

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in
Balance Sheet as at 31st March 2019

Particulars		Note	As at March 31, 2019 (In Rs)	As at March 31, 2018 (In Rs)
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	-	-
	(b) Reserves and surplus	3	4,97,612	1,39,73,005
2	Non Current Liabilities			
	(a) Non-Current provisions	4	4,92,729	3,07,002
3	Current liabilities	5		
	(a) Trade Payables			
	i) Total outstanding dues of micro enterprises and small		-	-
	ii) Total outstanding dues of creditors other than micro		-	-
	(b) Other current liabilities	6	25,65,972	2,72,81,374
	(c) Current Provisions	7	1,025	515
			35,57,338	4,15,61,896
II.	ASSETS			
1	Non Current Assets			
	(a) Property, Plan and Equipment	16	10,60,453	14,26,961
	i) Tangible Assets			
2	Current assets			
	(a) Cash and cash equivalents	8	21,57,907	3,95,97,867
	(b) Other current assets	9	3,38,978	5,37,068
			35,57,338	4,15,61,896

Significant Accounting Policies and Notes on Financial Statements

1 to 20

This is the Balance sheet referred to in our report of even date

For Jagdish Chand & Co.
Chartered Accountants
Firm Reg. No. 000129N

Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: July 27, 2019



For and on behalf of the Board of Directors

Mr. Rakesh Jinsi
Director
DIN: 00182187

Ms. Yasmin Riaz
Director
DIN: 08332110

UDIN: 19078748AAAABF7006

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
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Statement of Income & Expenditure for the year ending 31st March, 2019

	Particulars	Note	For year ended March 31, 2019 (In Rs)	For year ended March 31, 2018 (In Rs)
	Revenue from operations			
I.	Donations and Grant received	10	3,94,09,253	5,15,52,874
II.	Other Incomes	11	7,51,113	3,71,337
III.	Total revenue (I+II)		4,01,60,366	5,19,24,211
IV.	Expenses:			
	Grants to NGO partners	12	1,91,86,785	1,78,22,713
	Employee Benefit expense	13	1,95,14,712	1,32,11,157
	Program related expenses	14	1,20,50,734	82,95,811
	Other expenses	15	24,76,048	23,28,990
	Depreciation	16	4,07,479	2,18,242
	Total expenses		5,36,35,758	4,18,76,913
V	Surplus / Deficit		(1,34,75,393)	1,00,47,298
VI	Tax expense:			
	(1) Current income tax		-	-
	(3) Deffered Tax		-	-
	Total Tax expenses		-	-
VII.	Profit/(Loss) after tax		(1,34,75,393)	1,00,47,298

Significant Accounting Policies and Notes on Financial Statements

1 to 20

This is the Statement of profit and loss referred to in our report of even date

For Jagdish Chand & Co.
Chartered Accountants
Firm Reg. No. 000129N

Mr. Ravi Goel
Partner
M. No. 078748
Place: New Delhi
Date: July 27, 2019



For and on behalf of the Board of Directors

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Cash Flow Statement for the year ended 31st March, 2019

	Year Ended March 31, 2019 (In Rs)	Year Ended March 31, 2018 (In Rs)
CASH FLOW FROM OPERATING ACTIVITIES		
Total Surplus for the year	(1,34,75,393)	1,00,47,298
Adjustments for :-		
Depreciation	4,07,479	2,18,242
Provision for Gratuity	4,92,729	3,07,002
Operating profit/ (Loss) before Working Capital Changes	(1,25,75,185)	1,05,72,542
<u>Adjustments changes in working capital:</u>		
Decrease/ (Increase) in other current, Other Current assets	1,98,090	46,441
(Decrease)/ Increase in Other Current, Other Current Liabilities	(2,47,15,913)	2,38,07,933
Cash Generated from Operating Activities	(3,70,93,007)	3,44,26,916
NET CASH GENERATED/ (USED) IN OPERATING ACTIVITIES	(3,70,93,007)	3,44,26,916
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(40,971)	(11,42,947)
Proceeds from Sale of Fixed Assets	-	-
NET CASH GENERATED/ (USED) IN INVESTING ACTIVITIES	(40,971)	(11,42,947)
NET CASH GENERATED FROM FINANCING ACTIVITIES		
Long term borrowings (Banks)	-	-
Financial charges	-	-
NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(3,71,33,978)	3,32,83,969
Cash and Cash Equivalent at the beginning of the year	3,95,97,867	63,13,897
Cash and Cash Equivalent at the end of the year	21,57,907	3,95,97,867
Net Increase / (Decrease) in Cash & Cash Equivalents	(3,74,39,960)	3,32,83,970
Notes:		
Components of Cash & Cash Equivalent		
Cash on Hand	-	-
Balances with Banks in current accounts	21,57,907	3,95,97,867
Fixed deposits placed for periods exceeding 3 months	21,57,907	3,95,97,867
Cash and Cash Equivalents as per Balance Sheet	21,57,907	3,95,97,867

