

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 2024 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, 2024; 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 1 (b) of Schedule 'L' regarding refusal of license under the Foreign Contribution (Regulation) Act, 2010 of the Society and its fresh application for registration which is pending to be approved.
- b) Note No. C 6 (d) & (e) of Schedule 'L' regarding amount recoverable aggregating to Rs. 1,142,816 from parties/employees, against whom the Society has filed a police complaint.
- c) Note No C 7 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- 24091479BKFRZW8947



Place: New Delhi
Date: 19.09.2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008
BALANCE SHEET AS AT MARCH 31, 2024

| LIABILITIES | (Rs.) | (Rs.) | A S S E T S | (Rs.) | (Rs.) |
|----------------------------------|--------------|------------------------|-----------------------|--------------|------------------------|
| CORPUS FUND | Schedule 'A' | | FIXED ASSETS | Schedule 'I' | |
| | | 1,19,79,909.44 | | | 4,37,40,770.92 |
| RESERVE AND SURPLUS | | | CURRENT ASSETS | | |
| Capital Reserve | Schedule 'B' | 4,37,40,770.92 | Cash and Bank Balance | Schedule 'J' | 20,78,19,644.20 |
| General Reserve | Schedule 'C' | <u>13,90,54,520.61</u> | Advances and Deposits | Schedule 'K' | <u>2,99,93,871.02</u> |
| PROJECTS AND EMERGENCIES BALANCE | Schedule 'D' | 6,88,93,654.63 | | | |
| CORE PROGRAMME BALANCE | Schedule 'E' | (6,53,872.19) | | | |
| SET APART FUNDS | Schedule 'F' | - | | | |
| EMPLOYEES' MEDICAL FUND | Schedule 'G' | 83,26,110.73 | | | |
| CURRENT LIABILITIES | | | | | |
| Other Liabilities | Schedule 'H' | 1,02,13,192.00 | | | |
| | | | | | |
| | | TOTAL (Rs.) | | | TOTAL (Rs.) |
| | | 28,15,54,286.14 | | | 28,15,54,286.14 |

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



SAMIR MANOCHA
PARTNER
Membership No. 091479

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

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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, 2024

| E X P E N D I T U R E | | | | I N C O M E | | | |
|--|-------------------------------------|--------------------------------------|------------------------|--|-------------------------------------|--------------------------------------|------------------------|
| | CORE & OTHER PROGRAMMES (Rs.) | PROJECTS AND EMERGENCIES (Rs.) | TOTAL (Rs.) | | CORE & OTHER PROGRAMMES (Rs.) | PROJECTS AND EMERGENCIES (Rs.) | TOTAL (Rs.) |
| Accident & Insurance | 2,18,897.00 | 2,729.00 | 2,21,626.00 | Contribution (Overseas) | 3,36,07,833.00 | 15,25,61,373.00 | 18,61,69,206.00 |
| Affiliation & Membership Fee | 40,000.00 | - | 40,000.00 | Contribution (Local) | - | 73,82,476.58 | 73,82,476.58 |
| Audit expenses | 20,213.00 | 46,311.00 | 66,524.00 | Interest | 1,66,93,763.49 | 2,87,123.31 | 1,69,80,886.80 |
| Audit fees (Others) | 6,68,470.00 | 6,10,500.00 | 12,78,970.00 | Interest on Income Tax Refund | 23,94,211.20 | - | 23,94,211.20 |
| Audit fees (Statutory) | 1,80,600.00 | - | 1,80,600.00 | Membership Contribution | 1,15,000.00 | - | 1,15,000.00 |
| Bank Charges | 53,218.65 | 1,31,126.70 | 1,84,345.35 | Miscellaneous Receipts | 15,734.25 | 6,998.40 | 22,732.65 |
| Conference & Committee | 9,51,554.00 | - | 9,51,554.00 | Sale of Fixed Assets | 1,40,40,000.00 | - | 1,40,40,000.00 |
| Donation | 10,00,000.00 | - | 10,00,000.00 | Donation Received | 36,612.00 | - | 36,612.00 |
| Freight & Handling | 12,19,520.00 | 10,29,210.00 | 22,48,730.00 | | | | |
| Hospitality Expenses | 2,35,546.00 | 1,58,169.00 | 3,93,715.00 | | | | |
| Legal & Professional Expenses | 77,19,783.00 | 2,00,30,555.00 | 2,77,50,338.00 | | | | |
| Management Contribution towards P.F. | 34,84,013.00 | 13,19,732.00 | 48,03,745.00 | | | | |
| Material, Labour & Grant | 27,65,297.00 | 2,08,16,392.00 | 2,35,81,689.00 | | | | |
| Miscellaneous Expenses | 70,658.03 | 18,301.00 | 88,959.03 | | | | |
| Newspaper & Periodicals | 35,463.00 | 20,866.00 | 56,329.00 | | | | |
| Postage & Telephones | 10,19,990.99 | 6,95,873.70 | 17,15,864.69 | | | | |
| Printing, Stationery & Supplies | 10,28,271.50 | 24,59,836.04 | 34,88,107.54 | | | | |
| Programme Execution Expenses | 1,02,55,099.00 | 3,31,33,646.56 | 4,33,88,745.56 | | | | |
| Publicity & Publication, Advertisment | 19,000.00 | 1,51,717.00 | 1,70,717.00 | | | | |
| Purchase of Fixed Assets | 4,89,028.00 | 89,88,375.10 | 94,77,403.10 | | | | |
| Rent & Taxes | 36,91,083.00 | 25,66,426.97 | 62,57,509.97 | | | | |
| Repair & Maintenance - Building | 13,74,092.00 | 12,78,640.00 | 26,52,732.00 | | | | |
| Repair & Maintenance - Others | 33,23,799.00 | 19,63,062.00 | 52,86,861.00 | | | | |
| Salary & allowance | 8,19,72,152.90 | 4,34,16,561.00 | 12,53,88,713.90 | | | | |
| Staff Welfare | 2,97,324.00 | 2,62,507.00 | 5,59,831.00 | | | | |
| Travel & Conveyance | 93,23,858.50 | 1,98,76,227.00 | 2,92,00,085.50 | | | | |
| Utilities | 17,93,213.00 | 12,32,795.60 | 30,26,008.60 | | | | |
| Vehicle Running & Maintenance | 14,59,896.98 | 14,10,637.00 | 28,70,533.98 | | | | |
| Depreciation | Rs. 66,83,326.05 | - | - | | | | |
| Less: Charged to Capital Reserve | Rs. 66,83,326.05 | - | - | | | | |
| | 13,47,10,041.55 | 16,16,20,196.67 | 29,63,30,238.22 | | 6,69,03,163.94 | 16,02,37,971.29 | 22,71,41,125.23 |
| Less : Utilised from Set Apart Fund | - | 3,55,31,093.39 | 3,55,31,093.39 | | | | |
| | 13,47,10,041.55 | 12,60,89,103.28 | 26,07,99,144.83 | | | | |
| Excess of Income over Expenditure carried down : | - | 3,41,48,868.01 | 3,41,48,868.01 | Excess of expenditure over income carried down: | 6,78,06,887.61 | - | 6,78,06,887.61 |
| TOTAL (Rs.) | 13,47,10,041.55 | 16,02,37,971.29 | 29,49,48,012.84 | TOTAL (Rs.) | 13,47,10,041.55 | 16,02,37,971.29 | 29,49,48,012.84 |
| Excess of expenditure over income brought down: | 6,78,06,887.61 | - | 6,78,06,887.61 | Excess of Income over Expenditure brought down : | - | 3,41,48,868.01 | 3,41,48,868.01 |
| Balance transferred to: | | | | Balance transferred from: | | | |
| Projects & Emergencies | - | 3,41,48,868.01 | 3,41,48,868.01 | Core Programme | 1,56,35,528.10 | - | 1,56,35,528.10 |
| | 6,78,06,887.61 | 3,41,48,868.01 | 10,19,55,755.62 | General Reserve | 5,21,71,359.51 | - | 5,21,71,359.51 |
| | | | | | 6,78,06,887.61 | 3,41,48,868.01 | 10,19,55,755.62 |

