

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE GOVERNING BODY OF CHRIST EDUCATIONAL SOCIETY**Report on the Financial Statements****Opinion**

We have audited the accompanying Financial Statements of **Foreign Contribution Account** (the Entity) a unit of **Christ Educational Society** which comprise the Balance Sheet as at March 31, 2024, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view prepared in accordance with the accounting principles generally accepted in India including the prescribed accounting standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable:

- a) In the case of Balance Sheet of the state of affairs of the Entity as at March 31, 2024 ,
- b) In case of the Income and Expenditure account, of the Excess of Expenditure over Income for the year ended on that date; and
- c) In case of the Receipts and Payments account of the Receipts and Payments for the year ended on that date.

Basis for our opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, as were applicable. 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 Entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Responsibilities of the Management and those charged with Governance for the Financial Statements

The Entity's Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The Management and /or others who are charged with governance, are responsible for overseeing the Entity's financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Statements

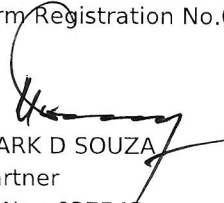
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

Further we report that,

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of those books of account;
- c) the Balance Sheet , Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account of the Entity.



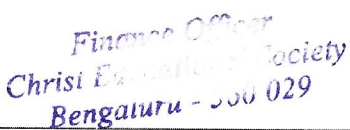
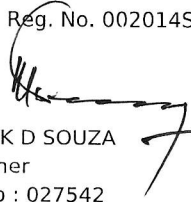
Place : Bangalore
Date : 25 September 2024

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Registration No.002014S/S000136


MARK D SOUZA
Partner
M.No : 027542
UDIN : 24027542BKCURE3953
(vide UDIN of Consolidated Account)



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2024**

PARTICULARS	SCH	AS AT 31 MARCH 2024	AS AT 31 MARCH 2023
SOURCES OF FUNDS			
Capital Fund	1	19,86,324.00	23,11,063.60
Restricted Funds	2	57,44,536.26	57,70,851.36
Current Liabilities	3	-	-
Total		77,30,860.26	80,81,914.96
APPLICATION OF FUNDS			
Property, Plant and Equipment	4	19,86,324.00	23,11,063.60
Current Assets	5	57,44,536.26	57,70,851.36
Total		77,30,860.26	80,81,914.96
Significant Accounting Policies and Notes on accounts			
The schedules referred to above and notes to accounts form an integral part of the Financial Statements	11	As per our report of even date	
 Fr. Joseph C. C. Secretary Place : Bangalore Date : 25 September 2024		 Fr. Varghese K. J. Finance Officer 	
		For MARK D SOUZA & CO LLP Chartered Accountants Firm Reg. No. 002014S/S000136  MARK D SOUZA Partner M.No : 027542 UDIN : 24027542BKCURE3953 (vide UDIN of Consolidated Account)	

Secretary
Christ Educational Society
Bengaluru - 560 029

**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
INCOME			
Grants / Subsidies Received	6	53,63,603.00	68,69,372.83
Income From Investments	7	10,033.10	2,01,909.49
Total		53,73,636.10	70,71,282.32
EXPENDITURE			
Grants / Subsidies Disbursed	8	53,63,603.00	68,69,372.83
Administrative Expenses	9	10,033.10	91,316.09
Other Expenses	10	-	1,10,593.40
Depreciation		3,24,739.60	3,83,499.40
Total		56,98,375.70	74,54,781.72
SURPLUS / (DEFICIT)		(3,24,739.60)	(3,83,499.40)

Significant Accounting Policies and Notes on accounts

11

The schedules referred to above and notes to accounts form an integral part of the Financial Statements

As per our report of even date

Fr. Joseph C. C.
Secretary

Fr. Varghese K. J.
Finance Officer

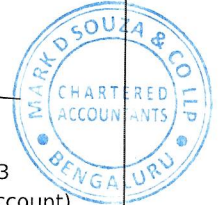
For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No. 002014S/S000136

MARK D SOUZA
Partner

M.No : 027542

UDIN : 24027542BKCURE3953

(vide UDIN of Consolidated Account)



Place : Bangalore
Date : 25 September 2024

Secretary
Chrst Educational Society
Bengaluru - 560 029

Finance Officer
Christ Educational Society
Bengaluru - 560 029

CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 1 - CAPITAL FUND

PARTICULARS	AS AT 31ST MARCH 2024	AS AT 31ST MARCH 2023
	Rs Ps	Rs Ps
As per last Balance Sheet	23,11,063.60	26,94,563.00
Less: Deficit during the year	(3,24,739.60)	(3,83,499.40)
Grand Total	19,86,324.00	23,11,063.60

SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT 01ST APRIL 2023	RECEIPTS	TOTAL	PAYMENTS	AS AT 31ST MARCH 2024
	Rs Ps	Rs Ps	Rs Ps	Rs Ps	Rs Ps
Foreign Contribution Projects					
Access Project Mysuru	2,84,500.00	-	2,84,500.00	-	2,84,500.00
Bastar Sha Project #22677	9,22,831.97	17,54,591.00	26,77,422.97	23,92,584.00	2,84,838.97
Bci -Slum Community Development Prouject	15,70,609.00	49,46,272.00	65,16,881.00	40,43,745.00	24,73,136.00
Bci Revolving Loan Shg (3 Inst) - Refunds	1,38,153.11	-	1,38,153.11	-	1,38,153.11
Child Sponsorship Prog 2012-13.	2,48,799.95	-	2,48,799.95	-	2,48,799.95
Csa - Exchange Prog	85,684.65	-	85,684.65	-	85,684.65
Csa - Loans	89,009.12	-	89,009.12	-	89,009.12
Income Generation Project / Schemes	10,59,756.00	44,500.00	11,04,256.00	2,000.00	11,02,256.00
Interest & Administration	3,52,578.56	3,45,457.10	6,98,035.66	1,87,959.20	5,10,076.46
Loans to S.H.G. Ader Refunds	47,750.00	-	47,750.00	-	47,750.00
Revolving Loan S.H.G. Loan (B.C.I.)	4,70,078.00	-	4,70,078.00	-	4,70,078.00
Unnathi Sha Cfcd Project #21354	5,01,101.00	9,09,563.00	14,10,664.00	14,00,410.00	10,254.00
	57,70,851.36	80,00,383.10	1,37,71,234.46	80,26,698.20	57,44,536.26
Grand Total	57,70,851.36	80,00,383.10	1,37,71,234.46	80,26,698.20	57,44,536.26

