

S. N. Mukherji & Co.
CHARTERED ACCOUNTANTS

LUTHERAN WORLD SERVICE INDIA TRUST
84, DR. SURESH SARKAR ROAD
KOLKATA – 700014

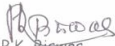
AUDITORS' REPORT
2014 – 2015

FORM FC – 4

We have audited the accounts of LUTHERAN WORLD SERVICE INDIA TRUST 84, Dr. Suresh Sarkar Road, Kolkata (West Bengal), Pin code – 700014, Registration No. 147120028, West Bengal, for the year ended 31st March, 2015 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i) The brought forward contribution at the beginning of the year was Rs. 14,563,645/- as on 1st April 2014.
- ii) Foreign contribution Rs. 82,919,666/- was received by the association during the year ended 31st March 2015.
- iii) A sum of Rs. 50,300/- was received on the Sale of Fixed Assets and Sale of Scrap Rs. 278,191/- which was acquired from the foreign contribution received and also Bank interest of Rs. 10,84,571/- was earned from foreign contribution.
- iv) The balance of unutilized foreign contribution with the association at the end of the year i.e. on 31st March 2015 was 15,378,279/- consisting of Cash, Bank and Fixed deposits and foreign articles (Rs. 8,879/-)
- v) Certified that the 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 read with Rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) There is an reconciled difference of Rs. 58,21,736 still exist as of last year between FC-6 Certificate and the records. (Refer Note No. (e) of the Notes of the Accounts)
- vii) The information furnished in this certificate and in the enclosed Balance Sheet as at 31st March 2015 and the relative Statement of Income and Expenditure all signed by us under reference to this Certificate together with the notes attached thereto, is correct as checked by us, to the best of our knowledge, based on the information and explanation provided to 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
- ix) An adjustment to the creditors amounting to Rs. 7,81,980.00/- has been made. The Trust should review the same and take suitable action as may deem fit.

FOR S N MUKHERJI & CO
Chartered Accountants
(Registration No. 301079E)


P.K. Biswas
Partner
Membership No. 050730



Place: Kolkata
Date: 29th December 2015

S. N. Mukherji & Co.
CHARTERED ACCOUNTANTS

LUTHERAN WORLD SERVICE INDIA TRUST
84, DR. SURESH SARKAR ROAD,
KOLKATA, INDIA

AUDITORS' CERTIFICATE
2014-2015

FORM FC-7

We have audited the accounts of LUTHERAN WORLD SERVICES INDIA TRUST, 84 Dr. Suresh Sarkar Road, Kolkata (West Bengal), Pin Code – 700 014, Registration No. 147120028 for the year ending 31st March 2015 and examined all relevant books and vouchers and certify that according to the audited accounts :

- i) The brought forward foreign contribution, in kind, at the beginning of the year on 01.04.2014 was Rs. 3,55,140/-.
- ii) Foreign Contribution, in kind worth Rs. NIL has received by the Trust during the year 2014-2015.
- iii) Certified that the Trust has maintained the accounts of foreign contributions and records thereto in the manner specified in Section 13 of the Foreign Contribution (regulation) Rules, 2011.
- iv) The donated commodities worth Rs.3,46,261.50 has been distributed during the year.
- v) Foreign Contribution, in kind worth Rs. 8,878.50 is lying in the closing stock.
- vi) The information in this certificate and in the enclosed Balance Sheet and the statement of Receipts and Payments is correct, as checked by us.

FOR S N MUKHERJI & CO
Chartered Accountants
(Registration No. 301079E)



P.K. Biswas
Partner
Membership No. 050730

Place: Kolkata
Date: 29th December 2015





Lutheran World Service India Trust

(An Associate Program of The Lutheran World Federation, Department for World Service, Geneva)

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, and the rules, notifications/ orders issued there under from time to time, and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place: Kolkata

Date: 29th December 2015

Signature of the Chief Functionary

(MR. SHAJU V. JOSEPH)

(Seal of the Association)



To empower the last, the least and the lost

National Office : 84, Dr. Suresh Sarkar Road, Kolkata - 700014 India

Phone : 91 33 2284 9200 / 9730 / 9731 Fax : 91 33 2265 3062 Email : director@lwsj.org, Website : www.lwsit.org

