

AUDITOR'S REPORT

To the members of **Christian Church In India,**

We have audited the accompanying financial statements of **Christian Church In India Foreign Account** which comprises the Balance Sheet as at 31st March 2020, and the Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Organisation in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Organisation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Organisation's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Organisation has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

- a. We have obtained all the information and explanations, 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 law, have been kept by the Organisation so far as appears from our examination of such books.
- c. The Balance Sheet, Income & Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the books of accounts maintained.
- d. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,
 - i. In case of Balance Sheet, of the State of Affairs of the Organisation as at 31st March 2020
 - ii. In case of Income & Expenditure Account, the Excess of Expenditure over Income for that year ended on that date.

For Simon Rodrigues & Associates,

Simon A. Rodrigues
(Proprietor)

Date: 28th October 2020

Place: Bangalore

UDIN: 20027091AAAAEQ8161

CHRISTIAN CHURCH IN INDIA
ANBAGAM, GROUND FLOOR, OPPOSITE ST. PETER'S CHURCH,
163, M.M. ROAD, COX TOWN,
BANGALORE - 560005

BALANCE SHEET AS ON 31st MARCH 2020
FOREIGN ACCOUNT

LIABILITIES	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019	ASSETS	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019
GENERAL FUND							
Opening Balance		16,08,553.00	8,90,425.05	CURRENT ASSETS	2	50,000.00	4,85,640.00
Add: Excess of Income		-	7,18,127.95				
Over Expenditure		-	-				
Less: Excess of Expenditure		(12,47,010.25)	-				
Over Income		3,61,542.74	16,08,553.00	CASH & BANK BALANCES			
				" Cash in Hand		4,733.00	7,498.00
CURRENT LIABILITIES	3	26,475.00	-	Cash at Bank			
				" Standard Chartered Bank		3,20,726.15	7,71,334.20
				" Yes Bank - 00030		12,544.00	2,44,535.80
				" Yes Bank Card		14.59	99,545.00
TOTAL		3,88,017.74	16,08,553.00	TOTAL		3,88,017.74	16,08,553.00

As per our report annexed

FOR SIMON RODRIGUES & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 007934S

Simon A. Rodrigues
(Proprietor)
Membership No. 27091

DATE: 28.10.2020
PLACE: Bangalore
UDIN: 20027091AAAAEQ8161

FOR CHRISTIAN CHURCH IN INDIA



Prabhakara Rao Madhira
(Trustee)

CHRISTIAN CHURCH IN INDIA
ANBAGAM, GROUND FLOOR, OPPOSITE ST. PETER'S CHURCH,
163, M.M. ROAD, COX TOWN,
BANGALORE - 560005

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020
FOREIGN ACCOUNT

RECEIPTS	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019	PAYMENTS	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019
To Opening Balance				By Expenditure	1	71,65,727.05	75,82,685.36
" Cash in Hand		7,498.00	8,814.00				
Cash at Bank:							
" Standard Chartered Bank		7,71,334.20	7,37,253.47				
" Yes Bank 00030		2,44,535.80	2,00,104.69				
" Yes Bank Card		99,544.99	5,215.99				
To Income		59,18,716.80	83,00,813.31	By Current Assets	2	-	4,85,640.00
To Current Assets	2	4,35,640.00	-	By Payable To Local Account		-	60,963.10
To Current Liabilities	3	26,475.00	-	By Closing Balance			
				" Cash in Hand		4,733.00	7,498.00
				Cash at Bank:			
				" Standard Chartered Bank		3,20,726.15	7,71,334.20
				" Yes Bank - 00030		12,544.00	2,44,535.80
				" Yes Bank Card		14.59	99,545.00
TOTAL		75,03,744.79	92,52,201.46	TOTAL		75,03,744.79	92,52,201.46

As per our report annexed

FOR SIMON RODRIGUES & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 0079348

Simon A. Rodrigues
(Proprietor)
Membership No. 27091

DATE: 28.10.2020
PLACE: Bangalore
UDIN: 20027091AAAAEQ8161

FOR CHRISTIAN CHURCH IN INDIA



Prabhakara Rao Madhira
(Trustee)

