

DIVINE FELLOWSHIP
6/1, Banamali Ghosal Lane, Behala,
Calcutta- 700 034

ACCOUNTS AND REPORT AS AT 31ST MARCH, 2019
(Assessment Year : 2019 – 2020)

M. PRAMANICK & CO.
Chartered Accountants
3, R. N. Tagore Road, Calcutta – 700 076
Phone : 94770 67080
Phone : 98044 31491

A U D I T O R S ' R E P O R T

We have audited the attached Balance Sheet of **DIVINE FELLOWSHIP**, Regd. Office : 6/1, Banamali Ghosal Lane, Behala, Calcutta – 700 034 as at 31st March, 2019, and also the annexed Income & Expenditure Account as well as the Receipts & Payments Account for the year ended on that date, which are in agreement with the books of account maintained by the said Organisation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by **DIVINE FELLOWSHIP**, so far as it appears from our examination of the books.

In our opinion, and to the best of our information, and according to the explanations given to us, the said Accounts give a true and fair view :-

- (a) In the case of the Balance Sheet of the State of Affairs of **DIVINE FELLOWSHIP** as at 31st March, 2019;
- (b) In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date;

A N D

- (c) In the case of the Receipts & Payments Account, of the Receipts of Foreign and Local Donations and Utilisations thereof during the year ended on that date.

Calcutta
Dated the 26th June, 2019.



For **M. PRAMANICK & CO.**
Chartered Accountants

M. Pramanick
(M. PRAMANICK, F. C. A.)
Proprietor

Membership No.: 050893
Firm Regn. No.: 312211E

[Signature]
CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
BALANCE SHEET AS AT 31ST MARCH 2019

| LIABILITIES | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | ASSETS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|--|----------------|--------------|----------------|--|----------------|--------------|----------------|
| ACCUMULATED FUND: | | | | FIXED ASSETS: | | | |
| Balance As On 01st April, 2018 | 3,96,05,340.81 | 2,50,755.88 | | - Per Annexure 'A' | | | |
| Add: Subsidy received from Central Govt. | 58.50 | - | | Gross Book Value | 4,53,05,765.00 | 2,50,817.00 | |
| Add: Surplus : | | | | (Less): Depreciation | (7,47,537.00) | (34,157.00) | |
| - Per Income & Expenditure Account | - | 11,373.62 | | Sub - Total: (A) | 4,45,58,228.00 | 2,16,660.00 | 4,47,74,888.00 |
| | 3,96,05,399.31 | 2,62,129.50 | | | | | |
| (Less): Deficit : | | | | CURRENT ASSETS, LOANS & ADVANCES: | | | |
| - Per Income & Expenditure Account | (12,61,555.65) | | | A) CURRENT ASSETS: | | | |
| Balance As On 31st March, 2019 (A) | 3,83,43,843.66 | 2,62,129.50 | 3,86,05,973.16 | a) Cash - in - hand | 16,219.00 | 643.00 | |
| | | | | b) Cash at Bank | | | |
| | | | | With Punjab National Bank, | | | |
| LOAN FROM STAFF MEMBERS: | | | | Behala Branch, | | | |
| Against Staff Benefit Funds | | | | In Savings Account | | | |
| - Per Last Account | 66,05,970.00 | | | A/c No.: 1427000100050679 | 13,659.17 | | |
| (Less): Payments made to staff members | (26,200.00) | | | With State Bank of India | | | |
| Sub - Total: (B) | 65,79,770.00 | | 65,79,770.00 | Kabardanga More Branch | | | |
| | | | | In Current Account: | | | |
| | | | | A/c No.: 37024563746 | 2,85,802.49 | | |
| CURRENT LIABILITIES & PROVISIONS: | | | | A/c No.: 38129212760 | | | |
| A) Audit Fees: F.Y.: 2017 - 2018 | 35,000.00 | | | In Savings Account: | | | |
| Audit Fees: F.Y.: 2018 - 2019 | 35,000.00 | | | A/c No.: 10150201053 | | | |
| Audit Fees: JVS Utilisation Certificate | 10,000.00 | | | With ICICI Bank, Behala Branch | | | |
| | | | | In Current Account: | | | |
| | | | | A/c No.: 032805004872 | | | |
| | | | | With United Bank of India, | | | |
| | | | | Cancer Research Institute Branch, | | | |
| | | | | In Savings Account : | | | |
| | | | | A/c No.: 1491010100546 | | | |
| | | | | | | | |
| Carried Over (A+B): Rs. | 80,000.00 | - | - | Carried Over: Rs. | 3,15,680.66 | 34,669.50 | |



