

RAY & RAY

CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To,
The Honorary Treasurer
Church's Auxiliary for Social Action,
New Delhi.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Church's Auxiliary for Social Action** ("the Society"), which comprise the Balance Sheet as at 31st March 2023 and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023; and
- (b) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountant of India (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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the relevant Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw your attention to the following notes:

- a) Note No. C 7 (c) & (d) of Schedule 'L' regarding amount recoverable aggregating to Rs. 1,142,816 from parties/employees, against whom the Society has filed a police complaint.



- b) Note C 7 (e) of Schedule 'L' regarding full payment made for purchase of apartment for which the possession is yet to be handed over.
- c) Note No C 9 of Schedule 'L' regarding two permanent account number in the name of the Society for which efforts are on to regularize the same.

Our opinion is not modified in respect of the above.

Management's Responsibility for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the accounting principles generally accepted in India, including the applicable Laws. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

That Society's Management is also responsible for overseeing the Society's financial reporting process.

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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. In making those risk assessments, we consider internal financial control relevant to the Organization's preparation & fair presentation of the financial statements that give true and fair view 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 Organization's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the standalone 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

We report that:

- 1 We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- 2 In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the branches / projects/ programs.
- 3 The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

For Ray & Ray

Chartered Accountants

Firm's Registration Number: 301072E

(Samir Manocha)

Partner

Membership Number 091479

UDIN: 23091479BGYWVW6729



Place: New Delhi

Date: 24.08.2023

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008
BALANCE SHEET AS AT MARCH 31, 2023

LIABILITIES		(Rs.)	(Rs.)	A S S E T S		(Rs.)	(Rs.)
CORPUS FUND	Schedule 'A'		1,19,79,909.44	FIXED ASSETS	Schedule 'I'		4,09,49,192.30
RESERVE AND SURPLUS				CURRENT ASSETS			
Capital Reserve	Schedule 'B'	4,09,49,192.30		Cash and Bank Balance	Schedule 'J'	26,49,76,086.39	
General Reserve	Schedule 'C'	<u>19,12,25,880.12</u>	23,21,75,072.42	Advances and Deposits	Schedule 'K'	<u>3,45,41,096.82</u>	29,95,17,183.21
PROJECTS AND EMERGENCIES BALANCE	Schedule 'D'		3,47,44,786.62				
CORE PROGRAMME BALANCE	Schedule 'E'		1,49,81,655.91				
SET APART FUNDS	Schedule 'F'		3,55,31,093.39				
EMPLOYEES' MEDICAL FUND	Schedule 'G'		83,26,110.73				
CURRENT LIABILITIES							
Other Liabilities	Schedule 'H'		27,27,747.00				
TOTAL (Rs.)			34,04,66,375.51	TOTAL (Rs.)			34,04,66,375.51

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS- SCHEDULE 'L'
 SCHEDULES 'A' TO 'L' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET
 AS PER OUR REPORT OF EVEN DATE

For RAY & RAY
 Chartered Accountants
 Firm Registration No. 301072E


 SAMIR MANOCHA
 PARTNER

Membership No. 091479

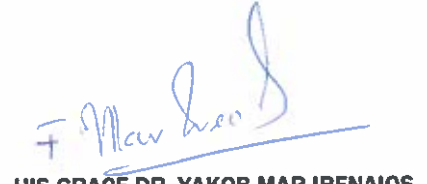
PLACE: NEW DELHI
 DATE: AUGUST 24, 2023




 DEEPIKA SHARMA
 FINANCE OFFICER


 SUSANT AGRAWAL
 DIRECTOR


 REV. DR. STEVEN C. DAVID
 TREASURER


 HIS GRACE DR. YAKOB MAR IRENAIOS
 CHAIRPERSON

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 2023

E X P E N D I T U R E			I N C O M E		
CORE & OTHER PROGRAMMES	PROJECTS AND EMERGENCIES	TOTAL	CORE & OTHER PROGRAMMES	PROJECTS AND EMERGENCIES	TOTAL
(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Accident & Insurance	55,953.00	1,84,726.00	Contribution (Overseas)	23,20,24,623.41	32,99,27,503.41
Advances/Assets Written off	-	1,43,200.00	Contribution (Local)	1,39,39,138.00	1,39,54,138.00
Affiliation & Membership Fee	-	1,21,000.00	Interest	13,09,084.44	2,09,14,755.98
Audit fees (Others)	12,97,881.00	17,63,981.00	Interest on Income Tax Refund	-	1,667.00
Audit fees (Statutory)	-	2,00,600.00	Membership Contribution	-	12,65,000.00
Bank Charges	1,77,417.93	2,58,920.06	Miscellaneous Receipts	-	1,02,281.93
Conference & Committee	-	11,42,609.00	Sale of Fixed Assets	-	1,57,67,900.00
Donation Paid	-	3,00,000.00	Donation Received	40,34,629.00	40,34,629.00
Freight & Handling	31,64,182.72	32,29,132.72			
Hospitality Expenses	2,38,508.00	2,70,879.00			
Legal & Professional Expenses	2,91,66,495.93	3,17,28,377.93			
Management Contribution towards P.F.	24,61,138.00	50,64,269.00			
Material, Labour & Grant	8,43,89,223.52	8,80,17,983.32			
Miscellaneous Expenses	8,966.00	41,747.63			
Newspaper & Periodicals	34,936.00	78,769.00			
Postage & Telephones	14,11,570.57	23,25,514.03			
Printing, Stationery & Supplies	36,91,007.85	50,63,832.24			
Programme Execution Expenses	7,48,50,243.53	8,60,73,120.41			
Publicity & Publication, Advertisment	1,11,338.00	2,63,993.00			
Purchase of Fixed Assets	37,85,306.00	46,99,000.00			
Rent & Taxes	39,25,273.78	61,35,342.78			
Repair & Maintenance - Building	1,46,291.00	5,77,629.00			
Repair & Maintenance - Others	28,93,817.78	57,33,452.78			
Salary & allowance	7,50,31,848.36	13,77,49,279.36			
Staff Welfare	4,32,077.00	11,25,196.00			
Travel & Conveyance	3,48,74,732.00	4,60,94,725.02			
Utilities	23,04,066.00	33,59,912.00			
Vehicle Running & Maintenance	25,27,614.00	42,01,344.14			
Depreciation Rs. 55,49,505.76	-	-			
Less: Charged to Capital Reserve Rs. 55,49,505.76	-	-			
Excess of Income over Expenditure carried	2,97,26,382.02	2,97,26,382.02	Excess of expenditure over income carried	7,97,07,042.12	7,97,07,042.12
TOTAL (Rs.)	13,86,95,029.47	32,69,79,887.97	TOTAL (Rs.)	13,86,95,029.47	46,56,74,917.44
Excess of expenditure over income brought down:	7,97,07,042.12	7,97,07,042.12	Excess of Income over Expenditure brought down:	2,97,26,382.02	2,97,26,382.02
Balance transferred to:					
Core Programme	2,02,59,369.62	2,02,59,369.62	Transferred from General Reserve (Own Means Contribution for Projects)	8,038.20	8,038.20
Projects & Emergencies	31,21,134.87	31,21,134.87	Transferred from Set Apart Fund	8,28,20,138.79	8,28,20,138.79
General Reserve	94,67,012.40	94,67,012.40			
2,97,26,382.02	8,28,28,178.99	11,25,54,559.01	2,97,26,382.02	8,28,28,178.99	11,25,54,559.01