1. The above cash flow statement prepared under the "Indirect method" as set out in the AS 3 "Cash flow statement"
2. Amount in brackets, represents cash outflow.
3. Previous year figures has been regrouped and rearranged, wherever required

For Jagdish Chand & Co.

Chartered Accountants

Firm Reg. No. 000129N

Mr. Ravi Goel

Partner

M. No. 078748

Place: New Delhi

Date: July 27, 2019



For and on behalf of the Board of Directors

Mr. Rakesh Jinsi

Director

DIN: 00182187

Ms. Yasmin Riaz

Director

DIN: 08332110

Notes to Accounts

Note 1

- A** Railway Children India is a Section 8 Company as per the Companies Act, 2013. It was incorporated under Section 25 of the Companies Act, 1956 on 19 November'2013 as a private limited company limited by guarantee and not having share capital and has been granted licence under section 25 vide licence no. 103464 ,It has registered under section 12A of the Income Tax Act, 1961 on 20 June 2014 and it has also obtained exemption under section 80G (5) (VI) vide number DEL-RE25513-12092014/5506 of the income Tax Act, 1961 on 12 September 2014 for the period A.Y. 2015-16 onwards.
- The company is formed to carry out activities without any distinction or discrimination on the basis of caste, religion, race or colour or sex of providing relief to children and young person under the age of 25 years who are in condition of need, hardship or distress anywhere in world and in particular those living in streets.
- B Significant Accounting Policies**
- i) **Basis of preparation of financial statements**
- In compliance with the accounting standards referred to in Section 133 and other relevant provisions of the Companies Act, 2013 to the extent applicable, the company follows the accrual system of accounting in general and the historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP) except revenue from grant/donation under the historical cost convention.
- ii) The preparation of accounting statements in conformity with GAAP requires the management to make assumption and estimates that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statement and the amounts of income and expenses during the period reported under the financial statements. Any revision to the accounting estimates are recognized prospectively when revised.
- iii) All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities
- C Property, Plant and Equipment**
- Property, Plant and Equipment are stated at cost or valuation less accumulated depreciation.
- D Depreciation**
- Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets as Prescribed under Part-C of Schedule II of Companies Act 2013. Depreciation for assets purchased / sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use.
- E Revenue Recognition**
- I - Donation/grants recognised in the year in which the same are received.
II - Specific grants are recognised over the period for which received.
III - Donations received in kind are not accounting for in the books of account.
IV - Other items of revenue are recognized in accordance with the Accounting Standard (AS-9).Accordingly, wherever there are uncertainties in the ascertainment\realization of income, the same is not accounted for.
- F Employee Benefits**
- Short-term employee benefits :*
- All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

Defined contribution plans:



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The Company's provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Statement of Profit and Loss when they are due.

Defined benefit plans:

The Company's gratuity plan is a defined benefit plan. The present value of the obligation under such defined benefit plan is determined based on an actuarial valuation by an independent actuary using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plans, is based on the market yields on Government securities as at the valuation date. Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss.

G Taxation

The company is a Section 8 Company as per the Companies Act, 2013. It was incorporated under Section 25 of the Companies Act, 1956 on 19 November'2013 as a private limited company limited by guarantee and not having share capital and has been granted licence under section 25 vide licence no. 103464 ,It has registered under section 12A of the Income Tax Act, 1961 on 20 June 2014 and it has also obtained exemption under section 80G (5) (VI) vide number DEL-RE25513-12092014/5506 of the income Tax Act, 1961 on 12 September 2014 for the year A.Y. 2015-16 onwards, hence, no Income Tax liability arisen and deferred tax liability / asset not calculated.

H Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised for liabilities that can be measured only by using a substantial degree of estimation, if

- (i) the Company has a present obligation as a result of a past event,
- (ii) a probable outflow of resources is expected to settle the obligation and
- (iii) the amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognised only when it is virtually certain that the reimbursement will be received.

