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GSTIN: 07AAAFK6551G1ZG

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of **Evangelical Fellowship of India** which comprise the Balance Sheet as at March 31, 2020, the Statements of Income and Expenditure and Receipt & Payments account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2020;
- b) In case of the Income and Expenditure for the year ended on that date.
- c) In case of the Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to Note No.10 of the financial statements about the prevailing COVID-19 situation across the globe including India and management's assessment of the impact of pandemic COVID-19 on its operations and financial statements for the year ended March 31, 2020, due to lockdown conditions and various restrictions including on travel imposed by the central/ state government(s) for which a definitive assessment of the impact is highly dependent upon the situation that may prevail in the subsequent period(s). Our opinion is not modified in this regard.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards, to the extent applicable, issues by the Institute of Chartered accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentations of the financial statements that gives a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society in preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

- 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;
- b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- c) The Balance Sheet, Statement of Income and Expenditure and receipts and payments accounts dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the Balance Sheet, Statements of Income and Expenditure and receipts and payments accounts comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For KUMAR MITTAL & CO.

Chartered Accountants

FRN: 010500N

(AMRISH GUPTA)

Mecupol

Partner

M. No.: 090553 UDIN: 20090553AAAACX7564

Place: New Delhi Date: 2 8 DEC 2020

NEW DELHI

BALANCE SHEET AS AT 31st MARCH, 2020

Amount (Rs.)

PARTICULARS	SCHEDULE	As at 31.03.2020
LIABILITIES		
General Fund	1	134,453,080
Current Liabilities & Provisions	2	367,263
TOTAL		134,820,343
ASSETS		
Fixed Assets	3	122,733,506
Current Assets, Loans And Advances		
Cash & Bank balances	4	10,805,740
Loans & Advances	4 5	1,281,097
TOTAL		134,820,343

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule 6)

As per our report of even date

For KUMAR MITTAL & CO.

For EVANGELICAL FELLOWSHIP OF INDIA

Chartered Accountants FRN:010500N

speryd

(AMRISH GUPTA)

Partner

M. No.: 090553

Finance Secretary

General Secretary

Treasurer

Place: New Delhi Date: 2 8 DEC 2020



STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2020

MOOME	Particulars	Amount in (Rs.)	Amount In (Rs.)
INCOME		THE RESERVE	be leave to
Voluntary Contributions Membership Fees		101	24,879,33
Rent Received		TOUR STORY	136,35
			427,75
Interest Income			1,431,50
Convention Registration Fee			86,20
	Total Income (A)		26,961,13
EXPENDITURE			
Program Activities			
Salary, Allowance & Benefits		14,079,332	
Conference & Seminars	E ESTE A STATE OF THE STATE OF	6,420,524	
Travel & Conveyance		937,348	
Professional & Consultancy Charges		846,247	
School Fee, Uniforms & Books		540,344	
Development Support		1,078,033	
Relief Support		52,976	
Communication Expenses		62,564	
Printing & Stationary	ROLE SWITCH SO I SURE OF THE WAY THE	204,425	
Publicity & Promotion		39,500	
Repair & Maintenance		281,692	
Rent		282,000	
Staff Welfare		111,543	
Electricity & Water		20,653	
Courier & Postage		14,145	
Newspaper, Periodicals & Books		2,039	
Books for Library		10,174	
Books		316	24,983,855
Capital cost			
Fixed Assets Purchased		- 10 PM	
-Construction of Building-Ranchi		1,023,758	
-Office & Other Equipment		226,832	
-Computer		41,300	
-Trademark		52,000	1,343,890
Administrative Expenses		With the last	
Salary, Allowance & Benefits		5,919,578	
Depreciation		6,639,017	
Travel & Conveyance		1,038,374	
Professional & Consultancy Charges		1,199,685	
Annual Conference		365,530	
Rent		104,500	
Communication Expenses		221,952	
Property Tax & Insurance		185,033	
Membership & Subscription		142,520	
Audit Fees	to the state of th	150,450	
Printing & Stationary		161,217	
Repair & Maintenance		415,508	
Electricity & water		396,517	
Bank charges		67,994	
Staff Welfare		179,539	
Newspaper, Periodicals & Books		70,396	
Courier & Postage		3,510	
nterest on TDS		854	
ncome Tax Demand		4,680	17,266,85
	Total Expenditure (B)		43,594,598
Excess of expenditure over income			(16,633,461)
	es forming an integral parts of accounts (Schedule-6)		1.0,000,40

