



*A Pradhan & Associates*  
Chartered Accountants

CA. A Pradhan

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Ground Floor, Kolkata - 700 026

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## **INDEPENDENT AUDITOR'S REPORT**

### **Opinion**

We have audited the financial statements of Christ Mission Ashram, 144, SANTOSH PUR AVENUE, KOLKATA-700 075, which comprise the Balance Sheet at 31<sup>st</sup> March, 2020, and Receipts & Payments account and the Income & Expenditure account for the year then ended, and notes to the Financial Statements, 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, 2020 and of its financial performance for the year then ended in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 ethical requirements that are relevant to our audit of the financial statements as stated in code of ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Statement**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, 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.





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### **Auditor's Responsibilities 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.

Place : 28B, K.P Lane  
Kolkata - 700026

Date :04-12-2020



For A. PRADHAN & ASSOCIATES  
Chartered Accountants  
(Firm's Registration No.325131E)

( A. PRADHAN )  
Proprietor

Membership No.053543  
UDIN: 20053543AAAACB9910



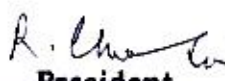
CHRIST MISSION ASHRAM,  
144, SANTOSH PUR AVENUE, KOL-700075.  
BALANCE SHEET AS AT 31ST MARCH 2020


Combined Accounts							
LIABILITIES	FC Rs	Local Rs	Total Rs	ASSETS	FC Rs	Local Rs	Total Rs
<b>CAPITAL FUND:</b>				<b>FIXED ASSETS</b>			
Balance as per last a/c	27,269,378.64	2,185,258.39		As per Schedule "A" Annexed	27,530,112.51	2,983,927.18	30,494,039.69
Less:- Excess of Expenditure over Income		(84,628.05)					
Add:- Excess of Income over Expenditure	264,834.87			Advance for Capital Asset(OTIS LIFT)	256,000.00		256,000.00
Add: Amount transferred from Building Fund	165,972.33						
Add: Sonarpur Prayer House Fund		1,164,935.10					
	27,699,985.89	3,265,565.44	30,965,551.33	<b>DEPOSITS(LOCAL)</b>			
<b>BUILDING FUND(FC)</b>				As Per last Account:-			
As per last account	165,972.33			For Telephone		7,050.00	
Add: Received During the Year				For Cylinder		500.00	
Less: Utilized during the year	165,972.33			For Electricity		24,652.00	32,202.00
<b>Sonarpur Prayer House Fund</b>				Sundry Debtors(Boat Sales Proceeds)		350,000.00	350,000.00
Received during the Year		1,164,935.10					
Less: Utilization during the year		(1,164,935.10)					
				<b>PREPAID EXPENSES</b>			
<b>CURRENT LIABILITIES(FC)</b>				Pre-paid Insurance (Vehicle)	15,170.00		15,170.00
Telephone Expenses(march 2020)	693.00			Pre-paid Road Tax	32,078.00		32,078.00
TDS payable	1,784.00						
Audit Fees (19-20)	24,000.00			<b>CASH AND BANK BALANCE</b>			
	26,477.00		26,477.00	Cash in hand (As certified			
Security Deposit(from Lessee)		100,000.00	100,000.00	by the management)	35,733.96	17,264.01	53,000.97
<b>Sundry Creditors(FC)</b>				United Bank of India(Local)			
As per Schedule-B	208,037.00		208,037.00	( Savings A/C No. - 128015 )		2,172.25	2,172.25
				Standard Chartered Bank (F.C)			
				( Savings A/C No. - 32111001254 )	65,402.42		65,402.42
	27,934,499.89	3,385,565.44	31,300,065.33				
					27,934,499.89	3,385,565.44	31,300,065.33

As per our report of even date annexed

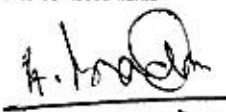
Date: 04-12-2020

  
**Secretary**  
**CHRIST MISSION ASHRAM**

  
**President**  
**CHRIST MISSION ASHRAM**

  
**Treasurer**  
**CHRIST MISSION ASHRAM**

FOR, A. PRADHAN & ASSOCIATES  
Chartered Accountants

  
(A. PRADHAN)  
Proprietor  
Mem. No 053543

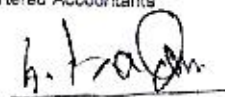
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**CHRIST MISSION ASHRAM**  
144, SANTOSH PUR AVENUE, KOL-700075  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