DIVINE FELLOWSHIP

M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
BALANCE SHEET AS AT 31ST MARCH 2019

| LIABILITIES | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | ASSETS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|--|-----------------------|--------------------|-----------------------|--|-----------------------|--------------------|-----------------------|
| Brought Forward (A+B): Rs. | 80,000.00 | | | Brought Forward: Rs. | 3,15,680.66 | 34,669.50 | |
| <u>CURRENT LIABILITIES & PROVISIONS:</u> <u>(CONTD.):</u> | | | | <u>CURRENT ASSETS, LOANS & ADVANCES:</u> <u>(CONTD.):</u> | | | |
| B) Outstanding Liabilities: | | | | A) <u>CURRENT ASSETS (CONTD.):</u> | | | |
| i) Cheque Issued but not cleared: | | | | c) Deposit with CESC | 2,35,500.00 | | |
| SBI, Kabardanga (A/c : 37024563746) | | | | Sub - Total: (B) | 5,51,180.66 | 34,669.50 | 5,85,850.16 |
| Ch. No.: 707432 - Comnet Solution | 34,775.00 | | | | | | |
| Ch. No.: 707434 - Sourav Enterprise | 29,950.00 | | | B) <u>LOANS AND ADVANCES:</u> | | | |
| ii) Liabilities for Expenses : | | | | Income Tax Deducted at Source : | | | |
| Building - Sourav Enterprise | 41,070.00 | | | - A.Y.: 2018 - 2019 | | 5,560.00 | |
| Sub - Total: (C) | 1,85,795.00 | | 1,85,795.00 | - A.Y.: 2019 - 2020 | | 5,240.00 | |
| | | | | Sub - Total: (C) | | 10,800.00 | 10,800.00 |
| | | | | | | | |
| TOTAL (A to C): Rs. | 4,51,09,408.66 | 2,62,129.50 | 4,53,71,538.16 | TOTAL (A to C): Rs. | 4,51,09,408.66 | 2,62,129.50 | 4,53,71,538.16 |

Calcutta,
Dated the 26th JUNE, 2019.

CHAIRMAN **SECRETARY**
DIVINE FELLOWSHIP



For M. PRAMANICK & CO.,
Chartered Accountants

M. Pramanick
(M. PRAMANICK, F.C.A.)
Proprietor

Membership No. T050893
Firm Regn. No.: 312211E

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019
(FOREIGN CONTRIBUTIONS)

| SL. NO. | PARTICULARS | OPENING BALANCE AS ON 01/04/2018 | ADDITIONS/ (DISPOSALS) DURING THE YEAR | GROSS BOOK VALUE AS ON 31/03/2019 | RATE % | DEPRECIATION FOR THE YEAR | NET BOOK VALUE AS ON 31/03/2019 |
|--------------------|--|----------------------------------|--|-----------------------------------|--------|---------------------------|---------------------------------|
| 01) | LAND (INCLDG. DEVELOPMENT EXPENSES) | 91,65,387.00 | - | 91,65,387.00 | | - | 91,65,387.00 |
| 02) | BUILDING-IN-PROGRESS | 2,89,81,911.00 | 2,69,749.00 | 2,92,51,660.00 | | - | 2,92,51,660.00 |
| 03) | FURNITURE & FIXTURE | 27,16,076.00 | 74,000.00 | 27,90,076.00 | 10 | 2,79,008.00 | 25,11,068.00 |
| 04) | MACHINERY & UTENSILS | 4,75,669.00 | 1,300.00 | 4,76,969.00 | 15 | 71,545.00 | 4,05,424.00 |
| 05) | OFFICE EQUIPMENTS | 17,932.00 | - | 17,932.00 | 15 | 2,690.00 | 15,242.00 |
| 06) | ELECTRICAL FITTINGS & EQUIPMENTS | 7,66,670.00 | 3,100.00 | 7,69,770.00 | 15 | 1,15,466.00 | 6,54,304.00 |
| 07) | COMPUTERS & ACCESSORIES | 38,816.00 | 36,774.00 | 75,590.00 | 40 | 30,236.00 | 45,354.00 |
| 08) | TUBEWELL | 2,62,325.00 | - | 2,62,325.00 | 15 | 39,349.00 | 2,22,976.00 |
| 09) | AIR CONDITIONER | 4,10,222.00 | 29,000.00 | 4,39,222.00 | 15 | 65,883.00 | 3,73,339.00 |
| 10) | MOTOR CAR - MARUTI EECO | 1,35,902.00 | - | 1,35,902.00 | 15 | 20,385.00 | 1,15,517.00 |
| 11) | MOTOR CAR - TOYOTA FORTUNER | 9,58,051.00 | (9,58,051.00) | - | 15 | - | - |
| 12) | AUDIO RECORDING SET | 19,298.00 | - | 19,298.00 | 15 | 2,895.00 | 16,403.00 |
| 13) | CELL PHONE | 53,292.00 | 1,500.00 | 54,792.00 | 25 | 13,698.00 | 41,094.00 |
| 14) | BRAILLE PRINTERS | 18,308.00 | - | 18,308.00 | 15 | 2,746.00 | 15,562.00 |
| 15) | POULTRY FARM | 35,867.00 | - | 35,867.00 | 10 | 3,587.00 | 32,280.00 |
| 16) | WATER COOLER | 1,026.00 | - | 1,026.00 | 15 | 154.00 | 872.00 |
| 17) | CARPET | 4,880.00 | - | 4,880.00 | 20 | 976.00 | 3,904.00 |
| 18) | MEDICAL INSTRUMENTS | 657.00 | 3,700.00 | 4,357.00 | 15 | 654.00 | 3,703.00 |
| 19) | LAPTOP | 150.00 | - | 150.00 | | - | 150.00 |
| Carried Over : Rs. | | 4,40,62,439.00 | (5,38,928.00) | 4,35,23,511.00 | | 6,49,272.00 | 4,28,74,239.00 |



