

DIVINE FELLOWSHIP

RED. Office:

6/1, Banamali Ghosal Lane, Behala, Kolkata- 700034

West Bengal, India

And

Administrative office: D.F. Blind School

104, M.G. Road, R.C. Thakurani

Kolkata:700104, India

AUDITOR'S REPORT,

BALANCE SHEET AS AT 31ST MARCH, 2021

AND

INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2021

AUDITOR

S DASGUPTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

1/D, RAM NARAYAN MOTILAL LANE

KOLKATA- 700014

WEST BENGAL, INDIA

PHONE NO. +91 9830071743

E-MAIL: sdg2006@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **DIVINE FELLOWSHIP, 6/1, BANAMALI GHOSAL LANE, BEHALA, Kolkata - 700034** as on 31st March, 2021 and the Income & Expenditure Account for the year ended on 31st March, 2021 and report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and beliefs were necessary for the purpose of Audit.
- (ii) In our opinion, proper books of accounts and records have been kept so far as appears from our examination of such books produced to us.
- (iii) The said Balance Sheet and the Income & Expenditure Account under aforesaid reference made in this report are in agreement with the Books of Account.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account read with the notes thereon give a true and fair view.


(S.K.DASGUPTA)

Partner

S.DASGUPTA & ASSOCIATES

Chartered Accountants

MEMBERSHIP NO. 017429

FRN: 310042E

UBIN: 21017429AAAC06260



Place: Kolkata

Date: 06.08.2021



Chairman
DIVINE FELLOWSHIP


Secretary
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE BEHALA,
CALCUTTA-700034

BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS	SCHEDULE	FOREIGN (₹)	LOCAL (₹)	TOTAL (₹)
<u>LIABILITIES</u>				
Corpus Fund	1	3,99,80,536.31	7,56,032.56	4,07,36,568.87
Loan Fund	2	47,24,983.00	3,47,265.00	50,72,248.00
		<u>4,47,05,519.31</u>	<u>11,03,297.56</u>	<u>4,58,08,816.87</u>
<u>ASSETS</u>				
Fixed Assets (Less : Depreciation)	3	4,41,75,883.00	9,19,128.00	4,50,95,011.00
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>				
Deposit with CESC		2,35,500.00	NIL	2,35,500.00
Income Tax Deducted at Source		22,167.00	15,746.00	37,913.00
Cash and Bank Balance	4	2,71,969.31	1,68,423.56	4,40,392.87
NOTES ON ACCOUNTS	5	<u>4,47,05,519.31</u>	<u>11,03,297.56</u>	<u>4,58,08,816.87</u>

Schedules form part of
Balance Sheet
Per our report of even date
attached



(S.K.DASGUPTA)

Partner

S.DASGUPTA & ASSOCIATES

Chartered Accountants

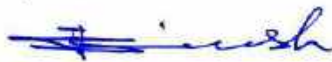
MEMBERSHIP NO. : 017429

FRN : 310042E

Place : Kolkata

Date : 06.03.2021.

UDIN:21017429AAAAC06260



Chairman

DIVINE FELLOWSHIP



For DIVINE FELLOWSHIP



(CHAIRMAN)



(SECRETARY)



Secretary

DIVINE FELLOWSHIP

DIVINE FELLOWSHIP
6/1 BANAMALI GHOSAL LANE
BEHALA, KOLKATA-700034

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	FOREIGN (₹)	LOCAL (₹)	TOTAL (₹)
A) INCOME :			
FOREIGN DONATION RECEIVED FROM			
-The Assembly of God Church, Kolkata:			
- For operational and Administrative expenses	1,56,460.00	NIL	1,56,460.00
- Missionwerk, germany:			
- For operational and Administrative expenses	43,93,870.00	NIL	43,93,870.00
- For Building Repairing	12,36,748.00	NIL	12,36,748.00
- Mission Of Mercy, Canada:			
- For operational and Administrative expenses	7,72,847.30	NIL	7,72,847.30
- For Building Repairing	30,65,413.70	NIL	30,65,413.70
-Annette Burger, Germany:			
- For operational and Administrative expenses	1,73,925.00	NIL	1,73,925.00
-Mr. Denis Cheong, Signapore:			
- For operational and Administrative expenses	19,09,621.00	NIL	19,09,621.00
- For Covid-19 Pandemic Medical expenses	5,19,913.00	NIL	5,19,913.00
- Christian Life Relief International:			
- For operational and Administrative expenses	4,92,000.00	NIL	4,92,000.00
- For Building Repairing	9,74,818.20	NIL	9,74,818.20
- For Christmas Gift to blind students	56,255.50	NIL	56,255.50
- Mrs. Anne Wickham, England:			
- For operational and Administrative expenses	6,953.00	NIL	6,953.00
- Mr. Douglas Freeland, Scotland:			
- For operational and Administrative expenses	3,81,094.40	NIL	3,81,094.40
- For Covid-19 Pandemic Medical Expenses	45,641.45	NIL	45,641.45
C/O	1,41,85,560.55	NIL	1,41,85,560.55