EXPENDITURE				INCOME			
	F.C.	LOCAL	TOTAL		F.C.	LOCAL	TOTAL
To Electricity Expenses	400.00	-	400.00	By Membership & Subscription		2,500.00	2,500.00
" Financial Support to Patients	7,200.00	-	7,200.00	" Donation from others	1,832,710.07	51,865.00	1,884,575.07
" Financial Support to Aged	17,400.00	-	17,400.00	" Bank Interest	2,680.00	1,387.00	4,067.00
" Non - formal School Teachers Allowance	14,400.00	-	14,400.00	" Misc. Income			-
" Motor Car Expenses	29,342.00	10,630.00	39,972.00	" LPG Subsidy		1,939.95	1,939.95
" Salary & Wages	158,400.00	-	158,400.00	" Lease Rent		108,000.00	108,000.00
" Repair & Maintenance	116,349.00	54,512.00	170,861.00				-
" Meeting & Programme Expenses	22,678.00		22,678.00				-
" Medical Clinic Expenses	47,868.00	6,997.00	54,865.00				-
" Medical Expenses		17,366.00	17,366.00				-
" Books & Periodicals	19,700.00		19,700.00				-
" CMA Canning Hostel Exp.	168,236.00		168,236.00				-
" Vehicle Road Tax	24,292.00		24,292.00				-
" Advertisement	3,500.00	500.00	4,000.00				-
" Christmas Expenses	42,359.00		42,359.00				-
" Student Stipend	16,500.00		16,500.00				-
" Casual Driver allowance	15,970.00	37,260.00	53,230.00				-
" Children Creche Expenses	199,732.00		199,732.00				-
" Canning Campus Electric Exp.	218,849.00		218,849.00				-
" Tea & Refreshment		11,945.00	11,945.00				-
" Guest Entertainment		7,545.00	7,545.00				-
Education Grant		7,693.00	7,693.00				-
Youth Skill Development Programme	12,743.00	8,151.00	20,894.00				-
Staff & Volunteers Conference	8,482.00	11,671.00	20,153.00				-
" Depreciation	177,119.24	47,252.00	224,371.24				-
" Administrative Expenses			-				-
As per Schedule - C	249,255.96	28,798.00	278,053.96				-
" Excess of income over Expenditure	264,634.87		264,634.87	Excess of Expenditure over income		84,628.05	84,628.05
<b>Total</b>	<b>1,835,390.07</b>	<b>250,320.00</b>	<b>2,085,710.07</b>	<b>Total</b>	<b>1,835,390.07</b>	<b>250,320.00</b>	<b>2,085,710.07</b>