LUTHERAN WORLD SERVICE INDIA TRUST
BALANCE SHEET AS AT 31ST MARCH 2015

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
Capital Fund			Fixed Assets		
Opening Capital Fund	30,632,594		Book Value Transfer Fixed Assets	30,632,594	
Add: Transfer from General Fund			Add: Purchase of Fixed Assets	303,845	
Net-off on Purchases of Fixed Assets and Sale/ Write-off of fixed Assets	183,715	30,816,309			
				30,936,439	
General Fund			Less: Sale/Write off of Assets	120,130	30,816,309
Fund Transferred	14,563,646		Current Assets		
			Cash in Hand	220,568	
			Cash at Bank	15,148,832	
			Closing Stock	8,879	
			Advances and Deposits	(6,692,702)	8,685,576
Less: Transfer from General Fund on Purchases of Fixed Assets net of Sale/Write-off of fixed Assets	(183,715)				
	14,379,931				
Less: Excess of Income over Expenditure transferred from the Statement of Income and Expenditure	(5,694,356)	8,685,576			
		39,501,885			39,501,885

For Notes on Accounts refer Schedule-1

This is the Balance Sheet referred to in our Certificate of even date.

FOR S N MUKHERJI & CO
Chartered Accountants
(Registration No. 301079E)


P. K. Biswas

Partner

Membership No. 050730

Place: Kolkata,

Date: 29th December 2015




Executive Director
Lutheran World Service India Trust

LUTHERAN WORLD SERVICE INDIA TRUST
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

Receipts	Amount		Payments	Amount	
	(Rs)	(Rs)		(Rs)	(Rs)
Opening Balance as on 1.04.2014			Celebration of National Events	102,070.00	
Cash in Hand	317,404		Cultural Shows	56,715.00	
Cash at Bank	20,411,460		Social Forestry	1,426,850.00	
Advances and Deposits (Net)	355,140		Setting up and running handicraft centre / cottage and khadi industries / social forestry	-	
	(6,520,357)	14,563,647	Income Generation Projects/Schemes	4,155,251.00	
Sale of Assets		50,300.00	Agricultural Activities	5,051,244.00	
Sale of Scrap		278,191.00	Rural Development	2,701,492.00	
Interest on Bank Deposit		1,084,571.22	Construction/ Maintenance of Schools/Colleges	316,667.00	
Remittances from Lutheran World Federation- Geneva and Others donors		82,919,666.10	Stipend/ Scholarship	466,944.00	
Contribution in Kind			Purchase and supply of Educational Materials/Books	30,770.00	
			Non Formal Education Projects/Coaching Classes	3,002,140.00	
			Construction of Community Halls		
			Holding of free Medical/Immunisation camps	404,300.00	
			Welfare/Empowerment of Women	909,386.00	
			Relief/Rehabilitation of victims of natural calamities	379,188.50	
			Help to the victims of riots / other disturbances	5,955,975.95	
			Digging of Bore Wells	885,359.00	
			Sanitation including community toilets etc	302,628.00	
			Vocational Training	718,722.00	
			Awareness Camp/Workshop/Meeting/ Conferences	267,587.00	
			Holding Sports Meeting	1,655,869.00	
			Awareness about AIDS / Treatment of AIDS	5,073.00	
			Environment Programmes	62,909.00	
			Establishment Expenses	163,799.00	
			Publication of Report/Newsletter etc	30,032,137.60	
			Establishment Other Expenses	69,700.00	
			Housing	10,106,707.60	
			Survey	5,678,972.00	
			Any Other Purpose	-	
			Cash Grant to other institutions	11,296,940.65	
			Training	1,993,246.50	
			Project Research Development	22,037.00	
			Gratuity	1,990,119.00	90,210,800
			<u>Closing Balance as on 31.03.2015</u>		
			Cash in Hand	220,568.00	
			Cash at Bank	15,148,831.52	
			Closing Stock	8,878.50	
			Advances and Deposits (Net)	(6,692,702)	8,685,576
		98,896,375			98,896,375

For Notes on Accounts refer Schedule-1

This is the Statement of Receipts and Payments referred to in our Certificate of even date.

FOR S N MUKHERJI & CO

Chartered Accountants

(Registration No. 301079E)


P. K. Biswas

Partner

Membership No. 050730

Place: Kolkata,

Date: 29th December 2015





Executive Director
Lutheran World Service India Trust

LUTHERAN WORLD SERVICE INDIA TRUST
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2015

