

## 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, 2024, 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.

As indicated in Note 2(f) the attached financial statements supersede the earlier financial statements for the same period issued on 25<sup>th</sup> September 2024 and reported upon by us vide UDIN 24052141BKEYBY4086

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foreign Contribution of the entity as at March 31, 2024 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

Thomas Mathai  
Partner  
ICAI Membership No. 052141  
UDIN: 24052141BKYEZ1212

Place: Bangalore  
Date: 29<sup>th</sup> October, 2024



## 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, 2024**

Amount in Rs.

Particulars	Note	31 March 2024	31 March 2023
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	3		
(a) Unrestricted Funds		1,95,363	4,84,238
(b) Restricted Funds		-	-
		1,95,363	4,84,238
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
<b>3 Current liabilities</b>			
(a) Short-term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions		-	-
		-	-
<b>Total</b>		<b>1,95,363</b>	<b>4,84,238</b>
<b>II Application of Funds</b>			
<b>1 Non-current assets</b>			
(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		-	-
		-	-
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances		-	-
(e) Short Term Loans and Advances	4	1,95,363	4,84,238
(f) Other current assets		-	-
		-	-
<b>Total</b>		<b>1,95,363</b>	<b>4,84,238</b>
		<b>1,95,363</b>	<b>4,84,238</b>
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 Regn No 007934S/S000065

Thomas Mathai

Partner

Membership No. 052141



For CHRISTIAN CHURCH IN INDIA

*Prabhakara Rao Madhira*

Prabhakara Rao Madhira  
Trustee



Date : 29-Oct-2024

Place : Bangalore



**CHRISTIAN CHURCH IN INDIA**  
**FOREIGN CONTRIBUTION**  
**Income and Expenditure for the year ended March 31, 2024**

Amount In Rs.

	Particulars	Note	FY 2023-24			FY 2022-23		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		62,35,926	-	62,35,926	47,51,360	-	47,51,360
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income		-	-	-	-	-	-
III	Total Income (I+II)		62,35,926	-	62,35,926	47,51,360	-	47,51,360
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	5	26,41,722	-	26,41,722	25,94,573	-	25,94,573
(g)	Programme expenses	6	38,83,079	-	38,83,079	21,96,389	-	21,96,389
(h)	Miscellaneous Expenses		-	-	-	-	-	-
	Total expenses		65,24,801	-	65,24,801	47,90,962	-	47,90,962
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(2,88,875)	-	(2,88,875)	(39,602)	-	(39,602)
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of income over Expenditure for the year before extraordinary items (V-VI)		(2,88,875)	-	(2,88,875)	(39,602)	-	(39,602)
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		(2,88,875)	-	(2,88,875)	(39,602)	-	(39,602)
	Appropriations Transfer to funds		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		(2,88,875)	-	(2,88,875)	(39,602)	-	(39,602)
	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 0079345/S000065



Thomas Mathai  
Partner  
Membership No. 052141



For CHRISTIAN CHURCH IN INDIA



Prabhakara Rao Madhira  
Trustee



Date : 29-Oct-2024  
Place : Bangalore

**CHRISTIAN CHURCH IN INDIA**  
**FOREIGN CONTRIBUTION**  
**Receipts & Payments For The Year Ended 31st March 2024**

Amount in Rs.

Particulars		FY 2023-24	FY 2022-23
<b>A. Opening Balance</b>			
Cash and bank balances		4,84,238	5,16,272
<b>B. Income Received During the Year</b>			
I Donations and Grants		62,35,926	47,51,360
II Fees from Rendering of Services		-	-
III Sale of Goods		-	-
IV Other income		-	-
<b>Total Income Received During the Year</b>		62,35,926	47,51,360
<b>C. Other Receipts</b>			
		-	-
		-	-
		-	-
<b>Total (A+B+C)</b>		67,20,164	52,67,632
<b>D. Expenses Paid During the Year</b>			
I Material Purchased		-	-
II Donations/contributions paid		-	-
III Employee benefits expense		-	-
IV Finance costs		-	-
V Fixed Assets Purchased During the Year		-	-
VI Other expenses		26,41,722	26,72,439
VII Programme expenses		38,83,079	21,10,955
VIII Miscellaneous Expenses		-	-
<b>Total expenses</b>		65,24,801	47,83,394
<b>E. Other Payments</b>			
>. Advance		-	-
		-	-
<b>F. Closing Balance</b>			
Cash and bank balances		1,95,363	4,84,238
<b>Total (D+E+F)</b>		67,20,164	52,67,632

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



For CHRISTIAN CHURCH IN INDIA

Prabhakara Rao Madhira

Prabhakara Rao Madhira

Trustee



Date : 29-Oct-2024

Place : Bangalore

**CHRISTIAN CHURCH IN INDIA**

**FOREIGN CONTRIBUTION**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2024**

**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, 2024**

**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 in 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. Contingent Liabilities:**

There are no Contingent Liabilities as on 31st March 2024 or as on 31st March 2023.

