

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

Audited Accounts For The Year
1st April 2024 to 31st March 2025

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; 9625988486
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 2025, 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 2025 and,
- (b) In case of the Income and Expenditure Account, of the surplus 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.



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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: 25082051BMNWHF3323

Place: New Delhi

Date: 01-09-2025

BOSCONET

Balance Sheet as at 31st March 2025

(Cons.)

Particulars	Sch. No.	As at 31-Mar-2025 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	2,88,30,308.64
Funds	2	39,954.00
Programme Balances	3	59,79,845.37
Fixed Assets Control Account (As per Contra)	4	31,13,515.30
Total		3,79,63,623.31
<u>ASSETS</u>		
Fixed Assets		
Gross Block	5	1,23,36,653.00
Less: Accumulated Depreciation		92,23,137.70
		31,13,515.30
Investments - Bank Fixed Deposits	6	2,33,65,271.00
Current Assets	7	1,14,85,337.01
Less: Current Liabilities	8	500.00
Net Current Assets		1,14,84,837.01
Total		3,79,63,623.31

Significant Accounting Policies

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

For & on behalf of Management



J.A. Martins

J. A. Martins

M. No. 082051

Proprietor

J. A. Martins & Co.,
Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 01-09-2025

BOSCONET

Income & Expenditure Account for the year ended 31st March 2025

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2025 (Rs.)
INCOME		
Contributions & Donations	9	7,17,61,029.36
Interest and Other Receipts	10	18,74,269.00
Total		7,36,35,298.36
EXPENDITURE		
Educational Support (Don Bosco Mondo)	11	10,76,335.00
DB Education & Animation for Leadership (DEAL)	12	5,32,544.00
Educational Support (JEW)	13	7,98,295.00
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	14	3,74,300.58
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	15	6,71,959.14
Education - Awareness and Outreach Expenses	16	25,74,680.36
Education Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)	17	33,11,250.00
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.)	18	15,99,565.00
Educational Support to 400 Santali Tribal Children in Joypur, Birbhumi District, West Bengal (Pwc Pvt. Ltd.)	19	20,32,800.00
Relief of Poor - Solar Illumination Programme (Pwc Pvt. Ltd.)	20	55,00,000.00
Educational rehabilitation and social empowerment of 600 children from vulnerable and marginalized communities (Pwc Pvt. Ltd.)	21	21,03,700.00
Education Support (Aveksha)	22	4,67,500.00
Resilience, Education, and Disaster Understanding for Community Empowerment (REDUCE) - Disaster Preparedness with reference to Flood Disaster (UPS)	23	30,00,000.00
Education - JPN Opportunity for youth Advancement & Employment Initiative (MGSPL)	24	79,37,000.00
Relief of Poor - Flood Relief Programme (Nestle)	25	11,36,625.00
Integrated Rural Development in identified villages in Tamil Nadu (Give Foundation)	26	13,77,000.00
Skill Development and Job Placement Initiative for Youth (Bajaj Holding & Investment Ltd.)	27	58,14,600.00
Replacing conventional energy with Renewable Energy - Solar Power (HSBC)	28	1,13,91,260.00
Educational Rehab. & Social Emp. of Marginalized Rural and Tribal Children in Tamil Nadu, Maharashtra and Telangana (MSM-Worldwide Factual Media Pvt. Ltd.)	29	59,40,726.00
Education - Awareness Creation Expenses	30	1,22,10,032.82
Education & Training Expenses	31	29,59,202.00
Relief of Poor Expenses	32	6,77,732.00
Administrative Expenses	33	11,27,044.26
		7,46,14,151.16



BOSCONET**Income & Expenditure Account for the year ended 31st March 2025**

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2025 (Rs.)
Depreciation		13,23,964.00
Less: Allocation from Fixed Assets Control Account towards Depreciation		7,59,38,115.16 (13,23,964.00)
		7,46,14,151.16
Grants and Contribution Transfer to Programme Balance		5,28,02,501.87
Transfer to Designated Funds - Interest		94,539.00
Allocation to Fixed Assets Control A/c		2,87,270.00
Less: Allocation from Programme Balance towards Expenses		(5,50,65,459.72)
Allocation from General Reserve towards Expenses		(2,98,517.30)
		7,24,34,485.01
Excess of Income over Expenditure		12,00,813.35
Total		7,36,35,298.36

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

For & on behalf of Management



J. A. Martins
M. No. 082051
Proprietor
J. A. Martins & Co.,
Chartered Accountants
Firm Regn. No. 010860N

Place : New Delhi

Date : 01-09-2025

BOSCONET

Schedules Forming Part of Balance Sheet

(Cons.)
Schedule - 1
(Figure in Rupees)

