



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

BRANCH : 3rd Floor, Peace Center Building, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

## AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **Debora Foundation India, Bengaluru** as at 31st March, 2019 and also the Income and Expenditure Account and Receipts and Payments Account of the Foundation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 from material misstatements. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the law have been kept by the Home so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Home.
- D. It is the policy of the Trust to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of Debora Foundation India, Bengaluru as at 31st March, 2019, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :  
DATED : 20th June, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

B. D'SOUZA  
PARTNER

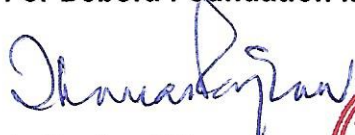
Membership No. 115998

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The accounts are prepared on cash basis.
3. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.
4. The organisation is an unregistered body.
5. This is the first year of operation of the Foundation.

For Debora Foundation India, Bengaluru



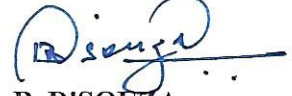
Authorised Signatory  
MANAGING TRUSTEE

NAGPUR :

DATED : 20th June, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W



B. D'SOUZA  
PARTNER

Membership No. 115998

# DEBORA FOUNDATION INDIA, BENGALURU

BALANCE SHEET AS AT 31ST MARCH, 2019

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b>INCOME AND EXPENDITURE ACCOUNT :</b>			<b>CASH AND BANK BALANCES :</b>		
Surplus during the year		4,835.00	Cash in Hand		4,835.00
<b>TOTAL RUPEES ...</b>		<b>4,835.00</b>	<b>TOTAL RUPEES ...</b>		<b>4,835.00</b>

As per our report of even date.

For Debora Foundation India, Bengaluru



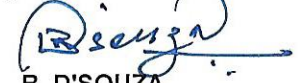
Authorised Signatory

NAGPUR : **MANAGING TRUSTEE**

DATED : 20th June, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W



B. D'SOUZA  
PARTNER

Membership No. 115998

## DEBORA FOUNDATION INDIA, BENGALURU

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPNDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
<b>To SOCIAL WORK PROGRAM EXPENSES :</b>			<b>By DONATIONS AND CONTRIBUTIONS :</b>		
Counselling and Career Camps for Children	32,985.00		General Donations for Aims and Objects		115,000.00
Leadership Training Camp for Children	59,030.00				
Life Skill Education for Young Boys and Girls	11,910.00				
Village Leaders' Meeting	6,240.00	110,165.00			
" Surplus carried over to Balance Sheet		4,835.00			
<b>TOTAL RUPEES ...</b>		<b>115,000.00</b>	<b>TOTAL RUPEES ...</b>		<b>115,000.00</b>

As per our report of even date.

For Debora Foundation India, Bengaluru



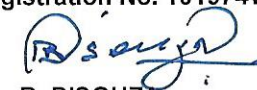
Authorised Signatory  
**MANAGING TRUSTEE**

NAGPUR :

DATED : 20th June, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W



B. D'SOUZA  
PARTNER

Membership No. 115998



## DEBORA FOUNDATION INDIA, BENGALURU

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

R E C E I P T S	R U P E E S	R U P E E S	P A Y M E N T S	R U P E E S	R U P E E S
<b>To <u>DONATIONS AND CONTRIBUTIONS</u> :</b> General Donations for Aims and Objects		115,000.00	<b>By <u>SOCIAL WORK PROGRAM EXPENSES</u> :</b> Counselling and Career Camps for Children Leadership Training Camp for Children Life Skill Education for Young Boys and Girls Village Leaders' Meeting	32,985.00 59,030.00 11,910.00 6,240.00 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 110,165.00	
			<b>" <u>BALANCE ON 31.03.2019</u> :</b> Cash in Hand		4,835.00
<b>TOTAL RUPEES ...</b>		<b>115,000.00</b>	<b>TOTAL RUPEES ...</b>		<b>115,000.00</b>

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Account.

For Debora Foundation India, Bengaluru



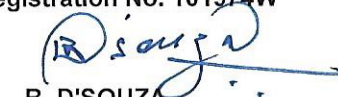
Authorised Signatory

NAGPUR : **MANAGING TRUSTEE**

DATED : 20th June, 2019



FOR L. D' SOUZA & CO.,  
 CHARTERED ACCOUNTANTS  
 Firm Registration No. 101974W

B. D'SOUZA  
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