1st September, 2020





H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **CHRISTIAN SERVICE AGENCY, NAGPUR (M.S.) - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2020 and also the Income and Expenditure Account and Receipts and Payments Account of the Society's for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements 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 the financial statements are free from material misstatements. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Christian Service Agency, Nagpur (M.S.)** as at 31st March, 2020, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W




BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 19153645AAAAUP6347

NAGPUR :

DATED : 1st September, 2020

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Christian Service Agency, Nagpur (M.S.)


Chief Functionary

NAGPUR :

DATED : 1st September 2020



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 19153645AAAAUP6347

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
INCOME AND EXPENDITURE ACCOUNT :					
Balance as per last Balance Sheet	1,36,06,725.23				
Less : Deficit during the year	<u>20,88,107.16</u>	1,15,18,618.07			
CURRENT LIABILITIES :					
Employees Provident Fund	6,854.00				
Tax Deducted at Source	<u>2,289.00</u>	9,143.00			
FIXED ASSETS :					
			As per Schedule Annexed		25,60,906.50
LOANS AND ADVANCES :					
			Advances for Programme Expenses		5,78,761.00
CASH AND BANK BALANCES :					
			With State Bank of India		
			On Fixed Deposits	30,77,481.00	
			On Savings Bank Account		
			Account No. 11172274791	52,35,846.57	
			Cash in Hand	<u>74,766.00</u>	83,88,093.57
TOTAL RUPEES ...	<u>1,15,27,761.07</u>		TOTAL RUPEES ...	<u>1,15,27,761.07</u>	

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)


Chief Functionary

NAGPUR :

DATED : 1st September, 2020



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 19153645AAAAUP6347

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CHRISTIAN SERVICE AGENCY, NAGPUR

SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2019	Additions during the year	Sold during the year	Balance as on 31.03.2020
1	2	3	4	5	6
01. Equipments :					
	Fax Machine	45,500.00	0.00	0.00	45,500.00
	EPABX Systems	1,34,395.00	0.00	0.00	1,34,395.00
	Copier Machine	1,74,432.00	0.00	0.00	1,74,432.00
	Franking Machine	1,58,100.00	0.00	0.00	1,58,100.00
	Invertor and Batteries	1,41,800.00	0.00	0.00	1,41,800.00
	Camera	1,01,035.00	0.00	0.00	1,01,035.00
	Water Cooler	35,000.00	0.00	0.00	35,000.00
	Coolers	61,389.00	0.00	0.00	61,389.00
		8,51,651.00	0.00	0.00	8,51,651.00
02. Computers and Accessories :					
	Computer Systems	7,78,920.50	0.00	0.00	7,78,920.50
	Laptop Computers	6,37,212.00	1,22,950.00	1,28,165.00	6,31,997.00
	Printers	84,747.00	51,035.00	0.00	1,35,782.00
	LED Projector Screen	8,378.00	0.00	0.00	8,378.00
	Connecting System	13,300.00	0.00	0.00	13,300.00
		15,22,557.50	1,73,985.00	1,28,165.00	15,68,377.50
03. Furnitures and Fixtures :					
	Steel Book Case and Rack	61,862.00	0.00	0.00	61,862.00
	Steel Almirah	62,316.00	0.00	0.00	62,316.00
	Steel Office Table	9,600.00	0.00	0.00	9,600.00
	Executive Chair	7,100.00	0.00	0.00	7,100.00
		1,40,878.00	0.00	0.00	1,40,878.00
TOTAL RUPEES ...		25,15,086.50	1,73,985.00	1,28,165.00	25,60,906.50



CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To PROGRAMME EXPENSES :			By FOREIGN CONTRIBUTION RECEIVED :		
Social Work Expenses :			For Social Work :		
HIV/AIDS Programme Expenses	79,681.00		For Seminars and Conferences	72,87,915.00	
Seminars and Conferences	97,65,928.66		Educational Expenses :		
Rural Development Expenses	22,865.00		Stipend and Scholarship	2,78,978.60	
Educational Expenses :			For Religious Work :		
Stipend and Scholarship Expenses	70,084.00		For Seminars and Conferences	3,82,399.00	
Religious Expenses :			For Religious Books and Materials	1,72,170.40	81,21,463.00
Seminars and Conferences	2,06,442.00				
Religious Books and Materials	1,70,000.00	1,03,15,000.66	" INTEREST REALISED :		
			On Savings Bank Account	2,65,868.00	
" ADMINISTRATION EXPENSES :			On Fixed Deposits	77,481.00	3,43,349.00
Bank Charges and Commission	2,743.50				
Legal and Professional Fees	2,360.00		" Deficit carried over to Balance Sheet		20,88,107.16
Internal Audit Fees	21,240.00				
Statutory Audit Fees	23,600.00				
Office Expenses	6,130.00				
Travelling and Conveyance	76,680.00	1,32,753.50			
" Loss on Sale of Laptops		1,05,165.00			
carried forward ...			carried forward ...		
		1,05,52,919.16			1,05,52,919.16



brought forward ...

1,05,52,919.16

brought forward ...

1,05,52,919.16

TOTAL RUPEES ...

1,05,52,919.16

TOTAL RUPEES ...

1,05,52,919.16

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)

S. J. S.
Chief Functionary

NAGPUR :
DATED : 1st September, 2020



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. Balakrishnan
BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 19153645AAAAUP6347

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

R E C E I P T S	R U P E E S	R U P E E S	P A Y M E N T S	R U P E E S	R U P E E S
To <u>BALANCE ON 01.04.2019 :</u>			By <u>PROGRAMME EXPENSES :</u>		
With State Bank of India			Social Work Expenses :		
On Savings Bank Account			HIV/AIDS Programme Expenses	79,681.00	
Account No. 11172274791	1,07,14,864.73		Seminars and Conferences	97,65,928.66	
Cash in Hand	<u>9,979.00</u>	1,07,24,843.73	Rural Development Expenses	22,865.00	
" FOREIGN CONTRIBUTION RECEIVED :			Educational Expenses :		
For Social Work :			Stipend and Scholarship Expenses	70,084.00	
For Seminars and Conferences	72,87,915.00		Religious Expenses :		
Educational Expenses :			Seminars and Conferences	2,06,442.00	
Stipend and Scholarship	2,78,978.60		Religious Books and Materials	<u>1,70,000.00</u>	1,03,15,000.66
For Religious Work :			" ADMINISTRATION EXPENSES :		
For Seminars and Conferences	3,82,399.00		Bank Charges and Commission	2,743.50	
For Religious Books and Materials	<u>1,72,170.40</u>	81,21,463.00	Legal and Professional Fees	2,360.00	
" INTEREST REALISED :			Internal Audit Fees	21,240.00	
On Savings Bank Account	2,65,868.00		Statutory Audit Fees	23,600.00	
On Fixed Deposits	<u>77,481.00</u>	3,43,349.00	Office Expenses	6,130.00	
" OTHER RECEIPTS :			Travelling and Conveyance	<u>76,680.00</u>	1,32,753.50
Sale of Old Laptop Computers	23,000.00		" CAPITAL EXPENDITURE :		
Employees Provident Fund	6,854.00		Laptop Computers	1,22,950.00	
Tax Deducted at Source	<u>2,289.00</u>	32,143.00	Printers	<u>51,035.00</u>	1,73,985.00
carried forward ...		<u>1,92,21,798.73</u>	" OTHER HEADS :		
			Project Advances		2,11,966.00
			carried forward ...		<u>1,08,33,705.16</u>



brought forward ...	1,92,21,798.73	brought forward ...	1,08,33,705.16
" BALANCE ON 31.03.2020 :			
With State Bank of India			
On Fixed Deposits	30,77,481.00		
On Savings Bank Account			
Account No. 11172274791	52,35,846.57		
Cash in Hand	74,766.00		83,88,093.57
TOTAL RUPEES ...	1,92,21,798.73	TOTAL RUPEES ...	1,92,21,798.73

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2020 with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Foreign Contribution Account.

For Christian Service Agency, Nagpur (M.S.)


Chief Functionary

NAGPUR :
DATED : 1st September, 2020



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


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