

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

ACCOUNTS AND REPORT AS AT 31ST MARCH, 2020
(Assessment Year : 2020 – 2021)

M. PRAMANICK & CO.
Chartered Accountants
3, R. N. Tagore Road, Calcutta – 700 076
Phone : 94770 67080
Phone : 94330 18358

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, 2020, 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, 2020;
- (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 30th June, 2020.



For M. PRAMANICK & CO.
Chartered Accountants

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

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

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Chairman
DIVINE FELLOWSHIP

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Secretary
DIVINE FELLOWSHIP

AUDITORS' REPORT

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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, 2020;
- (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 30th June, 2020.



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

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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES	FOREIGN ₹	LOCAL ₹	TOTAL ₹	ASSETS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
ACCUMULATED FUND :				FIXED ASSETS :			
Balance As On 01st April, 2019	3,83,43,843.66	2,62,129.50		- Per Annexure 'A'			
Add : Capital Donations Received from :				Gross Book Value	4,52,12,303.00	9,14,064.00	
(i) Christian Life Relief				(Less) : Depreciation	(9,08,114.00)	(1,19,298.00)	
International	12,77,160.30	-		Sub- Total : (A)	4,43,04,189.00	7,94,766.00	4,50,98,955.00
(ii) Mr. Prabal Banerjee	-	4,85,000.00					
Add : Revenue Income utilised for							
Capital Purpose	-	2,12,404.00					
(Less): Deficit :							
- Per Income & Expenditure							
Account	(15,61,417.08)	(4,496.00)					
Balance As On 31st March 2020 (A)	3,80,59,586.88	9,55,037.50	3,90,14,624.38				
Carried Over (A)	₹ 3,80,59,586.88	₹ 9,55,037.50	₹ 3,90,14,624.38	Carried Over (A)	₹ 4,43,04,189.00	₹ 7,94,766.00	₹ 4,50,98,955.00


Chairman
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Secretary
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(2)

M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
BALANCE SHEET AS AT 31ST MARCH, 2020

<i>LIABILITIES</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹	<i>ASSETS</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹
Brought Forward (A)	₹ 3,80,59,586.88	9,55,037.50	3,90,14,624.38	Brought Forward (A)	₹ 4,43,04,189.00	7,94,766.00	4,50,98,955.00
<u>LOAN FROM STAFF MEMBERS :</u>				<u>CURRENT ASSETS, LOANS & ADVANCES :</u>			
Against Staff Benefit Funds		-		<u>A) CURRENT ASSETS :</u>			
- Per Last Account	65,79,770.00	-		a) Cash - in - hand	83.00	104.00	
(Less): Payments made to Staff Members	(15,43,855.00)	-		b) Cash at Bank			
Sub- Total : (B)	50,35,915.00	-	50,35,915.00	With Punjab National Bank,			
				Behala Branch,			
				In Savings Account			
				A/c. No.: 1427000100050679	1,02,848.34	-	
				With State Bank of India,			
				Kabardanga More Branch			
				In Current Account :			
				A/c. No.: 37024563746			
				(Subsidiary)	27,881.54		
				A/c. No.: 38129212760		15,929.12	
				In Savings Account :			
				A/c. No.: 10150201053		1,01,474.61	
Carried Over (A + B)	₹ 4,30,95,501.88	9,55,037.50	4,40,50,539.38	Carried Over	₹ 1,30,812.88	1,17,507.73	


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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
BALANCE SHEET AS AT 31ST MARCH, 2020

<i>LIABILITIES</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹	<i>ASSETS</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹
Brought Forward (A + B)	₹ 4,30,95,501.88	9,55,037.50	4,40,50,539.38	Brought Forward	₹ 1,30,812.88	1,17,507.73	-
LOAN FROM SECRETARY	15,00,000.00			CURRENT ASSETS, LOANS &			
Sub- Total : (C)	15,00,000.00	-	15,00,000.00	ADVANCES (CONTD.):			
				CURRENT ASSETS (CONTD.):			
				b) Cash at Bank (Contd.)			
				With ICICI Bank,			
				Thakurpukur Branch			
				In Current Account :			
				A/c. No.: 032805004872		12,386.00	
				With United Bank of India,			
				Cancer Research Institute Branch			
				In Savings Account			
				A/c. No.: 1491010100546		3,831.77	
				c) Deposit with CESC	2,35,500.00		
				Sub- Total : (B)	3,66,312.88	1,33,725.50	5,00,038.38
Carried Over (A to C)	₹ 4,45,95,501.88	9,55,037.50	4,55,50,539.38	Carried Over (A + B)	₹ 4,46,70,501.88	9,28,491.50	4,55,98,993.38


