

INDEPENDENT AUDITORS' REPORT

To the Trustees of **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, 2023, 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, 2023 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.



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. 007934S/S000065

Sd/-

Thomas Mathai
Partner
ICAI Membership No. 052141
UDIN: **23052141BGXQTC1969**



Place: Bangalore
Date: 16th August, 2023

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
FOREIGN CONTRIBUTION
Balance Sheet as at March 31, 2023

Amount in Rs.

Particulars	Note	31 March 2023	31 March 2022
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		4,84,238	5,23,840
(b) Restricted Funds		-	-
		4,84,238	5,23,840
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions		-	-
		-	-
Total		4,84,238	5,23,840
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	4	4,84,238	5,16,272
(e) Short Term Loans and Advances		-	-
(f) Other current assets	5	-	7,568
		4,84,238	5,23,840
Total		4,84,238	5,23,840
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regd No 0079345/S000065

Sd/-

Thomas Mathai
Partner
Membership No. 052141

Date : 16/08/2023
Place : Bangalore



For Christian church in India

Prabhakara Rao Madhira
Trustee



CHRISTIAN CHURCH IN INDIA
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2023

Amount in Rs.

	Particulars	Note	FY 2022-23			FY 2021-22		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		47,51,360	-	47,51,360	40,79,557	-	40,79,557
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income		-	-	-	-	-	-
III	Total Income (I+II)		47,51,360	-	47,51,360	40,79,557	-	40,79,557
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense		-	-	-	-	-	-
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense		-	-	-	-	-	-
(f)	Other expenses	6	25,78,073	-	25,78,073	26,86,907	-	26,86,907
(g)	Programme expenses		22,12,889	-	22,12,889	27,11,060	-	27,11,060
(h)	Miscellaneous Expenses		-	-	-	-	-	-
	Total expenses		47,90,962	-	47,90,962	53,97,967	-	53,97,967
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-39,602	-	-39,602	-13,18,410	-	-13,18,410
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-39,602	-	-39,602	-13,18,410	-	-13,18,410
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		-39,602	-	-39,602	-13,18,410	-	-13,18,410
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		-39,602	-	-39,602	-13,18,410	-	-13,18,410
	The accompanying notes are an integral part of the financial statements							

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065

Sd/-

Thomas Mathal
Partner
Membership No. 052141

Date : 16/08/2023
Place : Bangalore



For Christian church in India

Sd/-

Prabhakara Rao Madhira
Trustee



CHRISTIAN CHURCH IN INDIA
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2023

Amount in Rs.

Particulars		FY 2022-23	FY 2021-22
A.	Opening Balance		
	Cash and bank balances	5,16,272	17,66,250
B.	Income Received During the Year		
I	Donations and Grants	47,51,360	40,79,557
II	Fees from Rendering of Services	-	-
III	Sale of Goods	-	-
IV	Other income	-	-
	Total Income Received During the Year	47,51,360	40,79,557
C.	Programme Advance	-	50,000
Total (A+B+C)		52,67,632	58,95,807
D.	Expenses Paid During the Year		
I	Material Purchased	-	-
II	Donations/contributions paid	-	-
III	Employee benefits expense	-	-
IV	Finance costs	-	-
V	Fixed Assets Purchased During the Year	-	-
VI	Other expenses	26,55,939	26,86,907
VII	Programme expenses	21,27,455	26,85,060
VIII	Miscellaneous Expenses	-	-
	Total expenses	47,83,394	53,71,967
E.	Deposits Like Rental and Others Paid	-	-
	Advance Paid	-	7,568
		-	7,568
F.	Closing Balance		
	Cash and bank balances	4,84,238	5,16,272
Total (D+E+F)		52,67,632	58,95,807

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn. No. 0079345/S000065

Sd/-

Thomas Mathai
Partner
Membership No. 052141



For Christian church in India

Sd/-

Prabhakara Rao Madhira
Trustee



Date : 16/08/2023
Place : Bangalore

**CHRISTIAN CHURCH IN INDIA
FOREIGN CONTRIBUTION**

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 1 Brief about the entity

-> 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 across all locations for the programme 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.



CHRISTIAN CHURCH IN INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 2 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:

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

b. Contingent Liabilities:

There are no Contingent Liabilities as on 31st March 2023 (31st March 2022- Nil)

c. Taxation:

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

d. Cash and bank balances:

Cash and bank balances comprises of cash on hand and Balances with banks.

e. Previous Year figures:

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.

Note - 3 NPOs Funds

Amount in Rs.					
Sr. No.	Particulars	As at 1st April 2022 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2023 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	5,23,840	47,51,360	47,90,962	4,84,238
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards (upto 15% Amount)	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-	-	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds				
(B)	Restricted Funds				
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	-	-	-	-
2	Designated Funds				
Total		5,23,840	47,51,360	47,90,962	4,84,238
Previous Year (PY)		18,42,250	40,79,557	53,97,967	5,23,840

Sd/-

Sd/-

CHRISTIAN CHURCH IN INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Amount in Rs.

		31 March 2023	31 March 2022
4	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Total	(I)	-
B	Other bank balances		
(i)	Bank Deposits		
->	Earmarked Bank Deposits	-	-
->	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
->	Margin money or deposits under lien	-	-
(ii)	Balances with banks	4,84,238	5,16,272
(iii)	Others	-	-
	Total other bank balances	(II)	5,16,272
	Total Cash and bank balances	(I+II)	5,16,272
5	Other current assets	31 March 2023	31 March 2022
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2022-23 (AY 2023-24)	-	-
(e)	TDS Receivable Earlier Years	-	-
(f)	Others	-	7,568
	Total	-	7,568



CHRISTIAN CHURCH IN INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Amount in Rs.

	FY 2022-23			FY 2021-22		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
0 Other income						
(a) Interest income	-	-	-	-	-	-
(b) Dividend income	-	-	-	-	-	-
Net gain on sale of investments/Profit on Sale of Fixed	-	-	-	-	-	-
(c) Assets	-	-	-	-	-	-
(d) Donation-in-Kind	-	-	-	-	-	-
(e) Other non-operating income	-	-	-	-	-	-
Total other income	-	-	-	-	-	-
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
6 Other Expenses						
-> Rent, Rates and taxes, excluding, taxes on income	18,01,900	-	18,01,900	19,70,040	-	19,70,040
-> Travelling expenses	7,29,985	-	7,29,985	6,20,180	-	6,20,180
-> Auditor's remuneration	-	-	-	-	-	-
-> Printing and stationery	-	-	-	-	-	-
-> Professional charges	-	-	-	-	-	-
-> Office Maintenance, Meetings & Administrative expenses	46,188	-	46,188	96,687	-	96,687
Total	25,78,073	-	25,78,073	26,86,907	-	26,86,907