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS- SCHEDULE 'L'
 SCHEDULE 'L' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE INCOME & EXPENDITURE ACCOUNT
 AS PER OUR REPORT OF EVEN DATE

For RAY & RAY

Chartered Accountants

Firm Registration No. 301072E

Hansraj & Ray
 208
 Ansal Bhawan
 16, K G, Marg
 New Delhi-01
 CHARTERED ACCOUNTANTS
 SAMIR MAHOCHA
 PARTNER
 Membership No. 091479
 PLACE, NEW DELHI
 DATE: AUGUST 24, 2023

Deepika Sharma
DEEPIKA SHARMA
 FINANCE OFFICER

Sushant Agrawal
SUSHANT AGRAWAL
 DIRECTOR

Rev. Dr. Steven C. David
REV. DR. STEVEN C. DAVID
 TREASURER

His Grace Dr. Yakob Mar Irenaios
HIS GRACE DR. YAKOB MAR IRENAIOS
 CHAIRPERSON

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
SCHEDULES TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'A'

CORPUS FUND

As per Previous Year's Balance Sheet	Rs.	1,19,79,909.44
	Rs.	<u>1,19,79,909.44</u>

SCHEDULE 'B'

CAPITAL RESERVE

As per Previous Year's Balance Sheet	4,34,14,938.27
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ADD: Purchase/Adjustment of Fixed Assets during the year	Rs.	46,99,000.00		
Depreciation Written Back	Rs.	26,36,972.79	Rs.	73,35,972.79
			Rs.	<u>5,07,50,911.06</u>

LESS: Sale/Adjustment of Fixed Assets during the year	Rs.	42,52,213.00		
Depreciation for the Year	Rs.	55,49,505.76	Rs.	98,01,718.76
			Rs.	<u>4,09,49,192.30</u>



PLACE: NEW DELHI
DATE: AUGUST 24, 2023


DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'C'

GENERAL RESERVE

As per Previous Year's Balance Sheet	Rs.	18,24,02,423.77
LESS: Transferred to Income and Expenditure Account own means contribution for projects West Bengal	Rs.	8,038.20
LESS: Transferred to Employees' Medical Fund being Interest thereon	Rs.	6,35,517.85
	Rs.	<u>18,17,58,867.72</u>
ADD: Transferred from Income and Expenditure Account being excess of Income over Expenditure	Rs.	94,67,012.40
	Rs.	<u><u>19,12,25,880.12</u></u>

SCHEDULE 'D'

PROJECTS AND EMERGENCIES BALANCE

As per Previous Year's Balance Sheet	Rs.	3,16,23,651.75
ADD: Transferred from Income and Expenditure account	Rs.	31,21,134.87
	Rs.	<u><u>3,47,44,786.62</u></u>



PLACE: NEW DELHI
DATE: AUGUST 24, 2023


DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'E'

CORE PROGRAMME BALANCE

As per Previous Year's Balance Sheet	Rs.	(52,77,713.71)
ADD : Core Programme (Previous Phase 2019-22)	Rs. 32,70,174.47	
ADD : Core Programme 2022-25 (N-IND-2022-0213)	Rs. 1,69,89,195.15	Rs. 2,02,59,369.62
Transferred from Income and Expenditure account being excess of Income over Expenditure		
	Rs.	1,49,81,655.91

SCHEDULE 'F'

SET APART FUNDS

As per Previous Year's Balance Sheet	Rs.	11,83,51,232.18
LESS: Transferred to Income and Expenditure account being amount utilized from Set Apart fund (Note L (C) 14a)	Rs.	8,28,20,138.79
	Rs.	3,55,31,093.39



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'G'

EMPLOYEES' MEDICAL FUND

As per Previous Year's Balance Sheet	Rs.	77,70,142.88
LESS: Utilized During the year	Rs.	79,550.00
	<u>Rs.</u>	<u>76,90,592.88</u>
ADD: Interest earned during the year transferred from General Reserve	Rs.	6,35,517.85
	<u>Rs.</u>	<u>83,26,110.73</u>



PLACE: NEW-DELHI
DATE: AUGUST 24, 2023


DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building (4th Floor), 2 Rajendra Place, New Delhi
SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

OTHER LIABILITIES

SCHEDULE 'H'

SL. NO.	PARTICULARS	AMOUNT (Rs.)
A	HEAD OFFICE & NORTH ZONE	
1	ABURTI CONSTRUCTION	1,55,000.00
2	HAZARI LAL BAIRWA	1,00,000.00
3	KIRAN KETHLINE	54,000.00
4	K TANGAVALU (PRIYA ALANGULAM RC LAND)	7,74,000.00
5	TDS NON COMPANY	65,841.00
6	TDS ON COMPANY	11,815.00
7	TDS ON PROFESSIONAL COMPANY	4,327.00
8	TDS ON PROFESSIONAL NON COMPANY	3,35,581.00
9	TDS ON RENT	2,22,881.00
10	TDS PAYABLE ON STAFF	6,41,509.00
B	CHENNAI	
1	T JOSEPH RAJKUMAR	2,23,159.00
2	BENITA CLIEO	19,484.00
3	N. SELVAKUMAR	36,250.00
4	P.S. VARAKUMAR	10,500.00
5	SAV PROJECTS	73,000.00
C	KOLKATTA	
1	PROFESSIONAL TAX	200.00
D	MUMBAI	
1	PROFESSIONAL TAX	200.00
	TOTAL (Rs.)	27,27,747.00



PLACE: NEW DELHI
DATE: AUGUST 24, 2023


DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi 110 008

SCHEDULE FOR BALANCE SHEET AS AT MARCH 31, 2023
FIXED ASSETS

SCHEDULE 'I'