Reserves Particulars	Balance As on 1-Apr-2024	Additions		Total	Utilisati	Deductions		Balance As at 31-Mar-2025
		Receipts	Surplus / (Deficit)			Transfer	Transfers	
General Reserve Income & Expenditure A/c	2,88,77,756.72 (9,49,744.13)	- -	- 12,00,813.35	(9,49,744.13) -	- -	2,98,517.30 (9,49,744.13)	2,98,517.30 (9,49,744.13)	2,76,29,495.29 12,00,813.35
Total	2,79,28,012.59	-	12,00,813.35	(9,49,744.13)	-	(6,51,226.83)	(6,51,226.83)	2,88,30,308.64

General Reserve: (i) Transfer of Rs. 2,98,517.30 represents amount transferred to Main Income & Expenditure Account towards Expenses.
Income & Expenditure A/C : Transfer of Rs. 9,49,744.13 (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-2024	Additions		Total	Deductions			Balance As at 31-Mar-2025
		Receipts	Surplus / (Deficit)		Transfer	Utilisation	Transfers	
Gratuity Fund	39,954.00	-	-	39,954.00	-	-	-	39,954.00
Total	39,954.00	-	-	39,954.00	-	-	-	39,954.00



BOSCONET
Schedule Forming Part of Annual Accounts

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

Particulars	Opening Balance	Additions			Total	Payments / Utilisation	Utilisation		Closing Balance as on 31.03.2025
		Transfer from I&E (Main)	Transfer from I&E (Main) - Interest	Transfer/ Adjust.			Allocation from I&E (Main)	Transfer	
Education - Scholarship (Don Bosco Mondo)	7,88,956.13	2,87,378.87	-	-	10,76,335.00	-	10,76,335.00	-	10,76,335.00
DB Education & Animation for Leadership (DEAL)	16,97,523.00	-	29,460.00	-	17,26,983.00	-	5,32,544.00	-	11,94,439.00
Educational Support (JEW)	-	7,98,295.00	-	-	7,98,295.00	-	7,98,295.00	-	-
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	3,74,300.58	-	-	-	3,74,300.58	-	3,74,300.58	-	-
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	5,02,078.14	1,69,881.00	-	-	6,71,959.14	-	6,71,959.14	-	-
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
Education Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)	-	33,11,250.00	-	-	33,11,250.00	-	33,11,250.00	-	-
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.)	-	15,99,565.00	-	-	15,99,565.00	-	15,99,565.00	-	-
Educational Support to 400 Santali Tribal Children in Joypur, Birbhumi District, West Bengal (Pwc Pvt. Ltd.)	-	20,32,800.00	-	-	20,32,800.00	-	20,32,800.00	-	-
Solar Illumination Programme (Pwc Pvt. Ltd.)	-	55,00,000.00	-	-	55,00,000.00	-	55,00,000.00	-	-
Educational rehabilitation and social empowerment of 600 children from vulnerable and marginalized communities (Pwc Pvt. Ltd.)	-	21,03,700.00	-	-	21,03,700.00	-	21,03,700.00	-	-
Education Support (Aveksha)	-	4,67,500.00	-	-	4,67,500.00	-	4,67,500.00	-	-
Resilience, Education, and Disaster Understanding for Community Empowerment (REDUCE) - Disaster Preparedness with reference to Flood Disaster (UPS)	-	30,00,000.00	-	-	30,00,000.00	-	30,00,000.00	-	-
Education / Relief of Poor - JPN Opportunity for youth Advancement & Employment Initiative (MGSPIL)	-	79,37,000.00	-	-	79,37,000.00	-	79,37,000.00	-	-
Relief of Poor - Flood Relief Programme (Nestle)	-	11,36,625.00	-	-	11,36,625.00	-	11,36,625.00	-	-