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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
BALANCE SHEET AS AT 31ST MARCH, 2020

<i>LIABILITIES</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹	<i>ASSETS</i>	<i>FOREIGN</i> ₹	<i>LOCAL</i> ₹	<i>TOTAL</i> ₹
Brought Forward (A to C)	₹ 4,45,95,501.88	9,55,037.50	4,55,50,539.38	Brought Forward (A + B)	₹ 4,46,70,501.88	9,28,491.50	4,55,98,993.38
<u>CURRENT LIABILITIES & PROVISIONS (CONTD.):</u>				<u>CURRENT ASSETS, LOANS & ADVANCES (CONTD.):</u>			
Audit Fees: F.Y.: 2018-2019	35,000.00			B) LOANS AND ADVANCES:			
Audit Fees: F.Y.: 2019-2020	40,000.00			Income Tax Deducted at Source:			
Sub- Total : (D)	75,000.00	-	75,000.00	A.Y.: 2018-2019 :		5,560.00	
				A.Y.: 2019-2020 :		5,240.00	
				A.Y.: 2020-2021 :		15,746.00	
				Sub- Total : (C)		26,546.00	26,546.00
TOTAL : (A to D)	₹ 4,46,70,501.88	9,55,037.50	4,56,25,539.38	TOTAL : (A to C)	₹ 4,46,70,501.88	9,55,037.50	4,56,25,539.38

Calcutta
Dated the 30th JUNE, 2020


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Per Our Report attached,
For M. PRAMANICK & CO.
Chartered Accountants


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

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

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020
(FOREIGN CONTRIBUTIONS)

ANNEXURE- 'A'

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01-04-2019 (₹)	ADDITIONS/ (DISPOSALS) DURING THE YEAR (₹)	GROSS BOOK VALUE AS ON 31-03-2020 (₹)	RATE %	DEPRECIATION FOR THE YEAR (₹)	NET BOOK VALUE AS ON 31-03-2020 (₹)
01)	LAND (INCLDG. DEVELOPMENT EXPENSES)	91,65,387.00	-	91,65,387.00	-	-	91,65,387.00
02)	BUILDING-IN- PROGRESS	2,92,51,660.00	3,53,313.00	2,96,04,973.00	-	-	2,96,04,973.00
03)	FURNITURE & FIXTURE	25,11,068.00	80,700.00	25,91,768.00	10	2,59,177.00	23,32,591.00
04)	MACHINERY & UTENSILS	4,05,424.00	20,913.00	4,26,337.00	15	63,951.00	3,62,386.00
05)	OFFICE EQUIPMENTS	15,242.00	10,002.00	25,244.00	15	3,787.00	21,457.00
06)	ELECTRICAL FITTINGS & EQUIPMENTS	6,54,304.00	20,450.00	6,74,754.00	15	1,01,213.00	5,73,541.00
07)	COMPUTERS & ACCESSORIES	45,354.00	54,100.00	99,454.00	40	39,782.00	59,672.00
08)	TUBEWELL	2,22,976.00	40,000.00	2,62,976.00	15	39,446.00	2,23,530.00
09)	AIR CONDITIONER	3,73,339.00	-	3,73,339.00	15	56,001.00	3,17,338.00
10)	MOTOR CAR- MARUTI EECO	1,15,517.00	-	1,15,517.00	15	17,328.00	98,189.00
11)	AUDIO RECORDING SET	16,403.00	-	16,403.00	15	2,460.00	13,943.00
12)	CELL PHONE	41,094.00	10,499.00	51,593.00	25	12,898.00	38,695.00
13)	BRaille PRINTERS	15,562.00	-	15,562.00	15	2,334.00	13,228.00
	Carried Over	₹ 4,28,33,330.00	5,89,977.00	4,34,23,307.00	-	5,98,377.00	4,28,24,930.00



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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020
(FOREIGN CONTRIBUTIONS)

ANNEXURE- 'A'