SL. NO.	NAME OF ASSETS	RATE OF DEPRECIATION (%)	GROSS BLOCK		DEPRECIATION				NET BLOCK			
			AS AT 01.04.2022 (Rs.)	ADDITIONS DURING THE YEAR (Rs.)	SALES/WRITE OFF DURING THE YEAR (Rs.)	AS AT 31-03-2023 (Rs.)	UPTO 31-03-2023 (Rs.)	FOR THE CURRENT YEAR (Rs.)	WRITTEN BACK ADJUSTMENT (Rs.)	UPTO 03-2023 (Rs.)	AS AT 03-2023 (Rs.)	AS AT 31-03-2022 (Rs.)
1	LAND	0	86,73,952.00	-	13,79,200.00	72,94,752.00	-	-	-	-	72,94,752.00	86,73,952.00
2	BUILDING (RESI)	5	1,63,38,931.50	-	-	1,63,38,931.50	57,52,461.56	5,29,323.49	-	-	1,00,57,146.45	1,05,86,489.94
3	BUILDING	10	76,65,315.73	-	-	76,65,315.73	72,12,151.66	45,316.41	-	-	4,07,847.66	4,53,164.07
4	FURNITURE & FIXTURE	10	84,48,069.33	5,43,674.00	-	89,91,743.33	41,79,356.70	4,77,645.29	-	-	43,34,741.34	42,68,712.63
5	COMPUTERS	40	1,33,99,196.00	30,93,141.00	-	1,64,92,337.00	1,09,22,801.64	18,74,841.12	-	-	36,94,694.24	24,76,394.36
6	OFFICE EQUIPMENT	15	1,01,34,036.56	7,11,665.00	3,03,504.00	1,05,42,197.56	73,38,486.52	4,76,633.11	2,71,643.58	-	29,98,721.51	27,95,550.04
7	OFFICE EQUIPMENT (SOLAR H)	40	1,50,000.00	-	-	1,50,000.00	1,49,944.01	22.40	-	-	33.59	55.99
8	VEHICLES	15	3,35,98,576.04	3,50,520.00	25,69,509.00	3,13,79,587.04	1,94,37,936.80	21,45,723.94	23,65,329.21	-	1,97,18,331.53	1,21,61,255.51
	TOTAL (Rs.)		9,84,08,077.16	46,89,000.00	42,62,213.00	9,88,54,864.16	6,49,83,138.89	56,49,506.78	26,36,872.79	5,78,06,671.86	4,08,49,192.30	4,34,14,838.27
	PREVIOUS YEAR (Rs.)		10,11,47,014.21	13,79,428.00	41,18,366.05	9,84,08,077.16	6,32,48,881.91	56,26,181.87	37,78,824.99	5,49,93,138.89	4,34,14,838.27	



Deepika Sharma
DEEPIKA SHARMA
 FINANCE OFFICER

Susjant Agrawal
SUSJANT AGRAWAL
 DIRECTOR

Hony. Treasurer
HONY. TREASURER

His Grace Dr. Yashwanth Mar Irenaios
HIS GRACE DR. YASHWANTH MAR IRENAIOS
 CHAIRPERSON

PLACE: NEW DELHI
 DATE: AUGUST 24, 2023

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110008

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

CASH AND BANK BALANCES

S.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
A	DELHI HEADQUARTERS	67,607.00				
I	Postage in Hand	29,911.00				
ii	Indian Overseas Bank, Rachna Building, I Floor, Rajendra Place, Pusa Rd, N.D.-110008 Account No. - 04420100000853		3,79,788.70			
iii	Indian Overseas Bank, Rachna Building, I Floor, Rajendra Place, Pusa Rd, N.D.-110008 Account No. - 044201000030888		1,58,62,841.26			
iv	H.D.F.C. Bank Ltd. 13-B Pusa Road, Bazar Marg, Old Rajinder Nagar New Delhi 110060 Account No. - 00261000059904		3,46,295.79			
v	State Bank Of India 2/15 East Patel Nagar, Delhi-110008 Account No. - 10964472611		9,48,988.67			
vi	State Bank Of India, N.D Main Branch 11, Parliament Street, New Delhi Account No. - 39951495390		1,64,23,855.16			
vii	Indian Overseas Bank Pusa Road Branch, New Delhi Account No. - 044201000013164		31,49,607.07			
viii	HDFC Bank Ltd, LC - Old Rajinder Nagar Market, New Delhi Account No. - 50100181990957 (LRM)		84,85,311.76		12,90,570.70	
ix	ICICI BANK - W - 2/6, West Patel Nagar - 110008 Account No. - 033201004979 (LRM)		46,68,607.06			
x	RBL Bank Delhi LC 17 A/53, Ground Floor, W.E.A. Karol Bagh, Gurudwara Road, New Delhi 110005		1,28,442.00		1,86,30,851.00	
xi	JANA Bank Delhi, LC - Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society, Meera Bagh, Paschim Vihar, Delhi, 110087				5,06,65,996.00	
xii	JANA Bank Delhi, FC - Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society, Meera Bagh, Paschim Vihar, Delhi, 110087				3,22,00,208.00	
xiii	RBL Bank Delhi FC 17 A/53, Ground Floor, W.E.A. Karol Bagh, Gurudwara Road, New Delhi 110005					
xiv	DCB Bank Delhi FC, Plot No 7/56, 1st Floor, A-Set House, Desh Bandhu Gupta Road, Karol Bagh, New Delhi 110005				2,11,44,545.00	
xv	DCB Bank Delhi LC, Plot No 7/56, 1st Floor, A-Set House, Desh Bandhu Gupta Road, Karol Bagh, New Delhi 110005				1,24,14,512.00	
xvi	Karnataka Bank Ltd, FC 11/14, West Patel Nagar, New Delhi -110008,					
xvii	AU Bank Delhi LC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005				1,98,12,392.80	
xviii	AU Bank Delhi FC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005				5,57,65,545.04	26,24,15,876.01





