



Koshi & George
CHARTERED ACCOUNTANTS

FORM 10 B

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961,
IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTION**

We have examined the Balance Sheet of Christian Evangelistic Assemblies, 4 B, Neethi Apartments, 84, I.P. Extension, Patparganj, Delhi – 110 092 as at 31st March, 2015 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

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 the above named institution so far as appears from our examination of the books.

In so far as the Bhopal, Sihora, Katni and Sambalpur units of the Christian Evangelistic Assemblies are concerned, we have relied on the audit reports of Chartered Accountants who have conducted the respective audits.

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

- (i) in the case of the Balance Sheet, of the state of affairs of the above-named institution as at March 31, 2015 ; and
- (ii) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the accounting year ended on that date.

The prescribed particulars are annexed hereto.

New Delhi
August 31, 2015



For Koshi & George
Chartered Accountants
(Reg.No.003926N)

G. Koshi
George Koshi
Partner
M No.82961

CHRISTIAN EVANGELISTIC ASSEMBLIES

4 B, NEETHI APARTMENTS, 84, I.P.EXTENSION,
PATPARGANJ, NEW DELHI - 110 092

FOREIGN CONTRIBUTION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

| EXPENDITURE | Amount Rs. | INCOME | Amount Rs. |
|--|-------------------|---|-------------------|
| Conducting Adult Literacy Programmes As per Schedule A | 1,481,851 | DONATIONS: For Conducting Adult Literacy Programmes | 1,904,825 |
| Welfare of children As per Schedule B | 1,463,112 | For Welfare of children | 2,468,268 |
| Maintenance of Priests & Preachers As per Schedule C | 8,273,718 | For Maintenance of Priests & Preachers | 8,273,718 |
| Construction / Repairs & maintenance of Place of worship As per Schedule D | 250,000 | For Construction/ repairs/ maintenance of place of worship | 1,699,510 |
| Construction and Maintenance of School/College As per Schedule E | 463,848 | For Construction and Maintenance of School/ College | 1,090,258 |
| Grant of Stipend/Scholarship/Assistance in cash and kind to poor As per Schedule F | 714,350 | For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor | 714,350 |
| Provision of free clothing/food to the poor,needy and destitute As Per Schedule G | 207,884 | Provision of free clothing/food to the poor,needy & destitute | 207,884 |
| Establishment expenses As per Schedule H | 13,695 | For Establishment expenses:- Bank interest | 127,679 |
| Excess of Income Over Expenditure | 3,618,034 | | |
| | 16,486,492 | | 16,486,492 |

In terms of our report of even date attached



New Delhi
August 31, 2015

For Koshi & George
Chartered Accountant
(Reg.No.003926N)