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01-04-2019 (₹)	ADDITIONS/ (DISPOSALS) DURING THE YEAR (₹)	GROSS BOOK VALUE AS ON 31-03-2020 (₹)	RATE %	DEPRECIATION FOR THE YEAR (₹)	NET BOOK VALUE AS ON 31-03-2020 (₹)
	Brought Forward	₹ 4,28,33,330.00	5,89,977.00	4,34,23,307.00	-	5,98,377.00	4,28,24,930.00
14)	POULTRY FARM	32,280.00	-	32,280.00	10	3,228.00	29,052.00
15)	WATER COOLER	872.00	-	872.00	15	131.00	741.00
16)	CARPET	3,904.00	-	3,904.00	20	781.00	3,123.00
17)	MEDICAL INSTRUMENTS	3,703.00	-	3,703.00	15	555.00	3,148.00
18)	LAPTOP	150.00	-	150.00	-	-	150.00
19)	DIGITAL CAMERA	150.00	12,600.00	12,750.00	15	1,913.00	10,837.00
20)	REFRIGERATORS	12,866.00	15,500.00	28,366.00	15	4,255.00	24,111.00
21)	WATER HEATER	28,840.00	-	28,840.00	15	4,326.00	24,514.00
22)	LCD PROJECTOR & SCREEN	10,526.00	-	10,526.00	15	1,579.00	8,947.00
23)	WASHING MACHINE	25,578.00	35,998.00	61,576.00	15	9,236.00	52,340.00
	Carried Over	₹ 4,29,52,199.00	6,54,075.00	4,36,06,274.00	-	6,24,381.00	4,29,81,893.00




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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020
(FOREIGN CONTRIBUTIONS)

ANNEXURE- 'A'

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01-04-2019 (₹)	ADDITIONS/ (DISPOSALS) DURING THE YEAR (₹)	GROSS BOOK VALUE AS ON 31-03-2020 (₹)	RATE %	DEPRECIATION FOR THE YEAR (₹)	NET BOOK VALUE AS ON 31-03-2020 (₹)
	Brought Forward	₹ 4,29,52,199.00	6,54,075.00	4,36,06,274.00	-	6,24,381.00	4,29,81,893.00
24)	MUSICAL INSTRUMENTS	20,408.00	-	20,408.00	20	4,082.00	16,326.00
25)	ATTENDANCE MACHINE	4,329.00	-	4,329.00	15	649.00	3,680.00
26)	GENERATOR	1,85,779.00	-	1,85,779.00	15	27,867.00	1,57,912.00
27)	BICYCLE	516.00	-	516.00	15	77.00	439.00
28)	BLOOD PRESSURE MACHINE	802.00	-	802.00	10	80.00	722.00
29)	BRAILLE WATCHES	2,874.00	-	2,874.00	15	431.00	2,443.00
30)	ELECTRIC CHIMNEY	9,156.00	-	9,156.00	15	1,373.00	7,783.00
31)	FIRE SAFETY EQUIPMENT	3,015.00	-	3,015.00	15	452.00	2,563.00
32)	SIGN BOARD	8,512.00	-	8,512.00	20	1,702.00	6,810.00
33)	SEWING MACHINE	8,942.00	-	8,942.00	15	1,341.00	7,601.00
34)	MOSQUITO SPRAYER	13,001.00	-	13,001.00	20	2,600.00	10,401.00
	Carried Over	₹ 4,32,09,533.00	6,54,075.00	4,38,63,608.00	-	6,65,035.00	4,31,98,573.00



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DIVINE FELLOWSHIP

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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020
(FOREIGN CONTRIBUTIONS)

ANNEXURE- 'A'

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01-04-2019 (₹)	ADDITIONS/ (DISPOSALS) DURING THE YEAR (₹)	GROSS BOOK VALUE AS ON 31-03-2020 (₹)	RATE %	DEPRECIATION FOR THE YEAR (₹)	NET BOOK VALUE AS ON 31-03-2020 (₹)
	Brought Forward	₹ 4,32,09,533.00	6,54,075.00	4,38,63,608.00	-	6,65,035.00	4,31,98,573.00
35)	CC TV CAMERA	1,67,692.00	-	1,67,692.00	10	16,769.00	1,50,923.00
36)	WEIGH MACHINE	4,439.00	-	4,439.00	10	444.00	3,995.00
37)	LIFT	10,55,331.00	-	10,55,331.00	20	2,11,066.00	8,44,265.00
38)	ROOM HEATER	1,445.00	-	1,445.00	15	217.00	1,228.00
		4,44,38,440.00	6,54,075.00	4,50,92,515.00	-	8,93,531.00	4,41,98,984.00
	<u>UNDER MEGA TVET PROJECT :</u>						
01)	FURNITURE	67,717.00	-	67,717.00	10	6,772.00	60,945.00
02)	MACHINERY & UTENSILS	52,071.00	-	52,071.00	15	7,811.00	44,260.00
	TOTAL :	₹ 4,45,58,228.00	6,54,075.00	4,52,12,303.00		9,08,114.00	4,43,04,189.00