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B/F	1,41,85,560.55	NIL	1,41,85,560.55
- Christmas Gift to Blind Student	61,371.71	NIL	61,371.71
- Loo Fern, Singapore:			
- For operational and Administrative expenses	1,61,054.00	NIL	1,61,054.00
- For Covid-19 Pandemic Medical Expenses	74,368.00	NIL	74,368.00
- Cairnhill Methodist Church, Singapore:			
- For Building Repairing Expenses	1,60,125.00		1,60,125.00
- Calcutta Mercy Ministries, Kolkata:			
- For Christmas Gift to Blind Students	1,46,058.00	NIL	1,46,058.00
LOCAL DONATION RECEIVED FROM			
People First Educational Charitable Trust	NIL	94,000.00	94,000.00
Prabal Banerjee	NIL	1,20,000.00	1,20,000.00
The Assembly Of God Church	NIL	8,000.00	8,000.00
Arham Yuva Séva Group	NIL	12,200.00	12,200.00
-Shree Saurashtra Visashree	NIL	5,000.00	5,000.00
- Maya Chand Khana Paribar	NIL	3,100.00	3,100.00
- Various Individuals		2,56,103.00	2,56,103.00
Other Income			
- Interest From Bank	19,094.00	1,377.00	20,471.00
- Church Offerings	NIL	95,000.00	95,000.00
- Interest on Income Tax Refund	NIL	1,130.00	1,130.00
TOTAL (A)	1,48,07,631.26	5,95,910.00	1,54,03,541.26

B) EXPENSES:

- Cost of Distribution of Necessities to Ex- Blind Students	36,000.00	NIL	36,000.00
- Food and Other Daily Necessity, Provided to Blind Students	23,10,503.23	2,84,254.00	25,94,757.23
- Education Material Distributed to People First Educational Charitable Trust	58,985.00	2,000.00	60,985.00
- Providing cloths to Blind Students	42,307.00	1,154.00	43,461.00
- Salary Paid to Staff	34,10,866.00	NIL	34,10,866.00
- Honorium to Casual Staff	7,54,527.00	49,500.00	8,04,027.00
- Leave Encashment	66,855.00	NIL	66,855.00
- Computer Maintainance	2,634.00	NIL	2,634.00
- Electricity Charges	3,70,020.00	NIL	3,70,020.00
- Electrical Repairs and Maintenance	3,07,926.00	6,000.00	3,13,926.00
- Building Cleaning Charges	18,077.00	NIL	18,077.00
- Meeting Expenses	28,500.00	NIL	28,500.00
- Repairs and Maintenance	3,78,708.00	2,58,069.00	6,36,777.00
- Incentive to Casual Staff	1,03,174.00	3,700.00	1,06,874.00
- Medical Expenses for Blind Students	1,57,436.00	11,719.00	1,69,155.00
- Overtime to Staff Members (Both Regular and Casual Staffs)	3,500.00	NIL	3,500.00
- Postage & Telegram	107.00	NIL	107.00
- Printing & Stationery	32,181.00	NIL	32,181.00
- Office Expenses (Tea, Tiffin, Stationery etc.)	56,985.00	NIL	56,985.00
- Advertisement	15,000.00	NIL	15,000.00
- Refilling Charges- Fire Extinguisher	3,300.00	NIL	3,300.00
C/O	81,57,591.23	6,16,396.00	87,73,987.23