As per our report of even date annexed

FOR. A PRADHAN & ASSOCIATES  
Chartered Accountants

  
(A. PRADHAN)  
Proprietor  
Mem. No. 353543  
UDIN: 20053543AAAAACB991C

Place: 28 B K.P. Lane, Kolkata-700 026  
Date: 04-12-2020

  
**Secretary**  
**CHRIST MISSION ASHRAM**

  
**President**  
**CHRIST MISSION ASHRAM**



  
**Treasurer**  
**CHRIST MISSION ASHRAM**



## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

Combined Accounts								
RECEIPTS	F.C. Rs.	LOCAL Rs.	TOTAL Rs.	PAYMENTS	FC Rs.	LOCAL Rs.	TOTAL Rs.	
To Opening Balance				By Electricity Expenses	400.00	-	400.00	
" Cash in hand	31,227.96	8,841.01	40,068.97	" Financial Support to Patients	7,200.00	-	7,200.00	
" United Bank of India				" Financial Support to Aged	17,400.00	-	17,400.00	
" SB A/C No. 128015		5,372.20	5,372.20	" Non - formal School Teachers Allowance	14,400.00	-	14,400.00	
" Standard Chartered Bank (SB A/C No. 32111001254)	103,616.31		103,616.31	" Motor Car Expenses	29,342.00	10,630.00	39,972.00	
" Donation from others	1,832,710.07	51,865.00	1,884,575.07	" Salary & Wages	158,400.00		158,400.00	
" Bank Interest	2,680.00	1,387.00	4,067.00	" Repair & Maintenance (Others)	116,349.00	54,512.00	170,861.00	
" Membership & Subscription		2,500.00	2,500.00	" Meeting & Programme Expenses	22,678.00		22,678.00	
" Misc. Income				" Medical Clinic Expenses	47,868.00	6,997.00	54,865.00	
" TDS on Labour Contractor (Recovered)	1,600.00	250.00	1,850.00	" Medical Expenses		17,366.00	17,366.00	
" LPG Subsidy		1,939.95	1,939.95	" TDS on Labour Contractor paid	1,600.00	250.00	1,850.00	
" Sonarpur Prayer House Fund		1,164,935.10	1,164,935.10	" Books & Periodicals	19,700.00		19,700.00	
" Security Deposit		100,000.00	100,000.00	" Audit Fees(2018-19)	24,000.00		24,000.00	
" Lease Rent		108,000.00	108,000.00	" Repair & Maintenance(Vehicle)	86,662.00	15,910.00	102,572.00	
				" CMA Vehicle Road Tax	13,600.00		13,600.00	
				" Rate & Taxes	25.00	3,636.00	3,661.00	
				" Advertisement	3,500.00	500.00	4,000.00	
				" Christmas Expenses	42,359.00		42,359.00	
				" Student Stipend	16,500.00		16,500.00	
				" Casual Driver allowance	15,970.00	37,260.00	53,230.00	
				" Bank Charges	3,128.96	12.00	3,140.96	
				" Sundry Creditors(Bharat Builders)				
				" Crèche Expenses	199,732.00		199,732.00	
				" Insurance Premium (Vehicle)	50,035.00		50,035.00	
				" Telephone Expenses	3,573.00		3,573.00	
				" CMA Canning Hostel Expenses	168,236.00		168,236.00	
				" Office Maintenance	27,600.00		27,600.00	
				" Postage & Telegram	170.00		170.00	
				" Printing and Stationery	20,422.00	5,040.00	25,462.00	
				" Sundray Creditors S. Engineering				
				" Sundray Creditors (Sripati Sanfui)	59,999.00		59,999.00	
				" Canning Campus Electricity Exp.	218,849.00		218,849.00	
				" Professional Charges	26,500.00		26,500.00	
				" Guest Entertainment		7,545.00	7,545.00	
				" Newspaper		4,200.00	4,200.00	
				" Tea & Refreshment		11,945.00	11,945.00	
				" Education Grant		7,693.00	7,693.00	
				" Youth Skill Development Prog	12,743.00	8,151.00	20,894.00	
				" Staff & Volunteers Conference	8,462.00	11,671.00	20,133.00	
				" Kalikapur Electricity Installation	53,838.00		53,838.00	
				" Outstanding electricity expenses	244.00		244.00	
				" Addition to Fixed assets:				
				" Building WIP Kolkata Mission Centre	379,210.00	25,026.00	404,236.00	
				" Building WIP CMA Mission Centre				
				" Building WIP GSH Project				
				" Sonarpur Prayer House Land		1,172,310.00	1,172,310.00	
				" Building WIP Sonarpur Prayer Tower		25,000.00	25,000.00	
				" Closing Balance:				
				" Cash In hand (As Certified by Management)	35,736.96	17,264.01	53,000.97	
				" Standard Chartered Bank -	65,402.42		65,402.42	
				" (SB A/C No. 32111001254)				
				" United Bank of India		2,172.25	2,172.25	
				" (SB A/C No -128015)				
TOTAL	1,971,834.34	1,445,090.26	3,416,924.60	TOTAL	1,971,834.34	1,445,090.26	3,416,924.60	

As per our report of even date annexed

Date 04-12-2020

FOR, A. PRADHAN & ASSOCIATES  
Chartered AccountantsA. Pradhan  
Proprietor

Mob No 053543

UDIN: 20053543AAAAACB9910

Secretary

CHRIST MISSION ASHRAM

President

CHRIST MISSION ASHRAM

Treasurer

CHRIST MISSION ASHRAM

CHRIST MISSION ASHRAM  
144, Santoshpur Avenue, Kolkata-700 075  
(FOREIGN CONTRIBUTION ACCOUNT)  
Schedule of fixed assets as at 31st March, 2020