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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019
(FOREIGN CONTRIBUTIONS)

| SL. NO. | PARTICULARS | OPENING BALANCE AS ON 01/04/2018 | ADDITIONS/ (DISPOSALS) DURING THE YEAR | GROSS BOOK VALUE AS ON 31/03/2019 | RATE % | DEPRECIATION FOR THE YEAR | NET BOOK VALUE AS ON 31/03/2019 |
|---------|------------------------|----------------------------------|--|-----------------------------------|--------|---------------------------|---------------------------------|
| | Brought Forward : Rs. | 4,40,62,439.00 | (5,38,928.00) | 4,35,23,511.00 | - | 6,49,272.00 | 4,28,74,239.00 |
| 20) | DIGITAL CAMERA | 150.00 | - | 150.00 | | - | 150.00 |
| 21) | REFRIGERATORS | 15,136.00 | - | 15,136.00 | 15 | 2,270.00 | 12,866.00 |
| 22) | WATER HEATER | 33,929.00 | - | 33,929.00 | 15 | 5,089.00 | 28,840.00 |
| 23) | LCD PROJECTOR & SCREEN | 12,384.00 | - | 12,384.00 | 15 | 1,858.00 | 10,526.00 |
| 24) | WASHING MACHINE | 30,092.00 | - | 30,092.00 | 15 | 4,514.00 | 25,578.00 |
| 25) | MUSICAL INSTRUMENTS | 11,010.00 | 14,500.00 | 25,510.00 | 20 | 5,102.00 | 20,408.00 |
| 26) | ATTENDANCE MACHINE | 5,093.00 | - | 5,093.00 | 15 | 764.00 | 4,329.00 |
| 27) | GENERATOR | 2,18,563.00 | - | 2,18,563.00 | 15 | 32,784.00 | 1,85,779.00 |
| 28) | BICYCLE | 607.00 | - | 607.00 | 15 | 91.00 | 516.00 |
| 29) | BLOOD PRESSURE MACHINE | 891.00 | - | 891.00 | 10 | 89.00 | 802.00 |
| 30) | BRILLE WATCHES | 3,381.00 | - | 3,381.00 | 15 | 507.00 | 2,874.00 |
| 31) | ELECTRIC CHIMNEY | 10,772.00 | - | 10,772.00 | 15 | 1,616.00 | 9,156.00 |
| 32) | FIRE SAFETY EQUIPMENT | 3,547.00 | - | 3,547.00 | 15 | 532.00 | 3,015.00 |
| 33) | SIGN BOARD | 10,640.00 | - | 10,640.00 | 20 | 2,128.00 | 8,512.00 |
| 34) | SEWING MACHINE | 10,520.00 | - | 10,520.00 | 15 | 1,578.00 | 8,942.00 |
| 35) | MOSQUITO SPRAYER | 16,251.00 | - | 16,251.00 | 20 | 3,250.00 | 13,001.00 |
| 36) | CC TV CAMERA | 1,86,324.00 | - | 1,86,324.00 | 10 | 18,632.00 | 1,67,692.00 |
| | Carried Over : Rs. | 4,46,31,729.00 | (5,24,428.00) | 4,41,07,301.00 | | 7,30,076.00 | 4,33,77,225.00 |



CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019
(FOREIGN CONTRIBUTIONS)

| SL. NO. | PARTICULARS | OPENING BALANCE AS ON 01/04/2018 | ADDITIONS/ (DISPOSALS) DURING THE YEAR | GROSS BOOK VALUE AS ON 31/03/2019 | RATE % | DEPRECIATION FOR THE YEAR | NET BOOK VALUE AS ON 31/03/2019 |
|---------|---------------------------------|----------------------------------|--|-----------------------------------|--------|---------------------------|---------------------------------|
| | Brought Forward : Rs. | 4,46,31,729.00 | (5,24,428.00) | 4,41,07,301.00 | - | 7,30,076.00 | 4,33,77,225.00 |
| 37) | WEIGH MACHINE | 4,932.00 | - | 4,932.00 | 10 | 493.00 | 4,439.00 |
| 38) | LIFT | 10,55,331.00 | - | 10,55,331.00 | - | - | 10,55,331.00 |
| 39) | ROOM HEATER | 1,700.00 | - | 1,700.00 | 15 | 255.00 | 1,445.00 |
| | SUB - TOTAL: Rs. | 4,56,93,692.00 | (5,24,428.00) | 4,51,69,264.00 | | 7,30,824.00 | 4,44,38,440.00 |
| | <u>UNDER MEGA TVET PROJECT:</u> | | | | | | |
| 01) | FURNITURE | 75,241.00 | - | 75,241.00 | 10 | 7,524.00 | 67,717.00 |
| 02) | MACHINERY & UTENSILS | 61,260.00 | - | 61,260.00 | 15 | 9,189.00 | 52,071.00 |
| | TOTAL: Rs. | 4,58,30,193.00 | (5,24,428.00) | 4,53,05,765.00 | - | 7,47,537.00 | 4,45,58,228.00 |

