

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

Audited Accounts For The Year
1st April 2022 to 31st March 2023

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

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 2023, 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 2023 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: 23082051BGWWNX8595

Place: New Delhi

Date: 18/08/2023

BOSCONET
(Foreign Contribution Account)

Balance sheet as at 31st March 2023

Particulars	Sch. No.	As at 31-Mar-2023 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	1,73,13,057.62
Designated Funds	2	39,954.00
Programme Balance	3	29,06,616.54
Current Liabilities		-
Fixed Assets Control Account (As per Contra)	4	27,77,022.05
Total		2,30,36,650.21
<u>ASSETS</u>		
Fixed Assets		
Gross Block	5	78,00,430.00
Less: Accumulated Depreciation		50,23,407.95
		27,77,022.05
Current Assets	6	2,02,59,628.16
Total		2,30,36,650.21

For & on behalf of management

[Signature]



Place : New Delhi
Date : 19/08/2023



[Signature]

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

BOSCONET
(Foreign Contribution Account)

Income & Expenditure Account for the year ended 31st March 2023

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
<u>INCOME</u>		
Contributions & Donations	7	7,80,400.18
Interest and Other Receipts	8	8,38,329.00
DONATIONS / GRANTS ALLOCATED TOWARDS EXPENSES:		
Educational Support (Don Bosco Mondo)		9,53,420.00
Educational Support (Freundeskreis Wider Vision Foundation e.V)		5,76,288.48
DB Education & Animation for Leadership (DEAL)		12,87,346.00
Educational Support (Give Foundation)		4,52,480.00
Relief of Poor - Assam Flood (Give Foundation)		61,63,323.00
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People		14,10,589.00
Restarting Education for 100 Socio-Economically Marginalized Children at Palam (Austrian Embassey)		1,48,745.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra (MSM-Worldwide Factual Media Private Limited)		51,71,000.00
Educational Support (Charity Aid Foundation)		10,39,153.00
Educational Support (JEW)		4,88,936.00
Sui Dhaga - Empowering Women - Phase 2 (Siddhantham Tollway Pvt Ltd)		4,33,725.00
Relief of Poor - Social Integration Opportunity for young Job Seekers		24,77,851.00
Total		2,22,21,585.66
<u>EXPENDITURE</u>		
Educational Support (Don Bosco Mondo)	9	9,53,420.00
Educational Support (Freundeskreis Wider Vision Foundation e.V)	10	5,76,288.48
DB Education & Animation for Leadership (DEAL)	11	12,87,346.00
Educational Support (Give Foundation)	12	4,52,480.00
Relief of Poor - Assam Flood (Give Foundation)	13	61,63,323.00
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People	14	14,10,589.00
Restarting Education for 100 Socio-Economically Marginalized Children at Palam (Austrian Embassey)	15	1,48,745.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra (MSM-Worldwide Factual Media Private Limited)	16	51,71,000.00
Educational Support (Charity Aid Foundation)	17	10,39,153.00
Educational Support (JEW)	18	4,88,936.00
Sui Dhaga - Empowering Women - Phase 2 (Siddhantham Tollway Pvt. Ltd.)	19	4,33,725.00
Relief of Poor - Social Integration Opportunity for young Job Seekers	20	24,77,851.00
Education - Awareness and Outreach Expenses	21	40,97,209.24
Depreciation		2,47,00,065.72
Less: Allocation from Fixed Assets Control A/c. towards Depreciation		13,29,920.00
		(13,29,920.00)
Allocation towards Fixed Assets Control A/c.		2,47,00,065.72
Excess of Expenditure over Income		2,47,00,065.72
Total		2,22,21,585.66



BOSCONET
(Foreign Contribution Account)

Income & Expenditure Account for the year ended 31st March 2023

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
Allocation of General Reserve		24,78,480.06
Transfer to General Reserve		-

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

For & on behalf of Management



Place : New Delhi
Date : 18/08/2023



J. A. Martins
M. No. 082051
Proprietor

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

BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Reserves		Schedule - 1 (Figures in Rupees)							
Particulars	Balance As on 1-Apr-2022	Additions			Total	Deductions			Balance As at 31-Mar-2023
		Receipts	Surplus / (Deficit)	Transfer		Utilisation	Transfers	Total	
General Reserve	1,97,91,537.68	-	-	-	1,97,91,537.68	-	24,78,480.06	24,78,480.06	1,73,13,057.62
Income & Expenditure	-	-	-	-	-	-	-	-	-
Total	1,97,91,537.68	-	-	-	1,97,91,537.68	-	24,78,480.06	24,78,480.06	1,73,13,057.62
Note:									

