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

#### M. PRAMANICK & CO.

CHARTERED ACCOUNTANTS

E-mail: mohitosḥ.pramanick@gmail.com

3, R. N. TAGORE ROAD DAKSHINESWAR CALCUTTA: 700 076

MOBILE: 94770 67080 MOBILE: 98044 31491

# AUDITORS' REPORT

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;

AND

(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 26<sup>th</sup> June, 2019. For M. PRAMANICK & CO.

Chartered Accountants

aMAMMA

Proprietor

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

CHAIRMAN SECRETARY DIVINE FELLOWSHIP

# DIVINE FELLOWSHIP 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034 BALANCE SHEET AS AT 31<sup>57</sup> MARCH 2019

### ACCUMULATED FUND: Balance As On 11st April, 2018 Add: Subsidy received from Central Govt. Add: Surplus :  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March, 2019  - Per Income & Expenditure Account Balance As On 31st March,	LIABILITIES	FOREIGN Rs.	LOCAL Rs.	TOTAL Rs.	T 31° MARCH 2019  ASSETS	FOREIGN Rs.	LOCAL Rs.	TOTAL Rs.
(Less): Deficit : - Per Income & Expenditure Account Balance As On 31st March, 2019 (A)  (12,61,555.65)  (13,86,05,973.16)  (14,61,1555.65)  (15,84)  (16,219.00)  (16,219.0	Balance As On 01st April, 2018 Add: Subsidy received from Central Govt. Add: Surplus :	A 10 10 10 10 10 10 10 10 10 10 10 10 10	-	*	- Per Annexure 'A' Gross Book Value (Less): Depreciation	(7,47,537.00)	2,50,817.00 (34,157.00)	
- Per Income & Expenditure Account Balance As On 31st March, 2019 (A)  3,83,43,843.66 2,62,129.50  3,86,05,973.16  3,86,05,973	(Larr): Deficit :	3,96,05,399.31	2,62,129.50		300 - Total. (A)	4,45,58,228.00	2,16,660.00	4,47,74,888.0
Behala Branch,   In Savings Account   A/c No.: 1427000100050679   13,659.17   With State Bank of India   Kabardanga More Branch   In Current Account: A/c No.: 37024563746   2,85,802.49   A/c No.: 37024563746   A/c No.: 37024563	- Per Income & Expenditure Account		2,62,129.50	3,86,05,973.16	A) CURRENT ASSETS: a) Cash - in - hand b) Cash at Bank	16,219.00	643.00	
A/c No.: 37024563746   2,85,802.49   A/c No.: 37024563746   4,285,802.49   A/c No.: 38129212760   10,578.12     A) Audit Fees: F.Y.: 2017 - 2018   35,000.00   Audit Fees: F.Y.: 2018 - 2019   35,000.00   Audit Fees: JVS Utilisation Certificate   10,000.00   With ICICI Bank, Behala Branch   In Current Account: A/c No.: 032805004872   12,799.00     A/c No.: 032805004872   12,799.00   Vith United Bank of India, Cancer Research Institute Branch, In Savings Account: A/c No.: 1491010100546   4,313.27	Against Staff Benefit Funds - Per Last Account Less): Payments made to staff members	(26,200.00)	-		Behala Branch, In Savings Account A/c No.: 1427000100050679 With State Bank of India	13,659.17		E 4
Audit Fees: F.Y.: 2018 - 2019 Audit Fees: JVS Utilisation Certificate  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.00  35,000.00 10,000.	CURRENT LIABILITIES & PROVISIONS:			65,79,770.00	A/c No.: 37024563746 A/c No.: 38129212760 In Savings Account:	æ 2,85,802.49 -	10,578.12	
Cancer Research Institute Branch, In Savings Account : A/c No.: 1491010100546 - 4,313.27	Audit Fees: F.Y.: 2018 - 2019	35,000.00		a a	With ICICI Bank, Behala Branch In Current Account: A/c No.: 032805004872	*		
Carried Over (A+B): Rs. 80,000.00 Carried Over: Rs. 3,15,680.66 34,669.50	Carried Over (A+B): Rs.	80.000.00			Cancer Research Institute Branch, In Savings Account : A/c No.: 1491010100546	*	4,313.27	