S.No.	BANK'S NAME	CASH-IN-HAND		SAVINGS ACCOUNT		CURRENT ACCOUNT		FIXED DEPOSITS		TOTAL	
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
B	NORTH ZONE										
1	UDAIPUR SECTOR OFFICE		7,131.00								
i	Indian Overseas Bank, 157 Floor, Panchasheel Marg, Opposite. Town Hall, Udaipur Branch, Rajasthan - 313001 Account No.- 64501000003894			2,230.41							
ii	Indian Overseas Bank, Panchisheel Marg, Udaipur Account No.- 64501000004508		5,132.00	6,327.48						15,688.89	
2	PADHAR SECTOR OFFICE										
i	Bank of Maharashtra.614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.- 20199121326			11,632.06							
ii	Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.-20199151929			18,357.68							
iii	Bank of Maharashtra PACS; 614 Padhar Branch, Betul, Madhya Pradesh Account No.-060091569563			63,524.00						98,645.74	
3	RAIPUR SECTOR OFFICE		1,599.00								
i	HDFC Bank Ltd. RAIPUR Branch , Devendra Nagar Road,B 3 , C-9 Opp.Officers colony gate no 2,Sai Nagar, Raipur 492001, Chhattisgarh. Account No.-01521000036763		566.00	24,466.13						26,085.13	
4	BANSWARA SECTOR OFFICE										
i	ICICI Bank Ltd -Gandhi Murti, Banswara-327001, Rajasthan. Account No.- 689905017039		1,925.00	5,06,469.50						5,07,035.50	
5	KULLU SECTOR OFFICE										
i	State Bank of India, Bhuntar Bye Pass Road,Bhuntar,Village & P.O. Bhuntar - 175125 Kullu, Himachal Pradesh Account No.-11038726448		2,533.00							1,925.00	
6	LUCKNOW SECTOR OFFICE										
i	HDFC Bank Ltd. ,31/31, M.G. Road, Hazratganj, Lucknow, Uttar Pradesh , 226001 Account No.- 0781450000105			39,580.21						42,113.21	
7	JAIPUR SECTOR OFFICE										
i	Indian Overseas Bank, Mahiya Nagar, Jaipur, D-672 Mahiya Nagar Jaipur 302017 Account No.- 154901000002786		93.00	1,162.25						1,162.25	
8	SHIMLA SECTOR OFFICE										
i	HDFC Bank Ltd., Manta Building,Opp Bus Stand, Sanjaull Shimla, H. Pradesh-171006 Account No.-03461000026224			3,214.68						3,307.68	
9	BHOPAL SECTOR OFFICE										
i	HDFC Bank Ltd.-E-1/57, Arera Colony Scheme of Capital Project Bhopal M.P.-462016 Account. No.- 00621000141212		4,922.00	29,673.20						34,595.20	
10	DEHRADUN SECTOR OFFICE										
i	Indian Overseas Bank, Patel Nagar Branch,32, Co-operative Industrial Area, Patel Nagar, Saharanpur Road, Dehradun District Uttarakhand - 248001 Account No.- 238301000000310		11,455.00	12,104.91							
ii	Indian Overseas Bank- Patel Nagar, Dehradun LC Account No.- 238301000000734			10,421.92						33,981.83	

S.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
11	BILASPUR SECTOR OFFICE					
i	Indian Overseas Bank -Gaj Mohini Complex, In Front of Ladlikar Hospital,Old Bus Stand Road, Bilaspur - 495001, Chhatisgarh Account No.-158401000000959	1,182.00				
12	MAWLIEN SECTOR OFFICE					
i	State Bank of India, Barapani Branch, Barapani, Dist : Ribhoi, Meghalaya, 793103 Account No.-10228761804	123.00	4,952.97			6,134.97
ii	State Bank of India, Barapani Branch, Barapani, Dist : Ribhoi Meghalaya, 793103- Saving Account No.- 10228761815		1,848.65			
13	GUWAHATI SECTOR OFFICE					
i	Indian Overseas Bank, Guwahati Branch, S S Road , Lakholla , Kamrup Dist , 781001 , Assam Account No.-420433118	11,345.00		47,662.75		
ii	State Bank of India,S.R.C.B Road, Bulbul Market,fancy Bazar,Guwahati-1, Account No.- 100698661207		17,007.50			76,015.25
14	IMPHAL SECTOR OFFICE					
i	Indian Overseas Bank , Imphal Branch, 704 & 706 Hospital Road , Thangal Bazar , Imphal 795001 , Manipur Account No.-0732010000002587	1,991.56				
ii	Indian Overseas Bank, Imphal Branch, 704 & 706 Hospital Road,795001 , Manipur Account No.-0732010000004126		8,368.77			
15	AIZWAL SECTOR OFFICE					
i	State Bank of India ,Bawngkawn Branch, Bawngkawn , Aizawl 796001 , Mizoram Account No.-10717893133	11,688.00				16,015.65
ii	UCO Bank,Dawrpur , Aizawl 796001 , Mizoram, Account No.-086101000005006		9,596.00			
16	SHILLONG SECTOR OFFICE					
i	Indian Bank, Shillong Branch, 1 Floor, Rainbow Complex, Wathapbroo, G S Road, Shillong 793002, Meghalaya Account No.-458893526	7,528.00				
17	DIMAPUR SECTOR OFFICE					
i	State Bank of India, Kohima Road Branch, Dist : Dimapur , Nagaland 797001 Account No.-10810522499	91.00				
ii	Allahabad Bank, Kall Bari Road, Dimapur, Nagaland Account No.-20283765092		11,517.00			
C	SOUTH ZONE					
1	CHENNAI ZONAL OFFICE					
i	Indian Overseas Bank, Nehru Park Branch 856-A, Poonamallee High Road, Near Neyveli House, Kiltipauk,Chennai - 600010,Tamil Nadu Account No.- 030601000004054	6,661.00				
ii	Indian Overseas Bank, Nehru Park Branch, Chennai Account No.-0306010000011821 LC		9,118.71			
iii	Local Resource Centre	86.00	9,035.72			

S.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
iv	Indian Overseas Bank, Nehru Park Branch, Chennai Account No. - 030601000027443 LC		7,066.40			31,967.83
2	PERIA ALANGULAM (MADURAI) PAT UNIT Indian Overseas Bank-Vaiyapattil Branch ,Madurai.District 625 022, Tamil Nadu Account No.-119601000001235	96.00	2,900.06			2,996.06
3	PACKIYANATHAPURAM (MARUTHAKULAM) PAT UNIT Indian Overseas Bank- Palayamkottal Branch ,124-B, Trivandrum Road, Palayamkottal, Tirunelveli Dist - 627002,Tamil Nadu Account No. - 0067010000083093	4,955.00	1,360.79			6,315.79
4	MADHIRIPURAM PAT UNIT Indian Overseas Bank- Khammam Branch ,Door No.11-3-95, Dr. Gorky Complex , Wyra Road, Khammam District 507 001, Telangana Account No. - 093301000021371	282.00	3,894.28			4,176.28
5	BIDAR PAT UNIT Indian Overseas Bank- Bidar Branch No. 8-9-2 Dr. C.S. Patel Shopping Complex, First Floor, UDGI Road, Near District Jail, Bidar - 585 401 Karnataka. Account No. - 299401000000173	4,950.00	5,842.07			10,792.07
6	CHATRAI SECTOR Indian Overseas Bank -D.No. 17-1, Opp Dwaraka Paradise Hanuman Junction Road, Nuzvid, Vijayawada. Account No. - 296601000003165		2,35,915.81			2,35,915.81
7	AP STATE SECRETARIAT SECUNDERABAD PAT UNIT Indian Overseas Bank- AP State Secretariat: Chilkadapally Branch , 10B Platinum Plaza, 1-8- 522/2,3,4 Lane opp. Chandana Bros,Hyderabad - 500 020, Andhra Pradesh Account No. - 067801000018169		10,502.02			10,502.02
8	BAPATLA PAT UNIT Indian Overseas Bank , Bapatla Branch ,Bapatla Ratham Bazar, Near Bhavana Narayana Swamy Temple, Bapatla, Guntur District - 522 101 Andhra Pradesh Account No. - 053901000013479	508.00	10,032.63			10,540.63
9	KOTTAYAM SECTOR OFFICE Indian Overseas Bank, Kottayam Branch, I Floor Aditya Sabari Tower, Post Office Road, Kottayam- 686001 Account No. - 004002000002625	1,123.00	4,825.70			5,948.70
D	WEST ZONE					
1	MUMBAI ZONAL OFFICE Central Bank Of India, Mumbai Central Branch , 47, Dr. A.L. Nair Road Opp. Nair Hospital Mumbai Central , Mumbai Pincode - 400008 Account. No.-1026866440	1,802.00				
i	Central Bank of India, Bombay Central Branch, Mumbai Account No. - 1026822298		4,746.97			
ii	Cash In Hand- Yawatmal		25,491.46			
iii		1,411.00				