Contingent Liability is disclosed in the case of

- (i) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation
- (ii) a possible obligation, unless the probability of outflow of resources is remote.

Contingent Assets are neither recognised, nor disclosed.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance sheet date.



Notes Forming Part of Balance Sheet

2 Guarantee

Guarantee Deposits

Particulars	As at 31st March,	As at 31st March,
	2019	2018
	Rs	Rs
At the Beginning	10,000	10,000
Issued During the Year	-	-
Outstanding at the end of the period	10,000	10,000

3 Reserves and Surplus

Particulars	As at 31st March,	As at 31st March,
	2019	2018
	Rs	Rs
Surplus		
Balance brought forward from previous year	1,39,73,005	39,25,707
Profit/(Loss) after Taxes	(1,34,75,393)	1,00,47,298
Closing balance as at 31st March,2019	4,97,612	1,39,73,005

4 Non-Current Provision

Particulars	As at 31st March,	As at 31st March,
	2019	2018
	Rs.	Rs.
Provision for Gratuity	4,92,729	3,07,002
Total	4,92,729	3,07,002

5 Trade Payables

Particulars	As at 31st March,	As at 31st March,
	2019	2018
	Rs.	Rs.
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

In terms of Section 22 of the Micro, Small and Medium Enterprises Development Act 2006 and the Companies Act 2013, the



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6 Other Current Liabilities

Particulars	As at 31st March,	
	2019	2018
	Rs.	Rs.
Expenses payable	20,97,977	3,14,797
Auditors Remuneration Payable	75,600	2,16,000
Company Law Retainership Payable	14,100	32,854
TDS Payable	3,09,119	1,86,593
Grant received in advance	-	2,64,35,308
PF Payable	69,176	95,822
Total	25,65,972	2,72,81,374

7 Current Provision

Particulars	As at 31st March,	
	2019	2018
	Rs.	Rs.
Provision for Gratuity	1,025	515
Total	1,025	515

8 Cash and cash equivalents

Particulars	As at 31st March,	
	2019	2018
	Rs.	Rs.
Cash in hand	-	-
Cash at Bank		
- Saving Accounts	21,57,907	3,95,97,867
Total	21,57,907	3,95,97,867

9 Short term loans and advances
(Unsecured, Considered good)

Particulars	As at 31st March,	
	2019	2018
	Rs.	Rs.
Security deposits	1,47,291	2,46,841
Prepaid expenses	1,62,945	1,60,552
Staff advances	28,742	1,06,233
Amount receivable	-	23,442
Total	3,38,978	5,37,068



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10 Donations and Grant received

Particulars	For year ended 31st March, 2019 Rs.	For year ended 31st March, 2018 Rs.
Income from Grant received	3,88,69,635	5,15,50,354
Donations	5,39,618	2,520
	3,94,09,253	5,15,52,874

11 Other Income

Particulars	For year ended 31st March, 2019 Rs.	For year ended 31st March, 2018 Rs.
Interest Income	7,51,113	3,71,337
	7,51,113	3,71,337

12 Grants to NGO Partners

Particulars	For year ended 31st March, 2019 Rs.	For year ended 31st March, 2018 Rs.
Grants to NGO Partners	1,91,86,785	1,78,22,713
	1,91,86,785	1,78,22,713

13 Employee Benefit expense

Particulars	For year ended 31st March, 2019 Rs.	For year ended 31st March, 2018 Rs.
Salary (Program)	99,20,366	97,53,776
Salary (Enabling Function)	78,95,940	20,84,195
Staff welfare and capacity development	1,63,237	4,23,700
Gratuity Expenses	4,93,754	3,07,517
Employer's PF & ESI Contribution	10,41,415	6,41,969
	1,95,14,712	1,32,11,157



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14 Program expenses

Particulars	For year ended	For year ended
	31st March, 2019	31st March, 2018
	Rs.	Rs.
Training and Program Monitoring Travel Expenses	13,51,614	18,92,320
Recruitment expenses	-	2,30,512
Research & Baseline study expenses	2,16,511	14,21,520
Organisational development expenses	91,19,690	35,13,917
Direct Implementation Cost	13,62,919	12,37,543
	1,20,50,734	82,95,811