CHAIRMAN

SECRETARY

DIVINE FELLOWSHIP



DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019
(LOCAL CONTRIBUTIONS)

| SL. NO. | PARTICULARS | OPENING BALANCE AS ON 01/04/2018 | ADDITIONS/ (DISPOSALS) DURING THE YEAR | GROSS BOOK VALUE AS ON 31/03/2019 | RATE % | DEPRECIATION FOR THE YEAR | NET BOOK VALUE AS ON 31/03/2019 |
|--------------------|---------------------------|----------------------------------|--|-----------------------------------|--------|---------------------------|---------------------------------|
| 01) | BUILDING | 21,640.00 | 30,000.00 | 51,640.00 | 10 | 5,164.00 | 46,476.00 |
| 02) | LAND DEVELOPMENT EXPENSES | 35,000.00 | - | 35,000.00 | 0 | - | 35,000.00 |
| 03) | FURNITURE & FIXTURE | 7,490.00 | 7,000.00 | 14,490.00 | 10 | 1,449.00 | 13,041.00 |
| 04) | MACHINERY & UTENSILS | 440.00 | - | 440.00 | 15 | 66.00 | 374.00 |
| 05) | CELL PHONE | 1,495.00 | - | 1,495.00 | 15 | 224.00 | 1,271.00 |
| 06) | SCHOOL BUS | 62,290.00 | - | 62,290.00 | 15 | 9,344.00 | 52,946.00 |
| 07) | COMPUTER ACCESSORIES | 10,762.00 | - | 10,762.00 | 40 | 4,305.00 | 6,457.00 |
| 08) | AIR CONDITIONERS | - | 26,700.00 | 26,700.00 | 15 | 4,005.00 | 22,695.00 |
| 09) | MATTRESS | - | 48,000.00 | 48,000.00 | 20 | 9,600.00 | 38,400.00 |
| TOTAL : Rs. | | 1,39,117.00 | 1,11,700.00 | 2,50,817.00 | - | 34,157.00 | 2,16,660.00 |

CHAIRMAN *[Signature]*
SECRETARY
DIVINE FELLOWSHIP



DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| EXPENDITURE | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | INCOME | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|---------------------------------------|----------------|--------------|--------------|--|-----------------------------|--------------|--------------|
| TO, OPERATIONAL EXPENSES: | | | | BY, FOREIGN DONATIONS RECEIVED | | | |
| Supplies of Food and other Provisions | 14,80,643.00 | 4,04,679.00 | | FROM: | | | |
| Supplies of Clothes to Children | 2,85,211.00 | 23,512.00 | | A) The Assembly of God Church, Calcutta, For Operational Support | 5,54,870.00 | | |
| Supplies of Education Materials | 1,43,483.00 | 28,464.00 | | B) Help a Child, Chennai For Operational Support | 16,61,317.00 | | |
| Salary to Staff | 34,08,635.00 | 3,41,475.00 | | C) Mrs. Loo Fern, Singapore For Operational Support | 2,76,062.61 | | |
| Honorarium to Temporary Staff | 3,22,650.00 | 2,79,725.00 | | D) Christian Life Relief International For Operational Support | 5,09,460.00 | | |
| Leave Encashment | 76,125.00 | | | E) Missionwerk, Germany For a) Vocational Training Course (VTC) b) Operational Support | 6,42,576.00 21,31,756.00 | | |
| Computer Requirements | 1,699.00 | 20,649.00 | | F) Mrs. Virginia Williams, Canada For Operational Support | 81,379.32 | | |
| Electricity Charges | 3,08,590.00 | 1,57,620.00 | | G) Mr Douglas Freeland, Scotland For Christmas Gift | 1,29,762.80 | | |
| Electrical Repairs and Maintenance | 41,398.00 | 6,530.00 | | H) Pastor Johnson For Operational Support | 69,392.00 | | |
| Cleaning Charges | 1,807.00 | 480.00 | | I) Pastor Randy For Operational Support | 69,392.00 | | |
| Committee and Conference | 4,000.00 | 8,000.00 | | | | | |
| Repairs & Maintenance | 57,071.00 | 13,140.00 | | | | | |
| Hiring Charges | 1,52,045.00 | 7,200.00 | | | | | |
| Medical Expenses | 34,900.00 | 24,024.00 | | | | | |
| Overtime - Security Guard | | 8,000.00 | | | | | |
| Postage & Telegram | 16,453.00 | 1,290.00 | | | | | |
| Printing & Stationery | 17,800.00 | 12,671.00 | | | | | |
| Rent - Registered Office | 18,000.00 | | | | | | |
| Office Expenses | 45,434.00 | 62,654.00 | | | | | |
| Seminar & Conference | 91,470.00 | | | | | | |
| Refilling Charges - Fire Extinguisher | 3,250.00 | | | | | | |
| VTC Project Expenses | 1,24,605.00 | 1,00,425.00 | | | | | |
| Telephone Charges | 16,980.00 | 2,190.00 | | | | | |
| Travelling & Conveyance | 43,029.00 | 15,874.00 | | | | | |
| Oil & Fuel | 74,548.00 | 18,230.00 | | | | | |
| Bank Charges | 1,374.40 | 844.38 | | | | | |
| Staff Uniform | 43,082.00 | 5,925.00 | | | | | |
| Vehicle Maintenance | 69,895.00 | 11,441.00 | | | | | |
| Photography Expenses | 2,414.00 | 1,612.00 | | | | | |
| Pest Control Expenses | 7,350.00 | | | | | | |
| Carried Over: Rs. | 68,93,941.40 | 15,56,654.38 | | Carried Over: Rs. | 61,25,967.73 | | |