SCHEDULE 3 - CURRENT LIABILITIES

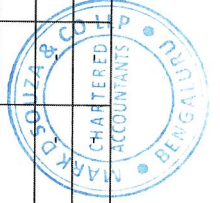
PARTICULARS	AS AT 01ST APRIL 2023	CREDIT	TOTAL	DEBIT	AS AT 31ST MARCH 2024
	Rs Ps	Rs Ps	Rs Ps	Rs Ps	Rs Ps
Sundry Creditors					
Sundry Creditors	-	12,58,133.00	12,58,133.00	12,58,133.00	-
	-	12,58,133.00	12,58,133.00	12,58,133.00	-
Statutory Liabilities					
ESI Employees Payable	-	828.00	828.00	828.00	-
Professional Tax Payable	-	8,000.00	8,000.00	8,000.00	-
Provident Fund Payable	-	57,600.00	57,600.00	57,600.00	-
Tax Deducted At Source Payable	-	60,950.00	60,950.00	60,950.00	-
	-	1,27,378.00	1,27,378.00	1,27,378.00	-
Grand Total	-	13,85,511.00	13,85,511.00	13,85,511.00	-



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 4 - PROPERTY, PLANT AND EQUIPMENT

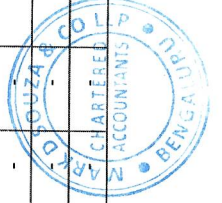
PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2023 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2024 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2024 Rs.
			BEFORE 30-09-2023	AFTER 30-09-2023	TOTAL				
Computers/peripherals									
Computer - 3D Project	40 %	2,425.20	-	-	-	-	2,425.20	970.00	1,455.20
Computer - Bci Project 3D - C&p	40 %	9,383.40	-	-	-	-	9,383.40	3,753.00	5,630.40
Computer - Chf Project	40 %	5.40	-	-	-	5.40	-	-	-
Computer - Jivith Project	40 %	7.80	-	-	-	7.80	-	-	-
Computer & Printers	40 %	9.00	-	-	-	9.00	-	-	-
Computer and Printer - Bci Project - Ghaziabad	40 %	7,555.20	-	-	-	-	7,555.20	3,022.00	4,533.20
Computer-Better Future	40 %	45.60	-	-	-	45.60	-	-	-
Computer-Child Community	40 %	43.80	-	-	-	43.80	-	-	-
Computer-Nirmala	40 %	0.60	-	-	-	0.60	-	-	-
Computers-Norway	40 %	1.20	-	-	-	1.20	-	-	-
Laptop and Printer - Access Project	40 %	8,613.00	-	-	-	-	8,613.00	3,445.00	5,168.00
Laptop Ifcu	40 %	87.00	-	-	-	87.00	-	-	-
Laptop-University of Paris Dauphinne	40 %	37.80	-	-	-	37.80	-	-	-
Laser Printer - Access Project	40 %	214.20	-	-	-	-	214.20	86.00	128.20
Usac-Printers	40 %	276.00	-	-	-	0.40	275.60	110.00	165.60
		28,705.20	-	-	-	238.60	28,466.60	11,386.00	17,080.60
Furniture & Fixtures									
Furniture - Access Project	10 %	21,537.90	-	-	-	-	21,537.90	2,154.00	19,383.90
Furniture - Chf Project	10 %	4,882.50	-	-	-	-	4,882.50	488.00	4,394.50



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - PROPERTY, PLANT AND EQUIPMENT

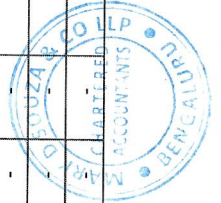
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			BEFORE 30-09-2023	AFTER 30-09-2023	TOTAL				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Furniture - Jivith Project	10 %	7,300.80	-	-	-	-	7,300.80	730.00	6,570.80
Furniture -Unnathi	10 %	39,566.70	-	-	-	-	39,566.70	3,957.00	35,609.70
Furniture & Fittings	10 %	26,072.10	-	-	-	-	26,072.10	2,607.00	23,465.10
Furniture & Fittings-Carpentry Project	10 %	3,163.50	-	-	-	-	3,163.50	316.00	2,847.50
Furniture & Fittings-Cida	10 %	1,206.00	-	-	-	-	1,206.00	121.00	1,085.00
Furniture & Fittings-General	10 %	804.60	-	-	-	-	804.60	80.00	724.60
Furniture & Fixture-Cat	10 %	2,980.80	-	-	-	-	2,980.80	298.00	2,682.80
Furniture and Fittings - Bci Project - Ghaziabad	10 %	6,201.00	-	-	-	-	6,201.00	620.00	5,581.00
Furniture-Better Future	10 %	4,347.90	-	-	-	-	4,347.90	435.00	3,912.90
Furniture-Child Community	10 %	32,432.40	-	-	-	-	32,432.40	3,243.00	29,189.40
Furniture-Manikgrah	10 %	12,311.10	-	-	-	-	12,311.10	1,231.00	11,080.10
Furniture-Nirmala	10 %	4,445.10	-	-	-	-	4,445.10	445.00	4,000.10
Furniture-Norway	10 %	2,775.60	-	-	-	-	2,775.60	278.00	2,497.60
Office Furniture Srinivaspura	10 %	8,926.20	-	-	-	-	8,926.20	893.00	8,033.20
		1,78,954.20	-	-	-	-	1,78,954.20	17,896.00	1,61,058.20
Plant & Equipments									
Bci-Sewing Machines	15 %	9,901.65	-	-	-	-	9,901.65	1,485.00	8,416.65
Camera- Srinivaspura	15 %	1,966.90	-	-	-	-	1,966.90	295.00	1,671.90
Digital Camera-Child Community	15 %	2,281.40	-	-	-	-	2,281.40	342.00	1,939.40
Electrical-Better Future	15 %	7,497.00	-	-	-	-	7,497.00	1,125.00	6,372.00
Equipment -Nikon Camera	15 %	902.70	-	-	-	-	902.70	135.00	767.70



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - PROPERTY, PLANT AND EQUIPMENT

