



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, 2022 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. 1,39,58,910.67. (inclusive of Cash and Bank balances and Loans and Advances).
- (ii) Foreign contribution of worth Rs. 85,44,876.24 was received by the Association during the year 2021-22 excluding interest on Rs. 4,11,530.69.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2021-22 was Rs. 1,22,60,461.08 (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 : 16th August, 2022



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

  
BRIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 22153645ARNDTX5188



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, 2022 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, 2022, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



**NAGPUR :**  
**DATED : 16th August, 2022**

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

  
**BIJESH BALAKRISHNAN**  
**PARTNER**

**Membership No. 153645**  
**UDIN : 22153645ARNDTX5188**

## 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.
5. The association had applied for renewal of its FCRA Registration which was denied on 14th February, 2022. Accordingly the association will not be able to receive or utilize the Foreign Contribution until the certificate is renewed.

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

**Chief Functionary**



**NAGPUR :**

**DATED : 16th August, 2022**



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

  
**BIJESH BALAKRISHNAN  
PARTNER**

**Membership No. 153645  
UDIN : 22153645ARNDTX5188**

**CHRISTIAN SERVICE AGENCY, NAGPUR**

**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

| <b>FUNDS AND LIABILITIES</b>            | <b>RUPEES</b>       | <b>RUPEES</b>                | <b>PROPERTY AND ASSETS</b>      | <b>RUPEES</b>    | <b>RUPEES</b>                |
|---|---------------------|------------------------------|---------------------------------|------------------|------------------------------|
| <b>INCOME AND EXPENDITURE ACCOUNT :</b> |                     |                              | <b>FIXED ASSETS :</b>           |                  |                              |
| Balance as per last Balance Sheet       | 1,66,07,750.89      |                              | As per Schedule Annexed         |                  | 26,80,640.22                 |
| Less : Deficit during the year          | <u>16,66,649.59</u> | 1,49,41,101.30               | <b>LOANS AND ADVANCES :</b>     |                  |                              |
|   |                     |                              | Advances for Programme Expenses |                  | 6,32,788.98                  |
|   |                     |                              | <b>CASH AND BANK BALANCES :</b> |                  |                              |
|   |                     |                              | With State Bank of India        |                  |                              |
|   |                     |                              | On Fixed Deposits               | 33,37,481.00     |                              |
|   |                     |                              | On Savings Bank Account         |                  |                              |
|   |                     |                              | Account No. 40103209500         | 21,79,261.50     |                              |
|   |                     |                              | Account No. 11172274791         | 41,47,163.59     |                              |
|   |                     |                              | With Indian Bank                |                  |                              |
|   |                     |                              | On Savings Bank Account         |                  |                              |
|   |                     |                              | Account No. 6889555481          | 19,09,790.01     |                              |
|   |                     |                              | Cash in Hand                    | <u>53,976.00</u> | 1,16,27,672.10               |
| <b>TOTAL RUPEES ...</b>                 |                     | <b><u>1,49,41,101.30</u></b> | <b>TOTAL RUPEES ...</b>         |                  | <b><u>1,49,41,101.30</u></b> |

As per our report of even date.

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

Chief Functionary

NAGPUR :