Chairman
DIVINE FELLOWSHIP




Secretary
DIVINE FELLOWSHIP

Contd/5

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2020
(LOCAL CONTRIBUTIONS)

ANNEXURE : A

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01-04-2019 (₹)	ADDITIONS/ (DISPOSALS) DURING THE YEAR (₹)	GROSS BOOK VALUE AS ON 31-03-2020 (₹)	RATE %	DEPRECIATION FOR THE YEAR (₹)	NET BOOK VALUE AS ON 31-03-2020 (₹)
01)	BUILDING	46,476.00	1,97,604.00	2,44,080.00	10	24,408.00	2,19,672.00
02)	LAND DEVELOPMENT EXPENSES	35,000.00		35,000.00	-	-	35,000.00
03)	FURNITURE & FIXTURE	13,041.00	64,800.00	77,841.00	10	7,784.00	70,057.00
04)	MACHINERY & UTENSILS	374.00		374.00	15	56.00	318.00
05)	CELL PHONE	1,271.00		1,271.00	15	191.00	1,080.00
06)	SCHOOL BUS	52,946.00		52,946.00	15	7,942.00	45,004.00
07)	COMPUTER ACCESSORIES	6,457.00		6,457.00	40	2,583.00	3,874.00
08)	AIR CONDITIONERS	22,695.00		22,695.00	15	3,404.00	19,291.00
09)	MATTRESS	38,400.00		38,400.00	20	7,680.00	30,720.00
10)	TUBEWELL	-	4,35,000.00	4,35,000.00	15	65,250.00	3,69,750.00
TOTAL:		2,16,660.00	6,97,404.00	9,14,064.00		1,19,298.00	7,94,766.00



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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	FOREIGN ₹	LOCAL ₹	TOTAL ₹	INCOME	FOREIGN ₹	LOCAL ₹	TOTAL ₹
TO, OPERATIONAL EXPENSES :				BY, FOREIGN DONATIONS			
Assistance		5,000.00		RECEIVED FROM :			
Supplies of Food and other Provisions	12,02,156.48	7,99,778.00		A) The Assembly of God Church, Calcutta, For Operational Support	5,35,845.00	-	
Supplies of Clothes to Children	22,490.00	65,912.00		B) Missionwerk, Germany For Operational Support	31,52,701.00	-	
Supplies of Education Materials	1,39,700.00	32,138.00		C) Mission of Mercy, Canada For Operational Support	3,52,530.13	-	
Salary to Staff (Gross)	31,19,686.00	2,63,921.00		D) Annette Burger, Germany For Operational Support	2,04,447.00	-	
Honorarium to Temporary Staff	3,68,911.00	1,61,500.00		E) Life Centre Tacoma, USA For Operational Support	1,64,573.00	-	
Leave Encashment	7,695.00						
Computer Requirements	13,400.00	500.00					
Electricity Charges	2,07,040.00	80,830.00					
Electrical Repairs and Maintenance	26,890.00	15,000.00					
Cleaning Charges	19,381.00	3,699.00					
Committee and Conference	11,000.00	15,000.00					
Repairs & Maintenance	1,91,227.00	44,592.00					
Hiring Charges	1,24,300.00	12,200.00					
Medical Expenses	59,476.00	15,382.00					
Carried Over	₹ 55,13,352.48	15,15,452.00	-	Carried Over	₹ 44,10,096.13	-	-


Chairman
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5/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	FOREIGN ₹	LOCAL ₹	TOTAL ₹	INCOME	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	₹ 55,13,352.48	15,15,452.00		Brought Forward	₹ 44,10,096.13	-	
TO, OPERATIONAL EXPENSES				BY, FOREIGN DONATIONS			
(CONTD.):				RECEIVED FROM:			
Overtime - Security Guard	4,000.00	-		(CONTD.):			
Postage & Telegram	9,460.00	503.00		F) ACTS Market Ltd. Singapore			
Printing & Stationery	18,072.00	-		For Bag Making		-	
Office Expenses	69,615.00	6,351.00		Operational Purpose	53,568.50	-	
Seminar & Conference	41,550.00	1,07,500.00		G) Mr. Denis Cheong, Singapore			
Refilling Charges-Fire Extinguisher	3,300.00	-		For Operational Support	4,27,034.00	-	
Telephone Charges	8,645.00	-		H) Christian Life Relief International,			
Travelling & Conveyance	39,818.00	12,937.00		Canada			
Oil & Fuel	51,350.00	10,869.00		For Operational Support	5,00,730.00	-	
Bank Charges	2,291.27	1,986.00		I) Mrs. Anne Wickham, England			
School Uniform	1,74,178.00	-		For Operational Purpose	45,449.75	-	
Staff Uniform	24,992.00	-					
Vehicle Maintenance	30,567.00	9,959.00					
Carried Over	₹ 59,91,190.75	16,65,557.00	-	Carried Over	₹ 54,36,878.38	-	-