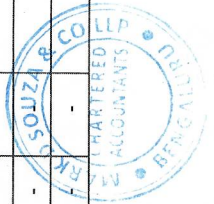
PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2023	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR	VALUE AS AT 31 MARCH 2024	DEPRECIATION FOR THE YEAR	WDV AS AT 31 MARCH 2024
			BEFORE 30-09-2023	AFTER 30-09-2023	TOTAL				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Equipment-Camera	15 %	1,383.80	-	-	-	-	1,383.80	208.00	1,175.80
Equipment-Child Community	15 %	6,393.62	-	-	-	-	6,393.62	959.00	5,434.62
Equipment-Epson Data Projector	15 %	5,573.45	-	-	-	-	5,573.45	836.00	4,737.45
Equipment-Led Tv	15 %	12,198.35	-	-	-	-	12,198.35	1,830.00	10,368.35
Equipment-Norway	15 %	1,345.55	-	-	-	-	1,345.55	202.00	1,143.55
Equipments	15 %	7,689.10	-	-	-	-	7,689.10	1,153.00	6,536.10
Equipments - Camera - G.F	15 %	966.45	-	-	-	-	966.45	145.00	821.45
Equipments Chf	15 %	279.65	-	-	-	-	279.65	42.00	237.65
Fan - Pragathi	15 %	1,816.45	-	-	-	-	1,816.45	272.00	1,544.45
Fan - Unnathi	15 %	2,952.90	-	-	-	-	2,952.90	443.00	2,509.90
Mobile & Head Phone-Access Project	15 %	2,14,294.35	-	-	-	-	2,14,294.35	32,144.00	1,82,150.35
Mobile Phone-Chf	15 %	301.75	-	-	-	-	301.75	45.00	256.75
Mobile-University of Mineeta	15 %	263.50	-	-	-	-	263.50	40.00	223.50
Paper Cutting Machine	15 %	10,040.20	-	-	-	-	10,040.20	1,506.00	8,534.20
Projector-Access Project	15 %	34,335.75	-	-	-	-	34,335.75	5,150.00	29,185.75
Refrigerator- Unnathi Project	15 %	6,137.85	-	-	-	-	6,137.85	921.00	5,216.85
Sewing Machine - Bastar Project	15 %	19,247.40	-	-	-	-	19,247.40	2,887.00	16,360.40
Sewing Machines - Ceva Project	15 %	23,130.20	-	-	-	-	23,130.20	3,470.00	19,660.20
Sewing Machines-Norway	15 %	1,025.95	-	-	-	-	1,025.95	154.00	871.95
Solar Lamps	15 %	3,519.85	-	-	-	-	3,519.85	528.00	2,991.85
Telephone-Norway	15 %	150.45	-	-	-	-	150.45	23.00	127.45



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2023 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2024 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2024 Rs.
			BEFORE 30-09-2023	AFTER 30-09-2023	TOTAL				
Television-Child Community	15 %	936.70	-	-	-	-	936.70	141.00	795.70
Tools & Machines	15 %	2,193.85	-	-	-	-	2,193.85	329.00	1,864.85
Tools & Machines-Carpentry Project	15 %	812.60	-	-	-	-	812.60	122.00	690.60
Tv- Unnathi Project	15 %	7,643.20	-	-	-	-	7,643.20	1,146.00	6,497.20
UPS - Unnathi Sha Project	15 %	13,700.30	-	-	-	-	13,700.30	2,055.00	11,645.30
Washing Machine - Unnathi Project	15 %	4,284.00	-	-	-	-	4,284.00	643.00	3,641.00
		4,05,166.87	-	-	-	-	4,05,166.87	60,776.00	3,44,390.87
Vehicles									
Auto-Ape-Chf	15 %	18,267.35	-	-	-	-	18,267.35	2,740.00	15,527.35
Bastar Bolero	15 %	3,08,394.45	-	-	-	-	3,08,394.45	46,259.00	2,62,135.45
Bolero - Ghaziabad - Up	15 %	4,23,062.85	-	-	-	-	4,23,062.85	63,459.00	3,59,603.85
Bolero - Pune Lavasa	15 %	3,24,899.75	-	-	-	-	3,24,899.75	48,735.00	2,76,164.75
Motor Cycle - Chf Project	15 %	4,731.95	-	-	-	-	4,731.95	710.00	4,021.95
Two Wheeler - Janakiram Project	15 %	6,895.20	-	-	-	-	6,895.20	1,034.00	5,861.20
Two Wheeler- Caterpillar	15 %	6,648.70	-	-	-	-	6,648.70	997.00	5,651.70
Two Wheeler-Srinivaspura	15 %	11,225.10	-	-	-	-	11,225.10	1,684.00	9,541.10
Vehicle - Two Wheeler	15 %	8,366.55	-	-	-	-	8,366.55	1,255.00	7,111.55
Vehicle Four Wheeler - Jivith Project	15 %	91,331.65	-	-	-	-	91,331.65	13,700.00	77,631.65
Vehicle-Bolero-Child Community	15 %	35,438.11	-	-	-	-	35,438.11	5,316.00	30,122.11
Vehicle-Norway	15 %	747.15	-	-	-	-	747.15	112.00	635.15
Vehicle-Two Wheeler Project	15 %	402.90	-	-	-	-	402.90	60.00	342.90



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2023 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2024 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2024 Rs.
			BEFORE 30-09-2023 Rs.	AFTER 30-09-2023 Rs.	TOTAL Rs.				
Vehicle-Two Wheeler-Nirmala	15 %	8,172.75	-	-	-	-	8,172.75	1,226.00	6,946.75
Vehicle-Two Wheelers-Child Community	15 %	21,651.20	-	-	-	-	21,651.20	3,248.00	18,403.20
Vehicles Two Wheeler Jevith Project	15 %	19,305.20	-	-	-	-	19,305.20	2,896.00	16,409.20
Vehicles-Bolero-Foreign Contribution	15 %	2,075.02	-	-	-	-	2,075.02	311.00	1,764.02
Vehicles-Vocational Course	15 %	770.95	-	-	-	-	770.95	116.00	654.95
		12,92,386.83	-	-	-	-	12,92,386.83	1,93,858.00	10,98,528.83
Buildings - On Leasehold Land									
Community Resource Centre - Mhcdp	10 %	4,05,850.50	-	-	-	-	4,05,850.50	40,585.00	3,65,265.50
		4,05,850.50	-	-	-	-	4,05,850.50	40,585.00	3,65,265.50
Grand Total		23,11,063.60	-	-	-	238.60	23,10,825.00	3,24,501.00	19,86,324.00