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

LIABILITIES	FOREIGN Rs.	LOCAL Rs.	TOTAL Rs.	T 31 <sup>ST</sup> MARCH 2019  ASSETS	FOREIGN Rs.	LOCAL Rs.	TOTAL Rs.
Brought Forward (A+B): Rs.	80,000.00	F		Brought Forward: Rs.	3,15,680.66	34,669.50	no.
CURRENT LIABILITIES & PROVISIONS: CONTD.):  B) Outstanding Liabilities: i) Cheque Issued but not cleared: SBI, Kabardanga (A/c: 37024563746)	×		4 2 24	CURRENT ASSETS, LOANS & ADVANCES: (CONTD.):  A) CURRENT ASSETS (CONTD.): c) Deposit with CESC	2,35,500.00		
Ch. No.: 707432 - Comnet Solution	34,775.00			Sub - Total: (B)	5,51,180.66	34,669.50	5,85,850.1
Ch. No.: 707434 - Sourav Enterprise ii) Liabilities for Expenses : Building - Sourav Enterprise	29,950.00	2	-	B) LOANS AND ADVANCES: Income Tax Deducted at Source :			
Sub - Total: (C)	1,85,795.00		1,85,795.00	- A.Y.: 2018 - 2019 - A.Y.: 2019 - 2020		5,560.00 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.

**ICHAIRMAN** SECRETARY DIVINE FELLOWSHIP

For M. PRAMANICK & CO., Chartered Accountant

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

# DIVINE FELLOWSHIP 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034 SCHEDULE OF FIXED ASSETS AS AT 31<sup>ST</sup> 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	4		91,65,387.00
02)	BUILDING-IN-PROGRESS	2,89,81,911.00	2,69,749.00	2,92,51,660.00			2 02 54 550 00
03)	FURNITURE & FIXTURE	27,16,076.00	74,000.00	27,90,076.00	10	3 70 000 00	2,92,51,660.00
04)	MACHINERY & UTENSILS	4,75,669.00	1,300.00	4,76,969.00	15	2,79,008.00 71,545.00	25,11,068.00
05)	OFFICE EQUIPMENTS	17,932.00	2,000.00	17,932.00	15	2,690.00	4,05,424.00
06)	ELECTRICAL FITTINGS & EQUIPMENTS	7,66,670.00	3,100.00	7,69,770.00	15	1,15,466.00	15,242.00
07)	COMPUTERS & ACCESSORIES	38,816.00	36,774.00	75,590.00	40	30,236.00	6,54,304.00
08)	TUBEWELL	2,62,325.00	27 (18)	2,62,325.00	15	39,349.00	45,354.00 2,22,976.00
09)	AIR CONDITIONER	4,10,222.00	29,000.00	4,39,222.00	15	65,883.00	
10)	MOTOR CAR - MARUTI EECO	1,35,902.00	2	1,35,902.00	15	20,385.00	3,73,339.00 1,15,517.00
11)	MOTOR CAR - TOYOTA FORTUNER	9,58,051.00	(9,58,051.00)	-	15	đ	1,13,317.00
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	36.5	35,867.00	10	3,587.00	32,280.00
16)	WATER COOLER	1,026.00	196	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: R	4,40,62,439.00	(5,38,928.00)	4,35,23,511.00		6,49,272.00	4,28,74,239.00

# DIVINE FELLOWSHIP 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034 SCHEDULE OF FIXED ASSETS AS AT 31<sup>ST</sup> MARCH 2019

(FOREIGN CONTRIBUTIONS) SL. **PARTICULARS OPENING** ADDITIONS/ **GROSS BOOK** RATE DEPRECIATION **NET BOOK** NO. BALANCE (DISPOSALS) VALUE AS ON % FOR THE VALUE AS ON **DURING THE** 31/03/2019 YEAR AS ON 01/04/2018 YEAR 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) **BRAILLE 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 FIRE SAFETY EQUIPMENT 32) 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 MOSQUITO SPRAYER 35) 16,251.00 16,251.00 20 3,250.00 13,001.00 CC TV CAMERA 36) 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

