

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Christian Church in India,

Opinion

We have audited the financial statements of **Christian Church in India -Foreign**, which comprise the Balance Sheet at March 31, 2021, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For John Rodrigues & Associates
Chartered Accountant
Firm Registration No. 016164S



CA John Brijesh Rodrigues
(Proprietor)
ICAI Membership No. 211057
UDIN: 21211057AAAAHU7666

Place: Bangalore
Date: 12.10.2021

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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 2021
FOREIGN ACCOUNT

LIABILITIES	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020	ASSETS	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020
GENERAL FUND							
Opening Balance		361,543	1,608,553	CURRENT ASSETS	2	76,000	50,000
Add: Excess of Income Over Expenditure /Less: (Excess of Expenditure over Income)		1,480,708	(1,247,010)				
		1,842,250	361,543	CASH & BANK BALANCES			
				Cash in Hand		-	4,733
CURRENT LIABILITIES	1	-	26,475	Cash at Bank			
				" Standard Chartered Bank		1,766,250	320,726
				" Yes Bank - 00030		-	12,544
				" Yes Bank Card		-	15
TOTAL		1,842,250	388,018	TOTAL		1,842,250	388,018

As per our report annexed
For John Rodrigues & Associates
Chartered Accountants



CA John Brishesh Rodrigues
(Proprietor)
Membership No. 211057
Firm Regn No : 0161645
UDIN: 21211057AAAAHU7666
Date: 12.10.2021
Place: Bangalore

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 2021
FOREIGN ACCOUNT

EXPENDITURE	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020	INCOME	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020
To Expenditure Project Expenses Admin Expenses	3	3,056,581 309,137	6,930,297 235,430	By Contribution Received		4,846,426	5,918,717
To Excess of Income Over Expenditure		1,480,708	(1,247,010)				
TOTAL		4,846,426	5,918,717	TOTAL		4,846,426	5,918,717

As per our report annexed
For John Rodrigues & Associates
Chartered Accountant

CA John Brijesh Rodrigues
(Proprietor)
Membership No. 211057
Firm Regn No : 016164S
UDIN: 21211057AAAAHU7666
Date: 12.10.2021
Place: Bangalore



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 2021
FOREIGN ACCOUNT

RECEIPTS	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020	PAYMENTS	SCH. NO.	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020
To Opening Balance				By Expenditure	4		
Cash in Hand		4,733	7,498	Project Expenses		3,056,581	6,468,182
Cash at Bank				Admin Expenses		309,137	235,430
" Standard Chartered Bank		320,726	771,334				
" Yes Bank - 00030		12,544	244,536	By Programme Advance	2	26,000	-
" Yes Bank Card		15	99,545	By Payment of Liability	1	26,475	-
To Income		4,846,426	5,918,717	By Closing Balance			
				Cash in Hand		-	4,733
				Cash at Bank			
				" Standard Chartered Bank		1,766,250	320,726
				" Yes Bank - 00030		-	12,544
				" Yes Bank Card		-	15
TOTAL		5,184,443	7,041,630	TOTAL		5,184,443	7,041,630

As per our report annexed
For John Rodrigues & Associates
Chartered Accountant

CA John Brijesh Rodrigues
(Proprietor)
Membership No. 211057
Firm Regn No : 016164S
UDIN: 21211057AAAAHU7666
Date: 12.10.2021
Place: Bangalore



For Christian Church in India

Prabhakara Rao Madhira
(Trustee)



SCHEDULE 4- EXPENDITURE R&P

PARTICULARS	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020
PROJECT EXPENSES		
Hospital / Medical Expenses	124,375	689,136
Mission Maintenance	17,923	1,329,304
Project Rent	1,591,500	1,343,362
Religious Function Expenses	-	2,204,094
Travelling Expenses	174,789	902,286
Conventions expenses	124,077	-
Food & Provision - Project	763,704	-
Maintenance Charges - Project	62,464	-
Printing & Stationery - Project	197,750	-
ADMINISTRATION EXPENSES		
Accounting Charges	10,000	30,000
Auditing Charges	23,600	17,700
Bank Charges	5,438	6,605
Electricity & Water Charges	57,140	1,977
Food & Provision-Admin	-	65,051
Bangalore Rent-Admin	138,600	-
Maintenance Charges - Admin	45,000	70,000
Printing & Stationery - Admin	-	14,875
Professional Charges	4,720	20,355
Stationery/postage	6,176	-
Telephone / Mobile Charges	17,865	7,455
Vehicle Maintenance	-	1,413
Mobile Accessories	598	-
TOTAL	3,365,718	6,703,612



SCHEDULE 1 - CURRENT LIABILITIES

PARTICULARS	OP. BALANCE	DEBIT	CREDIT	CL. BALANCE
Saju Thomas Abraham	26,475	26,475	-	-
TOTAL	26,475	26,475	-	-

SCHEDULE 2 - CURRENT ASSETS

PARTICULARS	OP. BALANCE	DEBIT	CREDIT	CL. BALANCE
Programme Advance	-	26,000		26,000
Rented Premises Chennai Advance Paid	50,000	-	-	50,000
TOTAL	50,000	26,000	-	76,000

SCHEDULE 3 - EXPENDITURE

PARTICULARS	AS ON 31st MARCH 2021	AS ON 31st MARCH 2020
PROJECT EXPENSES		
Hospital / Medical Expenses	124,375	689,136
Mission Maintenance	17,923	1,329,304
Project Rent	1,591,500	1,343,362
Religious Function Expenses	-	2,666,209
Travelling Expenses	174,789	902,286
Conventions expenses	124,077	-
Food & Provision - Project	763,704	-
Maintenance Charges - Project	62,464	-
Printing & Stationery - Project	197,750	-
ADMINISTRATION EXPENSES		
Accounting Charges	10,000	30,000
Auditing Charges	23,600	17,700
Bank Charges	5,438	6,605
Electricity & Water Charges	57,140	1,977
Food & Provision - Admin	-	65,051
Bangalore Rent - Admin	138,600	-
Maintenance Charges - Admin	45,000	70,000
Printing & Stationery - Admin	-	14,875
Professional Charges	4,720	20,355
Stationery/postage	6,176	-
Telephone / Mobile Charges	17,865	7,455
Vehicle Maintenance	-	1,413
Mobile Accessories	598	-
TOTAL	3,365,718	7,165,727



Notes to Accounts
Foreign Account
Christian Church in India

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. II/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.



For Christian Church in India

Prabhakara Rao Madhira
(Trustee)



Date: 12.10.2021

Place: Bangalore