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 5 - CURRENT ASSETS

PARTICULARS	AS AT 01ST APRIL 2023 Rs Ps	DEBIT Rs Ps	TOTAL Rs Ps	CREDIT Rs Ps	AS AT 31ST MARCH 2024 Rs Ps
Bank Balances					
Boi A/C No.3984 - Mhcdp Fcra Sub A/C	9,393.82	-	9,393.82	-	9,393.82
Corporation Bank Unnathi A/C No 520101256086978	641.75	82.00	723.75	41.00	682.75
Punjab National Bank Bastar A/C No. 7248000100085742	2,04,690.60	-	2,04,690.60	-	2,04,690.60
SBI Delhi Bank A/C No. 40230698978	16,66,155.16	1,72,04,982.60	1,88,71,137.76	1,87,77,064.20	94,073.56
SIB A/C No.5619 -Ceva Project Sub A/C	1,01,141.00	5,116.00	1,06,257.00	2,558.00	1,03,699.00
South Indian Bank A/c No.2053	35,31,823.22	2,15,94,473.00	2,51,26,296.22	2,01,08,490.00	50,17,806.22
The Catholic Syrian Bank - Kainakary A/C 19002	2,27,253.25	1,03,384.50	3,30,637.75	54,873.00	2,75,764.75
The South Indian Bank - Ghaziabhed A/C 11110	29,752.56	1,506.00	31,258.56	753.00	30,505.56
	57,70,851.36	3,89,09,544.10	4,46,80,395.46	3,89,43,779.20	57,36,616.26
Loans & Advances					
Advance to Others	-	46,85,439.00	46,85,439.00	46,85,439.00	-
Project Advances	-	89,98,810.00	89,98,810.00	89,90,890.00	7,920.00
	-	1,36,84,249.00	1,36,84,249.00	1,36,76,329.00	7,920.00
Grand Total	57,70,851.36	5,25,93,793.10	5,83,64,644.46	5,26,20,108.20	57,44,536.26



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 6 - GRANTS / SUBSIDIES RECEIVED

PARTICULARS	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
	Rs Ps	Rs Ps
Foreign Contribution Grants (To The Extent Utilised)	53,63,603.00	68,69,372.83
Grand Total	53,63,603.00	68,69,372.83

SCHEDULE 7 - INCOME FROM INVESTMENTS

PARTICULARS	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
	Rs Ps	Rs Ps
Foreign Contribution Interest (To The Extent Utilised)	10,033.10	2,01,909.49
Grand Total	10,033.10	2,01,909.49

SCHEDULE 8 - GRANTS / SUBSIDIES DISBURSED

PARTICULARS	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
	Rs Ps	Rs Ps
Foreign Contribution Grants Utilised	53,63,603.00	68,69,372.83
Grand Total	53,63,603.00	68,69,372.83

SCHEDULE 9 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
	Rs Ps	Rs Ps
Audit Fees	-	75,000.00
Bank Charges	10,033.10	16,316.09
Grand Total	10,033.10	91,316.09

SCHEDULE 10 - OTHER EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2024	YEAR ENDED 31 MARCH 2023
	Rs Ps	Rs Ps
Social Responsibility Expenses	-	1,10,593.40
Grand Total	-	1,10,593.40



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2024**

**SCHEDULES 11 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS**

Organisation Overview:

Foreign Contribution Account , is a unit of Christ Educational Society, Society registered under the The Karnataka Societies Registration Act 1960 vide registration No 43/66-7 dated 02 June 1966 , under section 12AB of the income tax Act, 1961 vide URN AAATC1122DE20215 dated 24 September 2021 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094420499 dated 05 May 1976 . The unit was formed to carry out educational activities in terms of the objectives for which the Society was established. The Society's activities are in the areas of promotion of education, Literature, science, Technology and Art, spreading of knowledge relating to commerce & industry, higher education & research in any subject, promote ,maintain & administer colleges, school & any other educational institutions and promotion of charity.

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Method of Accounting :

The accounts have been prepared primarily on historical cost convention, on going concern basis. All items of Income & Expenditure have been accounted for on cash basis unless otherwise stated.

2. Basis of Accounting :

The Statements of 'Receipts and Payments Account', 'Income' and Expenditure Account ' and the 'Balance Sheet' are limited purpose financial statements being only a part of the Society's total structure and are prepared specifically as per the requirement of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and hence accounting standards are not dealt here. Cash basis of accounting is followed in preparation of the 'Receipts and Payments Account', Income and Expenditure Account ' and the 'Balance Sheet'.

3. Investments :

Investments are either classified as current or long-term based on the Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value and Long-term investments are carried at cost.



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2024**

**SCHEDULES 11 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS**

4. Accounting for Grants :

- a. Foreign contribution grants received are accounted as Restricted Funds in the Balance Sheet in consonance with the Grant Agreements with the Donors and the said grants are recognised in the Income & Expenditure Account to the extent they are utilised in the respective year/s.
- b. Assets acquired/constructed out the said grants during the year are charged to respective Project Grant Account at the time of acquisition/construction. At the end of the year the total cost of Assets acquired during the year is added to Property, Plant and Equipment with a corresponding increase in the Capital Fund.
- c. The balance of unutilised Grants - which in terms of the Grant Agreements, are specifically restricted/ agreed to belong to the Donor/s are carried forward in the respective Project accounts as Restricted Funds to be utilised in the subsequent years.
- d. The income earned on funds, assets relating to the Donor/s or in course of executing its programme; are treated as part of the Grants in terms of the Donor/s agreement wherever stipulated and in all other cases it is accounted as Restricted funds under relevant heads and recognised as Income to the extent they are utilised in the respective year/s.
- e. Sale proceeds of assets acquired out of restricted grants (in cash or kind) are accounted as restricted funds in the year of realisation as Receipt and it is utilised as per the specific covenants of the Donors agreements.

5. Property, Plant & Equipment and Depreciation :

- a. Property, Plant & Equipment excluding land are stated at cost of acquisition or construction less depreciation. Cost of acquisition comprises the purchase price and cost attributable to bringing the property, plant or equipment to its working condition for its intended use.
- b. Depreciation is provided on written down value method, at the rates and the manner prescribed in the Income Tax Rules.