### DIVINE FELLOWSHIP 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034 SCHEDULE OF FIXED ASSETS AS AT 31<sup>ST</sup> MARCH 2019

(FOREIGN CONTRIBUTIONS)

SL. NO.	PARTICULARS	-1	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 Forwa	rd: 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) 38)	WEIGH MACHINE LIFT		4,932.00 10,55,331.00	. 6	4,932.00 10,55,331.00	10	493.00	4,439.00
39)	ROOM HEATER		1,700.00	5	1,700.00	15	255.00	10,55,331.00 1,445.00
	SUB - TOT	AL: Rs.	4,56,93,692.00	(5,24,428.00)	4,51,69,264.00	A	7,30,824.00	4,44,38,440.00
	UNDER MEGA TVET PROJECT: FURNITURE MACHINERY & UTENSILS		75,241.00 61,260.00		75,241.00 61,260.00	10 15	7,524.00 9,189.00	67,717.00 52,071.00
-	тот	AL: Rs.	4,58,30,193.00	(5,24,428.00)	4,53,05,765.00	# (*)	7,47,537.00	4,45,58,228.00



#### 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	12	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, <b>600</b> .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



EXPENDITURE	FOREIGN	LOCAL	TOTAL	NT FOR THE YEAR ENDED 31 <sup>57</sup> MARCH 2019  INCOME	FOREIGN	LOCAL	TOTAL
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
O, OPERATIONAL EXPENSES:				BY, FOREIGN DONATIONS RECEIVED			
Supplies of Food and other Provisions	14,80,643.00	4,04,679.00		FROM:	17.		
Supplies of Clothes to Children	2,85,211.00	23,512.00		A) The Assembly of God Church.			
Supplies of Education Materials	1,43,483.00	28,464.00		Calcutta,	1		1
Salary to Staff	34,08,635.00	3,41,475.00		For Operational Support	F F 4 670 00		
Honorarium to Temporary Staff	3,22,650.00	2,79,725.00		Tot operational support	5,54,870.00		
Leave Encashment	76,125.00	-//-//		B) Help a Child, Chennai			
Computer Requirements	1,699.00	20,649.00		For Operational Support			les.
Electricity Charges	3,08,590.00	1,57,620.00		To operational support	16,61,317.00		
Electrical Repairs and Maintenance	41,398.00	6,530.00		C) Mrs. Loo Fern, Singapore			
Cleaning Charges	1,807.00	480.00		For Operational Support	2 76 252 54		
Committee and Conference	4,000.00	8,000.00		roi Operational Support	2,76,062.61	7	
Repairs & Maintenance	57,071.00	13,140.00		· D) Christian Life Relief International			
Hiring Charges	1,52,045.00	7,200.00		For Operational Support			
Medical Expenses	34,900.00	24,024.00		Por Operational Support	5,09,460.00		
Overtime - Security Guard	7.55	8,000.00		E) Missionwerk, Germany For			The state of the s
Postage & Telegram	16,453.00	1,290.00		a) Vocational Training Course (VTC)			
Printing & Stationery	17,800.00	12,671.00		b) Operational Support	6,42,576.00		
Rent - Registered Office	18,000.00	22,072.00		o) Operational Support	21,31,756.00		
Office Expenses	45,434.00	62,654.00		E) Mrs. Virginia Williams. Canada	2		- 2.
Seminar & Conference	91,470.00	02,054.00		F) Mrs. Virginia Williams, Canada For Operational Support			
Refilling Charges - Fire Extinguisher	3,250.00			Por Operational Support	81,379.32	- 1	
VTC Project Expenses	1,24,605.00	1,00,425.00		G) Ma Davidles Secolard Section			
Telephone Charges	16,980.00	2,190.00		G) Mr Douglas Freeland, Scotland For Christmas Gift	(2)22/12/22/20		
Travelling & Conveyance	43,029.00	15,874.00		For Christmas Gift	1,29,762.80		
Oil & Fuel	74,548.00	18,230.00		U) Deather Internet			
Bank Charges	1,374.40	844.38		H) Pastor Johnson	Nazienia internazio		
Staff Uniform	43,082.00	5,925.00		For Operational Support	69,392.00		
Vehicle Maintenance	69,895.00	11,441.00		() Pastor Pandy		1	
Photography Expenses	2,414.00	1,612.00		I) Pastor Randy			
Pest Control Expenses	7,350.00	2,022.00	100	For Operational Support	69,392.00		
Carried Over: Rs.	68,93,941.40	15,56,654.38	- A	Carried Over: Rs.	61,25,967.73		