DATED : 16th August, 2022



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

BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 22153645ARNDTX5188

## CHRISTIAN SERVICE AGENCY, NAGPUR

### SCHEDULE OF FIXED ASSETS

| Sr.<br>No.                             | Asset                    | Balance as on<br>01.04.2021 | Additions during<br>the year | Sold during the<br>year | Balance as on<br>31.03.2022 |
|--|--------------------------|-----------------------------|------------------------------|-------------------------|-----------------------------|
| 1                                      | 2                        | 3                           | 4                            | 5                       | 6                           |
| <b>01. Equipments :</b>                |                          |                             |                              |                         |                             |
|  | 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                   |
|  |                          | <b>8,51,651.00</b>          | <b>0.00</b>                  | <b>0.00</b>             | <b>8,51,651.00</b>          |
| <b>02. Computers and Accessories :</b> |                          |                             |                              |                         |                             |
|  | Computer Systems         | 7,78,920.50                 | 0.00                         | 0.00                    | 7,78,920.50                 |
|  | Laptop Computers         | 7,06,731.72                 | 58,500.00                    | 46,200.00               | 7,19,031.72                 |
|  | Printers                 | 1,48,981.00                 | 19,500.00                    | 0.00                    | 1,68,481.00                 |
|  | 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                   |
|  |                          | <b>16,56,311.22</b>         | <b>78,000.00</b>             | <b>46,200.00</b>        | <b>16,88,111.22</b>         |
| <b>03. Furnitures and Fixtures :</b>   |                          |                             |                              |                         |                             |
|  | 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                    |
|  |                          | <b>1,40,878.00</b>          | <b>0.00</b>                  | <b>0.00</b>             | <b>1,40,878.00</b>          |
|  | <b>TOTAL RUPEES ...</b>  | <b>26,48,840.22</b>         | <b>78,000.00</b>             | <b>46,200.00</b>        | <b>26,80,640.22</b>         |



## CHRISTIAN SERVICE AGENCY, NAGPUR

### FOREIGN CONTRIBUTION ACCOUNT

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| EXPENDITURE                      | RUPEES       | RUPEES                | INCOME                                    | RUPEES       | RUPEES                |
|----------------------------------|--------------|-----------------------|---|--------------|-----------------------|
| <b>To PROGRAMME EXPENSES :</b>   |              |                       | <b>By FOREIGN CONTRIBUTION RECEIVED :</b> |              |                       |
| <b>Social Work Expenses :</b>    |              |                       | <b>For Social Work :</b>                  |              |                       |
| Research and Documentation       | 5,03,258.00  |                       | For Emergency Response                    | 16,46,293.79 |                       |
| Emergency Response               | 12,55,438.72 |                       | For Seminars and Conferences              | 63,95,324.45 |                       |
| Seminars and Conferences         | 84,51,612.00 |                       | For Research and Documentation            | 5,03,258.00  | 85,44,876.24          |
| <b>Educational Expenses :</b>    |              |                       | <b>INTEREST REALISED :</b>                |              |                       |
| Stipend and Scholarship Expenses | 16,524.00    | 1,02,26,832.72        | On Savings Bank Account                   | 2,85,680.00  |                       |
| <b>ADMINISTRATION EXPENSES :</b> |              |                       | On Fixed Deposits                         | 1,25,850.69  | 4,11,530.69           |
| Bank Charges and Commission      | 1,840.80     |                       | " Deficit carried over to Balance Sheet   |              | 16,66,649.59          |
| Internal Audit Fees              | 18,000.00    |                       |   |              |                       |
| Statutory Audit Fees             | 23,600.00    |                       |   |              |                       |
| Office Expenses                  | 12,600.00    |                       |   |              |                       |
| Salaries and Allowances          | 2,37,533.00  |                       |   |              |                       |
| Postage and Courier              | 456.00       |                       |   |              |                       |
| Staff Welfare Expenses           | 41,300.00    |                       |   |              |                       |
| Renewal Fees and Other Expenses  | 8,200.00     |                       |   |              |                       |
| Secretary Travel                 | 7,494.00     | 3,51,023.80           |   |              |                       |
| " Loss on Sale of Laptops        |              | 45,200.00             |   |              |                       |
| <b>carried forward ...</b>       |              | <b>1,06,23,056.52</b> | <b>carried forward ...</b>                |              | <b>1,06,23,056.52</b> |



brought forward ...

1,06,23,056.52

brought forward ...

1,06,23,056.52

TOTAL RUPEES ...

1,06,23,056.52

TOTAL RUPEES ...

1,06,23,056.52

As per our report of even date.