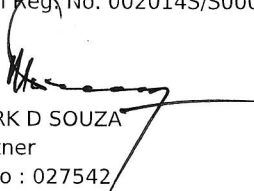



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2024**

**SCHEDULES 11 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS**

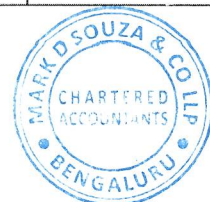
B. NOTES ON ACCOUNTS:

- 1.** The Society has installed and implemented a new ERP program SAP during the current financial year and has initiated requisite steps to re-organise the existing accounting and management reporting structure. Since it is the first year of implementation and the re-configuration of some of the modules are ongoing, the reconciliation of control accounts are in progress.
- 2.** Physical verification of Property, Plant & Equipment as on 31st March 2024 has not been done. As the property, plant & equipment register is being compiled, difference if any between the financial records and the physical verification of property, plant or equipments can be ascertained only on completion of the respective works.
- 3.** Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with current year's presentation.

<div style="display: flex; justify-content: space-around; align-items: flex-end;"><div style="text-align: center;"> Fr. Joseph C. C. Secretary</div><div style="text-align: center;"> Fr. Varghese K. J. Finance Officer</div></div> <p>Place : Bangalore Date : 25 September 2024</p> <p style="text-align: center;"><i>Secretary</i> Christ Educational Society Bengaluru - 560 029</p>	<div style="text-align: center;"> For MARK D SOUZA & CO LLP Chartered Accountants Firm Reg. No. 002014S/S000136</div> <div style="display: flex; justify-content: space-between; align-items: center;"><div><p>MARK D SOUZA Partner M.No : 027542 UDIN : 24027542BKCURE3953 (vide UDIN of Consolidated Account)</p></div><div style="text-align: center;"></div></div>
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Secretary
Christ Educational Society
Bengaluru - 560 029



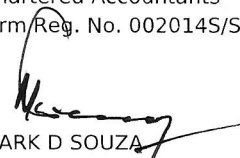

<p style="text-align: center;">CHRIST EDUCATIONAL SOCIETY FOREIGN CONTRIBUTION ACCOUNT RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024</p>		
PARTICULARS	YEAR ENDED 31ST MARCH 2024 Rs Ps	YEAR ENDED 31ST MARCH 2023 Rs Ps
RECEIPTS		
To OPENING BALANCES		
Bank Balances	57,70,851.36	55,22,422.61
	57,70,851.36	55,22,422.61
To Restricted Funds		
Foreign Contribution Projects		
Bastar Sha Project #22677	17,54,591.00	40,23,631.00
Bci -Slum Community Development Prouject	49,46,272.00	-
Child Sponsorship Prog 2012-13.	-	63,046.24
Income Generation Project / Schemes	44,500.00	68,500.00
Interest & Administration	3,45,457.10	1,76,517.60
Unnathi Sha Cfcd Project #21354	9,09,563.00	27,49,077.00
	80,60,383.10	70,80,771.84
To Current Liabilities		
Statutory Liabilities		
ESI Employees Payable	828.00	6,767.00
Professional Tax Payable	8,000.00	2,17,068.00
Provident Fund Payable	57,600.00	2,69,964.00
Tax Deducted At Source Payable	60,950.00	1,79,672.00
	1,27,378.00	6,73,471.00
Sundry Creditors		
Sundry Creditors	12,58,133.00	6,33,000.00
	13,85,511.00	13,06,471.00
To Current Assets		
Loans & Advances		
Advance to Others	46,85,439.00	-
Project Advances	89,90,890.00	-
	1,36,76,329.00	-
	1,36,76,329.00	-
Grand Total	2,88,33,074.46	1,39,09,665.45
PAYMENTS		
By Restricted Funds		
Foreign Contribution Projects		
Bastar Sha Project #22677	23,92,584.00	20,67,855.00
Bci -Slum Community Development Prouject	40,43,745.00	6,32,321.00
Child Sponsorship Prog 2012-13.	-	1,66,381.00
Csa - Exchange Prog	-	69,000.00
Han University	-	93,306.00



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	YEAR ENDED 31ST MARCH 2024 Rs Ps	YEAR ENDED 31ST MARCH 2023 Rs Ps
Income Generation Project / Schemes	2,000.00	-
Interest & Administration	1,87,959.20	1,26,909.49
Pragathi Cfcd -2015-16 Knh	-	16,000.00
University Study Abroad Consortium	-	1,306.60
Unnathi Sha Cfcd Project #21354	14,00,410.00	11,38,638.00
	80,26,698.20	43,11,717.09
By Current Liabilities		
Statutory Liabilities		
ESI Employees Payable	828.00	6,767.00
Professional Tax Payable	8,000.00	2,17,068.00
Provident Fund Payable	57,600.00	2,69,964.00
Tax Deducted At Source Payable	60,950.00	3,03,531.00
	1,27,378.00	7,97,330.00
Sundry Creditors		
Sundry Creditors	12,58,133.00	21,44,299.00
	13,85,511.00	29,41,629.00
By Current Assets		
Loans & Advances		
Advance to Others	46,85,439.00	-
Project Advances	89,98,810.00	8,85,468.00
	1,36,84,249.00	8,85,468.00
	1,36,84,249.00	8,85,468.00
By CLOSING BALANCES		
Bank Balances	57,36,616.26	57,70,851.36
	57,36,616.26	57,70,851.36
Grand Total	2,88,33,074.46	1,39,09,665.45

We hereby certify that the foregoing Receipts and Payments, account for the year ended 31 March 2024 represents a true and fair view of transactions of the year

 Fr. Joseph C. C. Secretary	 Fr. Varghese K. J. Finance Officer <i>Finance Officer</i> <i>Christ Educational Society</i> <i>Bengaluru - 560 029</i>	 For MARK D SOUZA & CO LLP Chartered Accountants Firm/Reg. No. 002014S/S000136 MARK D SOUZA Partner M.No : 027542 UDIN : 24027542BKCURE3953 (vide UDIN of Consolidated Account)	
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Place : Bangalore
 Date : 25 September 2024

Secretary
Christ Educational Society
Bengaluru - 560 029

FORM FC - 4

[See rule 17]

Darpan ID : KA/2017/0170077

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
Major Dhyani Chand National Stadium, India Gate,
New Delhi - 110002

Subject: Account of Foreign Contribution for the year ending on the 31st March 2024

1. (a) Name and address of person/association : Christ Educational Society, Dharmaram college P.O Hosur road Bengaluru - 560029, Karnataka
(b) FCRA registration/ prior permission number and date : 094420499 dated 05 May 1976

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/ kind (value) :

(a) Brought forward foreign contribution at the beginning of the year (Rs.) :

57,70,851.36

(b) Income during the year* :

(i) Interest :

3,45,457.10

(ii) Other Receipts from Project/Activities :

Sl. No.	Name and Location of the Project/Activity	Year of Commencement of the Project	Income during the year (Rs.)
Total			-

(c) Foreign Contribution received during the financial year

(i) Directly from a foreign source

76,10,426.00

(ii) from a local source

44,500.00

(d) Total Foreign Contribution (a+b+c) (Rs.)