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



SAMIR MANOCHA
 PARTNER
 Membership No. 091479
 PLACE: NEW DELHI
 DATE: SEPTEMBER 19, 2024




DEEPIKA SHARMA
 FINANCE OFFICER


SUSHANT 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, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2024

| SL.NO. | PARTICULARS | DEBIT (Rs.) | CREDIT (Rs.) |
|--------|------------------------------------|-----------------|------------------|
| 1 | Advance Others | 2,11,44,764.00 | |
| 2 | Advance Staff & Loans | 2,24,049.00 | |
| 3 | Capital Reserve | | 4,37,40,770.92 |
| 4 | CASA Project Balance | | (2,14,96,930.64) |
| 5 | Core Programme Balance | | 1,49,81,665.91 |
| 6 | Corpus Fund | | 1,19,79,909.44 |
| 7 | Emergency Projects Balance | | 5,62,41,717.26 |
| 8 | Employees' Medical Fund | | 83,26,110.73 |
| 9 | Fixed Assets | 4,37,40,770.92 | |
| 10 | General Reserve | | 19,12,25,880.12 |
| 11 | Other Liabilities | | 1,02,13,192.00 |
| 12 | Security & Misc. Deposits | 86,25,058.02 | |
| 13 | Set Apart Funds | | 3,55,31,093.39 |
| | CASH & BANK BALANCES | | |
| | HEAD OFFICE | | |
| 1 | Cash-In-Hand | 3,81,121.16 | |
| 2 | HDFC Bank Savings A/c | 3,56,823.79 | |
| 3 | HDFC Bank Savings A/c (LC) | 4,21,728.69 | |
| 4 | ICICI BANK (LC) | 86,34,123.06 | |
| 5 | IOB Savings A/c (LC) | 1,22,05,266.65 | |
| 6 | IOB Savings A/c 30888 (FC) | 20,97,869.82 | |
| 7 | IOB Savings A/c 853 (FC) | 3,95,803.92 | |
| 8 | R B L BANK | 22,38,857.00 | |
| 9 | SBI Savings A/c | 9,75,027.67 | |
| 10 | SBI Savings FCRA A/c | 1,87,25,689.36 | |
| 11 | Time & Fixed Deposits | 13,90,36,156.70 | |
| | EAST ZONE | | |
| 1 | Amrapara Sector Office | 1,10,186.37 | |
| 2 | Banmallpur Sector Office | 45,608.27 | |
| 3 | Berhampore Sector Office | 4,012.00 | |
| 4 | Bhubaneshwar Sector Office | 2,26,070.30 | |
| 5 | Dumka Sector Office | 1,03,919.83 | |
| 6 | Kalyanpur Sector Office | 51,455.91 | |
| 7 | Kolkatta Office | 36,29,617.47 | |
| 8 | Litipara Sector Office | - | |
| 9 | Lohardaga Sector Office | 62,663.43 | |
| 10 | Meharpada Sector Office | 9,733.00 | |
| 11 | Muzaffarpur Sector Office | 24,67,001.73 | |
| 12 | Patna Sector Office | 13,962.61 | |
| 13 | Ranchi Sector Office | 11,622.00 | |
| 14 | Saonatalpur Sector Office | 1,02,250.22 | |
| 15 | Taljhari Sector Office | 5,97,842.28 | |
| | SOUTH ZONE | | |
| 1 | AP State Secretariate-Secunderabad | 10,699.62 | |
| 2 | Bapatta Pat Unit | 1,26,337.23 | |
| 3 | Bidar Pat Unit | 1,02,216.26 | |
| 4 | Chatral Sector | 2,42,375.24 | |
| 5 | Chennai Office | 3,67,429.45 | |
| 6 | Kottayam Sector Office | 4,542.50 | |
| 7 | Madhiripuram Sector Office | 39,309.50 | |
| 8 | Packlyana Thapuram Sector Office | 1,36,783.67 | |
| 9 | Peria Allangulam Sector Office | 4,07,092.66 | |
| | NORTH ZONE | | |
| 1 | Aizwal Sector Office | 1,97,372.65 | |
| 2 | Banswara Sector Office | 5,06,469.50 | |
| 3 | Bhopal Sector Office | 7,66,145.44 | |
| 4 | Bilaspur Sector Office | 5,10,557.57 | |
| 5 | Dehradun Sector Office | 13,86,484.40 | |
| 6 | Dimapur Sector Office | 1,59,980.92 | |
| 7 | Guwahati Sector Office | 8,95,456.83 | |
| 8 | Imphal Sector Office | 8,812.73 | |
| 9 | Jaipur Sector Office | 1,147.05 | |
| 10 | Kullu Sector Office | - | |
| 11 | Lucknow Sector Office | 31,49,662.21 | |



CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2024

| SL.NO. | PARTICULARS | | | DEBIT (Rs.) | CREDIT (Rs.) |
|--------|---|-------------------------|------------------------|------------------------|------------------------|
| 12 | Mawlen Sector Office | | | 9,126.75 | |
| 13 | Padhar Sector Office | | | 6,88,826.08 | |
| 14 | Raipur Sector Office | | | 10,59,425.33 | |
| 15 | Shillong Sector Office | | | 8,02,020.88 | |
| 16 | Shimla Sector Office | | | 3,214.68 | |
| 17 | Udaipur Sector Office | | | 16,69,510.39 | |
| | WEST ZONE | | | | |
| 1 | Ahmednagar Office | | | 2,19,154.91 | |
| 2 | Bhandara Office | | | 1,65,873.00 | |
| 3 | Dedlapara Office | | | 2,29,953.52 | |
| 4 | Jalkot Sector Office | | | 1,45,758.57 | |
| 5 | Mumbai Office | | | 7,05,643.97 | |
| 6 | Paithan Office | | | 4,751.08 | |
| 7 | Taloda Office | | | 1,66,967.37 | |
| | Franking Machine | | | | |
| 1 | Delhi | | | 26,129.00 | |
| SL.NO. | INCOME | Core & Other Programmes | Projects & Emergencies | | |
| 1 | Contribution (Local) | - | 73,82,476.58 | | 73,82,476.58 |
| 2 | Donation Received | 36,612.00 | - | | 36,612.00 |
| 3 | Interest A/c. (On Fixed Deposits & Savings) | 1,65,57,547.39 | - | | 1,65,57,547.39 |
| 4 | Interest on Income Tax Refund | 23,94,211.20 | - | | 23,94,211.20 |
| 5 | Interest on unspent CASA Emrg. Bal. | - | - | | - |
| 6 | Interest on unspent CASA Projects | - | 2,87,123.31 | | 2,87,123.31 |
| 7 | Interest on unspent CASA Core Programme | 1,36,216.10 | - | | 1,36,216.10 |
| 8 | Membership Contribution | 1,15,000.00 | - | | 1,15,000.00 |
| 9 | Miscellaneous Receipts | 15,734.25 | 6,998.40 | | 22,732.65 |
| 10 | Overseas Contribution. -Core Programme | 3,36,07,833.00 | - | | 3,36,07,833.00 |
| 11 | Overseas Cont.- Emer. Project | - | 2,00,77,001.00 | | 2,00,77,001.00 |
| 12 | Overseas Cont-CASA Project | - | 13,24,84,372.00 | | 13,24,84,372.00 |
| 13 | Own Means Contribution for Projects | - | - | | - |
| 14 | Sale of Fixed Assets | 1,40,40,000.00 | - | | 1,40,40,000.00 |
| SL.NO. | EXPENSES | Core & Other Programmes | Projects & Emergencies | | |
| 1 | Accident & Insurance | 2,18,897.00 | 2,729.00 | 2,21,626.00 | |
| 2 | Affiliation & Membership Fee | 40,000.00 | - | 40,000.00 | |
| 3 | Audit expenses | 20,213.00 | 46,311.00 | 66,524.00 | |
| 4 | Audit fees (Others) | 6,68,470.00 | 6,10,500.00 | 12,78,970.00 | |
| 5 | Audit fees (Statutory) | 1,80,600.00 | - | 1,80,600.00 | |
| 6 | Bank Charges | 53,218.65 | 1,31,126.70 | 1,84,345.35 | |
| 7 | Conference & Committee | 9,51,554.00 | - | 9,51,554.00 | |
| 8 | Donation | 10,00,000.00 | - | 10,00,000.00 | |
| 9 | Freight & Handling | 12,19,520.00 | 10,29,210.00 | 22,48,730.00 | |
| 10 | Hospitality Expenses | 2,35,546.00 | 1,58,169.00 | 3,93,715.00 | |
| 11 | Legal & Professional Expenses | 77,19,783.00 | 2,00,30,555.00 | 2,77,50,338.00 | |
| 12 | Management Contribution towards P.F. | 34,84,013.00 | 13,19,732.00 | 48,03,745.00 | |
| 13 | Material, Labour & Grant | 27,65,297.00 | 2,08,16,392.00 | 2,35,81,689.00 | |
| 14 | Miscellaneous Expenses | 70,658.03 | 18,301.00 | 88,959.03 | |
| 15 | Newspaper & Periodicals | 35,463.00 | 20,866.00 | 56,329.00 | |
| 16 | Postage & Telephones | 10,19,990.99 | 6,95,873.70 | 17,15,864.69 | |
| 17 | Printing, Stationery & Supplies | 10,28,271.50 | 24,59,836.04 | 34,88,107.54 | |
| 18 | Programme Execution Expenses | 1,02,55,099.00 | 3,31,33,646.56 | 4,33,88,745.56 | |
| 19 | Publicity & Publication, Advertisemant | 19,000.00 | 1,51,717.00 | 1,70,717.00 | |
| 20 | Purchase of Fixed Assets | 4,89,028.00 | 89,88,375.10 | 94,77,403.10 | |
| 21 | Rent & Taxes | 36,91,083.00 | 25,66,426.97 | 62,57,509.97 | |
| 22 | Repair & Maintenance - Building | 13,74,092.00 | 12,78,640.00 | 26,52,732.00 | |
| 23 | Repair & Maintenance - Others | 33,23,799.00 | 19,63,062.00 | 52,86,861.00 | |
| 24 | Salary & allowance | 8,19,72,152.90 | 4,34,16,561.00 | 12,53,88,713.90 | |
| 25 | Staff Welfare | 2,97,324.00 | 2,62,507.00 | 5,59,831.00 | |
| 26 | Travel & Conveyance | 93,23,858.50 | 1,98,76,227.00 | 2,92,00,085.50 | |
| 27 | Utilities | 17,93,213.00 | 12,32,795.60 | 30,26,008.60 | |
| 28 | Vehicle Running & Maintenance | 14,59,896.98 | 14,10,637.00 | 28,70,533.98 | |
| | GRAND - TOTAL (Rs.) | | | 57,78,84,524.36 | 57,78,84,524.36 |



Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
SCHEDULES TO THE BALANCE SHEET AS AT MARCH 31, 2024

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

4,09,49,192.30

ADD: Purchase/Adjustment of Fixed Assets
during the year
Depreciation Written Back

| | | | |
|-----|--------------|-----|-----------------------|
| Rs. | 94,77,403.10 | | |
| Rs. | 1,31,376.57 | Rs. | 96,08,779.67 |
| | | Rs. | <u>5,05,57,971.97</u> |

LESS: Sale/Adjustment of Fixed Assets during
the year
Depreciation for the Year

| | | | |
|-----|--------------|-----|-----------------------|
| Rs. | 1,33,875.00 | | |
| Rs. | 66,83,326.05 | Rs. | 68,17,201.05 |
| | | Rs. | <u>4,37,40,770.92</u> |




DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

SCHEDULE 'C'

GENERAL RESERVE

| | | |
|---|-----|------------------------|
| As per Previous Year's Balance Sheet | Rs. | 19,12,25,880.12 |
| LESS: Transferred to Income and Expenditure Account being excess of Expenditure over Income | Rs. | 5,21,71,359.51 |
| | Rs. | <u>13,90,54,520.61</u> |

SCHEDULE 'D'

PROJECTS AND EMERGENCIES BALANCE

| | | |
|---|-----|-----------------------|
| As per Previous Year's Balance Sheet | Rs. | 3,47,44,786.62 |
| ADD: Transferred from Income and Expenditure account | Rs. | 3,41,48,868.01 |
| | Rs. | <u>6,88,93,654.63</u> |



PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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, 2024

SCHEDULE 'E'

CORE PROGRAMME BALANCE

| | | |
|--|------------|----------------------|
| As per Previous Year's Balance Sheet | Rs. | 1,49,81,655.91 |
| LESS : Core Programme 2022-25 (N-IND-2022-0213) | Rs. | 1,56,35,528.10 |
| Transferred to Income and Expenditure account being excess of Expenditure over Income | | |
| | <u>Rs.</u> | <u>(6,53,872.19)</u> |

SCHEDULE 'F'

SET APART FUNDS

| | | |
|--|------------|----------------|
| As per Previous Year's Balance Sheet | Rs. | 3,55,31,093.39 |
| LESS: Transferred to Income and Expenditure account being amount utilized from Set Apart fund (Note L (C) 11a) | Rs. | 3,55,31,093.39 |
| | <u>Rs.</u> | <u>-</u> |



Deepika

DEEPIKA SHARMA
FINANCE OFFICER

Sushant Agrawal

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

SCHEDULE 'G'

