



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

BRANCH : 3rd Floor, Peace Center Building, 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, 2019 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. 77,17,999.78. (inclusive of Cash and Bank balances and Loans and Advances less Liability of Tax Deducted at Source)
- (ii) Foreign contribution of worth Rs. 1,54,21,208.00 was received by the Association during the year 2018-19 excluding interest on Rs. 300,234.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2018-19 was Rs. 110,91,638.73. (inclusive of Cash and Bank balances and Loans and Advances)
- (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.

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

DATED : 24th July, 2019



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 19153645AAAAFR2782



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, 2019 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, 2019, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
DATED : 24th July, 2019



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

Biresh

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 19153645AAAAFR2782

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 : 24th July, 2019

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS

Firm Registration No. 101974W




BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

UDIN : 19153645AAAAFR2782

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2019

	RUPEES	RUPEES	RUPEES
FUNDS AND LIABILITIES			
INCOME AND EXPENDITURE ACCOUNT :			
Balance as per last Balance Sheet	10,143,996.28		
Add : Surplus during the year	3,462,728.95	13,606,725.23	
FIXED ASSETS :			
As per Schedule Annexed			2,515,086.50
LOANS AND ADVANCES :			
Advances for Programme Expenses			366,795.00
CASH AND BANK BALANCES :			
With State Bank of India			
On Savings Bank Account			10,714,864.73
Account No. 11172274791			9,979.00
Cash in Hand			10,724,843.73
TOTAL RUPEES ...	13,606,725.23		13,606,725.23

As per our report of even date.

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



Chief Functionary

NAGPUR :

DATED : 24th July, 2019

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



L. D. Souza
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 19153645AAAAAFR2782

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

	RUPEES	RUPEES	RUPEES
<u>EXPENDITURE</u>			
To PROGRAMME EXPENSES :			
Social Work Expenses :			
HIV/AIDS Programme Expenses	3,796.00		1,039,220.00
Seminars and Conferences	9,582,241.78		13,310,800.00
Relief of Natural Calamities	427,096.00		414,902.00
Rural Development Expenses	1,441,707.00		
Educational Expenses :			
Stipend and Scholarship Expenses	302,471.87		476,466.00
Religious Expenses :			
Seminars and Conferences	280,959.90		179,820.00
Religious Books and Materials	170,000.00		15,421,208.00
	<u>12,208,272.55</u>		<u>300,234.00</u>
" ADMINISTRATION EXPENSES :			
Bank Charges and Commission	3,215.50		
Legal and Professional Fees	5,310.00		
Internal Audit Fees	21,240.00		
Statutory Audit Fees	20,650.00		
Interest on Late Payment of TDS	25.00	50,440.50	
		<u>3,462,728.95</u>	
Surplus carried over to Balance Sheet			
		<u>15,721,442.00</u>	<u>15,721,442.00</u>
		carried forward ...	



brought forward ... 15,721,442.00 brought forward ... 15,721,442.00

TOTAL RUPEES ... 15,721,442.00

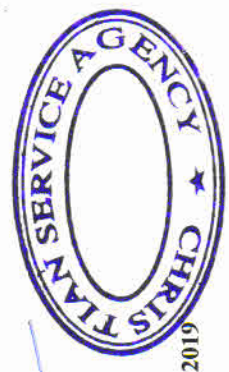
TOTAL RUPEES ... 15,721,442.00

As per our report of even date.

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



Chief Functionary



NAGPUR :

DATED : 24th July, 2019

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



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 19153645AAAAAFR2782



CHRISTIAN SERVICE AGENCY, NAGPUR

SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2018	Additions during the year	Balance as on 31.03.2019
1	2	3	4	5
01. Equipments :				
	Fax Machine	45,500.00	0.00	45,500.00
	EPABX Systems	134,395.00	0.00	134,395.00
	Copier Machine	174,432.00	0.00	174,432.00
	Franking Machine	158,100.00	0.00	158,100.00
	Invertor and Batteries	141,800.00	0.00	141,800.00
	Camera	101,035.00	0.00	101,035.00
	Water Cooler	35,000.00	0.00	35,000.00
	Coolers	61,389.00	0.00	61,389.00
		851,651.00	0.00	851,651.00
02. Computers and Accessories :				
	Computer Systems	778,920.50	0.00	778,920.50
	Laptop Computers	548,122.00	89,090.00	637,212.00
	Printers	84,747.00	0.00	84,747.00
	LED Projector Screen	8,378.00	0.00	8,378.00
	Connecting System	13,300.00	0.00	13,300.00
		1,433,467.50	89,090.00	1,522,557.50
03. Furnitures and Fixtures :				
	Steel Book Case and Rack	61,862.00	0.00	61,862.00
	Steel Almira	62,316.00	0.00	62,316.00
	Steel Office Table	9,600.00	0.00	9,600.00
	Executive Chair	7,100.00	0.00	7,100.00
		140,878.00	0.00	140,878.00
	TOTAL RUPEES ...	2,425,996.50	89,090.00	2,515,086.50



CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

	RUPEES	RUPEES	RUPEES
R E C E I P T S		P A Y M E N T S	
To BALANCE ON 01.04.2018 :			
With State Bank of India			
On Savings Bank Account	7,303,818.78		3,796.00
Account No. 11172274791	24,838.00		9,582,241.78
Cash in Hand		7,328,656.78	427,096.00
			1,441,707.00
" FOREIGN CONTRIBUTION RECEIVED :			
For Social Work :			
For Rural Development	1,039,220.00		302,471.87
For Seminars and Conferences	13,310,800.00		280,959.90
For Relief of Natural Calamities	414,902.00		170,000.00
For Religious Work :			
For Seminars and Conferences	476,466.00		
For Religious Books and Materials	179,820.00		
		15,421,208.00	50,440.50
" INTEREST REALISED :			
On Savings Bank Account		300,234.00	25.00
" OTHER HEADS :			
Recovery of Project Advances		33,828.00	89,090.00
			11,280.00
carried forward ...	23,083,926.78	carried forward ...	12,359,083.05



brought forward ... 23,083,926.78 brought forward ... 12,359,083.05

" **BALANCE ON 31.03.2019 :**

With State Bank of India	
On Savings Bank Account	10,714,864.73
Account No. 11172274791	9,979.00
Cash in Hand	10,724,843.73
TOTAL RUPEES ...	23,083,926.78

TOTAL RUPEES ...
23,083,926.78

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2019 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.)



[Signature]

Chief Functionary

NAGPUR :

DATED : 24th July, 2019

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



[Signature]

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

UDIN : 19153645AAAAAFR2782

CHRISTIAN SERVICE AGENCY, NAGPUR

DETAILS OF FOREIGN CONTRIBUTION FOR F.Y. 2018-19

Donor wise Receipts of foreign contribution :

Sl. No.	Name(s) and address(es)	Purpose(s)	Website and e-mail address	Date of Receipt	Amount	Amount	Rupees
1	2	3	4	5	6	7	8
FOREIGN SOURCE :							
01.	The Church of Sweden SE-751 70, Uppsala, Sweden	Social	karin.bondin@svenskakyrkan.se www.svenskakyrkan.se	08.05.2018 08.05.2018 06.07.2018 12.10.2018 06.12.2018 14.12.2018 19.12.2018 12.03.2019	5,80,000.00 5,30,204.00 1,77,034.00 5,70,082.00 21,297.00 1,42,300.00 5,29,627.00 22,20,825.00		
02.	The International Bible Reading Association 1020, Bristol Road, Selly Oak, Birmingham B 29, 6LB, United Kingdom	Religious	www.ibraglobal.org ibra@christianeducation.org.uk	20.12.2018			1,79,820.00
03.	Evangelisches Missionswerk in Deutschland Normannenweg 17-21, D-20537, Hamburg, Germany	Social	info@emw-d.de www.emw-d.de	09.04.2018 22.06.2018 07.09.2018 19.09.2018 29.03.2019	9,40,320.00 2,30,830.00 2,45,636.00 4,14,902.00 6,09,027.00		24,40,715.00
04.	The Church of Scotland 121, George Street, Edinburgh, EH2 4YN, UK.	Social	aritch@churchofscotland.org.uk www.churchofscotland.org.uk	22.06.2018 05.07.2018	4,38,422.00 4,475.00		4,42,897.00
05.	Asia CMS Unit 13A-11, Tingkat 13A, Menara Central Vista, 150 Jalan Sultan Abdul Samad, Brickfields, 50470, Kuala Lumpur, Malaysia	Social	www.asiacms.net stephen.edison@asiacms.net	03.07.2018 10.10.2018	2,21,077.00 1,06,797.00		3,27,874.00
06.	Protestantse Kerk in Nederland Joseph Haydnlaan 2 A, 3533 AE, Utrecht PO Box 8190, 3503 RD, Utrecht, The Netherlands	Social	www.kerkinactie.nl info@kerkinactie.nl	22.10.2018 27.11.2018 31.12.2018	5,98,120.00 43,64,713.00 63,920.00		50,26,753.00
07.	The Anglican Consultative Council St.Andrew's House, 16 Tavistock Crescent, London, W11 1AP, United Kingdom	Social	aco@anglicancommunion.org www.anglicancommunion.org	04.05.2018			26,182.00
08.	The United Church of Canada 3250, Bloor St. West, Suite 200, Toronto, Ontario, MBX 2Y4, Canada	Social	www.united-church.ca jforeadilla@united-church.ca	05.07.2018			3,09,300.00

Carried Forward

1,35,24,910.00



Brought Forward

1,35,24,910.00

09. Centre for Catholic Studies
Rm 220, Leung Kau Kui Building, CUHK, Shatin, Hong Kong

15.06.2018

catholic@cuhk.edu.hk
www.cuhk.edu.hk

Social

10. The Common Services Corporation of United Church of Christ
Global Ministries, 700 Prospect Ave, Cleveland, Ohio 44087, United States of America

09.08.2018

www.globalministries.org
manchalad@ucc.org

Social

11. World Council of Churches
150, Route De Femey, Post Box 2100, 1211 Geneva-2, Switzerland

26.04.2018
05.12.2018

www.oikoumene.org
infowcc@wcc-ecoc.org

Social

TOTAL FOREIGN SOURCE

1,43,81,988.00

12. The Indian Society of the Church of Jesus Christ of Latter Day Saints,
2B, Rear Building, Opp. ABB Tech Park, Garudacharpalya, Mahadevpura, Bengaluru

16.05.2018
13.07.2018
15.10.2018

www.churchofjesuschrist.org
sunilsv@ldschurch.org

Social

13. The Indian Society of the Church of Jesus Christ of Latter Day Saints,
2B, Rear Building, Opp. ABB Tech Park, Garudacharpalya, Mahadevpura, Bengaluru

4,92,600.00
2,39,894.00
3,06,726.00

TOTAL INDIAN SOURCE

10,39,220.00

TOTAL RUPEES

1,54,21,208.00

