

**BOSCONET**  
*B-33, Street No.7*  
*Dashrathpuri*  
*Palam-Dabri Road*  
*DELHI – 110045*

*Audited Accounts For The Year*  
*1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024*

*Auditor*  
*J. A. Martins & Co.,*  
*Chartered Accountants*  
*231 Vardhman Big 'V' Plaza,*  
*Plot No. 12, Community Centre*  
*Road No. 44, Pitampura,*  
*Delhi 110 034*  
*Tel : 91 11 4752 8486*  
*Email : ngo223@yahoo.com*

**J. A. Martins & Co.**  
Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Governing Body Of "BOSCONET, New Delhi"

**Opinion**

We have audited the attached Balance Sheet of "BOSCONET, New Delhi" as at 31 March 2024, 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 Society as at 31 March 2024 and,
- (b) In case of the Income and Expenditure Account, of the deficit 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 financial statements that are free from material misstatement, whether due to fraud or error.



# *J. A. Martins & Co.*

Chartered Accountants

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 Society 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 Society.



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

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

UDIN: 24082051BKFETE9616

Place: New Delhi

Date : 09/09/2024

**BOSCONET**

**Balance Sheet as at 31st March 2024**

(Cons.)

Particulars	Sch. No.	As at 31-Mar-2024 (Rs.)
<b><u>FUNDS EMPLOYED</u></b>		
Reserves	1	2,79,28,012.59
Funds	2	39,954.00
Programme Balances	3	81,48,264.22
Fixed Assets Control Account (As per Contra)	4	41,50,209.30
<b>Total</b>		<b>4,02,66,440.11</b>
<b><u>ASSETS</u></b>		
<b>Fixed Assets</b>		
Gross Block	5	1,20,49,383.00
Less: Accumulated Depreciation		78,99,173.70
		41,50,209.30
Investments - Bank Fixed Deposits	6	2,72,31,068.00
Current Assets	7	89,08,739.81
Less: Current Liabilities	8	23,577.00
		88,85,162.81
<b>Total</b>		<b>4,02,66,440.11</b>

Significant Accounting Policies

The schedules referred to above form an integral part of the Annual Accounts

For & on behalf of Management

*Santraj*



Place : New Delhi

Date : 09/09/2024



*J.A. Martins*

J. A. Martins

M. No. 082051

Proprietor

J. A. Martins & Co.,  
Chartered Accountants

Firm Regn. No. 010860N

**BOSCONET**

**Income & Expenditure Account for the year ended 31st March 2024**

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2024 (Rs.)
<b><u>INCOME</u></b>		
Contributions & Donations	9	1,93,88,137.64
Interest and Other Receipts	10	18,73,520.00
<b>DONATIONS / GRANTS ALLOCATED TOWARDS EXPENSES:</b>		
Educational Support (Don Bosco Mondo)		10,05,439.46
Educational Support (Freundeskreis Wider Vision Foundation e.V)		2,86,974.13
DB Education & Animation for Leadership (DEAL)		6,20,191.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra ( MSM-Worldwide Factual Media Private Limited)		58,15,000.00
Educational Support (Charity Aid Foundation)		2,79,973.40
Educational Support (JEW)		5,18,671.00
Capacity Building of Don Bosco Organizations in India ( Misiones Salesianas, Madrid)		4,99,499.42
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)		6,74,500.86
Educational Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)		30,54,000.00
Promotion of sports (Hockey) in rural areas of West Bengal (Support to Don Bosco sports academy to promote hockey and nurture young sporting talents) (Pwc Pvt. Ltd.)		15,86,180.00
Remedial Education and Development (READ) Program - Bengaluru (Pwc Pvt. Ltd.)		27,82,025.00
Vocational skilling program for marginalized youths (Skilling program for youth on two wheeler driving, tailoring and beautician course) (Pwc Pvt. Ltd.)		25,00,000.00
Education Support (Aveksha)		2,20,000.00
Educational Support (Give Foundation)		12,20,355.00
Education - Delevering Smiles - Enhancing existing Digital/Computer Lab with new devices (Amazon)		9,147.00
Education Support- Multimedia and Design (CMS)		8,95,500.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MGSP)		45,00,000.00
Relief of Poor - Flood Relief Programme (Nestle)		1,42,88,000.00
Integrated Rural Development in identified villages in Tamil Nadu (Give Foundation)		1,04,50,000.00
<b>Total</b>		<b>7,24,67,113.91</b>
<b><u>EXPENDITURE</u></b>		
Educational Support (Don Bosco Mondo)	11	10,05,439.46
Educational Support (Freundeskreis Wider Vision Foundation e.V)	12	2,86,974.13
DB Education & Animation for Leadership (DEAL)	13	6,20,191.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra ( MSM-Worldwide Factual Media Private Limited)	14	58,15,000.00
Educational Support (Charity Aid Foundation)	15	2,79,973.40
Educational Support (JEW)	16	5,18,671.00
Capacity Building of Don Bosco Organizations in India ( Misiones Salesianas, Madrid)	17	4,99,499.42
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	18	6,74,500.86
Education - Awareness and Outreach Expenses	19	55,14,655.35