[Signature]
Chairman
DIVINE FELLOWSHIP



[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 2020

EXPENDITURE	FOREIGN ₹	LOCAL ₹	TOTAL ₹	INCOME	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	₹ 59,91,190.75	16,65,557.00		Brought Forward	₹ 54,36,878.38	-	-
TO, OPERATIONAL EXPENSES				BY, FOREIGN DONATIONS			
(CONTD.):				RECEIVED FROM :			
Photography Expenses	2,282.00	60.00		(CONTD.):			
Christmas Day Celebration		2,680.00		J) Mr. Douglas Freeland, Scotland			
Christmas Gift	38,950.00	91,900.00		For Operational Purpose	63,379.29		
Independence Day Celebration	10,000.00	-		Sub- Total : (A)	55,00,257.67	-	55,00,257.67
Books & Periodicals	1,149.00	408.00		BY, LOCAL DONATIONS			
Internet Charges	9,000.00	2,250.00		RECEIVED FROM :			
Farewell Expenses	3,200.00	-		A) Cheshire India Pvt. Ltd.			
Childcare Expenses	19,752.00	4,250.00		For Training Projects		38,000.00	
Society Registration Fees	1,225.00	-		B) Mahavir Dham			
Consultancy Fees	17,000.00	10,000.00		For Operational Purpose		22,000.00	
Pest Control Expenses	30,000.00	-		C) Shyamal Das			
Sub-Total (A) :	61,23,748.75	17,77,105.00	79,00,853.75	For Operational Purpose		46,000.00	
Carried Over (A)	₹ 61,23,748.75	17,77,105.00	79,00,853.75	Carried Over	-	1,06,000.00	-

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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	FOREIGN ₹	LOCAL ₹	TOTAL ₹	INCOME	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A)	₹ 61,23,748.75	17,77,105.00	79,00,853.75	Brought Forward	₹ -	1,06,000.00	-
TO, OTHER PAYMENTS :				BY, LOCAL DONATIONS			
EPF- Employer's Contribution	7,090.00	-		RECEIVED FROM (CONTD.):			
EPS- Employer's Contribution	16,088.00	-		D) Good Samitaran Trust			
EPF- Deposit Linked Insurance	964.00	-		For Operational Purpose		20,000.00	
EPF- Administration Charges	1,000.00	-		E) Sumita Das			
Sub- Total : (B)	25,142.00	-	25,142.00	For Operational Purpose		25,000.00	
				Sub- Total : (B)	-	1,51,000.00	1,51,000.00
TO, AUDIT FEES :				BY, OTHER INCOME :			
F.Y.: 2019-2020	40,000.00	-		Interest from Bank	4,081.00	1,549.00	
Sub- Total : (C)	40,000.00	-	40,000.00	Church Offerings		11,120.00	
				Salary Deduction for Absenteeism	31,249.00		
				Sub-Total (C) :	35,330.00	12,669.00	47,999.00
Carried Over (A to C)	₹ 61,88,890.75	17,77,105.00	79,65,995.75	Carried Over (A to C)	₹ 55,35,587.67	1,63,669.00	56,99,256.67


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M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	FOREIGN ₹	LOCAL ₹	TOTAL ₹	INCOME	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A to C)	₹ 61,88,890.75	17,77,105.00	79,65,995.75	Brought Forward (A to C)	₹ 55,35,587.67	1,63,669.00	56,99,256.67
TO, DEPRECIATION				BY, INCOME FROM SEMINARS :			
- Per Annexure - 'A'	9,08,114.00	1,19,298.00		Received during the year		19,40,642.00	
Sub- Total : (D)	9,08,114.00	1,19,298.00	10,27,412.00	(Less) : Utilised for Capital Purpose		(2,12,404.00)	
				Sub- Total : (D)	-	17,28,238.00	17,28,238.00
				BY, DEFICIT :			
				Being Excess of Expenditure			
				Over Income	15,61,417.08	4,496.00	
				Sub- Total : (E)	15,61,417.08	4,496.00	15,65,913.08
TOTAL : (A to D)	₹ 70,97,004.75	18,96,403.00	89,93,407.75	TOTAL : (A to D)	₹ 70,97,004.75	18,96,403.00	89,93,407.75