CHRISTIAN CHURCH IN INDIA
ANBAGAM, GROUND FLOOR, OPPOSITE ST. PETER'S CHURCH,
163, M.M. ROAD, COX TOWN,
BANGALORE - 560005

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020
FOREIGN ACCOUNT

EXPENDITURE	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019	INCOME	SCH. NO.	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019
To Expenditure	1	71,65,727.05	75,82,685.36	By Contribution Received		59,18,716.80	83,00,813.31
" Excess of Income Over Expenditure		-	7,18,127.95	" Excess of Expenditure Over Income		12,47,010.25	-
TOTAL		71,65,727.05	83,00,813.31	TOTAL		71,65,727.05	83,00,813.31

As per our report annexed

FOR SIMON RODRIGUES & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No. 007934S

Simon A. Rodrigues
(Proprietor)
Membership No. 27091

DATE: 28.10.2020
PLACE: Bangalore
UDIN: 20027091AAAAEQ8161

FOR CHRISTIAN CHURCH IN INDIA



Prabhakara Rao Madhira
(Trustee)

SCHEDULE 1 - EXPENDITURE

PARTICULARS	AS ON 31st MARCH 2020	AS ON 31st MARCH 2019
PROJECT EXPENSES		
Hospital / Medical Expenses	6,89,135.95	5,80,071.40
Mission Maintenance	13,29,304.00	16,33,092.89
Project Rent	13,43,362.00	14,21,875.00
Religious Function Expenses	26,66,208.69	23,13,338.25
Travelling Expenses	9,02,285.96	14,89,987.35
ADMINISTRATION EXPENSES		
Accounting Charges	30,000.00	50,000.00
Auditing Charges	17,700.00	11,800.00
Bank Charges	6,604.87	10,039.47
Electricity & Water Charges	1,977.00	2,005.00
Food & Provision	65,051.00	-
Interest and Penalty on TDS Delay Payments	-	1,920.00
Maintenance Charges	70,000.00	5,000.00
Printing & Stationery	14,875.00	51,231.00
Professional Charges	20,355.00	5,900.00
Telephone / Mobile Charges	7,455.00	6,425.00
Vehicle Maintenance	1,412.58	-
TOTAL	71,65,727.05	75,82,685.36

SCHEDULE 2 - CURRENT ASSETS

PARTICULARS	OP. BALANCE	DEBIT	CREDIT	CL. BALANCE
Advance for Religious Function	4,35,640.00	-	4,35,640.00	-
Rented Premises Chennai Advance Paid	50,000.00	-	-	50,000.00
TOTAL	4,85,640.00	-	4,35,640.00	50,000.00

SCHEDULE 3 - CURRENT LIABILITIES

PARTICULARS	OP. BALANCE	DEBIT	CREDIT	CL. BALANCE
Saju Thomas Abraham	-	-	26,475.00	26,475.00
TOTAL	-	-	26,475.00	26,475.00



1. Significant Accounting Policies

a) Trust Overview:

Christian Church In India was established on 02.11.2010 as a Religious Trust having 12A Registration Number CIT (E) BLR/12A/M-184/AABTC6208R/IOT(E)-1/Vol 2015-2016 with the main aim of promoting true Christian character, teaching men and women to fear God and to live in peace and harmony, consciously doing good to all, irrespective of class or caste. The trust has been actively working in India since 1922. It is entirely a Christian Church Mission engaged in no political activities.

The Ministry of Home Affairs, Government of India, vide their letter No.

11/210/22/69(584)/85-FCRA-III dated 8th April 1985 issued a Registration Number

094420286, in terms of Section 6(1)(a) of the Foreign Contribution (Regulation) Act,

1976.

b) Basis of Preparation of Financial Statements:

The financial statements have been prepared and presented under historical cost and on cash basis of accounting and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements are presented in Indian rupees.

c) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

d) Fixed Assets and Depreciation:

Fixed assets are carried at cost of acquisition less accumulated depreciation. The cost of fixed assets includes freight, duties, taxes and other incidental expenses relating to acquisition. Depreciation is provided on the written down method as per the provisions of Income tax Act 1961.

For Simon Rodrigues & Associates,

Simon Rodrigues
(Proprietor)
Membership No. 027091

Date: 28.10.2020

Place: Bangalore

UDIN: 20027091AAAAEQ8161