CHAIRMAN SECRETATION OIVINE FELLOWSHIP

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 315T MARCH 2019

Brought Forward : Rs.   68,93,941.40   15,56,654.38   Brought Forward : Rs.   61,25,967.73	TOTAL	LOCAL	FOREIGN	T FOR THE YEAR ENDED 31 <sup>51</sup> MARCH 2019 INCOME	TOTAL Rs.	LOCAL Rs.	FOREIGN Rs.	EXPENDITURE
TO, OPERATIONAL EXPENSES (CONTD.): Assistance Independence Day Celebration Books & Periodicals Educational Trip Seminar & Conference Internet Charges Internet	Rs.	Rs.	Rs.				144.44 140.00	Decumbs Farmers
Assistance Independence Day Celebration Books & Periodicals 3,429.00 1,006.00 Educational Trip 5,380.00 1,006.00 Educational Trip 5,380.00 1,006.00 Educational Trip 5,380.00 1,006.00 Educational Trip 5,380.00 2,250.00 Educational Support 9,02,654.00 Educational Educational Support 9,02,654.00 Educational Education 1,000.00 Edu		2	61,25,967.73	Brought Forward: Rs.		15,56,654.38	68,93,941.40	brought Forward: Rs.
South	9			BY, FOREIGN DONATIONS RECEIVED				
13,000.00   13,0	1	1				8,000.00	1	
Sub-Total   Column		1		JANAGORO INGONOS PARA PARA PARA PARA PARA PARA PARA PAR	1	13,000.00		
Seminar & Conference   1,19,300.00   1,19,		1	25 075 57			1,006.00	3,429.00	
Internet Charges 12,007.00 2,250.00 Gardening Expenses 100.00 Childcare Expenses 100.00 Municipal Taxes 15,428.00 For Operational Support 9,02,654.00	l .	1	23,078.32				5,380.00	1141 AV 245 44
10,007.00   2,250.00   Cardening Expenses   10,000   Cardening Expenses   100.00   Childcare Expenses   37,959.00   64,384.00   100.00   For Operational Support   9,02,654.00   Childcare Expenses   37,959.00   64,384.00   100.00   For Operational Support   47,222.50   Cardening Expenses   15,428.00   100.00   Sub-Total : (A)   71,00,920.75   Cardening Expenses   500.00   Cardening Expenses   500.00   Cardening Expenses   15,428.00   100.00   Cardening Expenses   15,428.00   Ca	15	- 1	*	K) Jan Vikas Samiti, Varanasi		1,19,300.00		
Childcare Expenses   100.00   100.00   100.00   100.00   100.00   100.00   Sub-Total : (A)   70,40,952.40   17,64,694.38   88,05,646.78   Sub-Total : (A)   70,40,952.40   17,64,694.38   88,05,646.78   Sub-Total : (A)   70,40,952.40   17,64,694.38   88,05,646.78   Sub-Total : (B)   45,000.00   JVS Utilisation Certificate   10,000.00   5.58,051.00   Sub-Total : (C)   5,58,051.00   Sub-Total : (C)   5,58,051.00   Sub-Total : (C)   7,47,537.00   34,157.00   34,157.00   Sub-Total : (B)   7,02,556.00   Sub-To		- 1	9.02.654.00			2,250.00	12,007.00	
Municipal Taxes Raw Materials purchase for Bag Making Water Plan Project Charges Sub-Total : (A)  70,40,952.40  70			3,02,034.00			C-4000000000000000000000000000000000000		
15,428.00   100.00   100.00			1	L) Mrs. Anne Wickham, England		64,384.00	37,959.00	
Water Plan Project Charges   Sub- Total : (A)   71,00,920.75			47.222.50			100.00		
Sub- Total : (A)   Total : (B)   Total : (B)   Total : (B)   Total : (C)   Total : (	71,00,920.75					10.1		Water Plan Burchase for Bag Making
FROM:  F.Y.: 2018 - 2019  JVS Utilisation Certificate  Sub- Total: (B)  TOYOTA FORTUNER:  Sub- Total: (C)  Sub- Total: (B)	71,00,920.75		12/00/320/75					