Note:

General Reserve : Transfer of Rs. 24,78,480.06 represents amount transferred to Main Income & Expenditure Account



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 2
(Figures in Rupees)

Designated Funds	Particulars	Balance As on 1-Apr-2022	Additions		Total	Deductions			Balance As at 31-Mar-2023
			Receipts	Surplus / (Deficit)		Utilisation	Transfers	Total	
	Gratuity Fund	39,954.00	-	-	39,954.00		-	-	39,954.00
	Total	39,954.00	-	-	39,954.00	-	-	-	39,954.00



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

(Figure in Rupees)
Schedule - 3

Particulars	Opening Balance	Additions			Total	Utilisation			Closing Balance as on 31.03.2023
		Additions	Interest	Transfer/ Adjust.		Payments Utilisation	Allocation	Transfer	
Educational - Scholarship (Don Bosco Mondo)	3,28,903.29	9,72,159.30	-	-	13,01,062.59	-	9,53,420.00	-	3,47,642.59
Educational Support (Freundeskreis Wider Vision Foundation e.V)	782.61	5,99,219.00	-	-	6,00,001.61	-	5,76,288.48	-	23,713.13
DB Education & Animation for Leadership (IDEAL)	34,39,804.00	-	1,39,897.00	-	35,79,701.00	-	12,87,346.00	46,395.00	22,45,960.00
Relief of Poor - Assam Flood (Give Foundation)	-	61,63,323.00	-	-	61,63,323.00	-	61,63,323.00	-	-
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People	5,59,574.13	8,51,014.59	-	0.28	14,10,589.00	-	14,10,589.00	-	-
Restarting Education for 100 Socio-Economically Marginalized Children at Palam (Austrian Embassy)	1,48,745.00	-	-	-	1,48,745.00	-	1,48,745.00	-	-
Educational Support (Give Foundation)	-	4,52,480.00	-	-	4,52,480.00	-	4,52,480.00	-	-
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra (MSM-Worldwide Factual Media Private Limited)	-	51,71,000.00	-	-	51,71,000.00	-	51,71,000.00	-	-
Educational Support (Charity Aid Foundation)	-	13,19,126.40	-	-	13,19,126.40	-	10,39,153.00	-	2,79,973.40
Educational Support (JEW)	-	4,88,936.00	-	-	4,88,936.00	-	4,88,936.00	-	-
Sui Dhaga - Empowering Women - Phase 2 (Siddhantham Tollway Private Limited)	-	4,33,725.00	-	-	4,33,725.00	-	4,33,725.00	-	-
Relief of Poor - Social Integration Opportunity for young Job Seekers	24,77,850.98	-	-	0.02	24,77,851.00	-	24,77,851.00	-	-
General Contribution-Programme Outreach	9,327.72	-	-	-	9,327.72	-	-	0.30	9,327.42
TOTAL	69,64,987.73	1,64,50,983.29	1,39,897.00	0.30	2,35,55,868.32	-	2,06,02,856.48	46,395.30	29,06,616.54

Note:

(i) Transfer of Rs. 46,395.30 includes Rs. 46,395.00 is to Fixed assets Control Account (As per Contra), being addition in Fixed Assets and balance Rs. 0.30 within this schedule as Additions which includes Rs. 0.28 to Education-Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the people and the balance Rs. 0.02 to Relief of Poor - Social Integration opportunity for young Job Seekers.



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Liabilities

Particulars	As at 31-Mar-2023 (Rs.)
TDS Payable	-
Total	-



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Fixed Assets Control Account (As per Contra) **Schedule - 4**
(Figures in Rupees)

Particulars	Balance As on 1-Apr-2022	Additions		Total	Deductions			Balance As at 31-Mar-2023
		Receipts	Surplus / (Deficit)		Utilisation	Transfers	Total	
Fixed Assets Control Account (As per Contra)	40,60,547.05	-	-	41,06,942.05	-	13,29,920.00	13,29,920.00	27,77,022.05
Total	40,60,547.05	-	-	41,06,942.05	-	13,29,920.00	13,29,920.00	27,77,022.05

Note: The Transfer of Rs. 46,395.00 is from Programme Balance (Sch. 3) towards Fixed Assets Purchased during the year.