As per our report of even date

For KUMAR MITTAL & CO.

For EVANGELICAL FELLOWSHIP OF INDIA

Chartered Accountants FRN:010500N

speciple (AMRISH GUPTA)

Partner M. No.: 090553 Finance Secretary

Place: New Delhi

Date: 2 8 DEC 2020



STATEMENT OF RECEIPT & PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2020

	Particulars		Amount In (Rs.)	Amount (Rs. Year ending 31.03.2020
OPENING BALANCES		The second second	- 9/2	44 t 1 T
Cash & Bank balances Advances			18,056,119 2,276,249	20,332,368
RECEIPTS			T	
Voluntary Contributions				24,879,332
Membership Fees				136,350
Rent Received			1000	409,750
Interest Received				1,431,50
Convention Registration Fee				86,200
Income Tax Refund				1,533,000
		Total Receipt (A)		48,808,505
PAYMENTS				
Program Activities			a la grande	
Salary, Allowance & Benefits			14,079,332	
Conference & Seminars		AT BUTTON BY BUTTON	6,420,524	
Travel & Conveyance			937,348	
Professional & Consultancy Charges			846,247	
School Fee, Uniforms & Books			540,344	
Development Support			1,078,033	
Relief Support			52,976	
Communication Expenses			62,564	
Printing & Stationary			204,425	
Publicity & Promotion			39,500	X 100
Repair & Maintenance		TO SELECT THE RESERVE OF THE PARTY OF THE PA	281,692	
		The state of the s		
Rent			282,000	
Staff Welfare			111,543	
Electricity & Water			20,653	
Courier & Postage			14,145	
Newspaper, Periodicals & Books			2,039	
Books for Library		CONTRACTOR NO. 10	10,174	
Books			316	24,983,85
Capital Cost				
Fixed Assets Purchased			The same of the same of	
-Construction of Building-Ranchi			1,023,758	
-Office & Other Equipment			226,832	
-Computer		A CONTRACTOR AND ADDRESS	41,300	
-Trademark			52,000	1,343,89
Administrative Expenses				
Salary, Allowance & Benefits		The second second	5,919,578	
Travel & Conveyance			1,038,374	
Professional & Consultancy Charges			1,199,685	
Annual Conference			365,530	
Rent		the second of the	104,500	
Communication Expenses			221,952	
Property Tax & Insurance			185,033	
Membership & Subscription			142,520	
Audit Fees			150,450	
Printing & Stationary		0.000.00	161,217	
Repair & Maintenance				
			415,508	
Electricity & water			396,517	
Rent Security Payment			18,000	
Bank charges		LES DONE WAS	67,994	
Staff Welfare			179,539	
Newspaper / Periodicals / Books		The second second	70,396	
Courier & Postage		E CONTRACTOR	3,510	
Interest on TDS			854	
Income Tax Demand			4,680	
Advances for Expenses TDS Recoverable			363,305 665,879	11,675,02
			000,075	
BALANCE (A.B.)		Total Payment (B)		38,002,76 10,805,74
BALANCE (A-B)			E P	10,805,74
CLOSING BALANCE		and the second of	The state of	
Cash & Bank Balances Fixed Deposit				9,509,39 1,296,35
				- E 2
TOTAL		4 4 5 5 1 1 2 2 19 1	The state of the s	10,805,740

Significant Accounting Policies and Notes forming an integral parts of accounts (Schedule-6)

As per our report of even date For KUMAR MITTAL & CO. Chartered Accountants FRN:010500N

(AMRISH GUPTA)

Partner
M. No.: 090553

Einance Secretary

General Secretary

For EVANGELICAL FELLOWSHIP OF INDIA

Treasurer

Place: New Delhi

Date: 2 8 DEC 2020



Schedule - 1

GENERAL FUND

Amount In (Rs.)