FO, AUDIT FEES: F.Y.: 2018 - 2019 JVS Utilisation Certificate Sub- Total: (B) TOYOTA FORTUNER: Sub- Total: (C) Sub- Total: (B)	124	in the		BY, LOCAL DONATIONS RECEIVED	88,05,546.78	17,64,694.38	70,40,952.40	Sub- Total : (A)
F.Y.: 2018 - 2019   35,000.00   35,000.00   35,000.00   5,000.00   5,000.00   5,000.00   5,000.00   5,000.00   5,000.00   5,000.00   5,000.00   6,000.00		- 1	1					1
F.Y.: 2018 - 2019  JVS Utilisation Certificate  Sub- Total : (B)  A5,000.00  Sub- Total : (B)  A5,000.00  F) Mr. Khana Gupta  Go, LOSS ON SALE OF MOTOR CAR:  TOYOTA FORTUNER:  Sub- Total : (C)  Sub- Total : (C)  Sub- Total : (C)  Sub- Total : (C)  F) Mr. Soumitra Dey  G) Ex-Services Welfare Association  H) Mr. Prabal Banerjee  Sub- Total : (C)  Sub- Total : (C)  F) Mr. Soumitra Dey  G) Ex-Services Welfare Association  H) Mr. Prabal Banerjee  G) Tollygunge Dristanto  J) Mr. Mano Das  Sub- Total : (B)  Toyono  Toyono  Toyono  Sub- Total : (B)  Toyono		48.031.00	-					O. AUDIT FFES
JVS Utilisation Certificate   10,000.00   10,000.00     45,000.00     45,000.00     45,000.00     5,58,051.00     5,58,051.00     5,58,051.00     5,58,051.00     6,000.00							35 000 00	
Sub- Total : (B)	ii .	5,000.00		[ ]		*	and the second s	: 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.
TO, LOSS ON SALE OF MOTOR CAR: TOYOTA FORTUNER:  Sub- Total: (C)  O, DEPRECIATION: - Per Annexure - 'A'  TOYOTA FORTUNER:  5,58,051.00  F) Mr. Soumitra Dey - 85,000.00 - 9,58,051.00  F) Mr. Soumitra Dey - 9,58,051.00  F) Mr. Soumitra Dey - 9,58,051.00  F) Mr. Soumitra Dey - 10,000.00 - 10,000.00 - 10,000.00 - 10,000.00 - 10,000.00 - 10,000.00 - 11,200.00 - 11,200.00 - 7,02,556.00		94,325.00			12122233			
TOYOTA FORTUNER:    5,58,051.00     5,58,051.00		E12 (2017) (10 (2017)	-		45,000.00		43,000.00	300- (Ctal : (B)
TOYOTA FORTUNER: 5,58,051.00 5,58,051.00 H) Mr. Prabal Banerjee 3,42,000.00 1) Tollygunge Dristanto 4,000.00 5,58,051.00 J) Mr. Mano Das 5,7,47,537.00 34,157.00 Sub-Total: (B) 7,47,537.00 34,157.00		85,000.00					- 1	O, LOSS ON SALE OF MOTOR CAR
Sub- Total : (C) 5,58,051.00 - 5,58,051.00   H) Mr. Prabal Banerjee - 3,42,000.00   1) Tollygunge Dristanto - 4,000.00   1) Mr. Mano Das - 11,200.00   Sub- Total : (B) - 7,02,556.00	3*	10,000.00	2				5 58 051 00	
7,00.00 J) Mr. Mano Das - 11,200.00 Sub-Total : (B) - 7,02,556.00	9.0	3,42,000.00	•		F F0 054 00			
O, <u>DEPRECIATION</u> : - Per Annexure - 'A'  7,47,537.00  34,157.00  Sub- Total: (B)  - 7,02,556.00		4,000.00	5		5,58,051.00	-	3,30,031.00	133 (0)
- Per Annexure - 'A' 7,47,537.00 34,157.00 Sub- Total : (B) - 7,02,556.00				September 1 to 1 t	)			O, DEPRECIATION :
	7,02,556.00	7,02,556.00	8	Sub- Total : (B)		34 157 00	7,47,537,00	- Per Annexure - 'A'
7,01,034.00			16		7.81.694.00			Sub- Total : (D)
				-	7,01,034.00	5 1/257.00		• • • • • • • • • • • • • • • • • • • •
MANICA				TANKS .		-		
Carried Over (A to D): Rs. 83,91,540.40 17,98,851.38 1,01,90,391.78 Over (A + B): Rs. 71,00,920.75 7,02,556.00	78,03,476.75		71.00.020.75	Over to a River	1,01,90,391,78	17,98,851.38	83,91,540.40	Carried Over (A to D): Rs.