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B/F	81,57,591.23	6,16,396.00	87,73,987.23
- Telephone Charges	8,047.00	2,495.00	10,542.00
- Travelling & Conveyance	1,10,783.00	3,449.00	1,14,232.00
- Motor Car & Fuel Expenses	1,49,916.00	2,000.00	1,51,916.00
- Bank Charges	1,615.60	1,036.94	2,652.54
- Legal Expenses	2,860.00	NIL	2,860.00
- Staff Uniform	56,626.00	NIL	56,626.00
- Motor Car Repairs & Maintenance Expenses	70,984.00	6,200.00	77,184.00
- Photography Expenses	1,000.00	700.00	1,700.00
- Christmas Gifts to Students	1,84,130.00	NIL	1,84,130.00
- Independence Day Celebration Expenses	9,900.00	NIL	9,900.00
- Books & Periodicals	1,363.00	NIL	1,363.00
- Internet Charges	15,250.00	NIL	15,250.00
- Dairy Expenses	1,77,190.00	8,000.00	1,85,190.00
- Childcare Expenses	22,079.00	NIL	22,079.00
- Municipal Tax	4,148.00	NIL	4,148.00
- Consultancy Charges	31,500.00	11,000.00	42,500.00
- Annual Sports	400.00	NIL	400.00
- Birthday Celebration (A/C Blind Student)	900.00	NIL	900.00
- Bedding Expenses	2,600.00	NIL	2,600.00
- Gardening Expenses	4,963.00	NIL	4,963.00
- Provident Fund Contribution etc.	80,486.00	NIL	80,486.00
- Depreciation	37,92,350.00	98,634.00	38,90,984.00
- School Bus - Value- Written Off	NIL	45,004.00	45,004.00
TOTAL (B)	1,28,86,681.83	7,94,914.94	1,36,81,596.77
C. EXCESS OF INCOME OVER EXPENDITURE (A-B)	19,20,949.43	(1,99,004.94)	17,21,944.49
	1,48,07,631.26	5,95,910.00	1,54,03,541.26

Schedules from part of the Income And Expenditure
Per our report of even date attached



(S.K.DASGUPTA)

Partner

S.DASGUPTA & ASSOCIATES

Chartered Accountants

MEMBERSHIP NO. : 017429

FRN : 310042E

Place : Kolkata

Date : 06.08.2021



For DIVINE FELLOWSHIP



CHAIRMAN



SECRETARY

UDIN: 21017429AAAAC06260



Chairman

DIVINE FELLOWSHIP



Secretary

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DIVINE FELLOWSHIP
6/1 BANAMALI GHOSAL LANE
BEHALA, KOLKATA-700034

SCHEDULE FORMING PART OF THE BALANCE SHEET

	FOREIGN (₹)	LOCAL (₹)	TOTAL (₹)
SCHEDULE - 1			
CORPUS FUND:			
General Fund:			
Opening balance as per last year A/C	3,80,59,586.88	9,55,037.50	3,90,14,624.38
Add : Excess of Income over Expenditure	19,20,949.43	(1,99,004.94)	17,21,944.49
TOTAL	3,99,80,536.31	7,56,032.56	4,07,36,568.87

SCHEDULE - 2

LOAN FUND:

I. LOAN FROM STAFF MEMBER:	50,35,915.00	NIL	50,35,915.00
(Less): Paid During the Year	(5,59,477.00)	NIL	(5,59,477.00)
	44,76,438.00	NIL	44,76,438.00
II. LOAN FROM SECRETARY	15,00,000.00	NIL	15,00,000.00
Add: Addition during the Year	NIL	3,80,000.00	3,80,000.00
(Less): Paid During the Year	(12,51,455.00)	(32,735.00)	(12,84,190.00)
TOTAL	2,48,545.00	3,47,265.00	5,95,810.00
TOTAL (I+II)	47,24,983.00	3,47,265.00	50,72,248.00

SCHEDULE - 4

CASH & BANK BALANCE

Cash in Hand	11,252.00	1,949.00	13,201.00
Cash at Bank			
Punjab National Bank at Behala Branch (A/c No. 1427000100050679)	40,593.00	NIL	40,593.00
State Bank of India (Kabardanga More Branch, Current A/c No. 37024563746)	2,20,124.31	NIL	2,20,124.31
(Kabardanga More Branch, Current A/c No. 38129212760)	NIL	86,341.68	86,341.68
(Kabardanga More Branch, Savings A/c No. 10150201053)	NIL	22,501.61	22,501.61
ICICI Bank (Thakupukur Branch, Current A/c No. 032805004872)	NIL	14,102.50	14,102.50
Punjab National Bank (Erstwhile: United Bank of India) (Cancer Reserch Institute Branch, Savings A/c No.1491010100546)	NIL	43,528.77	43,528.77
TOTAL	2,71,969.31	1,68,423.56	4,40,392.87


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SCHEDULE - 3**FIXED ASSETS (FOREIGN CONTRIBUTION)****Block of Assets**

