

**J. A. Martins & Co.**  
Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Governing Body of "Don Bosco National Forum for the Young at Risk, New Delhi"

**Opinion**

We have audited the attached Balance Sheet of "Don Bosco National Forum for the Young at Risk, New Delhi" as at 31 March 2023, and also the Income and Expenditure Account for the year ended on that date annexed thereto and notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable, except AS 15 on Employee Benefits with regard to the provision for gratuity and encashment of leave and AS 12 on Accounting for Government Grants, give a true and fair view:

- (a) In case of Balance Sheet, the state of affairs of the trust as at 31 March 2023 and,
- (b) In case of the Income and Expenditure Account, of the Surplus for the year ended on that date.
- (c) In case of the Receipt and Payment Account, of the cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Statements**

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.



**DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK**

**Balance Sheet as at 31st March 2023**

(Cons.)

Particulars	Sch. No.	As at 31-Mar-2023 (Rs.)
<b><u>FUNDS EMPLOYED</u></b>		
Reserves	1	50,92,259.78
Designated Funds	2	1,67,000.00
Programme Balances	3	62,69,879.22
Fixed Assets Control Account (As per Contra)	4	4,75,515.41
<b>Total</b>		<b>1,20,04,654.41</b>
<b><u>APPLICATION OF FUNDS</u></b>		
<b>Fixed Assets</b>		
Gross Block	5	16,88,241.00
Less: Accumulated Depreciation		12,12,725.59
		4,75,515.41
Current Assets	6	1,15,29,139.00
<b>Total</b>		<b>1,20,04,654.41</b>
Significant Accounting Policies	16	

The schedules referred to above form an integral part of the Annual Accounts

For & on behalf of Management

As per our report of even date



*J. A. Martins*  
**J. A. Martins**  
 M. No. 082051  
 Proprietor

**J. A. Martins & Co.,**  
 Chartered Accountants  
 Firm Regn. No. 010860N

Place : New Delhi

Date : 22/05/2023



**DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK**

**Income & Expenditure Account for the year ended 31st March 2023**

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
<b><u>INCOME</u></b>		
Contributions & Donations	7	5,53,000.00
Other Receipts	8	3,05,249.00
Donations / Grants Allocated towards Expenses (Sch-3):		
Young at Risk Care - Homelink Network		39,74,743.53
Juvenile Justice Alliance		6,35,420.09
Don Bosco for Excellence		1,00,300.00
Assisting Young Migrant Workers		85,669.00
Child Protection App to Improve Child MISS		16,47,918.97
Young at Risk Activities / Initiatives		6,82,277.39
<b>Total</b>		<b>79,84,577.98</b>
<b><u>EXPENDITURE</u></b>		
<b>RELIEF OF POOR &amp; EDUCATION:</b>		
Young at Risk Care - Homelink Network	9	39,74,743.53
Juvenile Justice Alliance	10	6,35,420.09
Don Bosco for Excellence	11	1,00,300.00
Assisting Young Migrant Workers	12	85,669.00
Child Protection App to Improve Child MISS	13	16,47,918.97
Young at Risk Activities / Initiatives	14	6,82,277.39
Administration Expenses	15	64,788.76
		71,91,117.74
Depreciation		2,46,998.00
Less: Allocation from Fixed Assets Control Account towards Depreciation		(2,46,998.00)
		71,91,117.74
Excess of Income over Expenditure		7,93,460.24
<b>Total</b>		<b>79,84,577.98</b>
Significant Accounting Policies	16	

The schedules referred to above form an integral part of the Annual Accounts

For & on behalf of Management

As per our report of even date

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**J. A. Martins & Co.,**  
 Chartered Accountants  
 Firm Regn. No. 010860N

Place : New Delhi

Date : 22/08/2023

# DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

## SCHEDULE FORMING PART OF THE ANNUAL ACCOUNTS Financial Year 2022-2023

Schedule 16

### Significant Accounting Policies and Notes to Accounts

#### A. Significant Accounting Policies

1. Basis of Accounting:

The financial statements have been drawn up under the historical cost conventions.

The Trust follows the system of Programme Based Accounting, i.e. funds received towards specific programmes are accounted for towards that particular programme under Project Balances. The expenditure incurred against a particular programme is charged to that specific programme only.

Income such as donations, membership fees and other receipts, which are general in nature are reflected for in the Income and Expenditure Account. Administrative expenses, which does not pertain to any designated programme is reflected as an expense in the Income and Expenditure Account.

2. Revenue Recognition

Contributions are recognised on receipt basis or when they fall due and there is absolute certainty of its receipt.

3. Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use. Assets bought out of funds received towards a specific programme are debited to the particular programme and a corresponding credit is reflected as Capital Reserve.

4. Depreciation

Depreciation on fixed assets is charged at the rates prescribed under the Income Tax Act 1961 read with the Rules related thereto.

5. Investments:

Investments are stated at cost.

#### B. Notes To Accounts

1. No provision for taxation has been made as the institution is registered u/s 12A of the Income Tax Act 1961 and claims exemption u/s 11 of the said Act.



*Joe Palay*