PARTICULARS	Current Year
OPENING BALANCE	119,242,008
Add: Earmarked Funds of earlier years	28,967,643
Add: Acquisition of Fixed Assets	1,343,890
Add: Income Tax Refund	1,533,000
Less: Excess of Expenditure over Income	151,086,541 (16,633,461)
CLOSING BALANCE	134,453,080

Schedule - 2

Current Liabilities & Provisions

Amount In (Rs.)

PARTICULARS	Current Year
Current Liabilities	
Security Deposit	8,000
Retention Money	1,296,350
Total	1,304,350



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SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31,03,2020

Particulars Out-of-2009 Africa Transfer Trans	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	MINI	Addition	tion					
Fried Acceptable Land at Conceptable Land at C	Sl. Particulars	01.04.2019	Upto 30.09.2019	After 30.09.2019	Inter-head Transfer	Total	Rate of depreciation	Depreciation for the Year	W.D.V. as at 31.03.2020
Second black Seco	A Fixed Accets								
End & Building at Gowehat Lend & Building at Cowehat Lend & Building at Cowehat Lend & Building at Ranchi 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,277 186,94,477 186,94,277 186	1 Land at Ranchi	2.571.912			(2 571 912)		760		
Land & Building at Couverhatt 3,646,645					(340,47,444)		870		
Sudding at Goverhardt	2 Land & Building at Guwahati								
Subject Subj	(A) Land at Guwahati	3 646 463				2000000	200		200
Building at Ranchi 18 G3A,277 18 G3A,277 5% 93,174 1 Land & Building at Ranchi 18 G3A,277 297,200 70% 7 7 Land & Building at Ranchi 227,200 227,200 0% 7 7 Land at Ranchi 10 Mark 10 Mark 10 Mark 10 Mark 10 Mark 10 Mark Building at Ranchi 10 Mark Building at Ranchi 10 Mark	The control of the co	3,040,403		i		3,646,463	0%		3,646,463
Land & Building ITK, Ranchi, Burkhand	(B) Building at Guwahati	18,634,277				18,634,277	2%	931,714	17,702,563
End of Building at Ranchi 2,274,712 2,274,712 0,% 1,236,038 1,204,1321 1,244,1321	3 Land & Buildding ITKI, Ranchi, Jharkhand				000 700	000 700	200		טטני דמני
Land & Building at Ranchi Land &					007/107	007/167	000		751,200
Land at Ranchi Land at Ranchi 2,274,712 2,274,712 0% - Building at Ranchi 80,441,521 9,441,521 5% 2,30,838 Building at Ranchi 80,742,492 - - 87,41,521 5% 4,371,075 8 Building at Ranchi 3,655,552 - - - 4,371,075 8 8 7,371,075 8 8 7,575 10% 4,371,075 8 8 7,575 10% 4,371,075 8 8 7,575 10% 4,371,075 8 8 7,575 10% 4,371,075 8 8 7,575 10% 4,371,075 8 8 1,371,683 1,578 4,371,075 8 8 1,371,683 1,371,683 1,371,683 1,371,683 1,371,683 1,371,683 1,371,683 1,371,683 1,371,683 1,371,783 1,371,783 1,371,783 1,371,723 1,371,723 1,371,723 1,371,723 1,371,723 1,371,723 1,371,723 1,371,723 1,371,723	4 Land & Building at Ranchi								
Building at Ranchi Septemble) Land at Ranchi				C17 177 C	CHENTER	700		ביר זירי כ