	Opening BALANCE AS on 01.04.2020	Additions/ (Disposals)/ Adjustment During The Year	GROSS BOOK VALUE AS ON 31-03-2021	RATE %	Depreciation FOR THE YEAR	NET BOOK VALUE AS ON 31.03.2021
	₹	₹	₹		₹	₹
BUILDING WORK-IN-PROGRESS	NIL	33,82,022.00	33,82,022.00		—	33,82,022.00
LAND	91,65,387.00	NIL	91,65,387.00		—	91,65,387.00
INCLDG. DEVELOPMENT EXPENSES)						
BUILDING	2,96,04,973.00	NIL	2,96,04,973.00	10%	29,60,497.00	2,66,44,476.00
FURNITURE & FIXTURE	23,93,536.00	15,000.00	24,08,536.00	10%	2,40,854.00	21,67,682.00
MACHINERY & UTENSILS	4,06,646.00	10,722.00	4,17,368.00	15%	62,605.00	3,54,763.00
OFFICE EQUIPMENTS	21,457.00	NIL	21,457.00	15%	3,219.00	18,238.00
ELECTRICAL FITTINGS & EQUIPMENTS	5,73,541.00	36,200.00	6,09,741.00	15%	91,461.00	5,18,280.00
COMPUTERS & ACCESSORIES	59,672.00	1,05,305.00	1,64,977.00	40%	65,991.00	98,986.00
TUBEWELL	2,23,530.00		2,23,530.00	15%	33,530.00	1,90,000.00
AIR CONDITIONER	3,17,338.00	25,999.00	3,43,337.00	15%	51,501.00	2,91,836.00
MOTOR CAR-MARUTI EECO	98,189.00	NIL	98,189.00	15%	14,728.00	83,461.00
AUDIO RECORDING SET	13,943.00	NIL	13,943.00	15%	2,091.00	11,852.00
CELL PHONE	38,695.00	NIL	38,695.00	25%	9,674.00	29,021.00
BRAILLE PRINTERS	13,228.00	NIL	13,228.00	15%	1,984.00	11,244.00
POULTRY FARM	29,052.00	NIL	29,052.00	10%	2,905.00	26,147.00
WATER COOLER	741.00	NIL	741.00	15%	111.00	630.00
CARPET	3,123.00	NIL	3,123.00	15%	625.00	2,498.00
MEDICAL INSTRUMENTS	3,148.00	NIL	3,148.00	15%	472.00	2,676.00
LAPTOP	150.00	NIL	150.00			150.00
DIGITAL CAMERA	10,837.00	NIL	10,837.00	15%	1,626.00	9,211.00
	4,29,77,186.00	35,75,248.00	4,65,52,434.00		35,43,874.00	4,30,08,560.00

C/O

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Chairman
DIVINE FELLOWSHIP



[Signature]
Secretary
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	B/F	4,29,77,186.00	35,75,248.00	4,65,52,434.00		35,43,874.00	4,30,08,560.00
REFRIGERATORS		24,111.00	22,200.00	46,311.00	15%	6,947.00	39,364.00
WATER HEATER		24,514.00	NIL	24,514.00	15%	3,677.00	20,837.00
LCD PROJECTOR & SCREEN		8,947.00	NIL	8,947.00	15%	1,342.00	7,605.00
WASHING MACHINE		52,340.00	66,596.00	1,18,936.00	15%	17,840.00	1,01,096.00
MUSICAL INSTRUMENTS		16,326.00	NIL	16,326.00	20%	3,265.00	13,061.00
ATTENDANCE MACHINE		3,680.00	NIL	3,680.00	15%	552.00	3,128.00
GENERATOR		1,57,912.00	NIL	1,57,912.00	15%	23,687.00	1,34,225.00
BICYCLE		439.00	NIL	439.00	15%	66.00	373.00
BLOOD PRESSURE MACHINE		722.00	NIL	722.00	10%	72.00	650.00
BRILLE WATCHES		2,443.00	NIL	2,443.00	15%	366.00	2,077.00
ELECTRIC CHIMNEY		7,783.00	NIL	7,783.00	15%	1,167.00	6,616.00
FIRE SAFETY EQUIPMENT		2,563.00	NIL	2,563.00	15%	384.00	2,179.00
SIGN BOARD		6,810.00	NIL	6,810.00	20%	1,362.00	5,448.00
SEWING MACHINE		7,601.00	NIL	7,601.00	15%	1,140.00	6,461.00
MOSQUITO SPRAYER		10,401.00	NIL	10,401.00	20%	2,080.00	8,321.00
CC TV CAMERA		1,50,923.00	NIL	1,50,923.00	10%	15,092.00	1,35,831.00
CC TV CAMERA		3,995.00	NIL	3,995.00	10%	400.00	3,595.00
CC TV CAMERA		8,44,265.00	NIL	8,44,265.00	20%	1,68,853.00	6,75,412.00
CC TV CAMERA		1,228.00	NIL	1,228.00	15%	184.00	1,044.00
TOTAL		4,43,04,189.00	36,64,044.00	4,79,68,233.00		37,92,350.00	4,41,75,883.00