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Fixed Assets		Gross Block					Depreciation		Written Down Value as at 31.03.2023	
Particulars	Rate	Opening Balance	Additions During The Year	Sale/Adj. During The Year	As at 31.03.2023	As at 31.03.2022	For The Year	As at 31.03.2023		
Computer Equipments	40%	7,52,835.00	46,395.00	-	7,99,230.00	5,06,131.85	1,07,960.00	6,14,091.85	1,85,138.15	
Furniture & Fixtures	15%	81,124.00	-	-	81,124.00	47,230.15	5,084.00	52,314.15	28,809.85	
Solar Equipments	10%	9,900.00	-	-	9,900.00	3,729.95	617.00	4,346.95	5,553.05	
Training Equipments	40%	54,18,273.00	-	-	54,18,273.00	28,17,502.00	10,40,308.00	38,57,810.00	15,60,463.00	
Vehicles	15%	2,54,300.00	-	-	2,54,300.00	54,357.00	29,991.00	84,348.00	1,69,952.00	
		12,37,603.00	-	-	12,37,603.00	2,64,537.00	1,45,960.00	4,10,497.00	8,27,106.00	
Total		77,54,035.00	46,395.00	-	78,00,430.00	36,93,487.95	13,29,920.00	50,23,407.95	27,77,022.05	

Schedule - 5



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Assets		Schedule - 6
Particulars		Year Ended 31-Mar-2023 (Rs.)
Cash in Hand		10,215.00
Federal Bank - 19538		7,31,461.64
Federal Bank - 45681		25.00
State Bank of India - 40020810446 (FC-NDMB)		8,89,521.52
Fixed Deposits		1,84,37,566.00
Accured Interest		85,315.00
Other Advance		24,440.00
TDS Recoverable		81,084.00
Total		2,02,59,628.16



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Contributions & Donations

Schedule - 7

Particulars	Year Ended 31-Mar-2023 (Rs.)
Contributions & Donations	7,80,400.18
Total	7,80,400.18

Interest and Other Receipts

Schedule - 8

Particulars	Year Ended 31-Mar-2023 (Rs.)
Interest on SB A/c.	1,68,795.00
Interest on Fixed Deposits	6,69,534.00
Total	8,38,329.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Educational Support (Don Bosco Mondo)

Schedule - 9

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	4,28,900.00
Provident Fund	23,400.00
Tution Fees	18,098.00
Food for Children	1,93,796.00
Children Welfare	40,551.00
Repair & Maintenance	3,900.00
Uniform for Children	9,450.00
Stationery for Children	12,964.00
Travel & Conveyance	1,31,398.00
Administrative Expenses:	
Staff Salary	83,200.00
Telephone & Internet	2,670.00
Rates & Taxes	93.00
Audit Fee	5,000.00
Total	9,53,420.00

**Educational Support (Freundeskreis Wider Vision
Foundation e.V)**

Schedule - 10

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	2,78,256.00
Provident Fund	16,368.00
Repair & Maintenance	18,585.00
Administrative Expenses:	
Consultancy Expenses	2,55,000.00
Audit Fee	5,000.00
Bank Charges	3,079.48
Total	5,76,288.48



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

DB Education & Animation for Leadership (DEAL)

Schedule - 11

Particulars	Year Ended 31-Mar-2023 (Rs.)
Salary	59,000.00
Educational Expenses	7,37,500.00
Food Expenses	1,60,013.00
Hostel Rent	1,51,600.00
Travel & Conveyance	1,59,626.00
Administrative Expenses:	
Audit Fee	10,000.00
Consultancy Expenses	4,500.00
Repair & Maintenance	4,250.00
Printing & Stationery	840.00
Rates & Taxes	17.00
Total	12,87,346.00

Educational Support (Give Foundation)

Schedule - 12

Particulars	Year Ended 31-Mar-2023 (Rs.)
Nutrition for Children	1,63,110.00
Stationary & Work Book for Children	2,62,034.00
Administrative Expenses:	
Audit Fee	19,539.00
Bank Charges	7,797.00
Total	4,52,480.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Relief of Poor - Assam Flood (Give Foundation)

Schedule - 13

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	6,18,227.00
Provident Fund	23,967.00
Purchase of Ration Kit	44,43,565.00
Purchase of Hygiene Kit	10,11,012.00
Packing & Transportation Expenses	56,000.00
Administrative Expenses:	
Bank Charges	10,342.00
Rates & Taxes	210.00
Total	61,63,323.00

**Education - Empowering Civil Society Organizations
towards Promoting Awareness on Government Welfare
Schemes among the People**