EMPLOYEES' MEDICAL FUND

As per Previous Year's Balance Sheet

Rs. 83,26,110.73

Rs. 83,26,110.73



DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building (4th Floor), 2 Rajendra Place, New Delhi
SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

OTHER LIABILITIES

SCHEDULE 'H'

| SL. NO. | PARTICULARS | AMOUNT (Rs.) |
|----------|---|-----------------------|
| A | HEAD OFFICE & NORTH ZONE | |
| | | |
| 1 | ABURTI CONSTRUCTION | 1,55,000.00 |
| 2 | P.F PAYABLE (EMPLOYEE) | 97,22,490.00 |
| 3 | PROFESSIONAL TAX | 1,165.00 |
| 4 | TDS PAYABLE ON NON COMPANY | 1,204.00 |
| 5 | TDS PAYABLE ON COMPANY | 32.00 |
| 6 | TDS PAYABLE ON PROFESSIONAL COMPANY | 24,994.00 |
| 7 | TDS PAYABLE ON PROFESSIONAL NON-COMPANY | 50,521.00 |
| 8 | TDS PAYABLE ON RENT | 11,000.00 |
| 9 | TDS PAYABLE ON STAFF | 2,01,586.00 |
| | | |
| B | CHENNAI | |
| 1 | SRI BALAJI BUILDERS | 45,000.00 |
| | | |
| C | KOLKATTA | |
| 1 | PROFESSIONAL TAX | 200.00 |
| | | |
| | TOTAL (Rs.) | 1,02,13,192.00 |



PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024


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, 2024
FIXED ASSETS

SCHEDULE '1'

| SL. NO. | NAME OF ASSETS | RATE OF DEPRECIATION (%) | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | |
|---------|----------------------------|--------------------------|------------------------|---------------------------------|---------------------------------------|---------------------|------------------|----------------------------|-------------------------------|-----------------------|------------------------|------------------------|----------------|
| | | | AS AT 01.04.2023 (Rs.) | ADDITIONS DURING THE YEAR (Rs.) | SALES/WRITE OFF DURING THE YEAR (Rs.) | AS AT 03-2024 (Rs.) | 31-03-2023 (Rs.) | FOR THE CURRENT YEAR (Rs.) | WRITTEN BACK ADJUSTMENT (Rs.) | UPTO 31-03-2024 (Rs.) | AS AT 31-03-2024 (Rs.) | AS AT 31-03-2023 (Rs.) | |
| 1 | LAND | 0 | 72,94,752.00 | - | - | 72,94,752.00 | - | - | - | - | - | 72,94,752.00 | 72,94,752.00 |
| 2 | BUILDING (RESI) | 5 | 1,63,38,931.50 | - | - | 1,63,38,931.50 | 62,81,785.05 | 5,02,857.32 | 67,84,642.37 | 67,84,642.37 | 95,54,289.13 | 1,00,57,146.45 | 1,00,57,146.45 |
| 3 | BUILDING | 10 | 76,65,315.73 | - | - | 76,65,315.73 | 72,57,468.07 | 40,784.78 | 72,98,252.85 | 72,98,252.85 | 3,67,062.88 | 4,07,847.66 | 4,07,847.66 |
| 4 | FURNITURE & FIXTURE | 10 | 89,91,743.33 | 9,11,144.00 | - | 99,02,887.33 | 46,57,001.99 | 5,21,284.92 | 51,78,286.91 | 51,78,286.91 | 47,24,600.42 | 43,34,741.34 | 43,34,741.34 |
| 5 | COMPUTERS | 40 | 1,64,92,337.00 | 23,39,559.00 | 1,33,875.00 | 1,86,98,021.00 | 1,27,97,642.76 | 24,12,709.80 | 1,50,78,975.99 | 1,50,78,975.99 | 36,19,045.01 | 36,94,694.24 | 36,94,694.24 |
| 6 | OFFICE EQUIPMENT | 15 | 1,05,42,197.56 | 15,63,404.00 | - | 1,21,05,601.56 | 75,43,476.05 | 6,82,316.04 | 82,25,792.09 | 82,25,792.09 | 38,79,809.47 | 29,98,721.51 | 29,98,721.51 |
| 7 | OFFICE EQUIPMENT (SOLAR H) | 40 | 1,50,000.00 | - | - | 1,50,000.00 | 1,49,966.41 | 13.44 | 1,49,979.85 | 1,49,979.85 | 20.15 | 33.59 | 33.59 |
| 8 | VEHICLES | 15 | 3,13,79,587.04 | 46,63,296.10 | - | 3,60,42,883.14 | 1,92,18,331.53 | 25,23,359.75 | 2,17,41,691.28 | 2,17,41,691.28 | 1,43,01,191.86 | 1,21,61,255.51 | 1,21,61,255.51 |
| | TOTAL (Rs.) | | 9,88,54,864.16 | 94,77,403.10 | 1,33,875.00 | 10,81,98,392.26 | 5,79,05,671.86 | 66,83,326.05 | 6,44,57,621.34 | 6,44,57,621.34 | 4,37,40,770.92 | 4,09,49,192.30 | 4,09,49,192.30 |
| | PREVIOUS YEAR (Rs.) | | 9,84,08,077.16 | 46,99,000.00 | 42,52,213.00 | 9,88,54,864.16 | 5,49,93,138.89 | 55,49,505.76 | 26,36,972.79 | 5,79,05,671.86 | 4,09,49,192.30 | 4,09,49,192.30 | 4,09,49,192.30 |



Deepika Sharma
DEEPIKA SHARMA
FINANCE OFFICER

Sushant Agrawal
SUSHANT AGRAWAL
DIRECTOR

Hony. Steven C. David
HONY. STEVEN C. DAVID
TREASURER

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

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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, 2024

SCHEDULE 'J'