C. Koshi
George Koshi
Partner
M.No. 82961

For Christian Evangelistic Assemblies

Daniel Masih
Rev. Daniel Masih
Treasurer

CHRISTIAN EVANGELISTIC ASSEMBLIES

4 B, NEETHI APARTMENTS, 84, I.P. EXTENSION,
PATPARGANJ, NEW DELHI - 110 092

FOREIGN CONTRIBUTION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

| Receipts | Amount Rs. | Amount Rs. | Payments | Capital Expenditure Rs. | Revenue Expenditure Rs. | Amount Rs. |
|---|---------------|---------------|---|-------------------------------|-------------------------------|---------------|
| Opening balances:- | | | Schedule A | | | |
| Cash in hand | 2,545 | | Conducting Adult Literacy Programmes | | | |
| Cash at bank | 41,829 | 44,374 | Program Expenses | | | |
| Donations | | | Field Assistance | - | 482,064 | 482,064 |
| For Conducting Adult Literacy Programmes | 1,904,825 | | Medical expenses | - | 6,607 | 6,607 |
| For Welfare of children | 2,468,268 | | Functions & programmes | - | 29,441 | 29,441 |
| For Maintenance of Priests & Preachers | 8,273,718 | | Rent | - | 286,500 | 286,500 |
| For Construction/ repairs/ maintenance of place of worship | 1,699,510 | | Honorarium | - | 9,000 | 9,000 |
| For Construction and Maintenance of School/ College | 1,090,258 | | Electricity & Water | - | 17,302 | 17,302 |
| For Grant of Stipend/Scholarship/ Assistance in cash & kind to poor | 714,350 | | Students Mess Expenses | - | 384,924 | 384,924 |
| Provision of free clothing/food to the poor, needy & destitute | 207,884 | | Hostel Warden Remuneration | - | 30,000 | 30,000 |
| For Establishment expenses:- | | 16,358,813 | Student's educational expenses | - | 50 | 50 |
| Bank interest | 127,679 | 127,679 | Fuel Charges | - | 73,276 | 73,276 |
| | | | Building | - | - | - |
| | | | Generator | - | - | - |
| | | | Furniture & Fixtures | - | - | - |
| | | | | - | 1,319,164 | 1,319,164 |
| | | | Administration Expenses | | | |
| | | | Bank Charges | - | 804 | 804 |
| | | | Hospitality Expenses | - | 12,102 | 12,102 |
| | | | Printing & Stationary | - | 12,235 | 12,235 |
| | | | Postage & Courier | - | 1,618 | 1,618 |
| | | | Housekeeping Expenses | - | 19,462 | 19,462 |
| | | | Telephone/Mobile Charges | - | 13,078 | 13,078 |
| | | | Repairs & Maintenance | - | 97,319 | 97,319 |
| | | | Travel & conveyance | - | 6,069 | 6,069 |
| | | | | - | 162,687 | 162,687 |
| | | | Schedule B | | | |
| | | | Welfare of children | | | |
| | | | Program Expenses | | | |
| | | | Bedding & quilt | - | 23,570 | 23,570 |
| | | | Students Educational Expenses | - | 271,900 | 271,900 |
| | | | Students Mess Expenses | - | 505,105 | 505,105 |
| | | | Field Assistance | - | 261,600 | 261,600 |
| | | | Functions & programs | - | 4,040 | 4,040 |
| | | | Medical expenses | - | 4,381 | 4,381 |
| | | | Miscellaneous Expenses (Hair Cutting exp) | - | 13,440 | 13,440 |
| | | | Feeding the poor | - | - | - |
| | | | Stationary for Children | - | 3,880 | 3,880 |
| | | | Fuel Charges | - | 19,100 | 19,100 |
| | | | Sports Equipments | - | 4,380 | 4,380 |
| | | | School Uniform & Shoes | - | 129,239 | 129,239 |
| | | | Rent | - | 120,000 | 120,000 |
| | | | | - | 1,360,635 | 1,360,635 |
| | | | Administration Expenses | | | |
| | | | Bank Charges | - | 36 | 36 |
| | | | House keeping Expenses | - | 39,565 | 39,565 |
| | | | Postage & Courier | - | 1,613 | 1,613 |
| | | | Telephone/Mobile charges | - | - | - |
| | | | Printing & stationary | - | 8,530 | 8,530 |
| | | | Electricity & water | - | 8,897 | 8,897 |
| | | | Repairs & maintenance | - | 43,836 | 43,836 |
| | | | | - | 102,477 | 102,477 |