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DIVINE FELLOWSHIP

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FIXED ASSETS (LOCAL CONTRIBUTION)

Block of Assets

	Opening BALANCE AS on 01.04.2020	Additions/ (Disposals)/ Adjustment During The Year	GROSS BOOK VALUE AS ON 31-03-2021	RATE %	Depreciation FOR THE YEAR	NET BOOK VALUE AS ON 31.03.2021
	₹	₹	₹		₹	₹
BUILDING WORK-IN-PROGRESS		2,34,000.00	2,34,000.00			2,34,000.00
BUILDING	2,19,672.00	34,000.00	2,53,672.00	10%	25,367.00	2,28,305.00
LAND DEVELOPMENT EXPENSES	35,000.00	NIL	35,000.00		NIL	35,000.00
FURNITURE & FIXTURES	70,057.00	NIL	70,057.00	10%	7,006.00	63,051.00
MACHINERY & UTENSILS	318.00	NIL	318.00	15%	48.00	270.00
CELL PHONE	1,080.00	NIL	1,080.00	15%	162.00	918.00
SCHOOL BUS	45,004.00	(45,004.00)	NIL	NIL	NIL	NIL
COMPUTER ACCESSORIES	3,874.00	NIL	3,874.00	40%	1,550.00	2,324.00
AIR CONDITIONERS	19,291.00	NIL	19,291.00	15%	2,894.00	16,397.00
MATTRESS	30,720.00	NIL	30,720.00	20%	6,144.00	24,576.00
TUBEWELL	3,69,750.00	NIL	3,69,750.00	15%	55,463.00	3,14,287.00
TOTAL	7,94,766.00	2,22,996.00	10,17,762.00		98,634.00	9,19,128.00


Chairman
DIVINE FELLOWSHIP




Secretary
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DIVINE FELLOWSHIP
6/1, BANAMALI GHOSAL LANE BEHALA,
KOLKATA-700034

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	FOREIGN (₹)	LOCAL (₹)	TOTAL (₹)
RECEIPTS			
<u>OPENING BALANCE:</u>			
- Cash In Hand	83.00	104.00	187.00
- Cash at Bank			
- Punjab National Bank at Behala Branch (A/C No. 1427000100050679)	1,02,848.34	NIL	1,02,848.34
- State Bank of India (Kabardanga More Branch, Current A/c No. 37024563746)	27,881.54	NIL	27,881.54
(Kabardanga More Branch, Current A/c No. 38129212760)	NIL	15,929.12	15,929.12
(Kabardanga More Branch, Savings A/c No. 10150201053)	NIL	1,01,474.61	1,01,474.61
- ICICI Bank, (Behala Branch, Current A/c No. 032805004872)	NIL	12,386.00	12,386.00
- Punjab National Bank (Erstwhile: United Bank of India) (Cancer Reserch Institute Branch, Savings A/c No.1491010100546)	NIL	3,831.77	3,831.77
<u>FOREIGN DONATIONS RECEIVED FROM:</u>			
-The Assembly of God Church, Kolkata: For operational and Administrative expenses	1,56,460.00	NIL	1,56,460.00
- Missionwerk, Germany: - For operational and Administrative expenses	43,93,870.00	NIL	43,93,870.00
- For Building Repairing Expenses	12,36,748.00	NIL	12,36,748.00
- Mission of Mercy, Canada: - For operational and Administrative expenses	7,72,847.30	NIL	7,72,847.30
- For Building Repairing Expenses	30,65,413.70	NIL	30,65,413.70
- Annette Burger, Germany: - For operational and Administrative expenses	1,73,925.00	NIL	1,73,925.00
C/O	99,30,076.88	1,33,725.50	1,00,63,802.38

