

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 2020, and also the Income and Expenditure Account for the year ended on that date annexed thereto and Receipt & Payment Account for the year then ended 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:

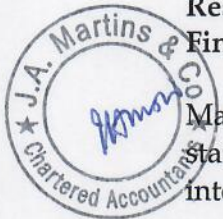
- (a) In case of Balance Sheet, of the state of affairs of the Trust as at 31 March 2020 and,
- (b) In case of the Income and Expenditure Account, of the Surplus for the year ended on that date.
- (c) In case of the Receipt and Payment Account, of the cash flows for the year ended on that date.

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



J. A. Martins & Co.

Chartered Accountants

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.

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 Trust so far as appears from our examination of those books of account.
- (iii) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account of the Trust.



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

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

UDIN: 20082051 A A A A G Z 6517

Place: New Delhi

Date: 17-10-2020

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

Balance Sheet as at 31st March 2020

(Cons.)

Particulars	Schedule No.	As at 31-Mar-2020 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	34,50,597.29
Designated Funds	2	1,67,000.00
Programme Balances	3	1,51,89,571.76
Current Liabilities	4	5,97,099.00
Fixed Assets Control Account (As per Contra)	5	16,42,780.17
Total		2,10,47,048.22
<u>APPLICATION OF FUNDS</u>		
Fixed Assets		
Gross Block	6	68,85,812.00
Less: Accumulated Depreciation		52,43,031.83
		16,42,780.17
Current Assets	7	1,94,04,268.05
Total		2,10,47,048.22
Significant Accounting Policies	23	

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
 M. No. 082051
 Proprietor
J. A. Martins & Co.,
 Chartered Accountants
 Firm Regn. No. 010860N

Place : New Delhi
 Date : 17-10-2020

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK
Income & Expenditure Account for the year ended 31st March 2020

(Cons.)

Particulars	Schedule No.	Year Ended 31-Mar-2020 (Rs.)
INCOME		
Contributions & Donations	8	17,97,463.00
Other Receipts	9	1,35,560.00
Donations / Grants Allocated towards Expenses		
Homelink & MCS Programme ((Kindermission))		61,64,888.11
Juvenile Justice Alliance (DB Mission)		12,45,858.18
Don Bosco for Excellence		12,16,662.36
Welfare of Migrant Youth		4,60,166.00
Collaborative Review Programme		25,81,684.00
Child Friendly City Initiatives (Don Bosco Mission)		1,07,67,792.08
Youth Animation (DBYA)		17,38,419.00
School Evaluation Prog.		39,06,109.45
People's Protection App to Improve Child Miss		9,30,535.50
Young at Risk Activities / Initiatives		24,48,978.48
Tracking & Rehabilitation of Missing Child		-
Total		3,33,94,116.16
EXPENDITURE		
Homelink & MCS Programme ((Kindermission))	10	61,64,888.11
Juvenile Justice Alliance (DB Mission)	11	12,45,858.18
Don Bosco Excellence	12	12,16,662.36
Welfare of Migrant Youth	13	4,60,166.00
Collaborative Review Programme	14	25,81,684.00
Child Friendly City Initiatives (Don Bosco Mission)	15	1,07,67,792.08
Youth Animation (DBYA)	16	17,38,419.00
School Evaluation Prog.	17	39,06,109.45
People's Protection App to Improve Child Missing	18	9,30,535.50
Young at Risk Activities / Initiatives	19	24,48,978.48
Children Welfare Expenses	20	1,88,902.00
Welfare of Migrant Youth -2	21	1,50,000.00
Administration Expenses	22	46,083.00
		3,18,46,078.16
Depreciation		3,94,068.22
Less: Allocation from Fixed Assets Control Account (As per Contra)		(3,94,068.22)
Excess of Income over Expenditure		3,18,46,078.16
Total		15,48,038.00
Total		3,33,94,116.16
Significant Accounting Policies	23	

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

M. No. 082051

Proprietor

J. A. Martins & Co.,
Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 17-10-2020

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

SCHEDULE FORMING PART OF THE ANNUAL ACCOUNTS Financial Year 2019-20

Schedule 23

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.