Building at Panchi 9,441,521 9,441,521 5% 236,038 Building at Panchi 87,421,492 - 9,441,521 5% 4,371,075 Buildings 1,000 87,421,492 - 87,421,492 5% 4,371,075 Furniture & Fixture 3,655,552 10% 3,655,552 10% 365,555 Office & Other Equipments 2,691,021 201,332 25,500 1,291,853 15% 435,765 Computers Computers 4434,540 41,300 - 475,840 40% 190,336 Vehicles Other Equipments 135,386 - - 86 40% 35,308 F F Inner Dev Equipments 136,000 136,000 238,704 258,706 35,308 35,308 Trademark 136,000 119,610,870 242,632 77,500 119,931,002 25,706 53,175,88 Gophical work in progress 8,417,763 1,023,758 (9,441,521) - 6,639,017 1 Gophical work in progress 8,4					77/1/1/2	4,417,144	800		4,414,114
Buildings 87,421,492 . 87,421,492 . 4,371,075 Furniture & Fixture 3,655,552 . 4,371,075 3,655,552 10% 4,371,075 Computers Computers 4,350 2,691,021 201,332 25,500 40% 365,555 Computers Computers 435,540 41,300 . 475,800 40% 139,336 Vehicles ET Computer Project .	Building at Ranchi				9,441,521	9,441,521	2%	236,038	9,205,483
Buildings 87 A21, 492 - - 87 A21, 492 5% 4,371,075 Furniture & Fixture 3,655,552 - - 9,655,552 10% 4,371,075 Office & Other Equipments 2,691,021 201,332 25,500 2,917,853 15% 435,765 Computers 434,540 41,300 - 355,386 - 475,840 40% 190,336 Vehicles 51 Computer Project 86 - 355,386 - 86 40% 53,008 E F I Inter Dev Equipments 134,38 - - 86 40% 35,308 E F I Inter Dev Equipments 136,00 242,632 77,500 238,704 25% 53,175,88 Total Man 186,10,870 242,632 77,500 110,931,002 - - Copital work in progress 8,417,763 - 1,023,758 (9,441,521) - - Building under Construction - Ranchi 8,417,763 - 1,023,758 (9,441,521) - - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td>						,			
Furniture & Fixture Statute 3,655,52 778 4,717,079 Office & Other Equipments 2,691,021 201,332 25,500 2,917,853 15% 435,765 Computers 434,540 41,300 475,840 40% 190,336 Vehicles 355,386 - 475,840 40% 190,336 Vehicles EF I Computer Project 86 40% 150,336 35,308 EF I Inter Dev Equipments 13,438 - 86 40% 53,108 Trademark 186,704 242,632 77,500 119,931,002 6,639,017 1 Capital work in progress 8,417,763 - 1,023,758 (9,441,521) - - Building under Construction - Ranchi 8,417,763 - 1,023,758 (9,441,521) - - Total (B) 128,008 1,003,758 (9,441,521) - - - Syll (B) 128,008 1,023,758 (9,441,521) - - - Syll (B) <td>Buildings</td> <td>87 421 492</td> <td></td> <td></td> <td></td> <td>CON 100 TO</td> <td>762</td> <td>350 150 1</td> <td>020 020 040</td>	Buildings	87 421 492				CON 100 TO	762	350 150 1	020 020 040
Furniture & Fixture 3,655,522 10% 3655,555 3,655,555 10% 365,555 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,555,556 3,5	3					264,124,10	070	6/0,1/6,4	014/000/00
Office & Other Equipments 2,691,021 201,332 25,500 2,917,853 15% 435,765 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,336 2,01,6	Furniture & Fixture	3,655,552				3,655,552	10%	365,555	3,289,997
Computers 434,540 41,300 41,300 475,840 40% 190,336 23,308 23,3	Office & Other Equipments	2,691,021	201,332	25,500		2,917,853	15%	435,765	2,482,087
Computer Project 475,840 40% 190,336 20,336 Vehicles 355,386 - - 475,840 40% 159,336 23,308 35,308	Computers	CATACA	000						