CASH AND BANK BALANCES

| 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.) |
| A | DELHI HEADQUARTERS | 3,81,121.16 | | | | | | | | | |
| i | Postage in Hand | 26,129.00 | | | | | | | | | |
| ii | Indian Overseas Bank, Rachna Building, I Floor, Rajendra Place, Pusa Rd, N.D.-110008 Account No.- 044201000000853 | | 3,95,803.92 | | | | | | | | |
| iii | Indian Overseas Bank, Rachna Building, I Floor, Rajendra Place, Pusa Rd, N.D.-110008 Account No.- 044201000030888 | | 20,97,869.82 | | | | | | | | |
| iv | H.D.F.C. Bank Ltd. 13-B Pusa Road, Bazar Marg, Old Rajinder Nagar New Delhi 110060 Account No.- 00261000059904 | | 3,56,823.79 | | | | | | | | |
| v | State Bank Of India 2/15 East Patel Nagar, Delhi-110008 Account No.- 10964472611 | | 9,75,027.67 | | | | | | | | |
| vi | State Bank Of India, N.D Main Branch 11, Parliament Street, New Delhi Account No.- 39951495390 | | 1,87,25,689.36 | | | | | | | | |
| vii | Indian Overseas Bank Pusa Road Branch, New Delhi Account No.- 044201000013164 | | 1,22,05,266.65 | | | | | | | | |
| viii | HDFC Bank Ltd, LC - Old Rajinder Nagar Market, New Delhi Account No.- 50100181990957 (LRM) | | 4,21,728.69 | | | | | 12,90,570.70 | | | |
| ix | ICICI BANK - W - 2/6, West Patel Nagar - 110008 Account No.- 033201004979 (LRM) | | 86,34,123.06 | | | | | | | | |
| x | RBL Bank Delhi LC 17 A/53, Ground Floor, W.E.A. Karol Bagh, Gurudwara Road, New Delhi 110005 | | 22,38,857.00 | | | | | | | | |
| xi | JANA Bank Delhi, LC - Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society, Meera Bagh, Paschim Vihar, Delhi, 110087 | | | | | | | 3,87,42,533.00 | | | |
| xii | JANA Bank Delhi, FC - Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society, Meera Bagh, Paschim Vihar, Delhi, 110087 | | | | | | | 2,30,00,153.00 | | | |
| 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 | | | | | | | 1,18,90,054.00 | | | |
| xv | DCB Bank Delhi LC, Plot No 7/56, 1st Floor, A-Set House, Desh Bandhu Gupta Road, Karol Bagh, New Delhi 110005 | | | | | | | 1,30,46,622.00 | | | |
| xvi | Karnataka Bank Ltd. FC 11/14, West Patel Nagar, New Delhi -110008, | | | | | | | 1,56,82,592.00 | | | |
| xvii | AU Bank Delhi LC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005 | | | | | | | | | | |
| xviii | AU Bank Delhi FC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005 | | | | | | | | | | |
| | | | | | | | | 3,53,83,632.00 | | | 18,54,94,596.82 |



| S.No. | BANK'S NAME | CASH-IN-HAND | SAVINGS ACCOUNT | CURRENT ACCOUNT | FIXED DEPOSITS | | TOTAL |
|-----------|--|--------------|-----------------|-----------------|----------------|-------|--------------|
| | | | | | (Rs.) | (Rs.) | |
| B | NORTH ZONE | | | | | | |
| 1 | UDAIPUR SECTOR OFFICE | 6,805.00 | | | | | |
| i | Indian Overseas Bank, 1ST Floor, Panchasheel Marg, Opposite. Town Hall, Udaipur Branch, Rajasthan - 313001 Account No.- 64501000003894 | | 15,01,637.75 | | | | |
| ii | Indian Overseas Bank, Panchsheel Marg, Udaipur Account No.- 64501000004508 | | 1,61,067.64 | | | | 16,69,610.39 |
| 2 | PADHAR SECTOR OFFICE | 10,469.00 | | | | | |
| i | Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.- 20199121326 | | 4,49,652.70 | | | | |
| ii | Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.-20199151929 | | 1,63,411.56 | | | | |
| iii | Bank of Maharashtra PACS; 614 Padhar Branch, Betul, Madhya Pradesh Account No.-060091569563 | | 65,292.82 | | | | 6,88,826.08 |
| 3 | RAIPUR SECTOR OFFICE | | | | | | |
| 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 | | 10,59,425.33 | | | | 10,59,425.33 |
| 4 | BANSWARA SECTOR OFFICE | | | | | | |
| i | ICICI Bank Ltd -Gandhi Murti, Banswara-327001, Rajasthan. Account No.- 689905017039 | | 5,06,469.50 | | | | 5,06,469.50 |
| 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 | | | | | | |
| 6 | LUCKNOW SECTOR OFFICE | | | | | | |
| i | HDFC Bank Ltd. ,31/31, M.G. Road, Hazratganj, Lucknow, Uttar Pradesh , 226001 Account No.- 0781450000105 | | 31,49,662.21 | | | | 31,49,662.21 |
| 7 | JAIPUR SECTOR OFFICE | | | | | | |
| i | Indian Overseas Bank, Malviya Nagar, Jaipur, D-672 Malviya Nagar Jaipur 302017 Account No.- 154901000002786 | | 1,147.05 | | | | 1,147.05 |
| 8 | SHIMLA SECTOR OFFICE | | | | | | |
| i | HDFC Bank Ltd., Manta Building, Opp Bus Stand, Sanjauli Shimla, H. Pradesh-171006 Account No.- 03461000026224 | | 3,214.68 | | | | 3,214.68 |
| 9 | BHOPAL SECTOR OFFICE | | | | | | |
| i | HDFC Bank Ltd.-E-1/57, Arera Colony Scheme of Capital Project Bhopal M.P-462016 Account. No.- 00621000141212 | | 7,66,145.44 | | | | 7,66,145.44 |
| 10 | DEHRADUN SECTOR OFFICE | 108.00 | | | | | |
| i | Indian Overseas Bank, Patel Nagar Branch, 32, Co-operative Industrial Area, Patel Nagar, Saharanpur Road, Dehradun District Uttarakhand - 248001 Account No.- 238301000000310 | | 11,10,603.59 | | | | |
| ii | Indian Overseas Bank- Patel Nagar, Dehradun LC Account No.- 238301000000734 | | 2,75,772.81 | | | | 13,86,484.40 |



| S.No. | BANK'S NAME | CASH-IN-HAND (Rs.) | SAVINGS ACCOUNT (Rs.) | CURRENT ACCOUNT (Rs.) | FIXED DEPOSITS | | TOTAL (Rs.) |
|-----------|---|-----------------------|--------------------------|--------------------------|----------------|-------|----------------|
| | | | | | (Rs.) | (Rs.) | |
| 11 | BILASPUR SECTOR OFFICE | | | | | | |
| i | Indian Overseas Bank -Gaj Mohini Complex, In Front of Ladikar Hospital,Old Bus Stand Road, Biliapur - 495001, Chhatishgarh Account No.-158401000000959 | | 5,10,557.57 | | | | 5,10,557.57 |
| 12 | MAWLIEN SECTOR OFFICE | | | | | | |
| i | State Bank of India , Barapani Branch, Barapani , Dist : Ribhoi , Meghalaya ,793103 Account No.-10228761804 | | 1,900.65 | | | | |
| ii | State Bank of India, Barapani Branch, Barapani , Dist : Ribhoi Meghalaya .793103- Saving Account. No.- 10228761815 | | 7,226.10 | | | | 9,126.75 |
| 13 | GUWAHATI SECTOR OFFICE | 4,143.00 | | | | | |
| i | Indian Bank , Guwahati Branch, S S Road , Lakhotia , Kamrup Dist , 781001 , Assam Account. No.-420433118 | | | 8,93,916.75 | | | |
| ii | State Bank of India,S.R.C.B Road, Bulbul Market,fancy Bazar,Guwahati-1, Account No.- 10069861207 | | -2,602.92 | | | | 8,95,456.83 |
| 14 | IMPHAL SECTOR OFFICE | 93.00 | | | | | |
| i | Indian Overseas Bank , Imphal Branch, 704 & 706 Hospital Road , Thangal Bazar , Imphal 795001 , Manipur Account. No.-073201000002587 | | 2,857.21 | | | | |
| ii | Indian Overseas Bank, Imphal Branch, 704 & 706 Hospital Road,795001 , Manipur Account No.-073201000004126 | | 5,862.52 | | | | 8,812.73 |
| 15 | AIZWAL SECTOR OFFICE | | | | | | |
| i | State Bank of India , Bawngkawn Branch, Bawngkawn , Aizawi 796001 , Mizoram Account No.-10717893133 | | 1,86,869.04 | | | | |
| ii | UCO Bank,Dawrpuri , Aizawal 796001 , Mizoram, Account No.-08610100005006 | | 10,503.61 | | | | 1,97,372.65 |
| 16 | SHILLONG SECTOR OFFICE | 22.00 | | | | | |
| i | Indian Bank, Shillong Branch, 1 Floor, Rainbow Complex, Wathapbroo, G S Road, Shillong 793002, Meghalaya Account. No.-458893526 | | | 8,01,998.88 | | | 8,02,020.88 |
| 17 | DIMAPUR SECTOR OFFICE | | | | | | |
| i | State Bank of India, Kohima Road Branch, Dist : Dimapur , Nagaland 797001. Account. No.-10810522499 | | | 1,45,573.92 | | | |
| ii | Allahabad Bank, Kali Bari Road, Dimapur, Nagaland Account No.-20283765092 | | 14,407.00 | | | | 1,59,980.92 |
| C | SOUTH ZONE | | | | | | |
| 1 | CHENNAI ZONAL OFFICE | 5,623.00 | | | | | |
| i | Indian Overseas Bank, Nehru Park Branch 856-A, Poonamallee High Road, Near Neyveli House, Kilipauk,Chennai - 600010,Tamil Nadu Account No.- 030601000004054 | | 2,00,943.03 | | | | |
| ii | Indian Overseas Bank, Nehru Park Branch, Chennai Account No.-030601000011821 LC | | 1,53,877.02 | | | | |
| iii | Local Resource Centre | 86.00 | | | | | |