#### 5/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 315T 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
O, <u>SURPLUS:</u> Being Excess of Income Over Expenditure Sub- Total: (E)		11,373.62 11,373.62	11,373.62	The state of the s	3,635.00 4,929.00	2,469.00 10,000.00	an a
				Income from Seminars & Conferences Sub- Total : (C)	8,564.00	10,95,200.00	11,16,233.00
	R1			BY, <u>LIABILITIES FOR EXPENSES WRITTEN OFF:</u> Apple Elevators Sub- Total: (D)	20,500.00 20,500.00		20,500.00
*				BY, <u>DEFICIT</u> :  Being Excess of Expenditure Over Income	12,61,555.65		y
				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

CHAINE LEFTOMEHIL

For M. PRAMANICK & CO.,
Chartered Accountants

PRAMANICK, F.C.A.)

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

### 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 315T MARCH 2019

RECEIPTS	FOREIGN	LOCAL	TOTAL	FOR THE YEAR ENDED 31 <sup>31</sup> MARCH 2019  PAYMENTS	FOREIGN	LOCAL	TOTAL
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
O, OPENING BALANCES:				BY, OPERATIONAL EXPENSES:	20		
Cash - in - hand	265.00	586.00		Supplies of Food and other Provisions	14,80,643.00	4,04,679.00	
Cash at Bank	Section property	100000000		Supplies of Clothes to Children	2,85,211.00	23,512.00	
With Punjab National Bank			1	Supplies of Education Materials	1,43,483.00	28,464.00	
Behala Branch,		1		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	2,79,725.00	
In Fixed Deposit				Computer Requirements	1,699.00	20,649.00	
(Re: Staff Benefit Fund)				Electricity Charges	3,08,590.00		
With State Bank of India				Electrical Repairs and Maintenance	41,398.00	1,57,620.00	3340
Kabardanga More Branch		1		Cleaning Charges	1,807.00	6,530.00 480.00	
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	1	A STATE OF THE STA		Overtime - Security Guard	34,500.00	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	12,071.00	
Cancer Research Institute Branch,				Office Expenses	45,434.00	62,654.00	
In Savings Account :		-		Seminar & Conference	91,470.00	02,034.00	
A/c No.: 1491010100546		54,093.27		Refilling Charges - Fire Extinguisher	3,250.00	- 1	
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	
				Telephone Charges	16,980.00	2,190.00	
O, FOREIGN DONATIONS RECEIVED		1		Travelling & Conveyance	43,029.00	15,874.00	
FROM:				Oil & Fuel	74,548.00		
A) The Assembly of God Church.			1	Bank Charges	1,374.40	18,230.00 844.38	
Calcutta,	1			Staff Uniform	43,082.00	5,925.00	
For Operational Support	5,54,870.00			Vehicle Maintenance	69,895.00	11,441.00	
	· management of the state of th			Photography Expenses	2,414.00	1,612.00	
B) Help a Child, Chennai		- 1	0.750-00-00-00	Pest Control Expenses	7,350.00	1,012.00	
For Operational Support	16,61,317.00		OPTIVE A	Assistance	,,000,00	8,000.00	
Carried Over : Rs.	22,16,187.00		CAAA	Carried Over: Rs.	68,93,941.40	15,64,654.38	

