



## CERTIFICATE

We have audited the accounts of **CHRISTIAN SERVICE AGENCY, NAGPUR , CHRISTIAN COUNCIL CAMPUS, POST BOX NO. 205, CIVIL LINES, NAGPUR - 440 001 (M.S.)**, for the year ending 31st March, 2017 and examined all relevant books and vouchers and certify that according to the audited accounts :

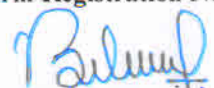
- (i) The brought forward foreign contribution at the beginning of the year was Rs. 1,24,99,932.30. (inclusive of Cash and Bank balances and Loans and Advances)
- (ii) Foreign contribution of worth Rs. 61,39,453.50 was received by the Association during the year 2016-17 excluding interest on Rs. 484,775.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2016-17 was Rs. 71,79,351.83. (inclusive of Cash and Bank balances and Loans and Advances)
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

2nd Floor, N.D.T.A. Shopping Complex  
Opp. Liberty Cinema,  
Residency Road, Sadar,  
NAGPUR - 440 001. M.S.

DATED : 27th July, 2017



For L. D' SOUZA & CO., -  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645



### AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **CHRISTIAN SERVICE AGENCY, NAGPUR (M.S.) - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2017 and also the Income and Expenditure Account and Receipts and Payments Account of the Society's for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation 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 the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Christian Service Agency, Nagpur (M.S.)** as at 31st March, 2017, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :  
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

  
**BIJESH BALAKRISHNAN**  
PARTNER  
Membership No. 153645

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Christian Service Agency, Nagpur (M.S.)



*Roger Gairwood*  
Chief Functionary



NAGPUR :

DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*Biresh*

BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645

# CHRISTIAN SERVICE AGENCY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2017

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b>INCOME AND EXPENDITURE ACCOUNT :</b>					
Balance as per last Balance Sheet	144,76,732.80		<b>FIXED ASSETS :</b>		
Less : Deficit during the year	<u>51,77,737.47</u>	92,98,995.33	As per Schedule Annexed		21,19,643.50
			<b>LOANS AND ADVANCES :</b>		
			Advances for Programme Expenses		6,26,709.00
			<b>CASH AND BANK BALANCES :</b>		
			With State Bank of India		65,50,868.83
			On Savings Bank Account		1,774.00
			Account No. 11172274791		65,52,642.83
			Cash in Hand		
<b>TOTAL RUPEES ...</b>		<u><b>92,98,995.33</b></u>	<b>TOTAL RUPEES ...</b>		<u><b>92,98,995.33</b></u>

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)

*Pravin Patil*  
Chief Functionary

NAGPUR :  
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
*For L. D' Souza & Co.*  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645

## CHRISTIAN SERVICE AGENCY, NAGPUR

### SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2016	Additions during the year	Balance as on 31.03.2017
1	2	3	4	5
<b>01. Equipments :</b>				
	Fax Machine	45,500.00	0.00	45,500.00
	EPABX Systems	70,675.00	0.00	70,675.00
	Copier Machine	1,00,000.00	0.00	1,00,000.00
	Franking Machine	1,58,100.00	0.00	1,58,100.00
	Invertor and Batteries	1,41,800.00	0.00	1,41,800.00
	Camera	1,01,035.00	0.00	1,01,035.00
	Water Cooler	35,000.00	0.00	35,000.00
	Coolers	6,889.00	54,500.00	61,389.00
		<u>6,58,999.00</u>	<u>54,500.00</u>	<u>7,13,499.00</u>
<b>02. Computers and Accessories :</b>				
	Computer Systems	7,62,920.50	0.00	7,62,920.50
	Laptop Computers	4,46,622.00	33,500.00	4,80,122.00
	Printers	38,905.00	23,843.00	62,748.00
	Connecting System	13,300.00	0.00	13,300.00
		<u>12,61,747.50</u>	<u>57,343.00</u>	<u>13,19,090.50</u>
<b>03. Furnitures and Fixtures :</b>				
	Steel Book Case and Rack	18,138.00	0.00	18,138.00
	Steel Almirah	22,216.00	30,000.00	52,216.00
	Steel Office Table	9,600.00	0.00	9,600.00
	Executive Chair	7,100.00	0.00	7,100.00
		<u>57,054.00</u>	<u>30,000.00</u>	<u>87,054.00</u>
	<b>TOTAL RUPEES ...</b>	<u><u>19,77,800.50</u></u>	<u><u>1,41,843.00</u></u>	<u><u>21,19,643.50</u></u>