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

  
Chief Functionary

NAGPUR :

DATED : 16th August, 2022



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

  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 22153645ARNDTX5188

## CHRISTIAN SERVICE AGENCY, NAGPUR

### FOREIGN CONTRIBUTION ACCOUNT

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| 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           |
|--|--------------|-----------------------|---------------------------------------|--------------|-----------------------|
| <b>To</b> <b>BALANCE ON 01.04.2021 :</b> |              |                       | <b>By</b> <b>PROGRAMME EXPENSES :</b> |              |                       |
| With State Bank of India                 |              |                       | <b>Social Work Expenses :</b>         |              |                       |
| On Fixed Deposits                        | 32,11,630.31 |                       | Research and Documentation            | 5,03,258.00  |                       |
| On Savings Bank Account                  |              |                       | Emergency Response                    | 12,55,438.72 |                       |
| Account No. 40103209500                  | 0.00         |                       | Seminars and Conferences              | 84,51,612.00 |                       |
| Account No. 11172274791                  | 83,62,794.21 |                       | <b>Educational Expenses :</b>         |              |                       |
| With Indian Bank                         |              |                       | Stipend and Scholarship Expenses      | 16,524.00    | 1,02,26,832.72        |
| On Savings Bank Account                  |              |                       |                                       |              |                       |
| Account No. 6889555481                   | 18,13,308.61 |                       | <b>ADMINISTRATION EXPENSES :</b>      |              |                       |
| Cash in Hand                             | 66,125.00    | 1,34,53,858.13        | Bank Charges and Commission           | 1,840.80     |                       |
|  |              |                       | Internal Audit Fees                   | 18,000.00    |                       |
| <b>" FOREIGN CONTRIBUTION RECEIVED :</b> |              |                       | Statutory Audit Fees                  | 23,600.00    |                       |
| <b>For Social Work :</b>                 |              |                       | Office Expenses                       | 12,600.00    |                       |
| For Emergency Response                   | 16,46,293.79 |                       | Salaries and Allowances               | 2,37,533.00  |                       |
| For Research and Documentation           | 5,03,258.00  |                       | Postage and Courier                   | 456.00       |                       |
| For Seminars and Conferences             | 63,95,324.45 | 85,44,876.24          | Staff Welfare Expenses                | 41,300.00    |                       |
|  |              |                       | Renewal Fees and Other Expenses       | 8,200.00     |                       |
| <b>" INTEREST REALISED :</b>             |              |                       | Secretary Travel                      | 7,494.00     | 3,51,023.80           |
| On Savings Bank Account                  | 2,85,680.00  |                       |                                       |              |                       |
| On Fixed Deposits                        | 1,25,850.69  | 4,11,530.69           | <b>" CAPITAL EXPENDITURE :</b>        |              |                       |
|  |              |                       | Laptop Computers                      | 58,500.00    |                       |
| <b>" OTHER RECEIPTS :</b>                |              |                       | Printers                              | 19,500.00    | 78,000.00             |
| Sale of Old Laptop Computers             |              | 1,000.00              | <b>" OTHER HEADS :</b>                |              |                       |
|  |              |                       | Project Advances (Net)                |              | 1,27,736.44           |
| <b>carried forward ...</b>               |              | <b>2,24,11,265.06</b> | <b>carried forward ...</b>            |              | <b>1,07,83,592.96</b> |





brought forward ...

2,24,11,265.06

brought forward ...

1,07,83,592.96

" **BALANCE ON 31.03.2022 :**

|                          |              |                |
|--------------------------|--------------|----------------|
| With State Bank of India |              |                |
| On Fixed Deposits        | 33,37,481.00 |                |
| On Savings Bank Account  |              |                |
| Account No. 40103209500  | 21,79,261.50 |                |
| Account No. 11172274791  | 41,47,163.59 |                |
| With Indian Bank         |              |                |
| On Savings Bank Account  |              |                |
| Account No. 6889555481   | 19,09,790.01 |                |
| Cash in Hand             | 53,976.00    | 1,16,27,672.10 |

TOTAL RUPEES ...

2,24,11,265.06

TOTAL RUPEES ...