Calcutta
Dated the 30th JUNE, 2020


Chairman
DIVINE FELLOWSHIP


Secretary
DIVINE FELLOWSHIP



Per Our Report attached,
For M. PRAMANICK & CO.
Chartered Accountants


(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 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
TO, <u>OPENING BALANCES :</u>				BY, <u>OPERATIONAL EXPENSES :</u>			
Cash - in - Hand	16,219.00	643.00		Assistance		5,000.00	
Cash at Bank				Supplies of Food and			
With Punjab National Bank				other Provisions	12,02,156.48	7,99,778.00	
Behala Branch,				Supplies of Clothes to Children	22,490.00	65,912.00	
In Savings Account :				Supplies of Education Materials	1,39,700.00	32,138.00	
A/c No.: 1427000100050679	13,659.17	-		Salary to Staff (Gross)	31,19,686.00	2,63,921.00	
With State Bank of India,				Honorarium to Temporary Staff	3,68,911.00	1,61,500.00	
Kabardanga More Branch				Leave Encashment	7,695.00	-	
In Current Account :				Computer Requirements	13,400.00	500.00	
A/c No.: 37024563746 (Subsidiary)	2,85,802.49			Electricity Charges	2,07,040.00	80,830.00	
A/c No.: 38129212760	-	10,578.12		Electrical Repairs and Maintenance	26,890.00	15,000.00	
In Savings Account :				Cleaning Charges	19,381.00	3,699.00	
A/c No.: 10150201053	-	6,336.11		Committee and Conference	11,000.00	15,000.00	
				Repairs & Maintenance	1,91,227.00	44,592.00	
				Hiring Charges	1,24,300.00	12,200.00	
				Medical Expenses	59,476.00	15,382.00	
Carried Over	₹ 3,15,680.66	17,557.23		Carried Over	₹ 55,13,352.48	15,15,452.00	-


Chairman
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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	₹ 3,15,680.66	17,557.23	-	Brought Forward	₹ 55,13,352.48	15,15,452.00	
TO, OPENING BALANCES :				BY, OPERATIONAL EXPENSES			
<u>(CONTD.)</u>				<u>(CONTD.) :</u>			
Cash at Bank (Contd.)				Overtime - Security Guard	4,000.00	-	
With ICICI Bank, Behala Branch				Postage & Telegram	9,460.00	503.00	
In Current Account :				Printing & Stationery	18,072.00	-	
A/c No.: 032805004872		12,799.00		Office Expenses	69,615.00	6,351.00	
With United Bank of India				Seminer & Conference	41,550.00	1,07,500.00	
Cancer Research Institute Branch,				Refilling Charges-Fire Extinguisher	3,300.00	-	
In Savings Account :				Telephone Charges	8,645.00	-	
A/c No.: 1491010100546		4,313.27		Travelling & Conveyance	39,818.00	12,937.00	
Sub-Total (A) :	₹ 3,15,680.66	34,669.50	3,50,350.16	Oil & Fuel	51,350.00	10,869.00	
				Bank Charges	2,291.27	1,986.00	
				School Uniform	1,74,178.00	-	
				Staff Uniform	24,992.00	-	
				Vehicle Maintenance	30,567.00	9,959.00	
Carried Over (A)	₹ 3,15,680.66	34,669.50	3,50,350.16	Carried Over	₹ 59,91,190.75	16,65,557.00	-


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Secretary
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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A) ₹	3,15,680.66	34,669.50	3,50,350.16	Brought Forward ₹	59,91,190.75	16,65,557.00	
TO, FOREIGN DONATIONS				BY, OPERATIONAL EXPENSES			
RECEIVED FROM :				(CONTD.) :			
A) The Assembly of God Church, Calcutta, For Operational Support	5,35,845.00	-		Photography Expenses	2,282.00	60.00	
B) Missionwerk, Germany For Operational Support	31,52,701.00	-		Christmas Day Celebration	-	2,680.00	
C) Mission of Mercy, Canada For Operational Support	3,52,530.13	-		Christmas Gift	38,950.00	91,900.00	
D) Annette Burger, Germany For Operational Support	2,04,447.00	-		Independence Day Celebration	10,000.00	-	
				Books & Periodicals	1,149.00	408.00	
				Internet Charges	9,000.00	2,250.00	
				Farewell Expenses	3,200.00	-	
				Childcare Expenses	19,752.00	4,250.00	
				Society Registration Fees	1,225.00	-	
				Consultancy Fees	17,000.00	10,000.00	
				Pest Control Expenses	30,000.00	-	
				Sub-Total (A) :	61,23,748.75	17,77,105.00	79,00,853.75
Carried Over ₹	42,45,523.13	-		Carried Over (A) ₹	61,23,748.75	17,77,105.00	79,00,853.75