CHAIRMAN
SECRETARY
DIVINE FELLOWSHIP



DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| EXPENDITURE | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | INCOME | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|---|----------------|--------------|----------------|--|----------------|--------------|--------------|
| Brought Forward : Rs. | 68,93,941.40 | 15,56,654.38 | | Brought Forward : Rs. | 61,25,967.73 | | |
| TO, OPERATIONAL EXPENSES (CONTD.): | | | | BY, FOREIGN DONATIONS RECEIVED | | | |
| Assistance | | 8,000.00 | | FROM (CONTD.): | | | |
| Independence Day Celebration | | 13,000.00 | | J) Sallyann Loh, Singapore | | | |
| Books & Periodicals | 3,429.00 | 1,006.00 | | For Operational Support | 25,076.52 | | |
| Educational Trip | 5,380.00 | | | K) Jan Vikas Samiti, Varanasi | | | |
| Seminar & Conference | | 1,19,300.00 | | For Operational Support | 9,02,654.00 | | |
| Internet Charges | 12,007.00 | 2,250.00 | | L) Mrs. Anne Wickham, England | | | |
| Gardening Expenses | 100.00 | | | For Operational Support | 47,222.50 | | |
| Childcare Expenses | 37,959.00 | 64,384.00 | | Sub- Total : (A) | 71,00,920.75 | | 71,00,920.75 |
| Municipal Taxes | 15,428.00 | 100.00 | | BY, LOCAL DONATIONS RECEIVED | | | |
| Raw Materials purchase for Bag Making | 72,208.00 | | | FROM: | | | |
| Water Plan Project Charges | 500.00 | | | A) Mr. Koh Jie Min, Kolkata | - | 48,031.00 | |
| Sub- Total : (A) | 70,40,952.40 | 17,64,694.38 | 88,05,646.78 | B) Save Entrust Equip Disciple Society | - | 1,00,000.00 | |
| TO, AUDIT FEES : | | | | C) Mr. Khana Gupta | - | 5,000.00 | |
| F.Y.: 2018 - 2019 | 35,000.00 | | | D) Good Samitaran Trust | - | 94,325.00 | |
| JVS Utilisation Certificate | 10,000.00 | | | E) Mr. Arvind Kumar Banik | - | 3,000.00 | |
| Sub- Total : (B) | 45,000.00 | | 45,000.00 | F) Mr. Soumitra Dey | - | 85,000.00 | |
| TO, LOSS ON SALE OF MOTOR CAR : | | | | G) Ex-Services Welfare Association | - | 10,000.00 | |
| TOYOTA FORTUNER : | 5,58,051.00 | | | H) Mr. Prabal Banerjee | - | 3,42,000.00 | |
| Sub- Total : (C) | 5,58,051.00 | | 5,58,051.00 | I) Tollygunge Dristanto | - | 4,000.00 | |
| TO, DEPRECIATION : | | | | J) Mr. Mano Das | - | 11,200.00 | |
| - Per Annexure - 'A' | 7,47,537.00 | 34,157.00 | | Sub- Total : (B) | - | 7,02,556.00 | 7,02,556.00 |
| Sub- Total : (D) | 7,47,537.00 | 34,157.00 | 7,81,694.00 | | | | |
| Carried Over (A to D) : Rs. | 83,91,540.40 | 17,98,851.38 | 1,01,90,391.78 | Carried Over (A + B) : Rs. | 71,00,920.75 | 7,02,556.00 | 78,03,476.75 |

CHAIRMAN SECRETARY
DIVINE FELLOWSHIP



DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| EXPENDITURE | | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | INCOME | | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|---|-----|---------------------|---------------------|-----------------------|--|-----|---------------------|---------------------|-----------------------|
| Brought Forward (A to D): | Rs. | 83,91,540.40 | 17,98,851.38 | 1,01,90,391.78 | Brought Forward (A+B): | Rs. | 71,00,920.75 | 7,02,556.00 | 78,03,476.75 |
| TO, SURPLUS: | | | | | BY, OTHER INCOME/ DEDUCTIONS: | | | | |
| Being Excess of Income Over Expenditure | | | 11,373.62 | | Salary Deduction for Absenteeism | | 3,635.00 | | |
| Sub- Total : (E) | | - | 11,373.62 | 11,373.62 | Interest from Bank | | 4,929.00 | 2,469.00 | |
| | | | | | Church Offerings | | - | 10,000.00 | |
| | | | | | Income from Seminars & Conferences | | - | 10,95,200.00 | |
| | | | | | Sub- Total : (C) | | 8,564.00 | 11,07,669.00 | 11,16,233.00 |
| | | | | | BY, LIABILITIES FOR EXPENSES WRITTEN OFF: | | | | |
| | | | | | Apple Elevators | | 20,500.00 | - | |
| | | | | | Sub- Total : (D) | | 20,500.00 | - | 20,500.00 |
| | | | | | BY, DEFICIT : | | | | |
| | | | | | Being Excess of Expenditure Over Income | | 12,61,555.65 | | |
| | | | | | Sub- Total : (E) | | 12,61,555.65 | - | 12,61,555.65 |
| TOTAL : (A to E) | | 83,91,540.40 | 18,10,225.00 | 1,02,01,765.40 | TOTAL : (A to E) | | 83,91,540.40 | 18,10,225.00 | 1,02,01,765.40 |

Calcutta,
Dated the 26th JUNE, 2019.