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Chairman
DIVINE FELLOWSHIP




Secretary
DIVINE FELLOWSHIP

	B/F	99,30,076.88	1,33,725.50	1,00,63,802.38
- Mr. Denis Cheong, Singapore:				
- For operational and Administrative expenses		19,09,621.00	NIL	19,09,621.00
- For Covid-19 Pandemic Medical Expenses		5,19,913.00	NIL	5,19,913.00
- Christian Life Relief International:				
- For operational and Administrative expenses		4,92,000.00	NIL	4,92,000.00
- For Building Repairing		9,74,818.20	NIL	9,74,818.20
- For Christmas Gift to blind students		56,255.50	NIL	56,255.50
- Mrs. Anne Wickham, England:				
- For operational and Administrative expenses		6,953.00	NIL	6,953.00
- Mr. Douglas Freeland, Scotland:				
- For operational and Administrative expenses		3,81,094.40	NIL	3,81,094.40
- For Covid-19 Pandemic		45,641.45	NIL	45,641.45
- For Christmas Gift to blind students		61,371.71	NIL	61,371.71
- Loo Fern, Singapore:				
- For operational and Administrative expenses		1,61,054.00	NIL	1,61,054.00
- For Covid-19 Pandemic Medical Expenses		74,368.00	NIL	74,368.00
- Cairnhill Methodist Church, Singapore:				
- For Building Repairing Expenses		1,60,125.00	NIL	1,60,125.00
- Calcutta Mercy Ministries, Kolkata:				
- For Christmas Gift to Blind Students		1,46,058.00	NIL	1,46,058.00
LOCAL DONATIONS RECEIVED FROM				
- People First Educational Charitable Trust		NIL	94,000.00	94,000.00
- Probal Banerjee		NIL	1,20,000.00	1,20,000.00
- The Assembly of God Church		NIL	8,000.00	8,000.00
- Arham Yuva Seva Group		NIL	12,200.00	12,200.00
- Shree Saurashtra Visashree		NIL	5,000.00	5,000.00
- Maya Chand Khana Paribar		NIL	3,100.00	3,100.00
- Various Individuals		NIL	2,56,103.00	2,56,103.00
Other Income				
- Interest From Bank		19,094.00	1,377.00	20,471.00
- Church Offerings		NIL	95,000.00	95,000.00
	C/O	<u>1,49,38,444.14</u>	<u>7,28,505.50</u>	<u>1,56,66,949.64</u>

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Chairman
DIVINE FELLOWSHIP




Secretary
DIVINE FELLOWSHIP

	B/F	1,49,38,444.14	7,28,505.50	1,56,66,949.64
- Interest on Income Tax Refund		NIL	1,130.00	1,130.00
- Provident Fund Contribution (March 2020 to March 2021)		91,860.00	NIL	91,860.00
- Employees State Insurance Contribution (February 2021 to March 2021)		1,383.00	NIL	1,383.00
- Income Tax Refund		NIL	10,800.00	10,800.00
- Loan from secretary		NIL	3,80,000.00	3,80,000.00
TOTAL		1,50,31,687.14	11,20,435.50	1,61,52,122.64
PAYMENTS				
- Cost of Distribution of Necessities to Ex- Blind Students		36,000.00	NIL	36,000.00
- Food and Other Daily Necessity provided to Blind Students		23,10,503.23	2,84,254.00	25,94,757.23
- Education Material Distributed to Blind Students		58,985.00	2,000.00	60,985.00
- Providing Cloths to Blind Students		42,307.00	1,154.00	43,461.00
- Salary paid to Staff		34,10,866.00	NIL	34,10,866.00
- Honorium to Casual Staff		7,54,527.00	49,500.00	8,04,027.00
- Leave Encashment		66,855.00	NIL	66,855.00
- Computer Maintainance		2,634.00	NIL	2,634.00
- Electricity Charges		3,70,020.00	NIL	3,70,020.00
- Electrical Repairs and Maintenance		3,07,926.00	6,000.00	3,13,926.00
- Building Cleaning Charges		18,077.00	NIL	18,077.00
- Meeting Expenses		28,500.00	NIL	28,500.00
- Repairs and Maintenance		3,78,708.00	2,58,069.00	6,36,777.00
- Incentive to Casual Staff		1,03,174.00	3,700.00	1,06,874.00
- Medical Expenses for Blind Students		1,57,436.00	11,719.00	1,69,155.00
- Overtime to Staff Members (Both Regular and Casual Staffs)		3,500.00	NIL	3,500.00
- Postage & Telegram		107.00	NIL	107.00
- Printing & Stationery		32,181.00	NIL	32,181.00
- Office Expenses (Tea, Tiffin, Stationery etc.)		56,985.00	NIL	56,985.00
- Advertisement		15,000.00	NIL	15,000.00
- Refilling Charges- Fire Extinguisher		3,300.00	NIL	3,300.00
- Telephone Charges		8,047.00	2,495.00	10,542.00
- Travelling & Conveyance		1,10,783.00	3,449.00	1,14,232.00
- Motor Car & Fuel Expenses		1,49,916.00	2,000.00	1,51,916.00
- Bank Charges		1,615.60	1,036.94	2,652.54
- Legal Expenses		2,860.00	NIL	2,860.00
	C/O	84,30,812.83	6,25,376.94	90,56,189.77