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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	₹ 42,45,523.13	-	-	Brought Forward (A)	₹ 61,23,748.75	₹ 17,77,105.00	₹ 79,00,853.75
TO, FOREIGN DONATIONS				BY, OUTSTANDING			
RECEIVED FROM (CONTD.):				LIABILITIES :			
E) Life Centre Tacoma, USA For Operational Support	1,64,573.00	-		A) Cheques Issued Last year, but cleared this year :			
F) ACTS Market Ltd. Singapore For Bag Making Operational Purpose	53,568.50	-		- Comnet Solution	34,775.00		
G) Mr. Denis Cheong, Singapore For Operational Support	4,27,034.00	-		- Sourav Enterprise	29,950.00		
				B) Liabilities for Expenses Last Year, Paid this year :			
				Building- Sourav Enterprise	41,070.00		
				C) Audit Fees			
				- F.Y.: 2017 - 2018	35,000.00		
				- JVS Utilisation Certificate	10,000.00		
				Sub-Total (B) :	1,50,795.00	-	1,50,795.00
Carried Over	₹ 48,90,698.63	-		Carried Over (A+B)	₹ 62,74,543.75	₹ 17,77,105.00	₹ 80,51,648.75


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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	₹ 48,90,698.63	-		Brought Forward (A+B)	₹ 62,74,543.75	17,77,105.00	80,51,648.75
TO, FOREIGN DONATIONS				BY, CAPITAL EXPENSES :			
RECEIVED FROM (CONTD.):				Building	3,53,313.00	1,97,604.00	
H) Christian Life Relief International, Canada				Electrical Fittings and Equipments	20,450.00	-	
For Operational Support	5,00,730.00			Computer Accessories	54,100.00	-	
For Drinking Water Project	12,77,160.30			Furniture & Fixture	80,700.00	64,800.00	
I) Mrs. Anne Wickham, England				Cellphone	10,499.00		
For Operational Purpose	45,449.75			Office Equipment	10,002.00		
J) Mr. Douglas Freeland, Scotland				Machinery & Utensils	20,913.00		
For Operational Purpose	63,379.29			Refrigerators	15,500.00		
Sub- Total : (B)	67,77,417.97	-	67,77,417.97	Tubewell	40,000.00	4,35,000.00	
				Washing Machine	35,998.00	-	
				Camera	12,600.00	-	
				Sub- Total : (C)	6,54,075.00	6,97,404.00	13,51,479.00
Carried Over (A + B)	₹ 70,93,098.63	34,669.50	71,27,768.13	Carried Over (A to C)	₹ 69,28,618.75	24,74,509.00	94,03,127.75


Chairman
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Secretary
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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A + B) ₹	70,93,098.63	34,669.50	71,27,768.13	Brought Forward (A to C) ₹	69,28,618.75	24,74,509.00	94,03,127.75
TO, LOCAL DONATION				BY, OTHER PAYMENTS :			
RECEIVED FROM :				Staff Benefit Fund (Both Share)	15,43,855.00		
A) Cheshire India Pvt. Ltd.				(Refer to Notes on Accounts)			
For Training Projects		38,000.00		EPF- Employer's Contribution	7,090.00	-	
B) Mr. Probal Banerjee				EPF- Employees' Contribution	23,160.00	-	
For Deep Tubewell		4,85,000.00		EPS- Employer's Contribution	16,088.00	-	
C) Mahavir Dham				EPF- Deposit Linked Insurance	964.00	-	
For Operational Purpose		22,000.00		EPF- Administration Charges	1,000.00	-	
D) Shyamal Das				Sub-Total (D)	15,92,157.00	-	15,92,157.00
For Operational Purpose		46,000.00					
Carried Over ₹	-	5,91,000.00		Carried Over (A to D) ₹	85,20,775.75	24,74,509.00	1,09,95,284.75


