INDEPENDENT AUDITOR’S REPORT ON CONDENSED FINANCIAL STATEMENTS
WITH RESPECT TO FOREIGN CONTRIBUTIONS UNDER FOREIGN CONTRIBUTION
(REGULATION) ACT, 2010

TO THE BOARD OF TRUSTEES OF JANAAGRAHA CENTRE FOR CITIZENSHIP AND
DEMOCRACY

We have audited the accompanying Condensed Balance Sheet of JANAAGRAHA CENTRE
FOR CITIZENSHIP AND DEMOCRACY ("the trust") with respect to foreign contribution
as at March 31, 2019, Condensed Statement of Income and Expenditure and Condensed
Statement of Receipts and Payments towards foreign contribution for the year ended March
31, 2019 and other explanatory information (together "the condensed financial
statements"). The condensed financial statements have been prepared by management
using the cash receipts and disbursements basis of accounting described in Note 1 to the
condensed financial statements.

Management’s Responsibility for the Condensed Financial Statements

Trust’s Management is responsible for the preparation and fair presentation of these
condensed financial statements in accordance with the cash receipts and disbursements
basis of accounting described in Note 1 to the condensed financial statements; this includes
determining that the cash receipts and disbursements basis of accounting is an acceptable
basis for the preparation of the condensed financial statements in the circumstances, and
the design, implementation and maintenance of internal control relevant to the preparation
and fair presentation of the condensed financial statements that is free from material
misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the condensed financial statements based
on our audit. We conducted our audit in accordance with Standards on Auditing issued by
the Institute of Chartered Accountants of India (ICAI). Those Standards require that we
comply with ethical requirements and plan and perform the audit to obtain reasonable
assurance about whether the financial statement is free from material misstatement. An
audit involves performing procedures to obtain audit evidence about the amounts and
disclosures in the financial statement. The procedures selected depend on the auditor’s
judgment, including the assessment of the risks of material misstatement of the financial
statement, whether due to fraud or error. In making those risk assessments, the auditor
considers internal control relevant to the entity’s preparation and fair presentation of the
financial statement in order to design audit procedures that are appropriate in the
circumstances, but not for the purpose of expressing an opinion on the effectiveness of
the entity’s internal control. An audit also includes evaluating the appropriateness of
accounting policies used and the reasonableness of accounting estimates, if any, made by
management, as well as evaluating the overall presentation of the financial statement. We
believe that the audit evidence we have obtained is sufficient and appropriate to provide
a basis for our audit opinion.
Opinion

In our opinion, the condensed financial statement presents a true and fair view of the Condensed balance sheet with respect to foreign contribution as at March 31, 2019, Condensed Statement of Income and Expenditure and Condensed Statement of Receipts and Payments towards foreign contribution for the year ended March 31, 2019 in accordance with the cash receipts and disbursements basis of accounting described in Note 1 to the condensed financial statements.

Restriction of Use

These condensed financial statements are provided to the Board of trustees of the trust solely for the purpose of submission to The Secretary to the Government of India, Ministry of Home Affairs and should not be used for any other purpose without our prior written consent.

For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm’s Registration No. 117366W/W-100018

S. Ganesh
Partner
Membership No. 204108

Place: Bengaluru
Date : December 19, 2019

UDIN: 19204108AAAAIH2621