**BOSCONET**

**Income & Expenditure Account for the year ended 31st March 2024**

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2024 (Rs.)
Educational Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)	20	30,54,000.00
Promotion of sports (Hockey) in rural areas of West Bengal (Support to Don Bosco sports academy to promote hockey and nurture young sporting talents) (Pwc Pvt. Ltd.)	21	15,86,180.00
Remedial Education and Development (READ) Program - Bengaluru (Pwc Pvt. Ltd.)	22	27,82,025.00
Vocational skilling program for marginalized youths (Skilling program for youth on two wheeler driving, tailoring and beautician course) (Pwc Pvt. Ltd.)	23	25,00,000.00
Education Support (Aveksha)	24	2,20,000.00
Educational Support (Give Foundation)	25	12,20,355.00
Education - Delevering Smiles - Enhancing existing Digital/Computer Lab with new devices (Amazon)	26	9,147.00
Education Support- Multimedia and Design (CMS)	27	8,95,500.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MGSPL)	28	45,00,000.00
Relief of Poor - Flood Relief Programme (Nestle)	29	1,42,88,000.00
Relief of Poor - Integrated Rural Development in identified villages in Tamil Nadu (Give Foundation)	30	1,04,50,000.00
Education - Awareness Creation Expenses	31	1,28,18,939.82
Education & Training Expenses	32	62,21,850.00
Relief of Poor Expenses	33	1,11,320.00
Administrative Expenses	34	15,87,970.33
		7,74,60,191.77
Depreciation		19,96,194.00
		7,94,56,385.77
Less: Allocation from Fixed Assets Control Account towards Depreciation		19,96,194.00
		7,74,60,191.77
Allocation towards Fixed Assets Control Account		4,63,453.00
		7,79,23,644.77
Allocation from General Reserve		(45,06,786.73)
		7,34,16,858.04
Excess of Expenditure over Income transferred to Income & Expenditure A/c		(9,49,744.13)
<b>Total</b>		<b>7,24,67,113.91</b>

The schedules referred to above form an integral part of the Annual Accounts

For & on behalf of Management

*Santosh*



Place : New Delhi

Date : 09/09/2024



*J.A. Martins*

J. A. Martins

M. No. 082051

Proprietor

J. A. Martins & Co.,

Chartered Accountants

Firm Regn. No. 010860N

**BOSCONET**

**Schedules Forming Part of Balance Sheet**

Reserves	Balance As on 1-Apr-2023	Additions			Total	Deductions		Balance As at 31-Mar-2024	
		Receipts	Surplus / (Deficit)	Transfer		Utilisati	Transfers		Total
		(Cons.) Schedule - 1 (Figure in Rupees)							
General Reserve	3,80,30,970.00	-	-	(46,46,426.55)	3,33,84,543.45	-	45,06,786.73	2,88,77,756.72	
Income & Expenditure A/c	(46,46,426.55)	-	(9,49,744.13)	-	(55,96,170.68)	-	(46,46,426.55)	(9,49,744.13)	
<b>Total</b>	<b>3,33,84,543.45</b>	<b>-</b>	<b>(9,49,744.13)</b>	<b>(46,46,426.55)</b>	<b>2,77,88,372.77</b>	<b>-</b>	<b>(1,39,639.82)</b>	<b>2,79,28,012.59</b>	

General Reserve: (i) Transfer of Rs. 45,06,786.73 transferred to Main Income & Expenditure Account.

Income & Expenditure A/C : Transfer of Rs. 46,46,426.55 (Dr.) represents transfer of opening balance to General Reserve within this schedule.