Schedule - 14

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	10,80,000.00
Training, Workshop & Meetings	1,77,497.00
Programme Running Expenses	46,832.00
Administrative Expenses:	
Bank Charges	60.00
Audit Fee	1,06,200.00
Total	14,10,589.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

**Restarting Education for 100 Socio-Economically
Marginalized Children at Palam (Austrian Embassey)**

Schedule - 15

Particulars	Year Ended 31-Mar-2023 (Rs.)
Uniform & School Bags for Children	85,614.00
Children Welfare	9,990.00
Printing & Stationary	
Travel Expenses	26,844.00
Programme Running Expenses	26,297.00
Total	1,48,745.00

**Educational Rehabilitation and Social Empowerment of
Marginalized Rural and Tribal Children in Tamil Nadu and
Maharashtra (MSM-Worldwide Factual Media Private Limited)**

Schedule - 16

Particulars	Year Ended 31-Mar-2023 (Rs.)
Food for Children	10,79,936.00
Educational Expenses	11,65,517.00
Stipend to Teachers	10,50,000.00
Life Skill Training Expenses	7,56,033.00
Sports & Recreational Expenses	1,54,782.00
Consultancy Expenses	2,10,000.00
Travel & Conveyance	70,000.00
Administrative Expenses:	
Staff Salary	4,49,840.00
Provident fund	18,000.00
Programme Monitoring Expenses	1,81,734.00
Rates & Taxes	158.00
Audit Fee	35,000.00
Total	51,71,000.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Educational Support (Charity Aid Foundation)

Schedule - 17

Particulars	Year Ended 31-Mar-2023 (Rs.)
Educational Expenses	7,96,100.00
Staff Salary	1,97,400.00
Provident Fund	12,600.00
Staff Welfare	5,321.00
Printing & Stationery	3,520.00
Travel & Conveyance	19,212.00
Administrative Expenses:	
Audit Fee	5,000.00
Total	10,39,153.00

Educational Support (JEW)

Schedule - 18

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	25,000.00
Educational Support to Children	4,54,005.00
Administrative Expenses:	
Audit Fee	8,221.00
Bank Charges	1,710.00
Total	4,88,936.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Sui Dhaga - Empowering Women - Phase 2 (Siddhantham Tollway Private Limited)

Schedule - 19

Particulars	Year Ended 31-Mar-2023 (Rs.)
Nutrition for Trainee	1,12,000.00
Training Materials	12,500.00
Purchase of Sewing Machine for Trainee	1,45,000.00
Transportation Expenses	5,000.00
Consultancy Fee to Trainers	54,000.00
Staff Salary	38,924.00
Administrative Expenses:	
Consultancy Fee	48,750.00
Travel & Conveyance	12,000.00
Programme Branding Expenses	5,500.00
Rates & Taxes	51.00
Total	4,33,725.00

Relief of Poor: Social Integration Opportunity for Young Job Seekers (Bonn)

Schedule - 20

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	9,64,040.00
Provident Fund	32,400.00
Staff Incentive	65,000.00
Travel & Conveyance	3,05,503.00
Telephone & Internet	56,330.00
Training, Meetings & Seminar	1,66,922.00
Consultancy Expenses	6,80,000.00
Postage & Courier	2,142.00
Printing & Stationery	7,277.00
Publicity & Awareness Expenses	1,17,908.00
Repair & Maintenance	4,000.00
Website Development and Maintenance Expenses	74,375.00
Administrative Expenses :	
Audit Fee	1,197.00
Rates & Taxes	757.00
Total	24,77,851.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Education - Awareness and Outreach Expenses

Schedule - 21

Particulars	Year Ended 31-Mar-2023 (Rs.)
Staff Salary	15,14,558.00
Provident Fund	1,65,122.00
Gratuity	52,751.00
Staff Incentive	82,237.00
Staff Welfare	82,231.00
Consultancy Expenses (Fundraising)	3,55,765.00
Food for Children	29,550.00
Training, Meetings & Seminar	87,286.00
Consultancy Expenses	1,27,900.00
Administrative Expenses :	
Staff Salary	6,80,290.00
Bank Charges	5,678.24
Printing & Stationary	1,76,381.00
Repair & Maintenance	65,949.00
Electricity & Water	10,750.00
Travel & Conveyance	2,85,014.00
Audit Fees	1,17,543.00
Postage & Courier	8,318.00
Computer Repair & Maintenance	12,803.00
Website Maintenance	2,07,090.00
Telephone & Internet	3,657.00
Vehicle Repair & Maintenance	21,616.00
Rates & Taxes	4,720.00
Total	40,97,209.24