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount (Rs)
Celebration of National Events	102,070				
Cultural Shows	56,715				
Social Forestry	1,426,850				
Income Generation Projects/Schemes	4,155,251		Remittance from Lutheran World Federation - Geneva and from others		82,919,666
Agricultural Activities	5,051,244		Contribution received in Kind		-
Rural Development	2,701,492		Interest on Bank Deposit		1,084,571
Construction/ Maintenance of Schools/Colleges	316,667		Misc. Receipts Sale of Scrap		278,191
Stipend/ Scholarship	466,944				
Purchase and supply of Educational Materials/Books	30,770				
Non Formal Education Projects/Coaching Classes	3,002,140				
Construction of Community Halls	404,300				
Holding of free Medical/Immunisation camps	909,386				
Welfare/Empowerment of Women	379,189				
Relief/Rehabilitation of victims of natural calamities	5,955,976				
Help to the victims of riots / other disturbances	885,359				
Digging of Bore Wells	302,628				
Sanitation including community toilets etc	718,722				
Vocational Training	267,587				
Awareness Camp/Workshop/Meeting/ Conferences	1,655,869				
Holding Sports Meeting	5,073				
Awareness about AIDS / Treatment of AIDS	62,909				
Environment Programmes	163,799				
Establishment Expenses	30,032,138				
Publication of Report/Newsletter etc	69,700				
Establishment Other Expenses	9,802,862				
Housing	5,678,972				
Survey	-				
Any Other Purpose					
Cash Grant to other institutions	11,296,941				
Training	1,993,247				
Project Research Development	22,037				
Gratuity	1,990,119				
Expenses for Geneva Office (Headquarters)		89,906,954			
Survey					
Loss on Sale/Write off of Fixed Assets					
Book value of Assets sold/ written off	120,130				
Less: Sale proceeds received	50,300	69,830			
Excess of Income over Expenditure transferred to General Fund			Excess of Expenditure over Income		5,694,356
		89,976,784			89,976,784

For Notes on Accounts refer Schedule-1

This is the Statement of Income and Expenditure referred to in our Certificate of even date.

FOR S N MUKHERJI & CO

Chartered Accountants
(Registration No. 301079E)


P. K. Biswas

Partner

Membership No. 050730

Place: Kolkata,

Date: 29th December 2015





Executive Director

Lutheran World Service India Trust

Lutheran World Service India Trust

<u>Notes</u>	<u>Rs.</u>	<u>Rs.</u>
(a) Brought forward foreign contribution as on 1st April 2014 is made up of as follows:		
Cash and Bank balances :		
Cash in hand	317,404	
Balance with Deutsche Bank (FCRA Accounts)	7,732,638	
Balances with other Banks	<u>12,678,822</u>	20,728,864
Advances and deposits (Net) incl accrued expense		(6,520,357)
Value of Articles:		14,208,507
Deemed Export (at cost)		355,140
Foreign Commodities (Note f below)		-
		<u>14,563,647</u>
(b) Foreign Contribution received during the year is made up as follows:-		
Remittance through Bank		82,919,666
Foreign Commodities		-
Sale of F.Assets, Scrap and Bank Interest		1,413,062
		<u>84,332,728</u>
(c) Head-wise allocation of "Receipts during the year" has been made by the Chief Functionary of the Organization.		
(d) (i) Utilisation of Rs. 8,98,64,536 /- in cash includes purchase of fixed assets amounting to Rs. 3,03,845 /- under various heads and sale proceeds of fixed assets amounting to Rs. 50,300/- Sale of Scrap Rs 2,78,191/- and bank interest of Rs. 10,84,571/- received during the year. Foreign Commodities received last year free of cost to the association have been valued on the basis of 'declared' invoice value on bill of entry and out of that stock Rs.3,46,261.50 has been distributed.		
(ii) As per policy adopted by the Entity any inventory materials purchased during the year is charged off in the accounts of related projects and physical quantities remaining (if any) shall be controlled by way of memorandum records.		
(iii) For the purpose of this statement expense incurred by the LWF/DWS in Geneva for adjustment of expenses incurred by them for Lutheran World Service India Trust have not been considered since such debits do not involve any physical remittance received in India.		
(e) Opening difference on account of unidentified FCRA between certificate in FC-6 and as per LWSIT records amounting to Rs. 58,21,736 is still under process of Reconciliation.		
(f) Foreign Commodities received free of cost to the association have been valued on the basis of 'declared' invoice value on bill of entry.		



Lutheran World Service India Trust

Notes Contd...

	Rs.	Rs.
(g) Balance of unutilised foreign contribution as on 31st March, 2015 is made up as follows:-		
Cash and Bank Balances:		
Cash in hand	220,568	
Balance with Deutsche Bank (foreign currency/FCRA Account)	3,444,946	
Balances with other Banks	11,703,885	15,369,400
Advances and deposits (Net)		(6,692,702)
		8,676,697
Value of Articles:		
Deemed Export (at cost)		8,879
Foreign Commodities (Note f above)		8,685,576
(h) Utilisation of In kind Contribution and deemed export scheme as follows:-		346,262
(i) Accrued Exp adjustment from last year		-
Total Utilization		89,864,538



Form FC-7
[See Rule 17 (3)]

The Secretary to the Government of India,
Ministry of Home Affairs,
FCRA Wing / Foreigners Division,
"NDCC-H Building",
Jai Singh Road, OFF Parliament Street,
New Delhi - 110 011.