BOSCONET
Schedule Forming Part of Annual Accounts

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

Particulars	Opening Balance	Additions			Utilisation			Closing Balance as on 31.03.2025		
		Transfer from I&E (Main)	Transfer from I&E (Main) - Interest	Transfer/ Adjust.	Total	Payments / Utilisation	Allocation from I&E (Main)		Transfer	Total
Integrated Rural Development in Identified villages in Tamil Nadu (Give Foundation)	-	13,77,000.00	-	-	13,77,000.00	-	13,77,000.00	-	13,77,000.00	-
Skill Development and Job Placement Initiative for Youth (Bajaj Holding & Investment Ltd.)	-	58,00,000.00	14,600.00	-	58,14,600.00	-	58,14,600.00	-	58,14,600.00	-
Replacing conventional energy with Renewable Energy - Solar Power (HSBC)	-	1,13,71,507.00	19,753.00	-	1,13,91,260.00	-	1,13,91,260.00	-	1,13,91,260.00	-
Educational Rehab. & Social Emp. of Marginalized Rural and Tribal Children In Tamil Nadu, Maharashtra and Telangana (MSM-Worldwide Factual Media Pvt. Ltd.)	-	59,10,000.00	30,726.00	-	59,40,726.00	-	59,40,726.00	-	59,40,726.00	-
TOTAL	81,48,264.22	5,28,02,501.87	94,539.00	-	6,10,45,305.09	-	5,50,65,459.72	-	6,50,65,459.72	59,79,845.37



BOSCONET

Schedules Forming Part of Balance Sheet

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

Fixed Assets Control Account (As per Contra)

Particulars	Balance As on 1-Apr-2024	Additions		Total	Deductions			Balance As at 31-Mar-2025
		Receipts	Surplus / (Deficit)		Transfer	Utilisation	Transfers	
Fixed Assets Control Account (As per Contra)	41,50,209.30	-	-	2,87,270.00	-	13,23,964.00	13,23,964.00	31,13,515.30
Total	41,50,209.30	-	-	2,87,270.00	-	13,23,964.00	13,23,964.00	31,13,515.30

Note:

- (i) Transfer of Rs. 2,87,270.00 represents amount transferred from Main Income & Expenditure Account towards addition in Fixed Assets during the FY 2024-2025.
- (ii) Transfer of Rs. 13,23,964.00 towards depreciation on Fixed Assets during the FY 2024-2025.



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Schedule Forming Part of Annual Accounts

Fixed Assets	Rate	Gross Block					Depreciation			Written Down Value as at 31.3.2025
		Opening Balance	Additions During The Year	Sale/Adj. During The Year	As at 31.3.2025	As at 31.3.2024	For The Year	Deductions	As at 31.3.2025	
Computer	40%	41,54,683.00	2,34,925.00	-	43,89,608.00	24,88,840.60	7,13,322.00	-	32,02,162.60	11,87,445.40
Office Equipments	15%	1,58,336.00	52,345.00	-	2,10,681.00	74,590.15	16,487.00	-	91,077.15	1,19,603.85
Furniture & Fixtures	10%	1,06,950.00	-	-	1,06,950.00	9,754.95	14,572.00	-	24,326.95	82,623.05
Solar Equipments	40%	54,18,273.00	-	-	54,18,273.00	44,81,995.00	3,74,511.00	-	48,56,506.00	5,61,767.00
Training Equipments	15%	2,54,300.00	-	-	2,54,300.00	1,09,841.00	21,669.00	-	1,31,510.00	1,22,790.00
Vehicles	15%	19,56,841.00	-	-	19,56,841.00	7,34,152.00	1,83,403.00	-	9,17,555.00	10,39,286.00
Total		1,20,49,383.00	2,87,270.00	-	1,23,36,653.00	78,99,173.70	13,23,964.00	-	92,23,137.70	31,13,515.30

(Cons.)
Schedule - 5



BOSCONET

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Investments - Bank Fixed Deposits	
Particulars	(Cons.) Schedule - 6 As at 31-Mar-2025 (Rs.)
Fixed Deposits with Banks	2,33,65,271.00
Total	2,33,65,271.00



BOSCONET

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Assets	<i>(Cons.)</i> Schedule - 7	
Particulars	As at 31-Mar-2025 (Rs.)	As at 31-Mar-2025 (Rs.)
Cash in Hand		-
Federal Bank - 19538	20,80,935.64	
Federal Bank - 45681	25.00	
State Bank of India - 40020810446 (FC-NDMB)	99,837.37	
Axis Bank - 5872	3,51,390.33	
Federal Bank - 15254	34,66,369.56	
Federal Bank - 34768	-	
Federal Bank - 45442	1.00	
HDFC Bank - 15733818	1,73,525.79	
HDFC Bank - 52948	21,24,041.87	
South Indian Bank - 13067	25,16,547.33	
Kotak Mahindra Bank - 3011469965	2,16,239.92	1,10,28,913.81
Accured Interest		3,04,893.00
Recoverable		58.00
Tax Deducted at Source		1,51,472.20
Total		1,14,85,337.01