1,37,71,234.46

* i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from project/activities

(ii) (a) Donor wise detail of foreign contribution received :

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, e-mail address, Website address,	Purpose(s) for which received (Social, Cultural, Educational, Economic, Religious)	Specific Activity / Project	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, , Germany, , https://www.kindernothilfe.org/	Social	Unnathi Sha Cfcd Project #21354	49,46,272.00
2	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, , Germany, , https://www.kindernothilfe.org/	Social	Bastar Sha Project #22677	17,54,591.00
3	Conferenza Episcopale Italiana	Individual	Aurelia 50, 468-00165, Roma,, Italy, ,	Social	BCI-SCDP	9,09,563.00
4	Revolving fund	Individual	India, India, ,	Social	Revolving fund	44,500.00
					Total	76,54,926.00

(b) Cumulative purpose-wise (social,cultural,education,economic,religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	76,10,426.00
	Total	76,10,426.00

3. Details of utilisation of foreign contribution:

(a) Details of activities/Projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of the Project/Activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In Cash	In kind	In Cash	In kind	In Cash	In kind	In Cash	In kind
1	Access Project Mysuru	...	2,84,500.00	-	-	-	-	-	2,84,500.00	-
2	Bastar Sha Project #22677	...	9,22,831.97	-	17,54,591.00	-	23,92,584.00	-	2,84,838.97	-
3	Bci -Slum Community Development Prouject	...	15,70,609.00	-	49,46,272.00	-	40,43,745.00	-	24,73,136.00	-
4	Bci Revolving Loan Shg (3 Inst) - Refunds	...	1,38,153.11	-	-	-	-	-	1,38,153.11	-
5	Child Sponsorship Prog 2012-13.	...	2,48,799.95	-	-	-	-	-	2,48,799.95	-
6	Csa - Exchange Prog	...	85,684.65	-	-	-	-	-	85,684.65	-
7	Csa - Loans	...	89,009.12	-	-	-	-	-	89,009.12	-
8	Income Generation Project / Schemes	...	10,59,756.00	-	44,500.00	-	2,000.00	-	11,02,256.00	-
9	Interest & Administration	...	3,52,578.56	-	3,45,457.10	-	1,87,959.20	-	5,10,076.46	-
10	Loans to S.H.G. Ader Refunds	...	47,750.00	-	-	-	-	-	47,750.00	-
11	Revolving Loan S.H.G. Loan (B.C.I.)	...	4,70,078.00	-	-	-	-	-	4,70,078.00	-
12	Unnathi Sha Cfcd Project #21354	...	5,01,101.00	-	9,09,563.00	-	14,00,410.00	-	10,254.00	-
Total			57,70,851.36	-	80,00,383.10	-	80,26,698.20	-	57,44,536.26	-

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association (Rs.)	80,16,665.10
(ii) Administrative Expenses as provided in rule 5, of the Foreign Contribution (Regulation) Rules 2011 (Rs.) :	10,033.10
(iii) Total utilisation of foreign contribution (Rs.) (i+ii) :	80,26,698.20

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in Foreign Contribution (Regulation) Act, 2010(42 of 2010) and more particularly in Section 9 and Section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

- (A) the sovereignty and integrity of India; or
- (B) the security, strategic, scientific or economic interest of the State; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign State; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

(c) Total purchase of fresh assets

Sl. No.	Name of Project/Activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (in Rs.)
Total				-

(d) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
Total				-

(e) Total utilisation in the year (Rs.) (b+c+d) 80,26,698.20

4. Details of unutilised foreign Contribution :

(i) Total foreign contribution invested in term deposits (Rs.):

Sl.No.	Details	Total (in Rs.)
(1)	(2)	(3)

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year (Rs.) :

(a) Cash in hand :	
(b) in FC designated bank account :	94,073.56
(c) in Utilisation bank account (s) :	56,42,542.70
(d) total Rs. (a+b+c):	57,36,616.26
(iii) Total unutilised foreign contribution (Rs.) (i+ii) :	57,36,616.26
5. Details of foreigners as Key functionary/working/associated :	NIL

6. Details of Land and Building remained unutilised for more than two years :

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason for unutilisation
Not Applicable				

7. (a) Details of "FCRA Account" for receipt of foreign contribution (As on 31st March of the year ending) :

Name of the Bank	Branch Address (with PIN code)	Phone number	e-mail	IFSC Code	Account No	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main Branch, FCRA Division, 11, Parliament Street, New Delhi -11001	1123374390	fcra00691@sbi.co.in	SBIN0000691	40230698978	16 June 2021

(b) Details of another "FCRA Account", if any, for keeping or utilising foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
South Indian Bank	Bangalore Christ College Branch, hosur Road, Dharmaram College P.o , Bangalore, Karnataka - 560029	8041116164	br0396@sib.co.in	SIBL00396	0396053000002053	12 January 1988

(c) Details of all utilisation bank accounts (if any) for utilisation of the Foreign Contribution (As on the 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bank of India	Near Guru Nanak College, Allapally Road, Tah- Ballarpur, Po- Bamhni, Chandrapur District, Maharashtra	9975929236	bamhni.nagpur2@bankofindia.co.in	BKID0009628	962810110003984	08 March 2010
South Indian Bank	Kakkanad Branch, D.No-426/B Trans Avenue Mavelipuram Kakkanad Kochi-682030	8041116164	br0313@sib.co.in	SIBL0000313	0313053000005619	06 November 2015
Corporation Bank	Amul Dairy Road, Anand District, Gujarat - 388001	2692240660	cb1190@corpbank.co.in	CORP0000520	520101256086978	18 September 2018
The Catholic Syrian Bank	Changanassery Branch, Kulathungal Buildings, M C Road, Perunna Po, Kotaam Dt, Kerala - 686102	4792303289	kallumala@csb.co.in	CSBK0000014	0014-03769792-19002	16 December 2016
The South Indian Bank	Christ Educational Society, Christ University Campus, Dharmaram PO, Hosur Road, Bangalore - 560029	8041116164	br0355@sib.co.in	SIBL000355	0355053000011110	13 March 2018
Punjab National Bank	In front of PWD Office, Rest House Saliapara, Bhabupratappur, Chattisgarh, India - 494669	8889141005	bo7248@pnb.co.in	PUNB0724800	7248000100085742	27 November 2018