2,24,11,265.06

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2022 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 : 16th August, 2022



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

BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 22153645ARNDTX5188

## Christian Services Agency, Nagpur

## DETAILS OF FOREIGN CONTRIBUTION FOR F.Y. 2021-2022

Donor wise Receipts of foreign contribution :

| Sl. No.                 | Institutional/Individual/other donors<br>Name(s) and address(es)  | Purpose(s) | Website and E-mail | Place of Implementation  | Date of Receipt | Amount                   | Rupees<br>Amount                           |
|-------------------------|---|------------|--------------------|--|-----------------|--------------------------|--|
| 1                       | 2   | 3          | 4                  | 5  | 6               | 7                        | 8  |
| <b>Foreign Donors :</b> |   |            |                    |  |                 |                          |  |
| 1                       | Global Ministries , USA Limited Church of Christ<br>216-736-3205, 700 Prospect Ave, Cleveland<br>Ohio - 44115 United States of America                                      | Social     | Non Corpus         | manchalad@ucc.org<br>www.globalministries.org                      |                 | 26-05-2021               | 5,03,258.00                                |
| 2                       | Lutheran School of Theology<br>1100 E 55th St Chicago Illinois 60615 United States<br>of America  | Social     | Non Corpus         | Erik.Christensen@lstc.edu<br>www.lstc.edu                          |                 | 31-05-2021<br>10-06-2021 | 1,71,244.00<br>9,391.00<br>1,80,635.00     |
| 3                       | Zentrum Fuer Mission Und Okumene (ZMO e)<br>Agathe - Lasch -Weg 16, 22605 Hamburg, Germany  | Social     | Non Corpus         | j.ostermann-ohno@nordircheweltweit.de<br>www.nordkirche-welweit.de |                 | 03-06-2021<br>20-10-2021 | 8,78,440.00<br>3,34,265.00<br>12,12,705.00 |
| 4                       | Aisa CMS Berhad<br>United 13A-11, Tingkat 13A, Menara Central Vista 150<br>Jalan Sultan Abdul Samad Brickfields 50470 Kaula<br>Lumpur Malasiya                              | Social     | Non Corpus         | www.aisacms.net<br>comp.manager@asiacms.net                        |                 | 08-06-2021               | 1,04,477.79                                |
| 5                       | Gereja Presbyterian, Malasiya<br>7, Jalan Sg Buaya Batu 3 1/2 off Jalan Klang Lama Kaula<br>Lumpur 58100 Wilayah Persekutuan Wilayah Persekutuan<br>Kuala Lumpur , Malasiya | Social     | Non Corpus         | www.gpm.org.my<br>admin@gpm.org.my                                 |                 | 08-06-2021               | 3,57,728.00                                |
| 6                       | United Stockport Circuit<br>Stanley Road, Heaton Moor Stockport SK4 4HL<br>United Kingdom   | Social     | Non Corpus         | www.stckportcircuit.org.uk<br>office@heatonmoorunitedchurch.org.uk |                 | 14-07-2021               | 1,25,013.00                                |
| 7                       | World Communion of Reformed Churches<br>Knochenhauerstrasse 42, 30159 Hannover<br>Germany ,Switzerland  | Social     | Non Corpus         |  |                 | 24-08-2021               | 12,97,738.31                               |
| 8                       | Kerk in Actie<br>Joseph Haydnlaan 2a 3533 AE Utrecht P.O Box 8190 3503<br>RD Utrecht The Netherlands Sweden   | Social     | Non Corpus         |  |                 | 25-08-2021               | 34,64,667.00                               |
| 9                       | The Church of Scotland<br>Steadship & Finance 121 George Street, Edinburgh<br>EH2 4YN United Kingdom  | Social     | Non Corpus         |  |                 | 12-11-2021<br>22-12-2021 | 4,891.00<br>2,90,841.00<br>2,95,732.00     |
| 10                      | The Church of Sweden<br>Trossamfundet Svenska Kyrkan, Sysslomansgata 4, SE<br>751 70 Uppsala Sweden   | Social     | Non Corpus         |  |                 | 20-12-2021<br>03-02-2022 | 5,06,256.00<br>4,96,666.14<br>10,02,922.14 |
| <b>Indian Donors :</b>  |   |            |                    |  |                 |                          |  |
| <b>TOTAL RUPEES</b>     |   |            |                    |  |                 |                          | <b>85,44,876.24</b>                        |