S.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
iv	Central Bank of India- Yawatmal Arni Branch, Singhanlia Sankul, Main Road Arni Dist. Yawatmal, Maharashtra Pincode : 445103 Account. No.- 3277095848		81,955.70			1,15,407.13
2	PAITHAN (RES.CENTRE) AURANAGABAD	1,562.00				
i	State Bank of Hyderabad, Palthan, Adul Branch, At Post : Adul, Beed Highway, Tal : Palthan, District Aurangabad, Maharashtra, Pin-code : 431107 Account. No.- 62367442872	6.00	9,716.08			11,278.08
3	AHMEDNAGAR (RES. CENTRE)					
i	Central Bank of India, Ahmednagar Branch, Laxmi Bai Karanja, Opp. Samachar Press, Ahmednagar Maharashtra Pin-Code 414001 Account. No.- 3385825499	886.00	2,849.98			2,855.98
4	BHANDARA (RES. CENTRE)					
i	State Bank of India, Bhandara, Sadak Arjuni Branch, At Post Kohmara, Tal : Sadak Arjuni, Dist : Gondia, Maharashtra , Pin-code : 441807 Account. No.- 34354985083		2,808.00			3,694.00
5	DEDIAPADA (RES. CENTRE)	1,861.00				
i	State Bank of India Dedeapada Branch, Ambawadi, At Post / Tal Dedeapada, Dist. Narmada, Gujarat Pincode : 393040 Account. No.-34577086977	1,920.00	7,084.74			8,945.74
6	JALKOT SECTOR OFFICE					
i	Central Bank of India - Opp St Stand , Shiwaji Chowk , Bider Road ,At Post & Tal Ueagir , Dist.Latur , Maharashtra ,PIN - 413517 Account. No.- 3570953643		5,827.43			7,747.43
7	TALODA (RES. CENTRE)	1,557.00				
i	Central Bank of India, Taloda Branch, At Post Taloda Tal: Taloda, Dist Nandurbar, Pincode 425413, Maharashtra Account. No.- 3382021285		8,966.17			10,523.17
E	EAST ZONE					
1	KOLKATA ZONAL OFFICE	20,224.00				
i	Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 071 Kolkata, West Bengal Account. No.-417952902			34,379.06		
ii	State Bank of India, Park Street Branch, Calcutta Account. No.- 10959186387			4,88,529.82		
iii	Standard Chartered Grindlays Bank, Chowringhee Road, Kolkata Account. No.- 33210105188		44,398.25			
iv	Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 071 Account No. 864061313			56,115.50		6,43,646.63
2	(PAHARIA PROJECT) LITIPARA SECTOR OFFICE	510.00				510.00
3	BANAMALIPUR SECTOR OFFICE	200.00				
i	State Bank of India ,Naroda Branch, PO:Turintira ,Dist: Khurda , Orissa 752102. Account. No.-11434543624		26,165.25			
ii	State Bank of India, Naroda Account No. 11434543635		19,443.02			45,808.27



S.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
12	BHUBANESHWAR SECTOR OFFICE AXIS Bank, Bhapur Branch, First Floor, Plot No 1375, Mouza - Bhapur .Po : Banamalipur . Dist : Khurda . Odisha 752103 Account No.-024010100393751 AXIS Bank Ltd , Bhubaneswar Account No. 551010100049670	1,512.00	12,120.90			98,477.30
13	BERHAMPUR SECTOR OFFICE United Bank of India, 1 & 2 Dr S N Bhattacharjee Road , PO : Berhampur , Dist : Murshidabad , West Bengal 742101. Account No.- 9050018378		84,844.40	4,012.00		4,012.00
14	RANCHI SECTOR OFFICE Indian Bank, Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No.-801584031		4,303.00			
ii	Indian Bank , Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No. 810583434		7,319.00			11,622.00
15	PATNA SECTOR OFFICE State Bank of India , Digha [Patna] Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account No.-31454378521	2,621.00	11,194.61			
ii	State Bank of India-Digha (Patna) Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account No.-31454378383		2,768.00			16,583.61
16	MUZAFFARPUR SECTOR OFFICE AXIS Bank-Jaiswal Compound , Near- Jubba Sahani Park, Muzaffarpur, 842001 Account No- 916010013983959	7,270.00	4,346.73			
i						11,616.73
	TOTAL (Rs.)	2,44,898.66	5,21,63,510.74	6,43,056.55	21,19,620.54	26,49,76,086.39



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

Deepika Sharma

DEEPIKA SHARMA
FINANCE OFFICER

Sushant Agrawal

SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'K'

ADVANCES AND DEPOSITS

Programme Advances to Employees (Note L (C)7 c)	Rs. 12,87,320.00
Programme Advances to Others (Note L(C)7c&d)	Rs. 2,13,65,070.00
Securities and Miscellaneous Deposits	Rs. 1,18,88,706.82
	<u>Rs. 3,45,41,096.82</u>