# CHRISTIAN SERVICE AGENCY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

	EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
<b>To PROGRAMME EXPENSES :</b>				<b>By FOREIGN CONTRIBUTION RECEIVED :</b>		
<b>Social Work Expenses :</b>				For Education :		
HIV/AIDS Programme Expenses		51,15,043.74		For Grants of Stipend/Scholarship Assistance		6,54,091.50
Seminars and Conferences		44,75,020.36		For Social Work :		
<b>Educational Expenses :</b>				For HIV/AIDS Programme		22,37,601.00
Stipend and Scholarship Expenses		14,86,556.87		For Seminars and Conferences		26,37,241.00
Non-Formal Education Programme Expenses		2,27,458.00		For Religious Work :		
<b>Religious Expenses :</b>				For Seminars and Conferences		4,40,520.00
Seminars and Conferences		2,58,260.00		For Religious Books and Materials		1,70,000.00
Religious Books and Materials		1,69,942.00				61,39,453.50
<b>ADMINISTRATION EXPENSES :</b>				<b>INTEREST REALISED :</b>		
Bank Charges and Commission		2,818.00		On Savings Bank Account		4,84,775.00
Internal Audit Fees		20,700.00				
Statutory Audit Fees		15,000.00		Deficit carried over to Balance Sheet		51,77,737.47
Legal Expenses		17,500.00				
Office Expenses		13,667.00				
		69,685.00				
<b>TOTAL RUPEES ...</b>		<b>118,01,965.97</b>		<b>TOTAL RUPEES ...</b>		<b>118,01,965.97</b>

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)

*Roger Paulson*  
Chief Functionary

NAGPUR :

DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
*R. Balraj*  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645

**CHRISTIAN SERVICE AGENCY, NAGPUR**

**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

RECEIPTS		RUPEES	RUPEES	PAYMENTS		RUPEES	RUPEES
<b>To BALANCE ON 01.04.2016 :</b>							
On Savings Bank Account				By PROGRAMME EXPENSES :			
With State Bank of India				Social Work Expenses :			
Account No. 11172274791				HIV/AIDS Programme Expenses	51,15,043.74		
Cash in Hand		112,46,033.30		Seminars and Conferences	44,75,020.36		
				Educational Expenses :			
		19,770.00		Stipend and Scholarship Expenses	14,86,556.87		
			112,65,803.30	Non-Formal Education Programme Expenses	2,27,458.00		
				Religious Expenses :			
<b>FOREIGN CONTRIBUTION RECEIVED :</b>				Seminars and Conferences	2,58,260.00		
For Education :				Religious Books and Materials	1,69,942.00		
For Grants of Stipend/Scholarship Assistance		6,54,091.50				117,32,280.97	
For Social Work :				<b>ADMINISTRATION EXPENSES :</b>			
For HIV/AIDS Programme		22,37,601.00		Bank Charges and Commission	2,818.00		
For Seminars and Conferences		26,37,241.00		Internal Audit Fees	20,700.00		
For Religious Work :				Statutory Audit Fees	15,000.00		
For Seminars and Conferences		4,40,520.00		Legal Expenses	17,500.00		
For Religious Books and Materials		1,70,000.00		Office Expenses	13,667.00		
			61,39,453.50				69,685.00
<b>INTEREST REALISED :</b>				<b>CAPITAL EXPENDITURE :</b>			
On Savings Bank Account			4,84,775.00	Laptop Computers	33,500.00		
				Printers	23,843.00		
<b>OTHER HEADS :</b>				Coolers	54,500.00		
Recovery of Project Advances			6,07,420.00	Steel Almirah	30,000.00		
							1,41,843.00
				<b>OTHER HEADS :</b>			
				Tax Deducted at Source			1,000.00
carried forward ...			184,97,451.80				
				carried forward ...			119,44,808.97



brought forward ...