Sl No.	Particulars	Rate %	Balance as on 01-04-19	Sale / Transfer	Addition during the year		Adjustment	SCHEDULE-A		
					upto 30.09.19	From 1.10.19		Total as on 31-03-20	Depreciation	Balance as on 31-03-20
1	Land (Kandi Land)		307,880.00					307,880.00	-	307,880.00
2	<u>Building:</u>									
	KonKondigh Project	10%	69,419.00					69,419.00	6,941.90	62,477.10
	Sonagarh Project	10%	95,385.00					95,385.00	9,538.50	85,846.50
	Moipit HC Project	10%	71,098.00					71,098.00	7,109.80	63,988.20
	Jyotishpur Project	10%	57,578.92					57,578.92	5,757.89	51,821.03
	CMA Mission Centre	10%	119,745.00					119,745.00	11,974.50	107,770.50
	Sundarnagar HC Project	10%	199,597.00					199,597.00	19,959.70	179,637.30
	Kandi Prayer House	10%	670,648.50					670,648.50	67,064.85	603,583.65
3	Computer	40%	926.00					926.00	370.40	555.60
4	Equipment (PA System)	15%	4,612.00					4,612.00	691.80	3,920.20
5	Tubewell	10%	12,363.00					12,363.00	1,236.30	11,126.70
6	Motor Bus	15%	201,508.00					201,508.00	30,226.20	171,281.80
7	Motor Cycle	15%	22,015.00					22,015.00	3,302.25	18,712.75
8	Kalikapur Electricity Installa	15%			53,838.00			53,838.00	8,075.70	45,762.30
9	Bi-Cycle	15%	32,463.00					32,463.00	4,869.45	27,593.55
	Total (A)		1,865,238.42	-	53,838.00			1,919,076.42	177,119.24	1,741,957.18
	<u>Building WIP:</u>				<u>Addition during the year</u>					
1	Good Samaritan Hospital		11,245,813.33					11,245,813.33		11,245,813.33
2	Kolkata Mission Centre(Orphanage)		13,924,929.00			617,413.00		14,542,342.00		14,542,342.00
	Total(B)		25,170,742.33	-		617,413.00		25,788,155.33	-	25,788,155.33
Grand Total (A+B)			27,035,980.75		53838.00	617,413.00		27,707,231.75	177,119.24	27,530,112.51

*Walter*

*R. Ch...*

*Secretary*





**CHRIST MISSION ASHRAM**  
**144, SANTOSH PUR AVENUE, KOLKATA -700075.**

**FIXED ASSETS SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020**

Local account			LOCAL			SCHEDULE 'A'		
Sl. No	PARTICULARS	RATE %	W.D.V AS ON 01.04.2019	ADDITIONS DURING THE YEAR	SALE/TRANSFER	TOTAL AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	W D V AS ON 31.03.2020
1	LAND (FREE HOLD)		926,251.60	-	-	926,251.60		926,251.60
2	LAND (SONARPUR)			1,172,310.00		1,172,310.00		1,172,310.00
3	PRAYER HALL	10%	3,649.31	-	-	3,649.31	365.00	3,284.31
4	FURNITURE & FITTINGS	10%	2,932.05	-	-	2,932.05	293.00	2,639.05
5	MOTOR VEHICLE	15%	144,516.87	-	-	144,516.87	21,578.00	122,938.87
6	BICYCLE	15%	2,845.07	-	-	2,845.07	427.00	2,418.07
7	MUSICAL INSTRUMENT	15%	128.91	-	-	128.91	19.00	109.91
8	ELECTRIC FAN	10%	287.21	-	-	287.21	29.00	258.21
9	FILM PROJECTOR	15%	54.57	-	-	54.57	8.00	46.57
10	TUBE WELL	10%	309.91	-	-	309.91	31.00	278.91
11	ELECTRICAL INSTALLATION	15%	641.23	-	-	641.23	96.00	545.23
12	EQUIPMENT	15%	455.89	-	-	455.89	68.00	387.89
13	GENERATOR	15%	3,379.39	-	-	3,379.39	507.00	2,872.39
14	BUILDING	10%	217,469.77	-	-	217,469.77	21,747.00	195,722.77
15	FRANKING MACHINE	15%	87.45	-	-	87.45	13.00	74.45
16	FAX MACHINE	15%	98.83	-	-	98.83	15.00	83.83
17	EYE SURGERY EQUIPMENT	15%	10,470.16	-	-	10,470.16	1,571.00	8,899.16
18	MOTOR CYCLE	15%	2,565.96	-	-	2,565.96	385.00	2,180.96
	<b>TOTAL</b>		<b>1,316,144.18</b>	<b>1,172,310.00</b>	<b>-</b>	<b>2,488,454.18</b>	<b>47,252.00</b>	<b>2,441,202.18</b>
18	<b>BUILDING WORK IN PROGRESS</b>							
	G.S. HOSPITAL PROJECT		3,600.00	-	-	3,600.00		3,600.00
	KOLKATA MISSION CENTRE (ORPH)		469,099.00	25,026.00	-	494,125.00		494,125.00
	SONARPUR PRAYER HOUSE		-	25,000.00	-	25,000.00		25,000.00
	<b>TOTAL</b>		<b>472,699.00</b>	<b>50,026.00</b>	<b>-</b>	<b>522,725.00</b>		<b>522,725.00</b>
	<b>GRAND TOTAL</b>		<b>1,788,843.18</b>	<b>1,222,336.00</b>	<b>-</b>	<b>3,011,179.18</b>	<b>47,252.00</b>	<b>2,963,927.18</b>