Chairman
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Secretary
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M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward	-	5,91,000.00	-	Brought Forward (A to D)	85,20,775.75	24,74,509.00	1,09,95,284.75
TO, LOCAL DONATION RECEIVED FROM (CONTD.):				BY, TAX DEDUCTED AT SOURCE :			
E) Goods Samitaran Trust For Operational Purpose		20,000.00		On Income from Seminars		15,746.00	
F) Sumita Das For Operational Purpose		25,000.00		Sub-Total (E) :	-	15,746.00	15,746.00
Sub-Total (C) :	-	6,36,000.00	6,36,000.00	BY, CLOSING BALANCES :			
				Cash - in - hand	83.00	104.00	
Carried Over (A to C)	70,93,098.63	6,70,669.50	77,63,768.13	Carried Over	83.00	104.00	

Contd/8


Chairman
DIVINE FELLOWSHIP




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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A to C)	₹ 70,93,098.63	6,70,669.50	77,63,768.13	Brought Forward	₹ 83.00	104.00	
TO, OTHER INCOME :				BY, CLOSING BALANCES			
Interest from Bank	4,081.00	1,549.00		(CONTD.):			
Church Offerings		11,120.00		Cash at Bank			
EPF- Employees' Contribution	23,160.00			With Punjab National Bank,			
Salary Deduction for Absenteeism	31,249.00			Behala Branch,			
Sub-Total (D) :	58,490.00	12,669.00	71,159.00	In Savings Account			
				A/c. No.: 1427000100050679	1,02,848.34		
TO, INCOME FROM SEMINARS :		19,40,642.00		With State Bank of India			
Sub-Total (E) :	-	19,40,642.00	19,40,642.00	Kabardanga More Branch			
				In Current Account :			
				A/c. No.: 37024563746(Subsidiary)	27,881.54		
				A/c. No.: 38129212760		15,929.12	
				In Savings Account :			
				A/c. No.: 10150201053		1,01,474.61	
Carried Over (A to E)	₹ 71,51,588.63	26,23,980.50	97,75,569.13	Carried Over	₹ 1,30,812.88	1,17,507.73	


Chairman
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Secretary
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M. PRAMANICK & CO.
Chartered Accountants

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE, BEHALA, CALCUTTA- 700 034
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹	PAYMENTS	FOREIGN ₹	LOCAL ₹	TOTAL ₹
Brought Forward (A to E) ₹	71,51,588.63	26,23,980.50	97,75,569.13	Brought Forward ₹	1,30,812.88	1,17,507.73	-
TO, LOAN FROM SECRETARY	15,00,000.00	-		BY, <u>CLOSING BALANCES</u>			
Sub-Total (F) :	15,00,000.00	-	15,00,000.00	(CONTD.):			
				With ICICI Bank,			
				Thakurpukur Branch			
				In Current Account :			
				A/c.No.: 032805004872		12,386.00	
				With United Bank of India,			
				Cancer Research Institute Branch,			
				In Savings Account :			
				A/c. No.: 1491010100546		3,831.77	
				Sub-Total (F) :	1,30,812.88	1,33,725.50	2,64,538.38
TOTAL (A to F) : ₹	86,51,588.63	26,23,980.50	1,12,75,569.13	TOTAL (A to F) : ₹	86,51,588.63	26,23,980.50	1,12,75,569.13

Per Our Report attached,
For M. PRAMANICK & CO.
Chartered Accountants

Calcutta
Dated the 30th JUNE, 2020


Chairman
DIVINE FELLOWSHIP


Secretary
DIVINE FELLOWSHIP




(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 Financial Year 2018-2019 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, has been refunded fully to the outgoing Staff Members as well as to same existing Staff Members also.

2) The Institution has taken a Loan from the Secretary, Sri Jabesh Dutt, of Rs. 15,00,000.00 to pay off the Loan from Staff Benefit Fund basically to the outgoing staff members.

This borrowed fund has not been utilised for any other purpose other than the purpose for which it was taken.

3) Employees' Provident Fund has been started from January 2020 and it includes Employees' Pension Scheme (EPS), Deposit Linked Insurance (DLI) and Administrative Charges as applicable, and recorded accordingly in these Accounts.

4) Building :

Consists of :

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

5) Depreciation :

Depreciation, for the full year, has been charged on Additions made during the year, at the rates as specified in Indian 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 ✠
DIVINE FELLOWSHIP



✠


Secretary ✠
DIVINE FELLOWSHIP