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Chairman
DIVINE FELLOWSHIP




Secretary
DIVINE FELLOWSHIP

B/F	84,30,812.83	6,25,376.94	90,56,189.77
- Staff Uniform	56,626.00	NIL	56,626.00
- Motor Car Repairs & Maintenance Expenses]	70,984.00	6,200.00	77,184.00
- Photography Expenses	1,000.00	700.00	1,700.00
- Christmas Gifts to Students	1,84,130.00	NIL	1,84,130.00
- Independence Day Celebration Expenses	9,900.00	NIL	9,900.00
- Books & Periodicals	1,363.00	NIL	1,363.00
- Internet Charges	15,250.00	NIL	15,250.00
- Dairy Expenses	1,77,190.00	8,000.00	1,85,190.00
- Childcare Expenses	22,079.00	NIL	22,079.00
- Municipal Tax	4,148.00	NIL	4,148.00
- Consultancy Charges	31,500.00	11,000.00	42,500.00
- Annual Sports	400.00	NIL	400.00
- Birthday Celebration (A/C Blind Students)	900.00	NIL	900.00
- Bedding Expenses	2,600.00	NIL	2,600.00
- Gardening Expenses	4,963.00	NIL	4,963.00
- Employee State Insurance (February 2021)	1,383.00	NIL	1,383.00
- Provident Fund Contribution (March 2020 to February 2021)	1,72,346.00	NIL	1,72,346.00
- Audit Fees	75,000.00	NIL	75,000.00
- Air Conditioner	25,999.00	NIL	25,999.00
- Building	NIL	34,000.00	34,000.00
- Building Work-in Progress	33,82,022.00	2,34,000.00	36,16,022.00
- Electrical Fittings & Equipments	36,200.00	NIL	36,200.00
- Computers and Accessories	1,05,305.00	NIL	1,05,305.00
- Furniture & Fixtures	15,000.00	NIL	15,000.00
- Machinery & Utensils	10,722.00	NIL	10,722.00
- Refrigerator	22,200.00	NIL	22,200.00
- Washing Machine	66,596.00	NIL	66,596.00
- Staff Benefit Fund	5,59,477.00	NIL	5,59,477.00
- Loan Repaid to Secretary	12,51,455.00	32,735.00	12,84,190.00
- Tax Deducted at Source	22,167.00	NIL	22,167.00
Closing Balance			
- Cash In Hand	11,252.00	1,949.00	13,201.00
- Cash at Bank			
- Punjab National Bank at Behala Branch (A/C No. 1427000100050679)	40,593.00	NIL	40,593.00
- State Bank of India (Kabardanga More Branch, Current A/c No. 37024563746)	2,20,124.31	NIL	2,20,124.31
(Kabardanga More Branch, Current A/c No. 38129212760)	NIL	86,341.68	86,341.68
C/O	<u>1,50,31,687.14</u>	<u>10,40,302.62</u>	<u>1,60,71,989.76</u>

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Chairman
DIVINE FELLOWSHIP




Secretary
DIVINE FELLOWSHIP

B/F	1,50,31,687.14	10,40,302.62	1,60,71,990
(Kabardanga More Branch, Savings A/c No. 10150201053) - ICICI Bank,	NIL	22,501.61	22,501.61
(Behala Branch, Current A/c No. 032805004872) - Punjab National Bank (Erstwhile: United Bank of India) (Cancer Reserch Institute Branch, Savings A/c No.1491010100546)	NIL	14,102.50	14,102.50
	NIL	43,528.77	43,528.77
TOTAL	1,50,31,687.14	11,20,435.50	1,61,52,122.64

Per our report of even date attached


(S.K.DASGUPTA)

Partner

S.DASGUPTA & ASSOCIATES

Chartered Accountants

MEMBERSHIP NO. : 017429

FRN : 310042E

Place : Kolkata

Date : 06.08.2024

UDIN: 21017429AAAAC06280



For DIVINE FELLOWSHIP



(CHAIRMAN)



(SECRETARY)



Chairman
DIVINE FELLOWSHIP


Secretary
DIVINE FELLOWSHIP

Schedule 5

Notes on Accounts

(1) Upon change of Method of Accounting system from Historical Cost and Accrual basis to Cash basis per Section 145 of the Income Tax Act, 1961 read with Income Computation and Disclosures Scheme issued and made mandatory application by the Income Tax Authority, Accounts accordingly, have been prepared on Cash basis.

(2) Loan Fund from staff members denotes the balance amount payable as on 31.03.2021.

The School Authority, per resolution made with the full Consent and Concurrence of the staff members the entire amount stood to the credit Of Staff Benevolent Fund as on 31.03.2018, borrowed without interest on its discontinuation with effect from 01.04.2018.

The amount was borrowed for Utilisation/Application towards Construction of New School Building for Blind/Sightless students.

The Financial movement of such borrowed fund has been shown in Schedule 2.

The Staff Benevolent Fund under reference was created out of Foreign Contributions/ Donations received from outside India.