**BOSCONET**

**Schedules Forming Part of Balance Sheet**

**(Cons.)**  
**Schedule - 2**  
**(Figure in Rupees)**

Funds	Particulars	Balance As on 1-Apr-2023	Additions		Total	Deductions			Balance As at 31-Mar-2024
			Receipts	Surplus / (Deficit)		Transfer	Utilisation	Transfers	
	Gratuity Fund	39,954.00	-	-	39,954.00	-	-	-	39,954.00
	<b>Total</b>	<b>39,954.00</b>	<b>-</b>	<b>-</b>	<b>39,954.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,954.00</b>



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Schedule Forming Part of Annual Accounts

(Cons.)  
Schedule -3  
(Figure in Rupees)

Particulars	Opening Balance	Additions			Utilisation			Closing Balance as on 31.03.2024		
		Additions	Interest	Transfer/ Adjust.	Total	Payments / Utilisation	Allocation		Transfer	Total
Education - Scholarship (Don Bosco Mondo)	3,47,642.59	14,46,753.00	-	-	17,94,395.59	-	10,05,439.46	-	10,05,439.46	7,88,956.13
Educational Support (Freundeskreis Wider Vision Foundation e.V)	23,713.13	2,63,261.00	-	-	2,86,974.13	-	2,86,974.13	-	2,86,974.13	-
DB Education & Animation for Leadership (DEAL)	22,45,960.00	-	71,754.00	-	23,17,714.00	-	6,20,191.00	-	6,20,191.00	16,97,523.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra ( MSM-Worldwide Factual Media Private Limited)	-	58,15,000.00	-	-	58,15,000.00	-	58,15,000.00	-	58,15,000.00	-
Educational Support (Charity Aid Foundation)	2,79,973.40	-	-	-	2,79,973.40	-	2,79,973.40	-	2,79,973.40	-
Educational Support (JEW)	-	5,18,671.00	-	-	5,18,671.00	-	5,18,671.00	-	5,18,671.00	-
Capacity Building of Don Bosco Organizations in India ( Misiones Salesianas, Madrid)	-	8,73,800.00	-	-	8,73,800.00	-	4,99,499.42	-	4,99,499.42	3,74,300.58
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	-	11,76,579.00	-	-	11,76,579.00	-	6,74,500.86	-	6,74,500.86	5,02,078.14
General Contribution-Programme Outreach	9,327.42	-	-	-	9,327.42	-	-	-	-	9,327.42
General Contribution-Programme Outreach	47,76,078.95	-	-	-	47,76,078.95	-	-	-	-	47,76,078.95
Educational Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)	-	30,54,000.00	-	-	30,54,000.00	-	30,54,000.00	-	30,54,000.00	-
Promotion of sports (Hockey) in rural areas of West Bengal (Support of Don Bosco sports academy to promote hockey and nurture young sporting talents) (Pwc Pvt. Ltd.)	-	15,86,180.00	-	-	15,86,180.00	-	15,86,180.00	-	15,86,180.00	-
Remedial Education and Development (READ) Program - Bengaluru (Pwc Pvt. Ltd.)	-	27,82,025.00	-	-	27,82,025.00	-	27,82,025.00	-	27,82,025.00	-
Vocational skilling program for marginalized youths (Skilling program for youth on two wheeler driving, tailoring and beautician course), (Pwc Pvt. Ltd.)	-	25,00,000.00	-	-	25,00,000.00	-	25,00,000.00	-	25,00,000.00	-
Educational Support (Aveksha)	-	2,20,000.00	-	-	2,20,000.00	-	2,20,000.00	-	2,20,000.00	-
Educational Support (Give Foundation)	94,905.00	11,25,450.00	-	-	12,20,355.00	-	12,20,355.00	-	12,20,355.00	-



**BOSCONET**  
**Schedule Forming Part of Annual Accounts**

(Cons.)  
Schedule -3  
(Figure in Rupees)

Particulars	Opening Balance	Additions			Total	Payments / Utilisation	Utilisation		Total	Closing Balance as on 31.03.2024
		Additions	Interest	Transfer/ Adjust.			Allocation	Transfer		
Education - Delevering Smiles - Enhancing existing Digital/Computer Lab with new devices (Amazon)	-	9,147.00	-	-	9,147.00	-	9,147.00	-	9,147.00	-
Education Support- Multimedia and Design (CMS)	-	8,95,500.00	-	-	8,95,500.00	-	8,95,500.00	-	8,95,500.00	-
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to Poor (Macquarie Global Services Pvt. Ltd.)	-	45,00,000.00	-	-	45,00,000.00	-	45,00,000.00	-	45,00,000.00	-
Relief of Poor - Flood Relief Programme (Nestle)	-	1,42,88,000.00	-	-	1,42,88,000.00	-	1,42,88,000.00	-	1,42,88,000.00	-
Integrated Rural Development in identified villages in Tamil Nadu (Give Foundation)	-	1,04,50,000.00	-	-	1,04,50,000.00	-	1,04,50,000.00	-	1,04,50,000.00	-
<b>TOTAL</b>	<b>77,77,600.49</b>	<b>5,15,04,366.00</b>	<b>71,754.00</b>	<b>-</b>	<b>5,93,53,720.49</b>	<b>-</b>	<b>5,12,05,456.27</b>	<b>-</b>	<b>5,12,05,456.27</b>	<b>81,48,264.22</b>