**c. 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.

**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.

**f. Validity and Authority of the revised Financials statements over the earlier Issued Financials dated 25-Sep-2024:**

These revised financial statements supersede and replace the earlier issued financial statements dated 25-Sept-2024 issued with UDIN No.240521418KEYBY4086. This revised version reflects adjustments and corrections made subsequent to the issuance of the earlier issued financial statements resulting in:

> **For Foreign Contribution:** Increase in Total Income by Rs. 0.78, Decrease in Total Expenses by Rs. 1,500.06 and collectively resulting in Increase in General funds balance and Balances with banks by Rs. 1,500.84.

Accordingly, the revised financial statements are the official and valid financial statements for the reporting period, and any reliance on the previously issued issued financial statements dated 25-Sept-2024 should be disregarded.





## CHRISTIAN CHURCH IN INDIA

## FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

## Note - 3 NPOs Funds

Amount in Rs.

Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				
2	General Funds				
	(a). General Funds Other than (b) to (d)				
	(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	4,84,238	62,35,926	65,24,801	1,95,363
	(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		4,84,238	62,35,926	65,24,801	1,95,363
Previous Year (PY)		5,23,840	47,51,360	47,90,962	4,84,238

Prathana



		31 March 2024	31 March 2023
<b>4</b>	<b>Cash and Bank Balances</b>		
<b>A</b>	<b>Cash and cash equivalents</b>		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	<b>Fixed Deposits</b>		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	<b>Total</b>		
	(i)		
<b>B</b>	<b>Other bank balances</b>		
(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	1,95,363	4,84,238
(iii)	Others	-	-
	<b>Total other bank balances</b>		
	(ii)	1,95,363	4,84,238
	<b>Total Cash and bank balances</b>		
	(i+ii)	1,95,363	4,84,238
<b>Breakup of the above Note is as follows:-</b>			
<b>FOREIGN CONTRIBUTION</b>			
(i). Cash on Hand			
(ii). Bank Balances			
Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act:			
STATE BANK OF INDIA(SBI) Ac No. XXXXXX12074			
STANDARD CHARTERED BANK Ac No. XXXXXX2380			
		50,201	1,42,787
		1,45,162	3,41,452
<b>Others</b>		-	-
<b>Total</b>		1,95,363	4,84,238

*Prakash*



**CHRISTIAN CHURCH IN INDIA  
FOREIGN CONTRIBUTION**

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

		FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
5.	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	-	-	-	-	-	-
(iii)	Volunteer Charges	62,166	-	62,166	-	-	-
(iv)	Repairs and maintenance - Program	-	-	-	-	-	-
(v)	Repairs and maintenance - Others	-	-	-	-	-	-
(vi)	Insurance	65,650	-	65,650	60,500	-	60,500
(vii)	Rent, Rates and taxes, excluding, taxes on income	-	-	-	-	-	-
(viii)	Labour charges	17,55,200	-	17,55,200	18,01,900	-	18,01,900
(ix)	Travelling expenses	-	-	-	-	-	-
(x)	Auditor's remuneration	7,43,552	-	7,43,552	7,29,985	-	7,29,985
(xi)	Printing and stationery	-	-	-	-	-	-
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	-	-	-	-	-	-
(xiv)	Advertisement and/or publicity	-	-	-	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	-	-	-	-	-	-
(xviii)	Registration and Renewal Fees/Charges	-	-	-	-	-	-
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xx)	Postage and Courier Charges/Expenses	-	-	-	-	-	-
(xxi)	Office Maintenance, Meetings & Administrative expenses	15,154	-	15,154	2,188	-	2,188
Total		26,41,722	-	26,41,722	25,94,573	-	25,94,573



6	Programme expenses	FY 2023-24			FY 2022-23			Amount in Rs.
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total	
1	Religious Functions	20,42,105	-	20,42,105	4,364	-	4,364	
2	Special Meeting Religious Function	9,33,679	-	9,33,679	14,49,144	-	14,49,144	
3	Hospitality	7,04,065	-	7,04,065	7,16,471	-	7,16,471	
4	Medical/Hospital Expenses	40,000	-	40,000	26,410	-	26,410	
5	VII Project Expenses	-	-	-	-	-	-	
6	Old Age Home Living & Medical Charges	1,63,230	-	1,63,230	-	-	-	
	<b>Total Programme expenses</b>	<b>38,83,079</b>	<b>-</b>	<b>38,83,079</b>	<b>21,96,389</b>	<b>-</b>	<b>21,96,389</b>	

*Prabhu*