| S.No. | BANK'S NAME | CASH-IN-HAND | SAVINGS ACCOUNT | CURRENT ACCOUNT | FIXED DEPOSITS | TOTAL |
|-------|---|--------------|-----------------|-----------------|----------------|-------------|
| | | | | | | |
| iv | Indian Overseas Bank, Nehru Park Branch, Chennai Account No.- 030601000027443 LC | | 6,900.40 | | | 3,67,429.45 |
| 2 | PERIA ALANGULAM (MADURAI) PAT UNIT Indian Overseas Bank-Vaiyapatti Branch ,Madurai.District 625 022, Tamil Nadu Account No.-119601000001235 | | 4,07,092.66 | | | 4,07,092.66 |
| 3 | PACKIYANATHAPURAM (MARUTHAKULAM) PAT UNIT Indian Overseas Bank- Palayamkottai Branch ,124-B, Trivandrum Road, Palayamkottai,Tirunelveli Dist - 627002,Tamil Nadu Account No.- 0067010000083093 | | 1,36,783.67 | | | 1,36,783.67 |
| 4 | MADHIRIPURAM PAT UNIT Indian Overseas Bank- Khammam Branch ,Door No.11-3-95, Dr. Gorkey Complex , Wyra Road, Khammam District 507 001, Telangana Account No.- 0933010000021371 | | 39,309.50 | | | 39,309.50 |
| 5 | BIDAR PAT UNIT Indian Overseas Bank- Bidar- Bidar Branch No. 8-9-2 Dr. C.S. Patel Shopping Complex, First Floor, UDGIR Road,Near District Jail, Bidar - 585 401 Karnataka. Account No.- 299401000000173 | | 1,02,216.26 | | | 1,02,216.26 |
| 6 | CHATRAI SECTOR Indian Overseas Bank -D.No. 17-1, Opp Dwaraka Paradise Hanuman Junction Road, Nuzvid, Vijayawada. Account No.- 296601000003165 | | 2,42,375.24 | | | 2,42,375.24 |
| 7 | AP STATE SECRETARIAT SECUNDERABAD PAT UNIT Indian Overseas Bank- AP State Secretariat: Chikadapally Branch , IOB Platinum Plaza, 1-8- 522/2,3,4 Lane opp, Chandana Bros,Hyderabad - 500 020, Andhra Pradesh Account No.- 067801000018169 | | 10,699.62 | | | 10,699.62 |
| 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 | | 1,26,337.23 | | | 1,26,337.23 |
| 9 | KOTTAYAM SECTOR OFFICE Indian Overseas Bank, Kottayam Branch, I Floor Aditya Sabari Tower, Post Office Road, Kottayam- 686001 Account No.- 004002000002625 | | 4,542.50 | | | 4,542.50 |
| 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 | 5,121.00 | | | | |
| ii | Central Bank of India,Bombay Central Branch, Mumbai Account No.- 1026822298 | | 1,34,978.26 | | | |
| iii | Cash in Hand- Yawatmal | | 4,81,256.01 | | | |



| S.No. | BANK'S NAME | CASH-IN-HAND | SAVINGS ACCOUNT | CURRENT ACCOUNT | FIXED DEPOSITS | | TOTAL |
|-------|--|--------------|-----------------|-----------------|----------------|-------|--------------|
| | | | | | (Rs.) | (Rs.) | |
| iv | Central Bank of India- Yawatmal Arni Branch, Singhania Sankul, Main Road Arni Dist. Yawatmal, Maharashtra Pincode : 445103 Account. No.- 3277095848 | | 84,288.70 | | | | 7,05,643.97 |
| 2 | PAITHAN (RES.CENTRE) AURANAGABAD | | | | | | |
| i | State Bank of Hyderabad, Palthan, Adul Branch, At Post : Adul, Beed Highway, Tal : Palthan, District Aurangabad, Maharashtra, Pin-code : 431107 Account. No.- 62367442872 | | 4,751.08 | | | | 4,751.08 |
| 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 | | 2,19,154.91 | | | | 2,19,154.91 |
| 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 | | 1,65,873.00 | | | | 1,65,873.00 |
| 5 | DEDIAPADA (RES. CENTRE) | | | | | | |
| i | State Bank of India Dedeapada Branch, Ambawadi, At Post / Tel Dediapada, Dist. Narmada, Gujarat: Pincode : 393040 Account. No.-34577086977 | | 2,29,953.52 | | | | 2,29,953.52 |
| 6 | JALKOT SECTOR OFFICE | | | | | | |
| i | Central Bank of India - Opp St Stand , Shivaji Chowk , Bidar Road ,At Post & Tal Udgir , Dist.Latur , Maharashtra ,PIN - 413517 Account. No.- 3570953643 | | 1,45,758.57 | | | | 1,45,758.57 |
| 7 | TALODA (RES. CENTRE) | | | | | | |
| i | Central Bank of India, Taloda Branch, At Post Taloda Tal: Taloda, Dist Nandurbar-Pincode 425413, Maharashtra Account. No.- 3382021285 | | 1,66,967.37 | | | | 1,66,967.37 |
| E | EAST ZONE | | | | | | |
| 1 | KOLKATA ZONAL OFFICE | 11,106.00 | | | | | |
| i | Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 071 Kolkata, West Bengal Account. No.-417952902 | | | 19,56,498.06 | | | |
| ii | State Bank of India, Park Street Branch, Calcutta Account. No.- 10959186387 | | | 15,61,499.66 | | | |
| 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 | | | 36,29,617.47 |
| 2 | (PAHARIA PROJECT) LITIPARA SECTOR OFFICE | | | | | | |
| 3 | BANAMALIPUR SECTOR OFFICE | | | | | | |
| 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 | | | | 45,608.27 |



