

**INDEPENDENT AUDITORS' REPORT**

To the Trustees of the Christian Church in India

***Opinion***

We have audited the financial statements of Christian Church in India – Foreign Contribution Account, which comprise the Balance Sheet at March 31, 2022, 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, 2022 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for accrual 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 Auditors' 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 accrual 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.



***Auditors' 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 auditors' report.

For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Registration No. 0079345/S000065

Thomas Mathai  
Partner  
ICAI Membership No. 052141

UDIN: 22052141AWOFMF3934

Place: Bangalore  
Date: 28<sup>th</sup> September, 2022



## 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 auditors' 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 auditors' 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 - FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS ON 31st MARCH 2022**

LIABILITIES	SCH. NO.	As on March 31, 2022	As on March 31, 2021	ASSETS	SCH. NO.	As on March 31, 2022	As on March 31, 2021
GENERAL FUND	1	5,23,840	18,42,250	OTHER CURRENT ASSETS	2	7,568	76,000
				CASH & BANK BALANCES	3		
				Cash on Hand			
				Bank Balances			
				Standard Chartered Bank-02380		1,13,199	17,66,250
				State Bank of India - 12074		4,03,073	
<b>TOTAL</b>		<b>5,23,840</b>	<b>18,42,250</b>	<b>TOTAL</b>		<b>5,23,840</b>	<b>18,42,250</b>

Summary of significant accounting policies (Note no.7)

The accompanying notes are integral part of the Financial Statement

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No: 007934S/S000065

Thomas Mathai

Partner

Membership No : 052141

Date : Septemeber 28, 2022

Place : Bangalore



For Christian Church in India - Foreign Contribution Account

Prabhakara Rao Madhira  
Trustee



**CHRISTIAN CHURCH IN INDIA - FOREIGN CONTRIBUTION ACCOUNT**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

EXPENDITURE	SCH. NO.	As on March 31, 2022	As on March 31, 2021	INCOME	SCH. NO.	As on March 31, 2022	As on March 31, 2021
<b>To Expenditure</b> Project Expenses Admin Expenses  <b>To Excess of Income over Expenditure</b> / Less: (Excess of Expenditure over Income)	<b>4</b>	53,01,280 96,687  (13,18,410)	30,56,581 3,09,137  14,80,708	<b>By Contribution Received</b>	<b>5</b>	40,79,557	48,46,426
<b>TOTAL</b>		<b>40,79,557</b>	<b>48,46,426</b>	<b>TOTAL</b>		<b>40,79,557</b>	<b>48,46,426</b>

Summary of significant accounting policies (Note no.7)

The accompanying notes are integral part of the Financial Statement

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No: 007934S/S000065



Thomas Mathai

Partner

Membership No : 052141

Date : September 28, 2022

Place : Bangalore

For Christian Church in India- Foreign Contribution Account

Prabhakara Rao Madhira

Trustee



**CHRISTIAN CHURCH IN INDIA- FOREIGN CONTRIBUTION ACCOUNT**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

RECEIPTS	SCH. NO.	FY 2021-22	FY 2020-21	PAYMENTS	SCH. NO.	FY 2021-22	FY 2020-21
To Opening Balance				By Expenditure	6		
Cash on Hand		-	4,733	Project Expenses		52,75,280	30,56,581
Bank Balances				Admin Expenses		96,687	3,09,137
Standard Chartered Bank-02380		17,66,250	3,20,726				
Yes Bank - 00030		-	12,544	By Programme Advance		7,568	26,000
Yes Bank Card		-	15				
				By Payment of Liabilities		-	26,475
To Income	5	40,79,557	48,46,426	By Closing Balance			
				Cash on Hand		-	-
To Program advance		50,000	-	Bank Balances			
				Standard Chartered Bank-02380		1,13,199	17,66,250
				State Bank of India 12074		4,03,073	-
<b>TOTAL</b>		<b>58,95,807</b>	<b>51,84,444</b>	<b>TOTAL</b>		<b>58,95,807</b>	<b>51,84,443</b>

Summary of significant accounting policies (Note no.7)

The accompanying notes are intergral part of the Financial Statement

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No: 007934S/S000065

Thomas Mathai

Partner

Membership No : 052141

Date : September 28, 2022

Place : Bangalore



For Christian Church in India- Foreign Contribution Account

Prabhakara Rao Madhira

Trustee



**SCHEDULE 1 - General Fund**

PARTICULARS	As on 31st March 2022	As on 31st March 2021
General Fund Opening Balances	18,42,250	3,61,543
Add: Excess of Income Over Expenditure /Less: (Excess of Expenditure over Income)	(13,18,410)	14,80,707
<b>TOTAL</b>	<b>5,23,840</b>	<b>18,42,250</b>

**SCHEDULE 2 - OTHER CURRENT ASSETS**

PARTICULARS	As on 31st March 2022	As on 31st March 2021
Advances		
Programme Advance	7,568	26,000
Rented Premises Chennai Advance	-	50,000
<b>TOTAL</b>	<b>7,568</b>	<b>76,000</b>

**SCHEDULE 3 : CASH AND BANK BALANCES**

PARTICULARS	As on 31st March 2022	As on 31st March 2021
Cash on Hand	-	-
Bank Balances		
Standard Chartered Bank-45605002380	1,13,199	17,66,250
State Bank of India - 40109012074	4,03,073	-
<b>TOTAL</b>	<b>5,16,272</b>	<b>17,66,250</b>

