

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 accompanying Financial Statements of "Don Bosco National Forum for the Young at Risk, New Delhi, New Delhi" (hereinafter referred to as the "entity"), which comprise the Balance Sheet as at 31 March 2019 and the Income & Expenditure Account for the year ended on that date 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 give a true and fair view of the financial position of the entity in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable and report as below:

- (a) in case of Balance Sheet, of the state of affairs as at 31 March 2019 and,
- (b) in case of the Income and Expenditure Account, of the surplus for the year ended on that date.

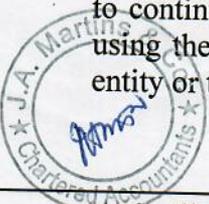
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (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 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 Charges with Governance for the Financial Statements

The management of the entity 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 entity in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by Institute of Chartered Accountants of India. This responsibility also includes internal control as management determines necessary to enable preparation of the 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.



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

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 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.

Further, we report that:

- (i) 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.
- (ii) 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.
- (iii) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account of the entity.



J. A. Martins
M. No. 082051
Proprietor

J. A. Martins & Co.
Chartered Accountants
Firm Regn. No. 010860N
UDIN: 19082051AAAA DQ 6282

Place: New Delhi

Date: 2-9-19

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

Balance Sheet as at 31st March 2019

(Cons.)

Particulars	Schedule No.	As at 31-Mar-2019 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	19,02,559.29
Designated Funds	2	1,67,000.00
Programme Balances	3	2,65,14,948.32
Current Liabilities	4	1,38,605.00
Fixed Assets Control Account (As per Contra)	5	20,26,600.39
Total		3,07,49,713.00
<u>APPLICATION OF FUNDS</u>		
Fixed Assets		
Gross Block	6	68,75,564.00
Less: Accumulated Depreciation		48,48,963.61
		20,26,600.39
Current Assets	7	2,87,23,112.61
Total		3,07,49,713.00
Significant Accounting Policies	24	

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

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Proprietor

J. A. Martins & Co.,
Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 2-9-19

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK
Income & Expenditure Account for the year ended 31st March 2019

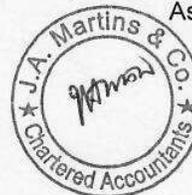
(Cons.)

Particulars	Schedule No.	Year Ended 31-Mar-2019 (Rs.)
<u>INCOME</u>		
Contributions & Donations	8	7,24,000.00
Other Receipts	9	1,10,655.00
Donations / Grants Allocated towards Expenses		
Homelink & MCS Programme ((Kindermission))		39,88,477.21
Juvenile Justice Alliance (DB Mission)		11,10,480.23
Welfare of Street Children		8,47,531.00
Welfare of Migrant Youth (Discaterio de Misiones)		3,46,248.00
Welfare of Migrant Youth (Bistum Essan)		1,56,977.00
Collaborative Review Programme		1,28,54,413.00
Child Friendly City Initiatives (Don Bosco Mission)		85,35,969.43
Youth Animation (DBYA)		29,02,438.70
School Evaluation Prog.		39,82,487.00
People's Protection App to Improve Child Miss		12,809.00
Young at Risk Activities / Initiatives		20,59,845.70
Tracking & Rehabilitation of Missing Child		18,500.00
Total		3,76,50,831.27
<u>EXPENDITURE</u>		
Homelink & MCS Programme ((Kindermission))	10	39,88,477.21
Juvenile Justice Alliance (DB Mission)	11	11,10,480.23
Welfare of Street Children	12	8,47,531.00
Welfare of Migrant Youth (Discaterio de Misiones)	13	3,46,248.00
Welfare of Migrant Youth (Bistum Essan)	14	1,56,977.00
Collaborative Review Programme	15	1,28,54,413.00
Child Friendly City Initiatives (Don Bosco Mission)	16	85,35,969.43
Youth Animation (DBYA)	17	29,02,438.70
School Evaluation Prog.	18	39,82,487.00
People's Protection App to Improve Child Miss	19	12,809.00
Young at Risk Activities / Initiatives	20	20,59,845.70
Children Welfare Expenses	21	11,982.00
Tracking & Rehabilitation of Missing Child Exp.	22	18,500.00
Administration Expenses	23	8,013.00
		3,68,36,171.27
Depreciation		5,41,653.01
Less: Allocation from Fixed Assets Control Account (As per Contra)		(5,41,653.01)
		3,68,36,171.27
Excess of Income over Expenditure		8,14,660.00
Total		3,76,50,831.27
Significant Accounting Policies	24	

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 : 2-9-19

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

SCHEDULE FORMING PART OF THE ANNUAL ACCOUNTS Financial Year 2018-19

Schedule 24

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.