Vehicles 355,386 - - 355,386 15% 53,008 53,008 53,008 53,008 53,008 53,008 53,008 53,008 53,006 53,006 52,000 238,704 25% 53,175.88 125, Trademark Total (A) 119,610,870 242,632 77,500 119,931,002 6,639,017 122,7 Capital work in progress 8,417,763 1,023,758 (9,441,521) - 6,639,017 122,7 Total (B) 8,417,763 1,023,758 (9,441,521) - 6,639,017 122,7 Total (B) 1,023,758 1,101,258 (9,441,521) - - - Total (B) 1,023,758 (9,441,521) - - - -	Comparers	434,540	41,300			475,840	40%	190,336	285,504
E F I Computer Project 86 40% 35 E F I Computer Project 13,438 - - - 13,438 15% 2,016 Trademark 186,704 52,000 238,704 25% 53,175.88 122,758 Total (A) 119,610,870 242,632 77,500 119,931,002 6,639,017 122,758 Capital work in progress 8,417,763 - 1,023,758 (9,441,521) -	Vehicles	355,386		,		355,386	15%	53,308	302,078
E F I Inter Dev Equipments 13,438 15% 2,016 Trademark 52,000 238,704 25% 53,175.88 3 Trademark 119,610,870 242,632 77,500 119,931,002 6,639,017 122,7 Capital work in progress 8,417,763 1,023,758 (9,441,521) - - - Total (B) 8,417,763 1,101,258 (9,441,521) - - -	E F I Computer Project	98				98	40%	35	52
Trademark Trademark 52,000 52,000 238,704 25% 53,175,88 Total (A) Total (A) 119,610,870 242,632 77,500 119,931,002 6,639,017 122 Capital work in progress 8,417,763 - 1,023,758 (9,441,521) - - - Total (B) 8,417,763 - 1,023,758 (9,441,521) - - - Total (B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017 122	E F I Inter Dev Equipments	13,438				13,438	15%	2,016	11,421
Total (A) Total (A) 119,610,870 242,632 77,500 119,931,002 6,639,017 Capital work in progress Building under Construction - Ranchi 8,417,763 - 1,023,758 (9,441,521) - - Total (B) 8,417,763 - 1,023,758 (9,441,521) - - Total (B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017	Trademark	186,704		52,000		238,704	25%	53,175.88	185,528
Capital work in progress Building under Construction - Ranchi 8,417,763 - 1,023,758 (9,441,521) - Total (B) 8,417,763 - 1,023,758 (9,441,521) - Total (A+B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017	Total (A)	119,610,870	242,632	77,500		119,931,002		6,639,017	122,733,506
Building under Construction - Ranchi 8,417,763 - 1,023,758 (9,441,521) - - Total (B) 8,417,763 - 1,023,758 (9,441,521) - - Total (A+B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017	. Capital work in progress								
Total (B) 8,417,763 - 1,023,758 (9,441,521) - Total (A+B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017	Building under Construction - Ranchi	8,417,763		1,023,758	(9,441,521)				
Goal (A+B) 128,028,633 242,632 1,101,258 119,931,002 6,639,017	Total (B)	8,417,763		1,023,758	(9,441,521)				
128,028,633 242,632 1,101,258 119,931,002 6,639,017									
	-total (A+B)	128,028,633	242,632	1,101,258		119,931,002		6,639,017	122,733,506

Schedule - 4

CASH AND BANK BALANCES

Amount In (Rs.)

PARTICULARS	Current Year
Cash and Bank Balances	
Balance with Scheduled Banks	9,509,390
Fixed Deposit	1,296,350
Total	10,805,740

Schedule - 5

LOANS AND ADVANCES

Amount In (Rs.)

	, ()
PARTICULARS	Current Year
Loans and Advances	
Advances	363,305
Security Deposit	198,128
TDS Recoverable	719,664
Total	1,281,097