8. *Whether during the period under report:

(i) any foreign contribution was transferred to any FCRA registered association?	No
(ii) any foreign contribution was transferred to any Non FCRA registered association?	No
(iii) any functionary of the Association has been prosecuted or convicted under the law of the land?	No
(iv) any asset created out of foreign contribution is registered in names other than the name of Association?	No
(v) any domestic contribution has been credited in any "FCRA Account"?	No
(vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?	No
(vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission?	No
(viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?	No
(ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?	No

(x) the Association has made expenditure on Administrative expenses exceeding 20 per cent. of the foreign contribution received?	No
(xi) any fixed asset acquired out of foreign contribution has been sold out?	No
(xii) sale proceed of above fixed asset has been diverted/ has not been deposited in "FCRA Account"?	No
(xiii) any FD proceeds has been credited in any account other than the "FCRA Account"?	No
(xvi) any organization/entity not belonging to the Association is being managed/financially supported by the Association?	No
(xv) the Association has utilised any foreign contribution outside India?	No

Declaration

I/We FR. JOSEPH C. C., SECRETARY of the Christ Educational Society hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilized for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government

Place : Bangalore

Date : 08 October 2024



FR. JOSEPH C. C.
SECRETARY

[Name of the Chief Functionary
(Chairperson/President/Secretary/CEO/MD) in block
Letters]
(Seal of the person/association)

Secretary
Christ Educational Society
Bengaluru - 560 029

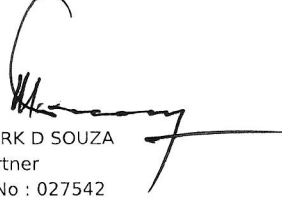
Certificate to be given by Chartered Accountant

I/We have audited the account of **Christ Educational Society ,Dharmaram college P.O Hosur road Bengaluru - 560029, Karnataka**, **Society Registration No 43/66-7 registered in the state of Karnataka** (name of person/association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration) for the financial year ending the 31st March 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- | | | |
|--------|--|------------------|
| (i) | the brought forward foreign contribution at the beginning of the financial year was | Rs. 57,70,851.36 |
| (ii) | foreign contribution of / worth was received by the person/association during the financial year 31st March 2024 | Rs. 76,54,926.00 |
| (iii) | interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth was received by the person/association during the financial year 2023 - 24 | Rs. 3,45,457.10 |
| (iv) | the balance of unutilised foreign contribution with the person/association at the end of the financial year 31st March 2024 | Rs. 57,44,536.26 |
| (v) | Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011. | |
| (vi) | The balance as shown in Sl. no.(iv) above amounting to Rs.57,44,536.26 being the unutilised Foreign Contribution as at 31st March 2024, is in the form of Bank balance: Rs.57,36,616.26, Project Advance of Rs.7,920 outstanding at the end of the Financial year. | |
| (vii) | Subject to the above, the information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us. | |
| (viii) | The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010) | |

Place : Bangalore
Date : 08 October 2024

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No. 0020145/S000136


MARK D SOUZA
Partner
M.No : 027542
UDIN : 24027542BKCUTN4650

128/1, Vidya Deep College Building,
Ulsoor Road,
Bengaluru, 560042



FORM FC - 4

[See rule 17]

Darpan ID : KA/2017/0170077

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
Major Dhyani Chand National Stadium, India Gate,
New Delhi - 110002

Subject: Account of Foreign Contribution for the year ending on the 31st March 2024

1. (a) Name and address of person/association : Christ Educational Society , Dharmaram college P.O Hosur road Bengaluru - 560029, Karnataka
(b) FCRA registration/ prior permission number and date : 094420499 dated 05 May 1976

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/ kind (value) :

(a) Brought forward foreign contribution at the beginning of the year (Rs.) : 57,70,851.36

(b) Income during the year* :

(i) Interest : 3,45,457.10

(ii) Other Receipts from Project/Activities :

Sl. No.	Name and Location of the Project/Activity	Year of Commencement of the Project	Income during the year (Rs.)
Total			-

(c) Foreign Contribution received during the financial year

(i) Directly from a foreign source 76,10,426.00

(ii) from a local source 44,500.00

(d) Total Foreign Contribution (a+b+c) (Rs.) 1,37,71,234.46

* i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year , income from project/activities

(ii) (a) Donor wise detail of foreign contribution received :

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, e-mail address, Website address,	Purpose(s) for which received (Social,Cultural,Educational, Economic, Religious)	Specific Activity / Project	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, ,, Germany, , https://www.kindernothilfe.org/	Social	Unnathi Sha Cfcd Project #21354	49,46,272.00
2	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, ,, Germany, , https://www.kindernothilfe.org/	Social	Bastar Sha Project #22677	17,54,591.00
3	Conferenza Episcopale Italiana	Individual	Aurelia 50, 468-00165, Roma,, Italy, ,	Social	BCI-SCDP	9,09,563.00
4	Revolving fund	Individual	India, India, ,	Social	Revolving fund	44,500.00
					Total	76,54,926.00

(b) Cumulative purpose-wise (social,cultural,education,economic,religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	76,10,426.00
	Total	76,10,426.00

3. Details of utilisation of foreign contribution:

(a) Details of activities/Projects for which foreign contribution has been received and utilised (in rupees)

