

J. A. Martins & Co.

Chartered Accountants

AUDIT REPORT

We have audited the attached Balance Sheet of **Don Bosco National Forum for the Young at Risk** as at 31st March 2017 and also the Income & Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 purpose 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.
- (iii) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read together with notes thereon, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2017.
 - (b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.



J. A. Martins
J. A. Martins
M. No. 82051

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

Place: New Delhi
Date: 5-9-17

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

Balance Sheet as at 31st March 2017

(Cons.)

Particulars	Schedule No.	As at 31-Mar-2017 (Rs.)
<u>SOURCES OF FUNDS</u>		
Reserves & Funds	1	6,472,895.17
Programme Balances	2	17,890,368.59
Total		24,363,263.76
<u>APPLICATION OF FUNDS</u>		
Fixed Assets		
Gross Block	3	5,978,044.00
Less: Depreciation		3,829,754.96
		2,148,289.04
Current Assets	4	22,610,029.97
Less: Current Liabilities	5	395,055.25
Net Current Assets		22,214,974.72
Total		24,363,263.76
Significant Accounting Policies	20	

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 : 5-9-17

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK
Income & Expenditure Account for the year ended 31st March 2017

(Cons.)

Particulars	Schedule No.	Year Ended 31-Mar-2017 (Rs.)
<u>INCOME</u>		
Contributions/Membership	6	2,684,062.00
Other Receipts	7	212,699.00
Donations / Grants Allocated towards Expenses		
Homelink & MCS Programme (DB Mission)		602,832.00
Social Welfare		373,327.00
Welfare of Street Children		392,818.00
Innovative Outreach Education (G.S.I.)		529,869.00
Feasibility Study for YaR Intervention for Child-Friendly Cities		481,450.00
Child friendly structures in YAR centres		1,459,627.00
General Contributions		6,000,097.00
School Evaluation Programme		11,255,303.00
Youth Animation (DBYA)		2,609,376.00
Young at Risk Activities / Initiatives		1,936,131.75
Total		28,537,591.75
<u>EXPENDITURE</u>		
Homelink & MCS Programme (DB Mission)	8	602,832.00
Social Welfare	9	373,327.00
Welfare of Street Children	10	392,818.00
Innovative Outreach Education (G.S.I.)	11	529,869.00
Feasibility Study for YaR Intervention for Child-Friendly Cities	12	481,450.00
Child friendly structures in YAR centres	13	1,459,627.00
General Contributions	14	6,000,000.00
School Evaluation Programme	15	11,255,303.00
Youth Animation (DBYA)	16	2,609,376.00
Young at Risk Activities / Initiatives	17	1,936,131.75
HLK & MCS Programme (YAR)	18	2,663,827.00
Administration Expenses	19	44,862.00
		28,349,422.75
Depreciation		592,653.43
Less: Allocation from Capital Reserve		(592,653.43)
		28,349,422.75
Excess of Income over Expenditure		188,169.00
Total		28,537,591.75
Significant Accounting Policies	20	

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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M. No. 082051
Proprietor

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

Place : New Delhi

Date : 5-9-17

DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK

SCHEDULE FORMING PART OF THE ANNUAL ACCOUNTS
Financial Year 2016-17

Schedule 20

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.



DON BOSCO NATIONAL FORUM FOR THE YOUNG AT RISK
B 32 Dashrathpuri, Palam Dabri Road, New Delhi 110 045

SCHEDULE FORMING PART OF THE ANNUAL ACCOUNTS
Financial Year 2014-15

Schedule 24

Significant Accounting Policies and Notes To Accounts

A. Significant Accounting Policies

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