| S.No. | BANK'S NAME | CASH-IN-HAND | SAVINGS ACCOUNT | CURRENT ACCOUNT | FIXED DEPOSITS | TOTAL |
|-------|---|--------------|-----------------|-----------------|----------------|-------------|
| | | | | | | |
| 4 | KALYANPUR SECTOR OFFICE | - | | | | |
| i | State Bank of India , Baruiipur Branch, Baruiipur Zila Parishad Building . Dist 24 Parganas ,Kolkata 700 144, Bauripur, West Bengal Account. No.-10400312080 | | 45,143.72 | | | |
| ii | State Bank of India, Kalyanpur Account No. 10400312068 | | 6,312.19 | | | 51,455.91 |
| 5 | DUMKA SECTOR OFFICE | - | | | | |
| i | State Bank of India , Dumka Bazar Branch, Shyam Bazar Road , Dist : Dumka , Jharkhand 814101 Account. No.-11440988019 | | 2,315.37 | | | |
| ii | State Bank of India, Dumka Bazar Branch, Shyam Bazar Road , Dist : Dumka Jharkhand 814101 Account No. 11440988020 | | 1,01,604.46 | | | 1,03,919.83 |
| 6 | MEHERPADA | - | | | | |
| i | State Bank of India,Jharsuguda Branch, AT / PO:- Jharsuguda ,Dist :- Jharsuguda - 768202, Odisha Account. No.-11346775087 | | 9,733.00 | | | 9,733.00 |
| 8 | AMRAPARA SECTOR OFFICE | - | | | | |
| i | State Bank of India, Amrapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account. No.-011735521085 | | 12,262.00 | | | |
| ii | State Bank of India, Amrapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account No. 11735521074 | | 97,924.37 | | | 1,10,186.37 |
| 9 | LOHARDAGA SECTOR OFFICE | - | | | | |
| i | State Bank of India , Lohardaga Branch,Near Bara Talaw , Jharkhand 835302 Account. No.-11381275049 | | 52,887.77 | | | |
| ii | State Bank of India, Lohardaga Branch,Near Bara Talaw , Dist : Lohardaga Jharkhand 835 302 Account No. 11381275050 | | 9,775.66 | | | 62,663.43 |
| 10 | TALJHARI SECTOR OFFICE | - | | | | |
| i | State Bank of India , Lalmati Branch, At :At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account. No.-11742658023 | | 5,80,295.31 | | | |
| ii | State Bank of India, Lalmati Branch, At :At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account No. 11742658012 | | 17,546.97 | | | 5,97,842.28 |
| 11 | SAONTALPUR SECTOR OFFICE | - | | | | |
| i | State Bank of India ,Alipurdwar Branch, Post Box - 1 , Alipurdwar court ,Madhab More Jalpaiguri-736121, West Bengal Account. No.-11460752444 | | 93,439.78 | | | |
| ii | State Bank of India, Alipurdwar Branch, Post : - Bagho 1 , Alipurdwar court ,Madhab More , West Bengal 736121 Account No. 11460752433 | | 8,810.44 | | | 1,02,250.22 |



| S.No. | BANK'S NAME | CASH-IN-HAND (Rs.) | SAVINGS ACCOUNT (Rs.) | CURRENT ACCOUNT (Rs.) | FIXED DEPOSITS (Rs.) | TOTAL (Rs.) |
|-----------|---|-----------------------|--------------------------|--------------------------|-------------------------|------------------------|
| 12 | BHUBANESHWAR SECTOR OFFICE | | | | | |
| i | AXIS Bank, Bhapur Branch, First Floor, Plot No 1375, Mouza - Bhapur .Po : Banamalipur . Dist : Khurda . Odisha 752103 Account No.-024010100393751 | | 1,41,225.90 | | | |
| ii | AXIS Bank Ltd, Bhubaneswar Account No. 551010100043670 | | 84,844.40 | | | 2,26,070.30 |
| 13 | BERHAMPUR SECTOR OFFICE | | | | | |
| i | United Bank of India, 1 & 2 Dr S N Bhattacharjee Road , PO : Berhampur , Dist : Murshidabad , West Bengal 742101. Account No.- 9050018378 | | | 4,012.00 | | 4,012.00 |
| 14 | RANCHI SECTOR OFFICE | | | | | |
| i | 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 | | | | | |
| i | State Bank of India , Digha [Patna] Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account No.-31454378521 | | 11,194.61 | | | |
| ii | State Bank of India-Digha (Patna) Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account No.-31454378383 | | 2,768.00 | | | 13,962.61 |
| 16 | MUZAFFARPUR SECTOR OFFICE | | | | | |
| i | AXIS Bank- Jaiswal Compound , Near- Jubba Sahani Park, Muzaifarpur, 842001 Account No- 916010013983959 | 4,50,826.16 | 6,29,13,046.57 | 54,19,614.77 | 13,90,36,156.70 | 24,67,001.73 |
| | TOTAL (Rs.) | | | | | 20,78,19,644.20 |



Deepika Sharma

DEEPIKA SHARMA
FINANCE OFFICER

Sushant Agrawal

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

SCHEDULE 'K'

ADVANCES AND DEPOSITS

| | |
|---|---------------------------|
| Programme Advances to Employees (Note L (C) 6 d) | Rs. 8,97,672.00 |
| Programme Advances to Others (Note L(C)6 d,e&f) | Rs. 2,13,54,508.00 |
| Securities and Miscellaneous Deposits | Rs. 77,41,691.02 |
| | <u>Rs. 2,99,93,871.02</u> |




DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place, New Delhi
SECURITIES AND MISCELLANEOUS DEPOSITS AS AT MARCH 31, 2024

| SL. NO. | PARTICULARS | AMOUNT (Rs.) |
|----------|---|---------------------|
| A | <u>HEAD OFFICE</u> | |
| 1 | CENTRE FOR FUNDRAISING | 2,62,500.00 |
| 2 | D.E.S.U FOR HEAD OFFICE | 90,000.00 |
| 3 | JAI MAA SANTOSHI | 1,000.00 |
| 4 | KAY ESS ENTERPRISES (FOR GAS CONN. FOR JAIPUR OFFICE) | 2,555.00 |
| 5 | KOLKATA & BSNL TELECOM, DISTRICT BBSR | 500.00 |
| 6 | MAHARASHTRA SATE ELECTRICITY | 2,000.00 |
| 7 | MOTORADES (DIESEL/PETROL) DELHI | 79,500.00 |
| 8 | MSEB DEORI BHANDARA - MUMBAI | 6,300.00 |
| 9 | MSEB, DEORI - MUMBAI | 440.00 |
| 10 | SHASHI GAS AGENCY | 3,400.00 |
| 11 | STAR ESTATE MANAGEMENT (ARAVALI) TELEPHONE CONNECTION | 6,000.00 |
| 12 | STAR ESTATE MANAGEMENT (PALAM) WATER CONNECTION | 40,000.00 |
| 13 | TDS (RECOVERABLE) ON FD'S | 67,10,539.02 |
| 14 | TDS RECOVERABLE - OTHER | 2,20,693.00 |
| 15 | TELECOM DISTT. BARUCH | 599.00 |
| | | |
| B | <u>WEST ZONE</u> | |
| 1 | DAKSHIN GUJRAT ELECTRICITY LTD, DEDIAPADA | 4,815.00 |
| 2 | MARATHI MISSION HUME HIGH SCHOOL | 2,25,000.00 |
| | | |
| C | <u>SOUTH ZONE</u> | |
| 1 | ANTORWA | 34,300.00 |
| 2 | TAMILNADU ELECTRICITY BOARD | 24,550.00 |
| | | |
| D | <u>EAST ZONE</u> | |
| 1 | DURYODHAN OJHA | 3,000.00 |
| 2 | MANIPUR BAPTIST CHURCH | 24,000.00 |
| | TOTAL (Rs.) | 77,41,691.02 |



Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi
PROGRAMME ADVANCES TO EMPLOYEES AS AT MARCH 31, 2024

| SL. NO. | NAME | AMOUNT (Rs.) |
|----------|--|--------------------|
| A | <u>HEAD OFFICE & NORTH ZONE</u> | |
| 1 | RATUL RABBHA | 1,600.00 |
| 2 | SURESH SATAPATHY | -746.00 |
| B | <u>EAST ZONE</u> | |
| 1 | T K CHATTERJEE | 8,17,976.00 |
| C | <u>SOUTH ZONE</u> | |
| 1 | P. SHIVRAJ | 78,842.00 |
| | | |
| | TOTAL (Rs.) | 8,97,672.00 |




DEEPIKA SHARMA
FINANCE OFFICER


SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place, New Delhi
PROGRAMME ADVANCES TO OTHERS AS AT MARCH 31, 2024

| SL. NO. | NAME | AMOUNT (Rs.) |
|----------|--|-----------------------|
| A | HEAD OFFICE & NORTH ZONE | |
| 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 | CHRISTIAN LITERATURE SOCIETY | 20,510.00 |
| 5 | DEVENDRA KUMAR | 3,000.00 |
| 6 | KALITA STORES | 158.00 |
| | | |
| B | SOUTH ZONE | |
| 1 | ADITHYA INTERIO | 3,02,640.00 |
| | | |
| | | |
| | TOTAL (Rs.) | 2,13,54,508.00 |



Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant Agrawal
SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 19, 2024

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

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

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.



SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

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. However, during the year, due to paucity of funds, this transfer has not been carried out.

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.



SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

C. Notes to the Accounts

1. a.) Separate books of account are maintained for Foreign Contribution and Local Contribution.
- b.) Renewal of Society's license under Foreign Contribution (Regulation) Act, 2010 (FCRA, 2010) has been refused under section 12(4)(e) read with 12(4)(f)(iii) of the Act, effective 19th October 2023. The Society has made a fresh application for its registration under FCRA, 2010 to the Ministry of Home Affairs which is pending approval.
- c.) Due to refusal of renewal of FCRA license of the society, the designated bank account opened with State Bank of India for receiving foreign contributions has not been utilized and no further transactions were undertaken. However, in designated bank (SBI) and other foreign contribution utilization bank accounts maintained with other Banks certain interest income has been credited which has been accounted for during the year.
- d.) As CASA has its sector and field offices spread across the country, the intimation of the refusal of FCRA license received by the Head Office of CASA on 19th October 2023 could not be passed on to all the sector/ field offices immediately. As a result, certain transactions, as detailed below, were undertaken by the field offices as a matter of routine and therefore could not be reversed.

| Date | Nature of Expenses | Amount (Rs.) |
|------------|---|-----------------|
| 31-03-2024 | Postage Expenses for Franking machine | 10,511 |
| 20-10-2023 | Food expenses for review planning meeting | 17,500 |
| 20-10-2023 | Purchase of bags, stationeries. | 30,000 |
| 20-10-2023 | Purchase of bags, stationeries. | 25,000 |
| 20-10-2023 | Purchase of bags | 11,000 |
| 20-10-2023 | Resource person fee | 2,700 |
| 20-10-2023 | Accommodation for meeting | 7,320 |
| 20-10-2023 | Accommodation for meeting | 4,170 |
| | Total | 1,08,201 |

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. 31,51,817 has been paid to LIC as per demand during the year which has been accounted for as gratuity expenses.



SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

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. Nil have been contributed to the PF Trust due to paucity of funds with the Society.
5. There has been no addition to the Corpus Fund of the Society since 31st March 1991. The Corpus Fund as on 31st March 2024 stands at Rs. 11,979,909.44.
6. a) Balances appearing under the head deposits, advances and liabilities are subject to confirmation / reconciliation.
b) Certain bank accounts are lying dormant for sometimes. These balances lying in these banks aggregating to Rs 4,02,772 are subject to confirmation.
c) 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.
d) 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 had filed a police complaint (FIR) for the recovery of these dues and expects them to be recovered.
e) During the previous 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.
f) Loans and advances 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, M/S Anand Devine Anand Developers Pvt. Ltd. The case is being heard by Haryana Real Estate Regulatory Authority, Gurugram (HARERA) and H-RERA had issued order for possession of the premises in favor of CASA.
7. 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.
8. 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. A refund order has been issued by the Deputy Commissioner of Income Tax (AO) 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) have been received during the year by the society. This has been accounted for accordingly.



SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2024

- b) 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 in last year. A rectification application to correct the mistake has been filed with the relevant tax authorities which is pending for approval.
- c) As on 31st March 2024, Rs 69,31,232 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 claims for refund have been made.
9. Fixed Assets including Land & Building purchased before 1996 were charged to the Income & Expenditure account as per requirements of various donor agencies. CASA sold some land during the year for Rs. 1,40,40,000 which had earlier been charged off. The sale proceeds have been credited to Income & Expenditure account under the head "Proceeds from sale of Property".
10. CASA has recorded net excess of Expenditure over Income of Rs. 3,36,58,020 during the year. The breakup of appropriation of the net deficit is given as under:

| Particulars | Amount (Rs.) |
|---|----------------------|
| Transferred to General Reserve (Deficit) | (5,21,71,360) |
| Transferred to Core Programme (Deficit) | (1,56,35,528) |
| Transferred to Projects and Emergencies Balance (Surplus) | 3,41,48,868 |
| Total (net deficit) | (3,36,58,020) |

11. A sum of Rs. 3,55,31,093 has been utilized during the year for various projects under foreign contribution grants out of "Set Apart fund" created in the previous years. The expenditure charged to the Income & Expenditure account in the current year has been accordingly adjusted.
12. Certain Statutory dues and liabilities aggregating to Rs 4,33,775 required to be paid out of Foreign Contribution were met out Local Contribution due to rejection of FC license of CASA on 19.10.2023. These have been shown as payable to LC in the Foreign Contribution books of account & receivable from FC in the local books of account as on 31.03.2024. However, there is no impact in the consolidated books.


Deepika Sharma
Finance Officer


Sushant Agrawal
Director

Place: New Delhi
Date: 19.09.2024