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 315T MARCH 2019

RECEIPTS	FOREIGN	LOCAL	TOTAL	PAYMENTS	FOREIGN	LOCAL	TOTAL
	Rs.	Rs.	Rs.	100000000000000000000000000000000000000	Rs.	Rs.	Rs.
Brought Forward : Rs.	22,16,187.00		(*)	Brought Forward : Rs.	68,93,941.40	15,64,654.38	•
O, FOREIGN DONATIONS RECEIVED		1		BY, OPERATIONAL EXPENSES (CONTD.):			
FROM (CONTD.):		1		Independence Day Celebration			
C) Mrs. Loo Fern, Singapore			25	Books & Periodicals	7 400 00	13,000.00	
For Operational Support	2,76,062.61	1		Educational Trip	3,429.00	1,006.00	
	3520 3230 334			Seminar & Conference	5,380.00	2.000000	
D) Christian Life Relief International				Internet Charges	42.00	1,19,300.00	88
For Operational Support	5,09,460.00	-		Gardening Expenses	12,007.00	2,250.00	
Section of New Monay of Control & Headers		1		Childcare Expenses	100.00		
E) Missionwerk, Germany For		1		Municipal Taxes	37,959.00	64,384.00	
a) Vocational Training Course	6,42,576.00	1		Raw Materials purchase for Bag Making	15,428.00	100.00	
b) Operational Support	21,31,756.00	- 1		Water Plan Project Charges	72,208.00 500.00		
00 10 C C C C C C C C C C C C C C C C C	SHARE AND DESCRIPTION OF A SHARE			Sub- Total : (A)	70,40,952.40	17,64,694.38	00.05.545
F) Mrs. Virginia Williams, Canada				555 Total : (A)	70,40,332.40	17,64,694.38	88,05,646
For Operational Support	81,379.32	1		BY, OUTSTANDING LIABILITIES:	1		
SERVICE AND				A) Cheques Issued last year, but	1		
G) Mr Douglas Freeland, Scotland				cleared this year :	1		
For Christmas Gift	1,29,762.80	1		- Shree Ram Motors	20,000.00		
WWW. Complete Company of the Company				- Sefali Builders	1,03,473.00		
H) Pastor Johnson				- Sukanta Pramanik	30,000.00	1	
For Operational Support	69,392.00			- Comnet Solution	30,000.00	1	
1.2. 200-00000000000000000000000000000000				- Tamali Sengupta	7,000.00		
I) Pastor Randy				B) Liabilities for Expenses Last Year,	3.5 F. G. G. T. G. T.		
For Operational Support	69,392.00			Paid this year :	14		
		I		i) CCTV Camera - Comnet Solution	8,784.00		
J) Sallyann Loh, Singapore	NA SCHANNES LICE			ii) Computer Accessories -	N = =		
For Operational Support	25,076.52			Comnet Solution	10,673.00	1	
MA TO A STATE OF THE STATE OF T	- 1			III) Building - Sourav Enterprise	29,950.00		
K) Jan Vikas Samiti, Varanasi				iv) Building - Goutam Industries	93,270.00		
For Operational Support	9,02,654.00			v) Building - S L Distributors	8,465.00		
lec .			OF THE P	Sub- Total : (B)	3,41,615.00		3,41,615.
Carried Over : Rs.	70,53,698.25		TAM .	Carried Over (4+8): Rs.	73,82,567.40	17,64,694.38	91,47,261.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 315T MARCH 2015