CHAIRMAN **SECRETARY**
DIVINE FELLOWSHIP



For M. PRAMANICK & CO.,
Chartered Accountants
(Signature)
(M. PRAMANICK, F.C.A.)
Proprietor
Membership No.: 050893
Firm - Regn. No.: 312211E

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| RECEIPTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | PAYMENTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|---------------------------------------|----------------|--------------|--------------|---------------------------------------|----------------|--------------|--------------|
| TO, OPENING BALANCES: | | | | BY, OPERATIONAL EXPENSES: | | | |
| Cash - in - hand | 265.00 | 586.00 | | Supplies of Food and other Provisions | 14,80,643.00 | 4,04,679.00 | |
| Cash at Bank | | | | Supplies of Clothes to Children | 2,85,211.00 | 23,512.00 | |
| With Punjab National Bank | | | | Supplies of Education Materials | 1,43,483.00 | 28,464.00 | |
| Behala Branch, | | | | Salary to Staff | 34,08,635.00 | 3,41,475.00 | |
| In Savings Account: | | | | Honorarium to Temporary Staff | 3,22,650.00 | 2,79,725.00 | |
| A/c No.: 1427000100050679 | 1,59,335.99 | | | Leave Encashment | 76,125.00 | | |
| In Fixed Deposit | | | | Computer Requirements | 1,699.00 | 20,649.00 | |
| (Re: Staff Benefit Fund) | | | | Electricity Charges | 3,08,590.00 | 1,57,620.00 | |
| With State Bank of India | | | | Electrical Repairs and Maintenance | 41,398.00 | 6,530.00 | |
| Kabardanga More Branch | | | | Cleaning Charges | 1,807.00 | 480.00 | |
| In Current Account : | | | | Committee and Conference | 4,000.00 | 8,000.00 | |
| A/c No.: 37024563746 | 4,24,201.82 | | | Repairs & Maintenance | 57,071.00 | 13,140.00 | |
| In Savings Account: | | | | Hiring Charges | 1,52,045.00 | 7,200.00 | |
| A/c No.: 10150201053 | | 38,376.11 | | Medical Expenses | 34,900.00 | 24,024.00 | |
| With ICICI Bank, Behala Branch | | | | Overtime - Security Guard | | 8,000.00 | |
| In Current Account : | | | | Postage & Telegram | 16,453.00 | 1,290.00 | |
| A/c No.: 032805004872 | | 13,023.50 | | Printing & Stationery | 17,800.00 | 12,671.00 | |
| With United Bank of India, | | | | Rent - Registered Office | 18,000.00 | | |
| Cancer Research Institute Branch, | | | | Office Expenses | 45,434.00 | 62,654.00 | |
| In Savings Account : | | | | Seminar & Conference | 91,470.00 | | |
| A/c No.: 1491010100546 | | 54,093.27 | | Refilling Charges - Fire Extinguisher | 3,250.00 | | |
| Sub- Total : (A) | 5,83,802.81 | 1,06,078.88 | 6,89,881.69 | VTC Project Expenses | 1,24,605.00 | 1,00,425.00 | |
| TO, FOREIGN DONATIONS RECEIVED | | | | Telephone Charges | 16,980.00 | 2,190.00 | |
| FROM: | | | | Travelling & Conveyance | 43,029.00 | 15,874.00 | |
| A) The Assembly of God Church, | | | | Oil & Fuel | 74,548.00 | 18,230.00 | |
| Calcutta, | | | | Bank Charges | 1,374.40 | 844.38 | |
| For Operational Support | 5,54,870.00 | | | Staff Uniform | 43,082.00 | 5,925.00 | |
| B) Help a Child, Chennai | | | | Vehicle Maintenance | 69,895.00 | 11,441.00 | |
| For Operational Support | 16,61,317.00 | | | Photography Expenses | 2,414.00 | 1,612.00 | |
| | | | | Pest Control Expenses | 7,350.00 | | |
| | | | | Assistance | | 8,000.00 | |
| Carried Over : Rs. | 22,16,187.00 | | | Carried Over : Rs. | 68,93,941.40 | 15,64,654.38 | |



CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| RECEIPTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | PAYMENTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|---|----------------|--------------|--------------|--|----------------|--------------|--------------|
| Brought Forward : Rs. | 22,16,187.00 | - | - | Brought Forward : Rs. | 68,93,941.40 | 15,64,654.38 | - |
| TO, FOREIGN DONATIONS RECEIVED FROM (CONTD.): | | | | BY, OPERATIONAL EXPENSES (CONTD.): | | | |
| C) Mrs. Loo Fern, Singapore For Operational Support | 2,76,062.61 | | | Independence Day Celebration | | 13,000.00 | |
| D) Christian Life Relief International For Operational Support | 5,09,460.00 | | | Books & Periodicals | 3,429.00 | 1,006.00 | |
| E) Missionwerk, Germany For a) Vocational Training Course | 6,42,576.00 | | | Educational Trip | 5,380.00 | | |
| b) Operational Support | 21,31,756.00 | | | Seminar & Conference | | 1,19,300.00 | |
| F) Mrs. Virginia Williams, Canada For Operational Support | 81,379.32 | | | Internet Charges | 12,007.00 | 2,250.00 | |
| G) Mr Douglas Freeland, Scotland For Christmas Gift | 1,29,762.80 | | | Gardening Expenses | 100.00 | | |
| H) Pastor Johnson For Operational Support | 69,392.00 | | | Childcare Expenses | 37,959.00 | 64,384.00 | |
| I) Pastor Randy For Operational Support | 69,392.00 | | | Municipal Taxes | 15,428.00 | 100.00 | |
| J) Sallyann Loh, Singapore For Operational Support | 25,076.52 | | | Raw Materials purchase for Bag Making | 72,208.00 | | |
| K) Jan Vikas Samiti, Varanasi For Operational Support | 9,02,654.00 | | | Water Plan Project Charges | 500.00 | | |
| | | | | Sub- Total : (A) | 70,40,952.40 | 17,64,694.38 | 88,05,646.78 |
| | | | | BY, OUTSTANDING LIABILITIES: | | | |
| | | | | A) Cheques Issued last year, but cleared this year : | | | |
| | | | | - Shree Ram Motors | 20,000.00 | | |
| | | | | - Sefali Builders | 1,03,473.00 | | |
| | | | | - Sukanta Pramanik | 30,000.00 | | |
| | | | | - Comnet Solution | 30,000.00 | | |
| | | | | - Tamali Sengupta | 7,000.00 | | |
| | | | | B) Liabilities for Expenses Last Year, Paid this year : | | | |
| | | | | i) CCTV Camera - Comnet Solution | 8,784.00 | | |
| | | | | ii) Computer Accessories - Comnet Solution | 10,673.00 | | |
| | | | | iii) Building - Sourav Enterprise | 29,950.00 | | |
| | | | | iv) Building - Goutam Industries | 93,270.00 | | |
| | | | | v) Building - S L Distributors | 8,465.00 | | |
| | | | | Sub- Total : (B) | 3,41,615.00 | | 3,41,615.00 |
| Carried Over : Rs. | 70,53,698.25 | | | Carried Over (A+B) : Rs. | 73,82,567.40 | 17,64,694.38 | 91,47,261.78 |



CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| RECEIPTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | PAYMENTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|--|----------------|--------------|----------------|------------------------------------|----------------|--------------|--------------|
| Brought Forward : Rs. | 70,53,698.25 | - | - | Brought Forward (A+B) : Rs. | 73,82,567.40 | 17,64,694.38 | 91,47,261.78 |
| TO, FOREIGN DONATIONS RECEIVED FROM (CONTD.): | | | | BY, CAPITAL EXPENSES: | | | |
| L) Mrs. Anne Wickham, England For Operational Support | 47,222.50 | - | | Building | 2,69,749.00 | 30,000.00 | |
| Sub- Total : (B) | 71,00,920.75 | - | 71,00,920.75 | Electrical Fittings and Equipments | 3,100.00 | - | |
| TO, LOCAL DONATIONS RECEIVED FROM: | | | | Computer Accessories | 36,774.00 | - | |
| A) Mr. Koh Jie Min | - | 48,031.00 | | Furniture & Fixture | 74,000.00 | 7,000.00 | |
| B) Save Entrust Equip Disciple Society | - | 1,00,000.00 | | Cellphone | 1,500.00 | - | |
| C) Mr. Khana Gupta | - | 5,000.00 | | Air Conditioners | 29,000.00 | 26,700.00 | |
| D) Good Samitaran Trust | - | 94,325.00 | | Machinery & Utensils | 1,300.00 | - | |
| E) Mr. Arvind Kumar Banik | - | 3,000.00 | | Medical Instruments | 3,700.00 | - | |
| F) Mr. Soumitra Dey | - | 85,000.00 | | Musical Instruments | 14,500.00 | - | |
| G) Ex-Services Welfare Association | - | 10,000.00 | | Mattress | - | 48,000.00 | |
| H) Mr. Prabal Banerjee | - | 3,42,000.00 | | Sub- Total : (C) | 4,33,623.00 | 1,11,700.00 | 5,45,323.00 |
| I) Tollygunge Dristanto | - | 4,000.00 | | BY, TAX DEDUCTED AT SOURCE: | | | |
| J) Mr. Mano Das | - | 11,200.00 | | From Income from Seminars: | | | |
| Sub- Total : (C) | - | 7,02,556.00 | 7,02,556.00 | India Campus Crusade for Christ | - | 5,240.00 | |
| To, OTHER INCOME/ DEDUCTIONS: | | | | Sub- Total : (D) | - | 5,240.00 | 5,240.00 |
| Sale of Motor Car - Toyota Fortuner | 4,00,000.00 | - | | BY, OTHER PAYMENTS: | | | |
| Salary Deduction for Absenteeism | 3,635.00 | - | | Staff Benefit Fund (Both Shares) | | | |
| Interest from Bank | 4,929.00 | 2,469.00 | | (Payments made to staff members) | 26,200.00 | - | |
| Subsidy Received from Govt. of India | 58.50 | - | | Sub- Total : (E) | 26,200.00 | - | 26,200.00 |
| Church Offerings | - | 10,000.00 | | BY, CLOSING BALANCES :- | | | |
| Income from Seminars & Conferences | - | 10,95,200.00 | | Cash - in - hand | 16,219.00 | 643.00 | |
| Sub- Total : (D) | 4,08,622.50 | 11,07,669.00 | 15,16,291.50 | Cash at Bank | - | - | |
| | | | | With Punjab National Bank | - | - | |
| | | | | Behala Branch, | - | - | |
| | | | | In Savings Account: | - | - | |
| | | | | A/c No.: 1427000100050679 | 13,659.17 | - | |
| Carried Over (A to D): Rs. | 80,93,346.06 | 19,16,303.88 | 1,00,09,649.94 | Carried Over : Rs. | 29,878.17 | 643.00 | 97,24,024.78 |



CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| RECEIPTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. | PAYMENTS | FOREIGN Rs. | LOCAL Rs. | TOTAL Rs. |
|--|---------------------|---------------------|-----------------------|---------------------------------------|---------------------|---------------------|-----------------------|
| Brought Forward (A to E) : Rs. | 80,93,346.06 | 19,16,303.88 | 1,00,09,649.94 | Brought Forward : Rs. | 29,878.17 | 643.00 | 97,24,024.78 |
| To, OUTSTANDING LIABILITIES: | | | | BY, CLOSING BALANCES (CONTD.): | | | |
| Cheque issued but not cleared: | | | | With State Bank of India | | | |
| <u>SBI, Kabardanga (A/c : 37024563746)</u> | | | | Kabardanga More Branch | | | |
| Ch. No.: 707432 - Comnet Solution | 34,775.00 | | | In Current Account : | | | |
| Ch. No.: 707434 - Sourav Enterprise | 29,950.00 | | | A/c No.: 37024563746 | 2,85,802.49 | | |
| Sub-Total : (E) | 64,725.00 | | 64,725.00 | A/c No.: 38129212760 | | 10,578.12 | |
| | | | | In Savings Account: | | | |
| | | | | A/c No.: 10150201053 | | 6,336.11 | |
| | | | | With ICICI Bank, Behala Branch | | | |
| | | | | In Current Account : | | | |
| | | | | A/c No.: 032805004872 | | 12,799.00 | |
| | | | | With United Bank of India, | | | |
| | | | | Cancer Research Institute Branch, | | | |
| | | | | In Savings Account : | | | |
| | | | | A/c No.: 1491010100546 | | 4,313.27 | |
| | | | | Sub-Total : (F) | 3,15,680.66 | 34,669.50 | 3,50,350.16 |
| TOTAL (A to E) : Rs. | 81,58,071.06 | 19,16,303.88 | 1,00,74,374.94 | TOTAL (A to F) : Rs. | 81,58,071.06 | 19,16,303.88 | 1,00,74,374.94 |

Calcutta,
Dated the 26th JUNE, 2019.

CHAIRMAN **SECRETARY**
DIVINE FELLOWSHIP



For M. PRAMANICK & CO.,
Chartered Accountants
M. Pramanick
(M. PRAMANICK, F.C.A.)
Proprietor
Membership No.: 050893
Firm Regn. No.: 312211E

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA – 700 034

A) NOTES ON ACCOUNTS :

1) Staff Benefit Fund:

Staff Benefit Fund has been discontinued from the ongoing Financial Year owing to severe Financial Crisis of the Organisation.

The amount withdrawn by the Institution, in earlier years, as Loan from Staff Members, at the unconditional consent of all Incumbents, for the Construction of the New School Building for the Sightless Students, will be repaid in due course.

2) Building :

Consists of :

- (i) Office Building
- (ii) Library Building
- (iii) Children's Park, and
- (iv) New School Building – in – Progress.

3) Depreciation :

Depreciation, for the full year, has been charged on Additions made during the year, at the rates as specified in Income Tax Act, 1961, as amended till date.

B) SIGNIFICANT ACCOUNTING POLICIES :

1) System of Accounting :

The Accounts are prepared under the Historical Cost Convention on an Accrual Basis.

2) Fixed Assets & Depreciation :

Fixed Assets are taken at Written Down Value. Depreciation is provided on Written Down Value method at the rates as specified in Income Tax Act, 1961, as amended till date, in respect of various Fixed Assets. Additions are taken at cost of acquisition.

3) Foreign Currency :

Donations received from Foreign Donors are accounted for at the rates at which these are credited by the Bank.

4) Disclosure of Accounting Policies in respect of other matters are not applicable during the year under review.

❖ ❖
CHAIRMAN SECRETARY
DIVINE FELLOWSHIP