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place, New Delhi

SECURITIES AND MISCELLANEOUS DEPOSITS AS AT MARCH 31, 2023

SL. NO.	PARTICULARS	AMOUNT (Rs.)
A	HEAD OFFICE	
1	ABHISHEK CHOBAY-RAIPUR	34,000.00
2	ANAND TIWARI -RAIPUR	9,900.00
3	CAPTAIN SHAHID GAS - LUCKNOW	3,461.00
4	CENTRE FOR FUNDRAISING	2,62,500.00
5	D.E.S.U FOR HEAD OFFICE	90,000.00
6	DEVENDER KR SAHU GUNA OFFICE	4,000.00
7	JAI MAA SANTOSHI	1,000.00
8	JITENDRA ARORA - DEHRADUN OFFICE RENT	20,000.00
9	KAY ESS ENTERPRISES (FOR GAS CONN. FOR JAIPUR OFFICE)	2,555.00
10	KOLKATA & BSNL TELECOM, DISTRICT BBSR	500.00
11	M/S. LALE AUTO FUEL LTD. - CHENNAI	8,500.00
12	MAHARASHTRA SATE ELECTRICITY	2,000.00
13	MOTORADES (DIESEL/PETROL) DELHI	79,500.00
14	MR. SHEIKH - BHOPAL RENT (G S SAHANI)	17,000.00
15	MSEB DEORI BHANDARA - MUMBAI	6,300.00
16	MSEB, DEORI - MUMBAI	440.00
17	PRAVIN RADHESHYAM GUPTA SHIV PURI	10,000.00
18	RAVNEET SINGH	1,25,000.00
19	SHASHI GAS AGENCY	3,400.00
20	STAR ESTATE MANAGEMENT (ARAVALI) TELEPHONE CONNECTION	6,000.00
21	STAR ESTATE MANAGEMENT (PALAM) WATER CONNECTION	40,000.00
22	TDS (RECOVERABLE) ON FD'S	1,07,37,356.82
23	TDS RECOVERABLE - OTHER	1,90,230.00
24	TELECOM DISTT. BARUCH	599.00
B	WEST ZONE	
1	DAKSHIN GUJRAT ELECTRICITY LTD, DEDIAPADA	4,815.00
2	RAJ RONAKKUMAR RAMANLAL	4,200.00
C	SOUTH ZONE	
1	A. SHAHUL HAMEED	10,000.00
2	ANITHA	9,000.00
3	ANTORWA	34,300.00
4	G ANANDA RAMAIAH	3,600.00
5	JAFFER ALI	30,000.00
6	P KRISHNA RAO	7,000.00
7	TAMILNADU ELECTRICITY BOARD	24,550.00
D	EAST ZONE	
1	DURYODHAN OJHA	3,000.00
2	MANIPUR BAPTIST CHURCH	24,000.00
3	PRIYANKA SINGH	80,000.00
	TOTAL (Rs.)	1,18,88,706.82



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
PROGRAMME ADVANCES TO EMPLOYEES AS AT MARCH 31, 2023

SL. NO.	NAME	AMOUNT (Rs.)
A	HEAD OFFICE & NORTH ZONE	
1	DEEPIKA SHARMA	40,055.00
2	EKTA LALL	355.00
3	JAYANT KUMAR	40,990.00
4	KAMAL KUMAR	34,045.00
5	SUSHANT AGRAWAL	1,29,057.00
B	EAST ZONE	
1	T K CHATTERJEE	8,17,976.00
C	SOUTH ZONE	
1	P. SHIVRAJ	2,24,842.00
	TOTAL (Rs.)	12,87,320.00



Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: AUGUST 24, 2023

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place, New Delhi
PROGRAMME ADVANCES TO OTHERS AS AT MARCH 31, 2023

SL. NO.	NAME	AMOUNT (Rs.)
A	<u>HEAD OFFICE & NORTH ZONE</u>	
1	ANAND DIVINE DEVELOPERS PVT LTD.	2,10,00,000.00
2	BANSWARA THEFT CASE	22,200.00
3	BUSINESS REPLY PERMIT- POST OFFICE (LRM)	6,000.00
4	DEVENDRA KUMAR	3,000.00
5	JOHN VICTOR SAMUEL	1,520.00
6	MOHD RASOOL- MAHOBA	9,200.00
B	<u>SOUTH ZONE</u>	
1	ADITHYA INTERIO	3,02,640.00
2	CHRISTIAN LITERATURE SOCIETY	20,510.00
	TOTAL (Rs.)	2,13,65,070.00



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2023

SL.NO.	PARTICULARS		DEBIT (Rs.)	CREDIT (Rs.)
1	Advance Others		2,13,32,150.00	
2	Advance Staff & Loans		8,17,976.00	
3	Capital Reserve			4,09,49,192.30
4	CASA Project Balance			(2,47,31,956.64)
5	Core Programme Balance			(52,77,713.71)
6	Corpus Fund			1,19,79,909.44
7	Emergency Projects Balance			5,63,55,608.39
8	Employees' Medical Fund			83,26,110.73
9	Fixed Assets		4,09,49,192.30	
10	General Reserve			18,17,58,867.72
11	Other Liabilities			27,27,747.00
12	Security & Misc. Deposits		1,23,90,970.82	
13	Set Apart Funds			11,83,51,232.18
	CASH & BANK BALANCES			
	HEAD OFFICE			
1	Cash-In-Hand		67,607.00	
2	HDFC Bank Savings A/c		3,46,295.79	
3	HDFC Bank Savings A/c (LC)		84,85,311.76	
4	ICICI BANK (LC)		46,68,607.06	
5	IOB Savings A/c (LC)		31,49,607.07	
6	IOB Savings A/c 30888 (FC)		1,58,62,841.26	
7	IOB Savings A/c 853 (FC)		3,79,788.70	
8	R B L BANK		1,28,442.00	
9	SBI Savings A/c		9,48,988.67	
10	SBI Savings FCRA A/c		1,64,23,855.16	
11	Time & Fixed Deposits		21,19,24,620.54	
	EAST ZONE			
1	Amrapara Sector Office		1,11,016.37	
2	Banmaliपुर Sector Office		45,808.27	
3	Berhampore Sector Office		4,012.00	
4	Bhubaneshwar Sector Office		98,477.30	
5	Dumka Sector Office		1,03,919.83	
6	Kalyanpur Sector Office		24,814.01	
7	Kolkatta Office		6,43,646.63	
8	Litipara Sector Office		510.00	
9	Lohardaga Sector Office		20,185.93	
10	Meharpada Sector Office		9,733.00	
11	Muzaffarpur Sector Office		11,616.73	
12	Patna Sector Office		16,583.61	
13	Ranchi Sector Office		11,622.00	
14	Saonatalpur Sector Office		19,546.40	
15	Taljhari Sector Office		24,647.72	
	SOUTH ZONE			
1	AP State Secretariate-Secunderabad		10,502.02	
2	Bapatla Pat Unit		10,540.63	
3	Bidar Pat Unit		10,792.07	
4	Chatral Sector		2,35,915.81	
5	Chennai Office		31,967.83	
6	Kottayam Sector Office		5,948.70	
7	Madhripuram Sector Office		4,176.28	
8	Packlyana Thapuram Sector Office		6,315.79	
9	Perla Allangulam Sector Office		2,996.06	



CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2023

SL.NO.	PARTICULARS			DEBIT (Rs.)	CREDIT (Rs.)
	NORTH ZONE				
1	Aizwal Sector Office			31,278.39	
2	Banswara Sector Office			5,07,035.50	
3	Bhopal Sector Office			34,595.20	
4	Bilaspur Sector Office			6,134.97	
5	Dehradun Sector Office			33,981.83	
6	Dimapur Sector Office			13,746.24	
7	Guwahati Sector Office			76,015.25	
8	Imphal Sector Office			16,015.65	
9	Jaipur Sector Office			1,162.25	
10	Kullu Sector Office			1,925.00	
11	Lucknow Sector Office			42,113.21	
12	Mawla Sector Office			9,005.75	
13	Padhar Sector Office			98,645.74	
14	Raipur Sector Office			26,065.13	
15	Shillong Sector Office			17,747.18	
16	Shimla Sector Office			3,307.68	
17	Udampur Sector Office			15,688.89	
	WEST ZONE				
1	Ahmednagar Office			2,855.98	
2	Bhandara Office			3,694.00	
3	Dediapara Office			8,945.74	
4	Jalkot Sector Office			7,747.43	
5	Mumbai Office			1,15,407.13	
6	Palthan Office			11,278.08	
7	Taloda Office			10,523.17	
	Franking Machine				
1	Delhi			29,911.00	
SL.NO.	INCOME	Core & Other Programmes	Projects & Emergencies		
1	Contribution (Local)	15,000.00	1,39,39,138.00		1,39,54,138.00
2	Donation Received	40,34,629.00	-		40,34,629.00
3	Interest A/c. (On Fixed Deposits & Savings)	1,92,83,657.18	-		1,92,83,657.18
4	Interest on Income Tax Refund	1,667.00	-		1,667.00
5	Interest on unspent CASA Emrg. Bal.	-	1,30,002.23		1,30,002.23
6	Interest on unspent CASA Projects	-	11,79,082.21		11,79,082.21
7	Interest on unspent CASA Core Programme	3,22,014.36	-		3,22,014.36
8	Membership Contribution	12,65,000.00	-		12,65,000.00
9	Miscellaneous Receipts	1,02,281.93	-		1,02,281.93
10	Overseas Contribution - Core Programme	9,79,02,880.00	-		9,79,02,880.00
11	Overseas Cont.- Emer. Project	-	4,95,60,391.43		4,95,60,391.43
12	Overseas Cont.-CASA Project	-	18,24,64,231.98		18,24,64,231.98
13	Own Means Contribution for Projects	8,038.20	-		8,038.20
14	Sale of Fixed Assets	1,57,67,900.00	-		1,57,67,900.00



CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2023

SL.NO.	PARTICULARS			DEBIT (Rs.)	CREDIT (Rs.)
SL.NO.	EXPENSES	Core & Other Programmes	Projects & Emergencies		
1	Accident & Insurance	1,28,773.00	55,953.00	1,84,726.00	
2	Advances/Assets Written off	1,43,200.00	-	1,43,200.00	
3	Affiliation & Membership Fee	1,21,000.00	-	1,21,000.00	
4	Audit fees (Others)	4,66,100.00	12,97,881.00	17,63,981.00	
5	Audit fees (Statutory)	2,00,600.00	-	2,00,600.00	
6	Bank Charges	81,502.13	1,77,417.93	2,58,920.06	
7	Conference & Committee	11,42,609.00	-	11,42,609.00	
8	Donation	3,00,000.00	-	3,00,000.00	
9	Freight & Handling	64,950.00	31,64,182.72	32,29,132.72	
10	Hospitality Expenses	32,371.00	2,38,508.00	2,70,879.00	
11	Legal & Professional Expenses	25,61,882.00	2,91,66,495.93	3,17,28,377.93	
12	Management Contribution towards P.F.	26,03,131.00	24,61,138.00	50,64,269.00	
13	Material, Labour & Grant	36,28,759.80	8,43,89,223.52	8,80,17,983.32	
14	Miscellaneous Expenses	32,781.63	8,966.00	41,747.63	
15	Newspaper & Periodicals	43,833.00	34,936.00	78,769.00	
16	Postage & Telephones	9,13,943.46	14,11,570.57	23,25,514.03	
17	Printing, Stationery & Supplies	13,72,824.39	36,91,007.85	50,63,832.24	
18	Programme Execution Expenses	1,12,22,876.88	7,48,50,243.53	8,60,73,120.41	
19	Publicity & Publication, Advertisement	1,52,655.00	1,11,338.00	2,63,993.00	
20	Purchase of Fixed Assets	9,13,694.00	37,85,306.00	46,99,000.00	
21	Rent & Taxes	22,10,069.00	39,25,273.78	61,35,342.78	
22	Repair & Maintenance - Building	4,31,338.00	1,46,291.00	5,77,629.00	
23	Repair & Maintenance - Others	28,39,635.00	28,93,817.78	57,33,452.78	
24	Salary & allowance	6,27,17,431.00	7,50,31,848.36	13,77,49,279.36	
25	Staff Welfare	6,93,119.00	4,32,077.00	11,25,196.00	
26	Travel & Conveyance	1,12,19,993.02	3,48,74,732.00	4,60,94,725.02	
27	Utilities	10,55,846.00	23,04,066.00	33,59,912.00	
28	Vehicle Running & Maintenance	16,73,730.14	25,27,614.00	42,01,344.14	
	GRAND-TOTAL (Rs.)			77,64,14,910.93	77,64,14,910.93



PLACE: NEW DELHI
DATE: AUGUST 24, 2023

Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2023

SCHEDULE 'L'

Significant Accounting Policies and Notes to the Accounts

A. Corporate Information

Church's Auxiliary for Social Action (CASA) is a society registered in India on 12th February 1976 with under the Society's Registration Act, 1860. Its primary objective is to strengthen the poor and promote the efforts of marginalized group towards sustainable development leading to social justice and self sufficiency irrespective of religion, ethnic and caste. The Society is registered under section 12A of the Income Tax Act 1961 and also the under Foreign Contribution Regulation Act 2010.

B. Significant Accounting Policies

1. Accounting Conventions and Revenue Recognition

The financial statements are prepared under the historical cost convention and on a going concern basis. Cash method of accounting is followed in the preparation of the financial statement where income, expenditure and assets are accounted for when received/ paid and statutory and other short terms liabilities are accounted for when incurred.

These accounting policies have been followed consistently and there is no change during the current year.

2. Fixed Assets

- a. Fixed Assets are stated at cost of acquisition, which comprise its purchase price, and any attributable cost of bringing the asset at its present working condition for its intended use.
- b. Additions to fixed assets have in the first instance been debited to the Income & Expenditure Account in order to meet the requirements of the donor agencies. Subsequently, these assets have been capitalized by debiting the Fixed Assets Account and crediting Capital Reserve Account.
- c. Assets sold during the year are credited to the Income & Expenditure Account with the sale consideration. Thereafter, the written down values of the assets, as on date of sale, are adjusted by debiting the Capital Reserve Account and crediting the Fixed Assets Account.



3. Depreciation

Depreciation on Fixed Assets is provided on Written Down Value at the rates prescribed by the Income Tax Act, 1961. Depreciation during the year is charged to Capital Reserve Account and is not claimed as an item of expense in the Income & Expenditure Account.

4. Inventories

Inventories in the nature of relief Kits and other items etc are charged to in the Income & Expenditure Account at the time of purchase.

5. Foreign Currency Transactions

Foreign Currency transactions are converted at the rate prevailing on the date of transaction.