184,97,451.80

brought forward ...

119,44,808.97

TOTAL RUPEES ...

184,97,451.80

TOTAL RUPEES ...

184,97,451.80

**BALANCE ON 31.03.2017 :**

With State Bank of India  
On Savings Bank Account  
Account No. 11172274791  
Cash in Hand

65,50,868.83  
1,774.00

65,52,642.83

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2017 with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Foreign Contribution Account.

For Christian Service Agency, Nagpur (M.S.)

*Rajendra*  
Chief Functionary

NAGPUR :  
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
*Palind*  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645



# CHRISTIAN SERVICE AGENCY, NAGPUR

## DETAILS OF FOREIGN CONTRIBUTION FOR F.Y. 2016-17

Donor wise Receipts of foreign contribution :

Rupees

Sl. No.	Name(s) and address(es)	Purpose(s)	Website and e-mail address	Date of Receipt	Amount	Amount
1	2	3	4	5	6	7
						8
<b>FOREIGN SOURCE :</b>						
01.	The Church of Sweden SE-751 70, Uppsala, Sweden	Social	karin.bqdin@svenskakyrkan.se www.svenskakyrkan.se	27.04.2016 10.11.2016 24.06.2016 17.11.2016 13.01.2017 25.01.2017	12,06,862.00 6,85,391.00 51,985.00 3,75,000.00 22,999.00 15,038.00	23,57,275.00
02.	The International Bible Reading Association 1020, Bristol Road, Selly Oak, Birmingham B 29, 6LB, United Kingdom	Religious	sunday.schoolindia@yahoo.com	05.08.2016		1,70,000.00
03.	Church Mission Society CMS House, Wallington Road, Oxford, OX 4 6BZ, United Kingdom	Social	meseret.leferra@churchmissionsociety.org www.churchmissionsociety.org	14.09.2016		67,866.00
04.	Evangelisches Missionswerk in Deutschland Normannenweg 17-21, D-20537, Hamburg, Germany	Religious	info@emw-d.de www.emw-d.de	06.10.2016		4,40,520.00
05.	Scottish Episcopal Church 21, Grosvenor Crescent, Edinburgh, EH 12 5EE, London, United Kingdom	Social	marionw@scotland.anglican.org	21.10.2016		1,10,743.00
06.	Global Service Sponsor Inc. 60-64, Railway Road, Blackburn VIC 3130, Australia	Social		25.10.2016		60,000.00
07.	The World Association for Christian Communication 308, Main Street, Toronto, ON M4C 4X7, Canada	Social		25.10.2016		41,357.00
08.	Protestantse Kerk in Nederland Joseph Haydnlaan 2 A, 3533 AE, Utrecht PO Box 8190, 3503 RD, Utrecht, The Netherlands	Social		06.01.2017		20,93,194.00
09.	Methodist Church Britan Methodist Church House, 25 Marylebone Road, London, UK	Educational		16.01.2017		4,03,900.00
<b>Carried Forward</b>						<b>57,44,855.00</b>



10.	Australian Church Women Winifred Kick 6 Koornunga Ave, Rosstrevor, South Australia -5073, Australia	Educational	Brought Forward	08.02.2017	57,444,855.00
					2,50,191.50
11.	Brot für die Welt Postfach 04 01 64, 10061, Berlin, Germany	Social		03.03.2017	1,44,407.00
<b>TOTAL FOREIGN SOURCE</b>					<u>61,39,453.50</u>

INDIAN SOURCE :

Nil

TOTAL INDIAN SOURCE 0.00

**TOTAL RUPEES** 61,39,453.50