RECEIPTS	FOREIGN	LOCAL	TOTAL	FOR THE YEAR ENDED 31 <sup>57</sup> MARCH 2019  PAYMENTS	FOREIGN	LOCAL	TOTAL
	Rs.	Rs.	Rs.	100000000000000000000000000000000000000	Rs.	Rs.	TOTAL Rs.
Brought Forward: Rs.	70,53,698.25			Brought Forward (A+B): Rs.	73,82,567.40	17,64,694.38	91,47,261.7
O, FOREIGN DONATIONS RECEIVED FROM (CONTD.):  L) Mrs. Anne Wickham, England For Operational Support Sub- Total: (B)	47,222.50 71,00,920.75		71,00,920.75	BY, <u>CAPITAL EXPENSES:</u> Building  Electrical Fittings and Equipments  Computer Accessories  Furniture & Fixture	2,69,749.00 3,100.00 36,774.00	30,000.00	
O, LOCAL DONATIONS RECEIVED FROM: A) Mr. Koh Jie Min		48,031.00	794	Cellphone Air Conditioners Machinery & Utensils Medical Instruments	74,000.00 1,500.00 29,000.00 1,300.00	7,000.00	98
B) Save Entrust Equip Disciple Society C) Mr. Khana Gupta D) Good Samitaran Trust E) Mr. Arvind Kumar Banik		1,00,000.00 5,000.00 94,325.00		Musical Instruments Musical Instruments Mattress Sub-Total: (C)	3,700.00 14,500.00 4,33,623.00	48,000.00 1,11,700.00	5,45,323.0
F) Mr. Soumitra Dey G) Ex-Services Welfare Association H) Mr. Prabal Banerjee I) Tollygunge Dristanto		3,000.00 85,000.00 10,000.00 3,42,000.00		BY, TAX DEDUCTED AT SOURCE: From Income from Seminars: India Campus Crusade for Christ		5,240.00	
J) Mr. Mano Das		4,000.00 11,200.00		Sub- Total : (D)	,	5,240.00	5,240.0
Sub- Total : (C)		7,02,556.00	7,02,556.00	BY, OTHER PAYMENTS:			
o, OTHER INCOME/ DEDUCTIONS: Sale of Motor Car - Toyota Fortuner	4,00,000.00			Staff Benefit Fund (Both Shares) (Payments made to staff members)	26,200.00		
Salary Deduction for Absenteeism Interest from Bank Subsidy Received from Govt. of India	3,635.00 4,929.00 58.50	2,469.00		Sub- Total : (E)  BY, CLOSING BALANCES :  Cash - in - hand	26,200.00 16,219.00	643.00	26,200.0
Church Offerings Income from Seminars & Conferences Sub-Total: (D)	4,08,622.50	10,000.00 10,95,200.00 11,07,669.00	15,16,291.50	Cash at Bank With Punjab National Bank Behala Branch,	10,215.00	043.00	
ANA Carried Over (A to D): Rs.		1 1	36	In Savings Account: A/c No.: 1427000100050679	13,659.17	-	
Over (A to D): Rs.	80,93,346.06	19,16,303.88	1,00,09,649.94	Carking Sver : Rs.	29,878.17	643.00	97,24,024.7

# 6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA - 700 034

RECEIPTS	FOREIGN Rs.	LOCAL Rs.	TOTAL Rs.	FOR THE YEAR ENDED 31 <sup>5T</sup> MARCH 2019  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	97,24,024.7
To, <u>OUTSTANDING LIABILITIES:</u> Cheque Issued but not cleared: <u>SBI, Kabardanga (A/c : 37024563746)</u> Ch. No.: 707432 - Comnet Solution Ch. No.: 707434 - Souray Enterprise	34,775.00 29,950.00			BY, CLOSING BALANCES (CONTD.):  With State Bank of India Kabardanga More Branch In Current Account:  A/c No.: 37024563746	2,85,802.49		
Sub-Total : (E)	64,725.00		64,725.00	A/c No.: 38129212760 In Savings Account: A/c No.: 10150201053 With ICICI Bank, Behala Branch In Current Account:		10,578.12 6,336.11	
		2.	1 24	A/c No.: 032805004872 With United Bank of India, Cancer Research Institute Branch, In Savings Account: A/c No.: 1491010100546		12,799.00	м
		4		Sub- Total : (F)	3,15,680.66	4,313.27 34,669.50	3,50,350.16
TOTAL (Ato E) : Rs.	81,58,071.06	19,16,303.88	1,00,74,374.94	TOTAL (AtoF) : Rs.	81,58,071.06	19,16,303.88	1,00,74,374.94

Calcutta,

Dated the 26th JUNE, 2019.

DIVINE FELLOWSHIP

For M. PRAMANICK & CO.,

Chartered Accountants

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

Proprietor Membership No.: 050893

Firm Regn. No.: 312211E

#### 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.