**BOSCONET**

**Schedules Forming Part of Balance Sheet**

(Cons.)  
**Schedule - 4**  
(Figure in Rupees)

Particulars	Fixed Assets Control Account (As per Contra)				Deductions			Balance As at 31-Mar-2024	
	Balance As on 1-Apr-2023	Additions		Total	Utilisation	Transfers			Total
		Receipts	Surplus / (Deficit)			Transfer			
Fixed Assets Control Account (As per Contra)	56,82,950.30	-	-	4,63,453.00	-	61,46,403.30	19,96,194.00	19,96,194.00	41,50,209.30
<b>Total</b>	<b>56,82,950.30</b>	<b>-</b>	<b>-</b>	<b>4,63,453.00</b>	<b>-</b>	<b>61,46,403.30</b>	<b>19,96,194.00</b>	<b>19,96,194.00</b>	<b>41,50,209.30</b>

Note:

- (i) Transfer of Rs. 4,63,453.00 represents amount transferred from Main Income & Expenditure Account towards addition in Fixed Assets during the FY 2023-2024.
- (ii) Transfer of Rs. 19,96,194.00 towards depreciation on Fixed Assets during the FY 2023-2024.



**BOSCONET**

**Schedule Forming Part of Annual Accounts**

Fixed Assets	Particulars	Rate	Gross Block					Depreciation			Written Down Value as at 31.3.2024
			Opening Balance	Additions During The Year	Sale/Adj. During The Year	As at 31.3.2024	As at 31.3.2023	For The Year	Deduction	As at 31.3.2024	
	Computer	40%	37,88,280.00	3,66,403.00	-	41,54,683.00	13,78,279.60	11,10,561.00	-	24,88,840.60	16,65,842.40
	Office Equipments	15%	1,58,336.00	-	-	1,58,336.00	59,812.15	14,778.00	-	74,590.15	83,745.85
	Furniture & Fixtures	10%	9,900.00	97,050.00	-	1,06,950.00	4,346.95	5,408.00	-	9,754.95	97,195.05
	Solar Equipments	40%	54,18,273.00	-	-	54,18,273.00	38,57,810.00	6,24,185.00	-	44,81,995.00	9,36,278.00
	Training Equipments	15%	2,54,300.00	-	-	2,54,300.00	84,348.00	25,493.00	-	1,09,841.00	1,44,459.00
	Vehicles	15%	19,56,841.00	-	-	19,56,841.00	5,18,383.00	2,15,769.00	-	7,34,152.00	12,22,689.00
	<b>Total</b>		<b>1,15,85,930.00</b>	<b>4,63,453.00</b>	<b>-</b>	<b>1,20,49,383.00</b>	<b>59,02,979.70</b>	<b>19,96,194.00</b>	<b>-</b>	<b>78,99,173.70</b>	<b>41,50,209.30</b>

(Cons.)

Schedule - 5



**BOSCONET**

**SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS**

*(Cons.)*  
**Schedule - 6**

<b>Investments - Bank Fixed Deposits</b>	<b>As at 31-Mar-2024 (Rs.)</b>
<b>Particulars</b>	
Fixed Deposits with Banks	2,72,31,068.00
<b>Total</b>	<b>2,72,31,068.00</b>



BOSCONET

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

<b>Current Assets</b>		<i>(Cons.)</i>
		<b>Schedule - 7</b>
<b>Particulars</b>	<b>As at 31-Mar-2024 (Rs.)</b>	<b>As at 31-Mar-2024 (Rs.)</b>
Cash in Hand		20,711.00
Federal Bank - 19538	17,862.64	
Federal Bank - 45681	25.00	
State Bank of India - 40020810446 (FC-NDMB)	3,30,070.52	
Axis Bank - 5872	3,41,161.33	
Federal Bank - 15254	33,98,192.10	
Federal Bank - 34768	1,89,842.00	
Federal Bank - 45442	1.00	
HDFC Bank - 15733818	1,67,435.79	
HDFC Bank - 52948	17,06,121.58	
South Indian Bank - 13067	20,38,892.73	
Kotak Mahindra Bank - 3011469965	2,08,329.92	83,97,934.61
Accured Interest		1,89,909.00
Tax Deducted at Source		3,00,185.20
<b>Total</b>		<b>89,08,739.81</b>