Subject : Intimation about Foreign Contribution (Articles) Account :

DESCRIPTION OF THE ARTICLE : SOLAR LANTERNS WITH NI-MH BATTERY

(From 01.04.2014 to 31.03.2015)

1	2	3	4	5	6	7	8	9	10				15	16	
									Utilization/Disposal of Quantity	11	12	13			14
30.04.2014			Donation for poor children Learning	240 Pcs.	355140/-	-	14-07-2014 to 16-07-2014	Community people of Kolkata Keonjhar, Bhubaneswar, Cuttack	Various poor students in West Bengal & Odisha	234	-	-	-	-	6 Pcs. Rs.8878.50/-

DECLARATION

I hereby declare that the above particulars furnished by me are true and correct

Signature :



3	Name and address of the designated branch of the bank and account number / as specified in the application for registration/prior permission or permitted by the Central Government).	A/c No. Bank Branch Address 0000044590050028 DEUTSCHE BANK KOLKATA BRANCH 9, SHAKEPEARE SARANI KOLKATA PIN-700 071
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4. Donor wise receipts of foreign contribution 2014-2015 :

S/No.	Institution/Individual/Other donors	Name(s) & Address(es)	Purpose(s)	Date and Month of Receipt	Amount
1	Institutional donors				
I.	Institutional donors	LUTHERAN WORLD FEDERATION 150 ROUTE DE FERNEY GENEVA, SWITZERLAND	DEVELOPMENT AND EMERGENCY RELIEF & REHABILITATION WORK IN THE STATES OF ORISSA, WEST BENGAL, ASSAM	April 2014 to Mar-15	3,362,500
II.	Institutional donors	NORMSIJON OLAVS PLASS, 0130 OSLO, NORWAY	DEVELOPMENT SUPPORT FOR THE STONE QUARRY AFFECTED COMMUNITIES IN WEST BENGAL AND JHARKHAND & ASSAM RIOT VICTIM REHABILITATION PROJECT IN KOKRAJHAR, ASSAM.	April 2014 to Mar-15	35,331,875
III.	Institutional donors	DanChurchAid Nortegade 13, Copenhagen K 1165, Denmark	RIGHT TO FOOD ASSISTANCE IN COSTAL ODISHA & WESTERN ODISHA	April 2014 to Mar-15	6,157,492
IV.	Institutional donors	CHURCH OF SWEDEN SE - 751 70 Uppsala, Sweden	URBAN & RURAL DEVELOPMENT PROJECT IN ODISHA AND WEST BENGAL	April 2014 to Mar-15	17,889,429
V.	Institutional donors	CANADIAN LUTHERAN WORLD RELIEF 302-393 Portage Avenue Winnipeg R3B 3H9 MB Canada		April 2014 to Mar-15	2,974,139

(In Rupees)



5. Country-wise receipts of foreign contribution 2014-2015 :

(In Rupees)

Sl.No.	Name of the Country	Amount
1	2	3
	FUND TRANSFER FROM LWFDWS GENEVA OFFICE, SWITZERLAND TO LWSIT	3,362,500
	FUND TRANSFER FROM NORMISJON, NORWAY TO LWSIT	35,331,875
	FUND TRANSFER FROM DANChurchaid, DENMARK TO LWSIT	6,157,492
	CANADIAN LUTHERAN WORLD RELIEF, CANADA TO LWSIT	2,974,139
	EVANGELICAL LUTHERAN Church, U.S.A TO LWSIT	9,063,150
	JAPAN EVANGELICAL LUTHERAN ASSOCIATION, JAPAN TO LWSIT	154,481
	BRAED FOR THE WORLD, GERMANY TO LWSIT	7,833,703
	Church OF SWEDEN, SWEDEN	17,889,429
	AUSTRALIAN LUTHERAN WORLD SERVICE	152,897
	TOTAL:	82,919,666

DECLARATION

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contribution has been utilised for purpose(s) for which the association has been registered/~~prior permission obtained~~ to the best of my knowledge. I have not concealed or suppressed any fact.

Place :KOLKATA
Date: 29th December 2015.



[Signature]
Executive Director
Lutheran World Service India Trust