| | | | | | |
|--|--|--|---|-----------|------------|
| | | | Schedule C | | |
| | | | Maintenance of Priests & Preachers | | |
| | | | Charity & gifts | - | 132,529 |
| | | | Field Assistance | - | 7,186,840 |
| | | | Meeting Expense(Madhubani) | - | 35,190 |
| | | | Special Training Programme (Madhubani) | - | - |
| | | | Camps & Conferences | - | 919,159 |
| | | | Vehicle (Jeep) Dehradun | - | - |
| | | | | 8,273,718 | 8,273,718 |
| | | | Schedule D | | |
| | | | Construction / Repairs & maintenance of Place of worship | | |
| | | | Land-Scrīpat, Hariyana | 434,003 | - |
| | | | Building-(Bichiyya, M.P) | 338,797 | - |
| | | | Airconditioner-H.O | - | 338,797 |
| | | | Land -Gagelheri, Saharanpur, U.P | - | - |
| | | | Land -Vizianagaram, Andhra Pradesh | 255,060 | - |
| | | | Building (Mandla, M.P) | 10,550 | - |
| | | | Land (Haridwar) | 411,100 | - |
| | | | Building (Jahangirpuri, Delhi) | - | 411,100 |
| | | | Repairs & Maintenance | - | - |
| | | | | 250,000 | 250,000 |
| | | | | 1,449,510 | 1,699,510 |
| | | | Schedule E | | |
| | | | Construction and Maintenance of School/College | | |
| | | | Field Assistance | - | - |
| | | | Building-N.Lakhimpur, Assam | 626,410 | 463,848 |
| | | | | 626,410 | 626,410 |
| | | | | 463,848 | 1,090,258 |
| | | | Schedule F | | |
| | | | Grant of Stipend/Scholarship/Assistance in cash and kind to poor | | |
| | | | Students Education Expenses | - | 714,350 |
| | | | | - | 714,350 |
| | | | Schedule G | | |
| | | | Provision of free clothing/food to the poor, needy and destitute | | |
| | | | Woolen Blankets for Needy people | - | 138,630 |
| | | | Feeding the poor | - | 69,254 |
| | | | | 207,884 | 207,884 |
| | | | Schedule H | | |
| | | | Establishment expenses | | |
| | | | Bank Charges (H/O) | - | - |
| | | | Bank Charges (Dehradun Unit) | - | 13,628 |
| | | | Repairs & Maintenance | - | 67 |
| | | | Professional Fees | - | - |
| | | | Telephone/Mobile Charges | - | - |
| | | | Travel & conveyance | - | - |
| | | | | - | - |
| | | | Closing balances:- | | |
| | | | Cash in hand | 1,951 | - |
| | | | Cash at bank | 1,584,537 | - |
| | | | | - | 1,951 |
| | | | | - | 1,584,537 |
| | | | | | 16,530,866 |
| | | | | | 16,530,866 |

In terms of our report of even date attached

16,530,866

16,530,866

New Delhi
August 31, 2015



For Koshi & George
Chartered Accountants
(Reg.No.003926N)
G. Koshi
George Koshi
Partner
M.No. 82961

For Christian Evangelistic Assemblies

[Signature]
Rev. Daniel Masih

CHRISTIAN EVANGELISTIC ASSEMBLIES4 B, NEETHI APARTMENTS, 84, I.P.EXTENSION,
PATPARGANJ, NEW DELHI - 110 092

Schedule J

**STATEMENT SHOWING RECEIPTS AND UTILISATION OF FOREIGN CONTRIBUTION
DURING THE PERIOD 01.04.2014 TO 31.03.2015**

| PURPOSE | OPENING BALANCE | GRANTS RECEIVED | AMOUNT UTILISED | CLOSING BALANCE |
|---|--------------------|--------------------|--------------------|--------------------|
| Conducting Adult Literacy Prog. | | | | |
| Program Expenses | (422,974) | 1,742,138 | 1,319,164 | - |
| Administration Expenses | - | 162,687 | 162,687 | - |
| Welfare of children | | | | |
| Program Expenses | - | 2,365,791 | 1,360,635 | 1,005,156 |
| Administration Expenses | - | 102,477 | 102,477 | - |
| Maintenance of Priests & Preachers | - | 8,273,718 | 8,273,718 | - |
| Construction/ repairs/ maintenance | - | | | |
| Place of worship | - | 1,699,510 | 1,699,510 | - |
| Construction and Maintenance of School/College | - | 1,090,258 | 1,090,258 | - |
| Grant of Stipend/Scholarship/Assistance in Cash and Kind to poor | - | 714,350 | 714,350 | - |
| Provision of free clothing/food to the poor,needy and destitute | - | 207,884 | 207,884 | - |
| Establishment expenses (Includes Bank Interest) | 469,848 | 127,679 | 13,695 | 583,832 |
| | 46,874 | 16,486,492 | 14,944,378 | 1,588,988 |