6. Investments

Investments have been made in compliance of section 11(5) and section 13 of the Income Tax Act, 1961. The Investments are stated at cost and are classified under Cash & Bank Balances in the Balance Sheet.

7. Retirement & Employee's Benefits

Separate Trusts have been formed for retirement benefits of employees of CASA on account of Gratuity and Provident Fund. The payments are accounted for in the following manner:

- (i) Gratuity - On payment made to LIC under Group Gratuity Master Policy as per demand.
- (ii) Provident Fund- On payment made to approved trust "CASA Employees' Provident Fund".

8. Employee's Medical Fund

Interest @ 8% on the opening balance of fund is calculated and the same is transferred from the General Reserve. The payment made from such fund is treated as utilization.

9. Taxation

No provision for taxation has been made/ required as the Society is exempt from taxes by virtue of section 11 read with 12A of the Income tax Act, 1961.



C. Notes to the Accounts

1. a.) Separate books of account are maintained for Foreign Contribution and Local Contribution. CASA has filed the relevant documents for renewal of its license under the Foreign Contribution Regulation Act, 2010 (FCRA) with the Ministry of Home Affairs on 19.04.2021 which is pending to be approved.
- b.) As per requirements of the Foreign Contributions Regulations Act, 2010, the Society maintained a separate designated bank Account No. 39951495390 with State Bank of India, Sansad Marg New Delhi Main Branch, with effect from 21.01.2021. Prior to the amendment, the separate bank account was maintained with Indian Overseas Bank, New Delhi for depositing all foreign contributions received by it.
2. During the previous year the Society was engaged in activities in the nature of charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying on of any activity in the nature of trade, commerce or business, or of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity. Accordingly, no provision for tax is required
3. The Society has a separate trust by the name of "Church's Auxiliary for Social Action Employees' Group Gratuity Scheme" for discharging the liability towards gratuity of the employees. The liability is insured with the Life Insurance Corporation of India (LIC) as required by legislation. LIC has valued the Gratuity liability for the employees of CASA in terms of Accounting Standard (AS 15) issued by the Institute of Chartered Accountants of India. A sum of Rs. 1,044,339 has been paid to LIC as per demand during the year which has been accounted for as gratuity expenses.
4. The Society has a separate recognized trust by the name of "Church's Auxiliary for Social Action Employees' Provident Fund" which covers all the employees of CASA. During the year a sum of Rs. 5,064,269 have been contributed to the PF Trust
5. The Society has transferred Rs.635,517.85 from General Reserve to Employees' Medical Fund during the year as per policy.
6. There has been no addition to the Corpus Fund of the Society since 31st March 1991. The Corpus Fund as on 31st March 2023 stands at Rs. 11,979,909.44.
7. a) Balances appearing under the head deposits, advances and liabilities are subject to confirmation / reconciliation.
- b) In the opinion of the Board, the value on the realization of Current Assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet and provisions for liabilities incurred have been made.
- c) Loans and advances inter alia include Rs. 817,976 recoverable from an Ex-employee and Rs. 302,640 recoverable from Mr. Alexander, proprietor of Aditya Interio (Chennai Zone), a supplier respectively. CASA has filed a police complaint (FIR) for the recovery of these dues and expects them to be recovered.



- d) During the year cash embezzlement of Rs. 22,200 by unknown person was detected in Kushalgarh office of CASA for which a police complaint has been filed. This amount has been shown under "Programme advances to others" as CASA has initiated recovery of the misappropriated amount and expects the same to be recovered.
- e) Loans and advances also include Rs 21,000,000 for full Payment made towards purchase of a residential apartment for which possession is yet to be handed over by the builder. The Society has filed a legal case against the builder, M/s Divine Anand Properties in the RERA Court Gurugram and is hopeful of a favourable settlement.
8. The Society has generally been regular in deduction and deposit of various dues with the statutory authorities although in some cases the amounts could not be deposited within due dates. These have however been deposited with interest.
9. CASA has inadvertently obtained two permanent account numbers from the income tax department in earlier years. Efforts are on to regularize this by surrendering one of them.
10. a) A demand of Rs. 107,317,813 has been raised by the Income Tax Department in earlier years for A.Y. 2004-2005 on account of delay in filing of Form 10AA as required u/s 80G (5C)(v) of the Income Tax Act, 1961 which was pending for decision before the Income Tax Appellate Tribunal, New Delhi. Vide its order number ITA No.5539/Del/2010 dated 09.02.2022, ITAT has directed the AO to allow the exemption.
- b) As on 31st March 2023, Rs 10,927,586 is recoverable from income tax department on account of tax deducted at source for current year and earlier years. Returns have been filed within due dates and claim for refund has been made. A refund order has been issued by the Deputy commissioner of Income Tax on 18.05.2023 where Assessed income of CASA has been recomputed and the demand for AY 2004-05 has been deleted and old refunds for AY 2006-07 to AY 2012-13 amounting to Rs. 58,08,095 (including interest Rs. 22,78,498). The refund is yet to be received by the Society.
- c) The Society had claimed a tax refund of Rs. 16,85,824 (comprising of TDS of Rs. 16,64,981 and TCS of Rs. 20,843) for Assessment year 2021-22. However, while processing the return u/s 143(1), the tax authorities have given credit for only TCS of Rs. 20,843. A rectification application to correct the mistake has been filed with the relevant tax authorities which is pending for approval.
11. "Other Receipts" reflected in the "Receipt and Payments Account" pertains to amount wrongly deposited in S.B. A/c No. 093301000021371 with IOB, Malkapuram Branch through electronic transfer by the Director Social Welfare, Andhra Pradesh. This amount has been treated as liability and subsequently refunded to the original beneficiary.
12. During the year CASA has sold a land costing Rs. 1,379,200 for Rs.15,500,000. This along with other sale proceeds has been shown in Income and Expenditure account as sale of fixed assets.



13. CASA has recorded net excess of Expenditure over Income of Rs. 49,980,660.10 during the year. The breakup is given as under:

Particulars	Amount (Rs.)
Transferred to General Reserve (Surplus)	9,467,012.40
Transferred to Core Programme	20,259,369.62
Transferred to Projects and Emergencies Balance	3,121,134.87
Transferred from Set Apart Funds	(82,820,138.79)
Transferred from General Reserve (Own Means Contribution for Projects):	(8,038.20)
Total (net deficit)	(49,980,660.10)

14. a) A sum of Rs. 82,820,138.79 has been utilized during the year for various projects under foreign contribution grants out of Set Apart fund created in the previous year (2018-19).
- b) A sum of Rs. 8,038.20 has been transferred from General Reserve Fund to Income and Expenditure Account as own source contribution for certain projects under foreign contribution grants in compliance with the respective grant agreements.




Deepika Sharma
Finance Officer


Sushant Agrawal
Director

Place: New Delhi
Date: August 24, 2023