*Sundar*  
**Secretary**

**CHRIST MISSION ASHRAM**

*R. Chandra*  
**President**

**CHRIST MISSION ASHRAM**

*Chandra*  
**Treasurer**

**CHRIST MISSION ASHRAM**



CHRIST MISSION ASHRAM  
144, SANTOSH PUR AVENUE, KOLKATA-700075  
SCHEDULE OF SUNDRY CREDITORS A/C AS AT 31st MARCH 2020

Schedule-B		
Sl no	Name	Amount
1	Bharat Builders	3,875.00
2	S C Dey	6,930.00
3	D B Traders	20,812.00
4	Sripati Sanfui	176,420.00
	Total	208,037.00



  
Secretary  
CHRIST MISSION ASHRAM

  
President  
CHRIST MISSION ASHRAM

  
Treasurer  
CHRIST MISSION ASHRAM



CHRIST MISSION ASHRAM

DETAILS OF ADMINISTRATIVE EXPENSES SCHEDULE TO INCOME & EXPENDITURE  
as at 31ST.MARCH.2020

COMBINED ACCOUNTS			SCHEDULE-C	
Sl no	Particular	F C	LOCAL	TOTAL
1	Insurance Premium(Vehicle)	56,482.00		56,482.00
2	Bank Charges	3,128.96	12.00	3,140.96
3	Rates & Taxes	25.00	3,636.00	3,661.00
4	Newspaper		4,200.00	4,200.00
5	Office Maintenance	27,600.00		27,600.00
6	Printing & stationery	20,422.00	5,040.00	25,462.00
7	Postage & Telegram	170.00		170.00
8	Repair & Maintenance(Vehicle)	86,662.00	15910.00	102,572.00
9	Telephone Expenses	4,266.00		4,266.00
10	Audit fee	24,000.00		24,000.00
11	Professional Charges	26,500.00		26,500.00
	<b>TOTAL</b>	<b>249,255.96</b>	<b>28,798.00</b>	<b>278,053.96</b>



  
**Secretary**  
**CHRIST MISSION ASHRAM**

  
**President**  
**CHRIST MISSION ASHRAM**

  
**Treasurer**  
**CHRIST MISSION ASHRAM**

## Christ Mission Ashram

### NOTES ON ACCOUNT

#### 1. Basis of preparation

These financial statements have been prepared in accordance with Accounting Standards (AS) generally accepted in India. The preparation of financial statements in conformity with AS requires the Board to exercise its judgment in the process of applying the entity accounting policies.

2. Fixed assets are stated at cost of acquisition and include subsequent improvements thereto. All cost including taxes, duties, freight and other incidental expenses related to the acquisition and installation along with financing cost till commencement of commercial use attributable to the fixed assets are capitalized.
3. The depreciation on fixed assets is provided as per written down value method and at rates prescribed by Income Tax Rules 1962.
4. Interest on Saving bank accounts are accounted for on realization basis.
5. This Society is registered as a charitable institution U/s 12A of Income Tax Act, 1961.
6. Sale Proceeds of boat remain outstanding of Rs.350000 is still shown unpaid till date on the asset side of the balance sheet under current asset as Sundry debtors(boat sales Proceeds)
7. Previous year figures have been re-grouped and re-arranged wherever necessary to conform to current year's classification.