The School Authority is redeeming the liability for Final Settlement to the Concerned the then and existing staff members out of amount Borrowed without interest from the Secretary Mr. Jabesh Dutta of the School Authority. The movement of which has been shown under Schedule 2.

(3) As on 31.03.2021 the undernoted amount stood payable:

- Employer's and Employee's Contribution to Provident fund awaiting deposit with the P.F. Authority for the Month of March, 2021.	₹ 24142
- Contribution to Employee's State Insurance awaiting deposit With the E.S.I. Authority for the Month of March, 2021	7302 <u>31445</u>

Contd.....2.


Chairman
DIVINE FELLOWSHIP




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DIVINE FELLOWSHIP

(2)

(4) Building Consists of:

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

(5) Depreciation of Fixed Asset other than Building Work-in-Progress has been calculated at the specified rate prescribed under Income Tax Act, 1961 read with Income Tax Rules, 1962 under Written Down Value Method (W.D.V).

(6) The value of Asset- Account School Bus, inadvertently was being carried in the Books of Accounts over a long period while the same is not in existence over the years, now written off per Resolution taken by the Governing Body of the School.

(7) The respective amount of Donation/Contribution received in Foreign Currency and Indian Currency during the current year for Operation, Administration and Capital Expenditure have been accounted and when the same have been accounted as and when the same have been credited to the accounts per Bank Statements.

The Name and address of the respective Donor/Contributor is given below:

<u>Name and Address Of the Donor/ Contributor</u>	<u>Foreign Currency</u>	<u>Equivalent Indian Currency Credited in Bank Statement (₹)</u>
(1) Pastor Daniel Muller Leiter und Geschäftsführer Missionwerk Karlsruhe Gemeinnützige Missionsgesells chaftmbH KeBlerstr. 2- 12, 76185	(Euro) 64,268.72	56,30,618.00
	c/o	<u>56,30,618.00</u>


Chairman
DIVINE FELLOWSHIP



Contd...3

Secretary
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP,
6/1, BANAMALI GHOSAL LANE,
BEHALA, Kolkata - 700034

	(3) B/F	₹
		56,30,618.00
2) Kim Carr, Business Director Mission of Mercy Canada 4104 97 street Edmonton, AB T6E 5Y6 1-877-485-5001 or 780- 485-9995	(CAD) 64,830.30	38,38,261.00
3) Raymond Kessier President Christian Life TV International 2452, Newport Street Burlington, Ontario Canada L7M 3Y1 Tel. 905-632-1759 Email: Clti@clti.Net	(CAD) 25,725.54	15,23,073.70
4) Dr. Denis Chong 43 Goldhill Avenue Singapore – 309026	(SGD) 44,450.07	24,29,534.00
5) Anette Burger Lindenstr. 9 18209 Bad Doberan Germany	(Euro) 1,985.21	1,73,925.00
6) The Assembly of God Church 18, Royd Street, Kolkata-16		1,56,460.00
7) Mrs E A Wickham Laburnums, Ring Fence Woolaston, Lydney Gloucestershire, UK GL15 6NX	(POUND) 67.92	6,953.00 c/o 13,758,824.70

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Chairman
DIVINE FELLOWSHIP

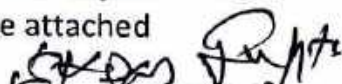



Secretary
DIVINE FELLOWSHIP

DIVINE FELLOWSHIP,
6/1, BANAMALI GHOSAL LANE,
BEHALA, Kolkata - 700034

	(4)	₹
		B/F 13,758,824.70
(8) Mr. Douglas Freeland New Life Christian Fellowship 189A West Main Street (Community Centre Section) Broxburn, EH52 5LH West Lothian Scotland	(POUND) 4,767.86	4,88,107.56
(9) Mrs. Loo Fern 54 Shrewsbury Road Singapore	(SGD) 4,307.21	2,35,422.00
(10) Cairnhill Methodist Church 16 Winstedt Road Singapore 227988	(SGD) 2,929.60	1,60,125.00
(11) Calcutta Mercy Ministries 125/1, Park Street, Kolkata-17		1,46,058.00
	TOTAL	<u>1,47,88,537.26</u>

Per Our report of even
date attached


(S.K. DASGUPTA)

Partner

S. DASGUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
MEMBERSHIP NO. 017429

FRN: 310042E

Place: KOLKATA

Date: 06.08.2021



For DIVINE FELLOWSHIP


(CHAIRMAN)


(SECRETARY)

UDIN: 21017429AAAAC06260



Chairman

DIVINE FELLOWSHIP


Secretary
DIVINE FELLOWSHIP