**SCHEDULE 4 - EXPENDITURE**

PARTICULARS	FY 2021-22	FY 2020-21
<b>PROJECT EXPENSES</b>		
Hospital / Medical Expenses	1,99,786	1,24,375
Mission Maintenance	-	17,923
Project Rent	19,70,040	15,91,500
Religious Function Expenses	11,63,533	-
Travelling Expenses	6,20,180	1,74,788
Conventions expenses	-	1,24,077
Food & Provision - Project	7,26,525	7,63,704
Maintenance Charges - Project	66,500	62,464
Printing & Stationery - Project	-	1,97,750
Special Meeting Religious Functions	5,48,716	-
Religious Function Expenses written off	6,000	-
<b>ADMINISTRATION EXPENSES</b>		
Accounting Charges	-	10,000
Auditing Charges	-	23,600
Bank Charges	17,074	5,438
Electricity & Water Charges	78,213	57,140
Bangalore Rent - Admin	-	1,38,600
Maintenance Charges - Admin	-	45,000
Professional Charges	-	4,720
Stationery/postage	-	6,176
Telephone / Mobile Charges	-	17,865
Mobile Accessories	-	598
Late fee / penalty on TDS	1,400	-
<b>TOTAL</b>	<b>53,97,967</b>	<b>33,65,718</b>





# SCHEDULE 5 - INCOME

PARTICULARS	FY 2021-22	FY 2021-22
Contribution Received	40,79,557	48,46,426
<b>TOTAL</b>	<b>40,79,557</b>	<b>48,46,426</b>

# SCHEDULE 6 - EXPENDITURE R&P

PARTICULARS	FY 2021-22	FY 2021-22
<b>PROJECT EXPENSES</b>		
Hospital / Medical Expenses	1,99,786	1,24,375
Mission Maintenance	-	17,923
Project Rent	19,70,040	15,91,500
Religious Function Expenses	11,63,533	-
Travelling Expenses	6,20,180	1,74,788
Conventions expenses	-	1,24,077
Food & Provision - Project	7,26,525	7,63,704
Maintenance Charges - Project	66,500	62,464
Printing & Stationery - Project	-	1,97,750
Special Meeting Religious Functions	5,28,716	-
<b>ADMINISTRATION EXPENSES</b>		
Accounting Charges	-	10,000
Auditing Charges	-	23,600
Bank Charges	17,074	5,438
Electricity & Water Charges	78,213	57,140
Bangalore Rent - Admin	-	1,38,600
Maintenance Charges - Admin	-	45,000
Printing & Stationery - Admin	-	-
Professional Charges	-	4,720
Stationery/postage	-	6,176
Telephone / Mobile Charges	-	17,865
Mobile Accessories	-	598
Late fee/ penalty	1,400	-
<b>TOTAL</b>	<b>53,71,967</b>	<b>33,65,718</b>





**Notes to Accounts (Note No.7)**  
**Foreign Contribution Account**  
**Christian Church in India**

**BACKGROUND OF ENTITY**

**Trust Overview:**

Christian Church In India is registered as Religious Trust on 02.11.2010 with registration number 4/HLS-4-00185-2010-11/HLSD28 to carry out various activities which are elaborated below.

**The broad approaches employed by Religious trust are:**

**a) PUBLIC PRAYER MEETINGS**

The Trust through the missionaries connected with the Church conducts public prayer meetings to which people of all beliefs, castes and creeds are welcome. In these meetings the teachings of Jesus Christ from the Holy Bible are taught.

The object of the meetings is to promote true Christian character, teaching men and women to fear God and to live in peace and harmony, conscientiously spreading good will to all.

These meetings are conducted on a weekly basis in homes / hired halls on various days of the week.

**b) WORSHIP MEETINGS**

Sunday and mid-week worship meetings are conducted amongst the believers in various homes. The object of the meetings is to promote fellowship among the believers of the churches and to strengthen their spiritual, ethical and moral values through the teaching of the Holy Bible.

**c) FAMILY COUNSELLING**

Counselling sessions are conducted amongst families as and when needed which helps the families to keep united and live amicably.

**d) YOUTH GUIDANCE SESSIONS**

Youth guidance sessions are conducted to enlighten them against the dangers of drugs, alcoholism and immorality.

**e) MISSIONARY TRAINING**

Training is imparted to young people who volunteer to become missionaries so that they would serve the society selflessly.

**f) MAINTENANCE OF MISSIONARIES**

The missionaries work full-time on a purely honorary basis for the Trust. All their needs like food, clothing, hired residential accommodation, medical, travel expenses etc... are taken care of, by the Trust.

**g) ANNUAL CONFERENCES**

Annual conferences are conducted in different parts of the country. The Trust takes care of boarding and lodging of all the delegates. Delegates are taught from the Holy Bible. They are encouraged to love God with all their heart, to love all human beings and to live as law abiding citizens.



-> The Trust has provisional registration under 01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961, with unique registration number "AABTC6208RE20160" dated 24-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg No. CIT(E)BLR/12A/M-184/AABTC6208R/ITO(E)-1/Vol 2015-2016 dated 06/11/2015 w.e.f. AY. 2016-17 in the status of "Religious Trust").

-> The Trust has received permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept foreign contributions. The organization registered for carrying out religious activities with the registration number 094420286 and last renewed on 10-05-2022 with current FCRA Certificate Validity being 01/07/2022 to 30/06/2027.

#### **SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

##### **(a) METHOD OF ACCOUNTING**

Christian Church In India, registered religious trust is not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Christian Church of India to prepare the financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when obligation is incurred. The financial statements are presented in Indian rupees.

##### **(b) TAXATION**

The trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for religious purposes.

##### **(c) PREVIOUS YEAR FIGURES**

Previous year figures have been rearranged wherever necessary so as to make them comparable with the current year figures

**For Christian Church in India**



**Prabhakara Rao Madhira**  
Trustee

**Date: September 28, 2022**  
**Place: Bangalore**