15 Other Expense

Particulars	For year ended	For year ended
	31st March, 2019	31st March, 2018
	Rs.	Rs.
Office rent	7,30,200	7,25,100
Bank charges	19,081	-
Interest on tds	-	8,304
Legal & Professional Expenses	1,70,400	3,22,637
Office utilities and other expenses	11,44,964	8,15,732
Telephone communication expense	1,77,093	2,02,330
Travelling & conveyance expenses	2,34,310	2,54,887
Total	24,76,048	23,28,990

Legal & Professional includes Payment to Auditor

	(Rs)	(Rs)
As Auditor		
Audit Fees	82,600	2,36,000
Tax Audit Fees	-	-
In Other Capacity		
Taxation Matters	15,000	-
Company Law Matters	-	83,873
Reimbursement Expenses	-	2,764
	97,600	3,22,637

“Related party disclosures”, for the year ended 31st March, 2019, as required by Accounting Standard-18 (“AS-18”) are

Key Managerial Personnel:

Mr. Rakesh Jinsi
Mr. Sanjay Kumar Gupta
Ms. Yasmin Riaz
Mr. Navin Sellaraju Sukumar (resigned as Director as on 28.02.2019 and joined as CEO from 28.02.2019)
Mr. Nitin Aggarwal (resigned as Director as on 28.02.2019 and joined as Head of Finance from 28.02.2019)
Transactions with Related Parties :- Rs. NIL/- (Previous Year : Nil)



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Note 17 The Enterprise is a Level –II enterprise as per the norms of the National Advisory Committee on Accounting Standards and in persuasion of exemption of exemption or relaxation from the applicability of Accounting Standard issued by National Advisory Committee on Accounting Standards, available to such enterprises, information required in AS-17 Segment Reporting has not been disclosed

Note 18 Operating Leases: The Company has taken office premises under cancellable operating leases. These lease agreements are normally renewable with mutual consent on expiry. There are no non-cancellable lease agreement as on March 31, 2019. The rent paid during the year is Rs. 7,30,200 (previous year Rs.7,25,100)

Note 19 **Contingent Liabilities**

Particulars	As at 31.03.2019	As at 31.03.2018
Contingent Liabilities	NIL	NIL

Note 20 Previous year figures have been regrouped / recast wherever found necessary to correspond with current year classification.

For Jagdish Chand & Co.
Chartered Accountants
Firm Reg. No. 000129N

Mr. Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: July 27, 2019



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Note - 13.1

Disclosures under Accounting Standard 15 "Employee Benefits"

The Company has a defined benefit gratuity plan. Every employee who has rendered continuous service of five years or more is entitled to get gratuity on superannuation, resignation, termination, disablement or on death in accordance with Gratuity Act 1972. The liability for the same is recognised on the basis of actuarial valuation.

a) The amounts recognized in the Balance Sheet is as under:

Particulars	Year	Gratuity
Present value of obligations as at the end of year	2018-19	4,93,754
	2017-18	3,07,517
Funded status	2018-19	(4,93,754)
	2017-18	(3,07,517)
Net Assets/(Liability) recognized in balance sheet	2018-19	(4,93,754)
	2017-18	(3,07,517)

b) Expense recognized in Statement of Profit and Loss is as under:

Particulars	Year	Gratuity
Current Service Cost	2018-19	2,67,927
	2017-18	2,67,169
Past Service Cost	2018-19	-
	2017-18	40,348
Interest Cost on Defined Benefit Obligation	2018-19	23,986
	2017-18	-
Net Actuarial (Gain) / Loss recognized in the period	2018-19	(1,05,676)
	2017-18	-
Expenses recognized in Statement of Profit and Loss	2018-19	1,86,237
	2017-18	3,07,517



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d) Reconciliation of Opening and Closing balances of Defined Benefit Obligation is as under:

Particulars	Year	Gratuity
Present value of Obligations as at beginning of year	2018-19	3,07,517
	2017-18	-
Interest Cost	2018-19	23,986
	2017-18	-
Current Service Cost	2018-19	2,67,927
	2017-18	2,67,169
Actuarial (Gains)/Losses arising from	2018-19	(1,05,676)
	2017-18	-
Changes in Financial Assumptions	2018-19	-
	2017-18	-
Experience Adjustments	2018-19	-
	2017-18	-
Past Service Cost	2018-19	-
	2017-18	40,348
Benefits Paid	2018-19	-
	2017-18	-
Present value of obligations as at end of year	2018-19	4,93,754
	2017-18	3,07,517

e) Actuarial Assumptions are as under:

Particulars	Year	Gratuity
Discount Rate	2018-19	7.66%
	2017-18	7.80%
Expected rate of Future Salary Increase	2018-19	7.50%
	2017-18	7.50%
Mortality rates	2018-19	As per Indian Assured Lives Mortality (2006)
	2017-18	
Retirement Age	2018-19	60
	2017-18	60
Ages		Withdrawal Rate
Up to 30 Years	2018-19	18%
	2017-18	18%
From 31 to 44 years	2018-19	0%
	2017-18	0%
Above 44 years	2018-19	0%
	2017-18	0%



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Mortality rates inclusive of provision for disability -100% of IALM (2006 – 08)

Risks Associated with Plan Provisions

Valuations are based on certain assumptions, which are dynamic in nature and vary over time. As such Company is exposed to various risks as follow:

Salary Risk	The present value of the defined benefit plan liability is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.
Investment Risk	The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to Government bonds Yield. If plan liability is funded and return on plan asset is below this rate, it will create a plan deficit.
Discount Rate Risk	A decrease in the bond interest rate (discount rate) will increase the plan liability
Mortality Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants. For this report we have used Indian Assured Lives Mortality (2006-08) ultimate table. A change in mortality rate will have a bearing on the plan's liability.

g) Summary of Membership Data:

Particulars	As at 31st March 2019
Number of Employees	26
Total Monthly Salary for Gratuity in `	5,39,000
Average Past Service (Years)	1.65
Average Age (Years)	31.86
Average remaining Working Life (Years)	28.14

h) Major Categories of Plan Assets (as percentage of total plan assets) is as under:

Particulars	Year	Gratuity
Fund Managed by Insurer	2018-19	-
	2017-18	-

i) Sensitivity analysis is as under:

Impact of the Change in Discount Rate

Particulars	Year	Gratuity
Impact due to Increase of .5%	2018-19	(43,538)



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	2017-18	(30,865)
Impact due to Decrease of .5%	2018-19	48,543
	2017-18	34,777

Impact of the Change in Salary Increase

Particulars	Year	Gratuity
Impact due to Increase of .5%	2018-19	48,382
	2017-18	34,705
Impact due to Decrease of .5%	2018-19	(43,790)
	2017-18	(31,079)

*Changes in Defined Benefit Obligation due to .5% Increase/Decrease in Mortality Rate, if all other assumptions remain constant is negligible.

Sensitivities as to rate of inflation, rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable being a lump sum benefit on retirement.



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Notes forming part of financial statements

16 Property, Plan and Equipment

Particulars	Tangible				Intangible		Rs
	Computer	Office equipment	Furniture	Total	Software	Total	Total
Gross Block							
Balance as at April 01, 2017	8,21,973	1,69,775	2,14,118	12,05,866	4,72,000	4,72,000	16,77,866
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2018	8,21,973	1,69,775	2,14,118	12,05,866	4,72,000	4,72,000	16,77,866
Balance as at April 01, 2018	8,21,973	1,69,775	2,14,118	12,05,866	4,72,000	4,72,000	16,77,866
Additions	-	40,971	-	40,971	-	-	40,971
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2019	8,21,973	2,10,746	2,14,118	12,46,836	4,72,000	4,72,000	17,18,836
Depreciation/Amortisation							
Balance as at April 01, 2017	2,15,523	22,892	12,243	2,50,659	246	246	2,50,905
Depreciation for the year	-	-	-	-	-	-	-
Accumulated Depreciation on disposals	-	-	-	-	-	-	-
Balance as at March 31, 2018	2,15,523	22,892	12,243	2,50,659	246	246	2,50,905
Balance as at April 01, 2018	2,15,523	22,892	12,243	2,50,659	246	246	2,50,905
Depreciation for the year	2,60,101	37,417	20,329	3,17,848	89,631	89,631	4,07,479
Accumulated Depreciation on disposals	-	-	-	-	-	-	-
Balance as at March 31, 2019	4,75,625	60,310	32,573	5,68,507	89,877	89,877	6,58,384
Net Block							
Balance as at March 31, 2018	6,06,449	1,46,883	2,01,875	9,55,207	4,71,754	4,71,754	14,26,961
Balance as at March 31, 2019	3,46,348	1,50,436	1,81,545	6,78,329	3,82,123	3,82,123	10,60,453

