



Christian Comforting

MINISTRIES

Annual Financial Report 2019

FOREIGN CONTRIBUTIONS





INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Christian Comforting Ministries

Report on the Financial Statements:

We have audited the Financial Statements of **Christian Comforting Ministries**, Old No.9A, New No.22, 6th Main Road, Dhandeeswarar Nagar, Velachery, Chennai - 600 042, ("the Trust"), which comprise of Balance Sheet as at 31st March 2019, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2019 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of **Christian Comforting Ministries, Chennai** give a true and fair view of the financial position of the Trust as at 31st March 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

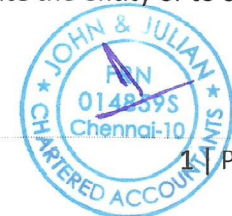
Basis for Opinion:

We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the "Christian Comforting Ministries, Chennai" in accordance with the Code of Ethics issued by the ICAI, and have fulfilled our other 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.

Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and 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.



Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement:

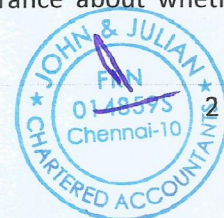
Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (SAs) 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of these Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

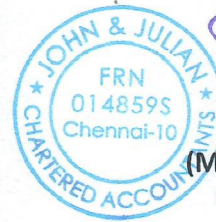
Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these Financial misstatements.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, 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 the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

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

For John & Julian
Chartered Accountants
(Firm Registration Number. 014859S)



John Ravindran

M. John Ravindran
Partner

(Membership Number. 028566)

UDIN: 19028566AAAABX8736

Place: Chennai
Date: 05.08.2019

CHRISTIAN COMFORTING MINISTRIES

Old No.9A, New No.22, 6th Main Road, Dhandeeswarar Nagar, Velachery, Chennai - 600 042

FOREIGN CONTRIBUTION ACCOUNT

Income and Expenditure Account for the year ended 31st March 2019

Expenditure	Amount	Income	Amount
Comforting Assistance:		Foreign Contribution	
Sick	8,69,566.00	Ministry Support	25,43,945.50
Bereaved Families	2,50,000.00	Bank Interest	8,905.00
Senior Servants of God	15,29,982.30	Excess of Expenditure over Income	1,39,779.56
Families in Distress	15,900.00		
Calamity Relief	15,000.00		
Differently Abled	10,000.00		
Administration Expenses:			
Bank Charges	2,181.76		
Total	26,92,630.06	Total	26,92,630.06

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

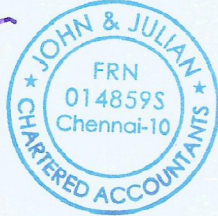
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M. John Ravindran

Partner

(Membership No. 028566)

UDIN: 19028566AAAABX8736



Place: Chennai

Date : 05.08.2019

For CHRISTIAN COMFORTING MINISTRIES

A. S. Chellappa
Managing Trustee

MANAGING TRUSTEE
CHRISTIAN COMFORTING MINISTRIES
Old No. 9A/New No. 22, Sixth Main Road
Dhandeeswarar Nagar, Velachery,
Chennai - 600 042. Ph: 044-224315

CHRISTIAN COMFORTING MINISTRIES

Old No.9A, New No.22, 6th Main Road, Dhandeeswarar Nagar, Velachery, Chennai - 600 042

FOREIGN CONTRIBUTION ACCOUNT

Receipts and Payments Account for the year ended 31st March 2019

Receipts	Amount	Payments	Amount
Opening Balance:		Comforting Assistance:	
Cash at Bank	1,48,998.12	Sick	8,69,566.00
		Bereaved Families	2,50,000.00
Foreign Contribution		Senior Servants of God	15,29,982.30
Ministry Support	25,43,945.50	Families in Distress	15,900.00
Bank Interest	8,905.00	Calamity Relief	15,000.00
		Differently Abled	10,000.00
		Administration Expenses:	
		Bank Charges	2,181.76
		Closing Balance:	
		Cash at Bank	9,218.56
Total	27,01,848.62	Total	27,01,848.62

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian
Chartered Accountants

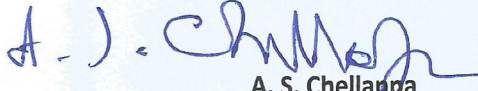
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M. John Ravindran
Partner
(Membership No. 028566)
UDIN: 19028566AAAABX8736



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For CHRISTIAN COMFORTING MINISTRIES


A. S. Chellappa
Managing Trustee

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