Sl.No.	Name of the Project/Activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In Cash	In kind	In Cash	In kind	In Cash	In kind	In Cash	In kind
1	Access Project Mysuru	, , ,	2,84,500.00	-	-	-	-	-	2,84,500.00	-
2	Bastar Sha Project #22677	, , ,	9,22,831.97	-	17,54,591.00	-	23,92,584.00	-	2,84,838.97	-
3	Bci -Slum Community Development Prouject	, , ,	15,70,609.00	-	49,46,272.00	-	40,43,745.00	-	24,73,136.00	-
4	Bci Revolving Loan Shg (3 Inst) - Refunds	, , ,	1,38,153.11	-	-	-	-	-	1,38,153.11	-
5	Child Sponsorship Prog 2012-13.	, , ,	2,48,799.95	-	-	-	-	-	2,48,799.95	-
6	Csa - Exchange Prog	, , ,	85,684.65	-	-	-	-	-	85,684.65	-
7	Csa - Loans	, , ,	89,009.12	-	-	-	-	-	89,009.12	-
8	Income Generation Project / Schemes	, , ,	10,59,756.00	-	44,500.00	-	2,000.00	-	11,02,256.00	-
9	Interest & Administration	, , ,	3,52,578.56	-	3,45,457.10	-	1,87,959.20	-	5,10,076.46	-
10	Loans to S.H.G. Ader Refunds	, , ,	47,750.00	-	-	-	-	-	47,750.00	-
11	Revolving Loan S.H.G. Loan (B.C.I.)	, , ,	4,70,078.00	-	-	-	-	-	4,70,078.00	-
12	Unnathi Sha Cfcd Project #21354	, , ,	5,01,101.00	-	9,09,563.00	-	14,00,410.00	-	10,254.00	-
Total			57,70,851.36	-	80,00,383.10	-	80,26,698.20	-	57,44,536.26	-

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association (Rs.)	80,16,665.10
(ii) Administrative Expenses as provided in rule 5, of the Foreign Contribution (Regulation) Rules 2011 (Rs.) :	10,033.10
(iii) Total utilisation of foreign contribution (Rs.) (i+ii) :	80,26,698.20

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in Foreign Contribution (Regulation) Act, 2010(42 of 2010) and more particularly in Section 9 and Section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

- (A) the sovereignty and integrity of India; or
- (B) the security, strategic, scientific or economic interest of the State; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign State; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

(c) Total purchase of fresh assets

Sl. No.	Name of Project/Activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (in Rs.)
Total				-

(d) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
Total				-

(e) Total utilisation in the year (Rs.) (b+c+d) 80,26,698.20

4. Details of unutilised foreign Contribution :

(i) Total foreign contribution invested in term deposits (Rs.):

Sl.No.	Details	Total (in Rs.)
(1)	(2)	(3)

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year (Rs.) :

(a) Cash in hand :	-
(b) in FC designated bank account :	94,073.56
(c) in Utilisation bank account (s) :	56,42,542.70
(d) total Rs.(a+b+c):	57,36,616.26
(iii) Total unutilised foreign contribution (Rs.) (i+ii) :	57,36,616.26
5. Details of foreigners as Key functionary/working/associated :	NIL

6. Details of Land and Building remained unutilised for more than two years :

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason for unutilisation
Not Applicable				

7. Details of "FCRA Account" for receipt of foreign contribution (As on 31st March of the year ending) :

Name of the Bank	Branch Address (with PIN code)	Phone number	e-mail	IFSC Code	Account No	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main Branch, FCRA Division, 11, Parliament Street, New Delhi -11001	1123374390	fcra00691@sbi.co.in	SBIN0000691	40230698978	16 June 2021

(b) Details of another "FCRA Account", if any, for keeping or utilising foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
South Indian Bank	Bangalore Christ College Branch, Hosur Road, Dharmaram College P.O., Bangalore, Karnataka - 560029	8041116164	br0396@sib.co.in	SIBL00396	0396053000002053	12 January 1988

(c) Details of all utilisation bank accounts (if any) for utilisation of the Foreign Contribution (As on the 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bank of India	Near Guru Nanak College, Allapally Road, Tah- Ballarpur, Po- Bamhni, Chandrapur District, Maharashtra	9975929236	bamhni.nagpur2@bankofindia.co.in	BKID0009628	962810110003984	08 March 2010
South Indian Bank	Kakkanad Branch, D.No-426/B Trans Avenue Mavelipuram Kakkanad Kochi-682030	8041116164	br0313@sib.co.in	SIBL0000313	0313053000005619	06 November 2015
Corporation Bank	Amul Dairy Road, Anand District, Gujarat - 388001	2692240660	cb1190@corpbank.co.in	CORP0000520	520101256086978	18 September 2018
The Catholic Syrian Bank	Changanassery Branch, Kulathungal Buildings, M C Road, Perunna Po, Kotaam Dt, Kerala - 686102	4792303289	kallumala@csb.co.in	CSBK0000014	0014-03769792-19002	16 December 2016
The South Indian Bank	Christ Educational Society, Christ University Campus, Dharmaram PO, Hosur Road, Bangalore - 560029	8041116164	br0355@sib.co.in	SIBL000355	0355053000011110	13 March 2018
Punjab National Bank	In front of PWD Office, Rest House Saliapara, Bhabupratappur, Chattisgarh, India - 494669	8889141005	bo7248@pnb.co.in	PUNB0724800	7248000100085742	27 November 2018

8. *Whether during the period under report:

(i) any foreign contribution was transferred to any FCRA registered association?	No
(ii) any foreign contribution was transferred to any Non FCRA registered association?	No
(iii) any functionary of the Association has been prosecuted or convicted under the law of the land?	No
(iv) any asset created out of foreign contribution is registered in names other than the name of Association?	No
(v) any domestic contribution has been credited in any "FCRA Account"?	No
(vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?	No
(vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission?	No
(viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?	No
(ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?	No


(x) the Association has made expenditure on Administrative expenses exceeding 20 per cent. of the foreign contribution received?	No
(xi) any fixed asset acquired out of foreign contribution has been sold out?	No
(xii) sale proceed of above fixed asset has been diverted/ has not been deposited in "FCRA Account"?	No
(xiii) any FD proceeds has been credited in any account other than the "FCRA Account"?	No
(xvi) any organization/entity not belonging to the Association is being managed/financially supported by the Association?	No
(xv) the Association has utilised any foreign contribution outside India?	No

Declaration

I/We FR. JOSEPH C. C., SECRETARY of the Christ Educational Society hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilized for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government

Place : Bangalore
Date : 08 October 2024


FR. JOSEPH C. C.
SECRETARY

[Name of the Chief Functionary
(Chairperson/President/Secretary/CEO/MD) in block
Letters]
(Seal of the person/association)

Secretary
Christ Educational Society
Bengaluru - 560 029