

BOSCONET
(FOREIGN CONTRIBUTION)

Audited Accounts For The Year
1 April 2023 to 31 March 2024

Auditors'
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 47528486
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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
(Foreign Contribution Account)

Balance sheet as at 31st March 2024

Particulars	Sch. No.	As at 31-Mar-2024 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	1,28,06,270.89
Funds	2	39,954.00
Programme Balance	3	33,72,185.27
Fixed Assets Control Account (As per Contra)	4	19,24,347.05
Total		1,81,42,757.21
<u>ASSETS</u>		
Fixed Assets		
Gross Block	5	78,00,430.00
Less: Accumulated Depreciation		58,76,082.95
		19,24,347.05
Investments - Bank Fixed Deposits	6	1,56,27,525.00
Current Assets	7	6,12,032.16
Less: Current Liabilities	8	21,147.00
		5,90,885.16
Total		1,81,42,757.21

For & on behalf of management

Santay



J.A. Martins

J. A. Martins

Proprietor

M. No. 082051

J. A. Martins & Co.

Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 09/09/2024

BOSCONET
(Foreign Contribution Account)

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

Particulars	Sch. No.	Year Ended 31-Mar-2024 (Rs.)
INCOME		
Contributions & Donations	9	1,31,267.62
Interest and Other Receipts	10	8,76,601.00
DONATIONS / GRANTS ALLOCATED TOWARDS EXPENSES:		
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
Total		1,07,08,117.89
EXPENDITURE		
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
		1,52,14,904.62
Depreciation		8,52,675.00
Less: Allocation from Fixed Assets Control A/c. towards Depreciation		(8,52,675.00)
		1,52,14,904.62
Allocation towards Fixed Assets Control A/c.		-
		1,52,14,904.62
Excess of Expenditure over Income		(45,06,786.73)
Total		1,07,08,117.89
Transfer to General Reserve		(45,06,786.73)

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

For & on behalf of Management

[Signature]



[Signature]
J. A. Martins

M. No. 082051

Proprietor

J. A. Martins & Co.
Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 09/09/2024

BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 1
(Figures in Rupees)

Reserves	Particulars	Balance As on 1-Apr-2023	Additions			Total	Deductions			Balance As at 31-Mar-2024
			Receipts	Surplus / (Deficit)	Transfer		Utilisation	Transfers	Total	
	General Reserve	1,73,13,057.62	-	-	-	1,73,13,057.62	-	45,06,786.73	45,06,786.73	1,28,06,270.89
	Total	1,73,13,057.62	-	-	-	1,73,13,057.62	-	45,06,786.73	45,06,786.73	1,28,06,270.89

Note:

General Reserve : Transfer of Rs. 45,06,786.73 represents amount transferred to Main Income & Expenditure Account



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 2
(Figures 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	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			Utilisation			Closing Balance as on 31.03.2024		
		Additions	Interest	Transfer/ Adjust.	Total	Payments Utilisation	Allocation		Transfer	Total
Educational - 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)	-	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
TOTAL	29,06,616.54	1,00,94,064.00	71,754.00	-	1,30,72,434.54	-	97,00,249.27	-	97,00,249.27	33,72,185.27



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 4
(Figures in Rupees)

Fixed Assets Control Account (As per Contra)

Particulars	Balance As on 1-Apr-2023	Additions		Total	Deductions			Balance As at 31-Mar-2024
		Receipts	Surplus / (Deficit)		Transfer	Utilisation	Transfers	
Fixed Assets Control Account (As per Contra)	27,77,022.05	-	-	27,77,022.05	-	8,52,675.00	8,52,675.00	19,24,347.05
Total	27,77,022.05	-	-	27,77,022.05	-	8,52,675.00	8,52,675.00	19,24,347.05

Note:



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Fixed Assets	Particulars	Rate	Gross Block					Depreciation		Written Down Value as at 31.03.2024
			Opening Balance	Additions During The Year	Sale/Adj. During The Year	As at 31.03.2024	As at 31.03.2023	For The Year	As at 31.03.2024	
			Computer Equipments	40%	7,99,230.00	-	-	7,99,230.00	6,14,091.85	
Furniture & Fixtures	15%	81,124.00	-	-	81,124.00	52,314.15	4,321.00	56,635.15	24,488.85	
Solar Equipments	10%	9,900.00	-	-	9,900.00	4,346.95	555.00	4,901.95	4,998.05	
Training 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	
Vehicles	15%	2,54,300.00	-	-	2,54,300.00	84,348.00	25,493.00	1,09,841.00	1,44,459.00	
	15%	12,37,603.00	-	-	12,37,603.00	4,10,497.00	1,24,066.00	5,34,563.00	7,03,040.00	
Total		78,00,430.00	-	-	78,00,430.00	50,23,407.95	8,52,675.00	58,76,082.95	19,24,347.05	



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Investments - Bank Fixed Deposits

Schedule - 6

Particulars	Year Ended 31-Mar-2024 (Rs.)
Fixed Deposits	1,56,27,525.00
Total	1,56,27,525.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Assets	Schedule - 7
Particulars	Year Ended 31-Mar-2024 (Rs.)
Cash in Hand	20,291.00
Federal Bank - 19538	17,862.64
Federal Bank - 45681	25.00
State Bank of India - 40020810446 (FC-NDMB)	3,30,070.52
Accured Interest	82,800.00
TDS Recoverable	1,60,983.00
Total	6,12,032.16



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Liabilities	Schedule - 8
Particulars	As at 31-Mar-2024 (Rs.)
TDS Payable	21,147.00
Total	21,147.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Contributions & Donations

Schedule - 9

Particulars	Year Ended 31-Mar-2024 (Rs.)
Contributions & Donations	1,31,267.62
Total	1,31,267.62

Interest and Other Receipts

Schedule - 10

Particulars	Year Ended 31-Mar-2024 (Rs.)
Interest on SB A/c.	1,51,141.00
Interest on Fixed Deposits	7,25,460.00
Total	8,76,601.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Educational Support (Don Bosco Mondo)		Schedule - 11
Particulars		Year Ended 31-Mar-2024 (Rs.)
Staff Salary		4,14,840.00
Provident Fund		23,400.00
Tuition Fees		21,370.00
Food for Children		1,98,160.00
Sports & Recreational Expenses		66,442.00
Repair & Maintenance		52,831.00
Uniform for Children		3,210.00
Stationery for Children		16,948.00
Travel & Conveyance		1,38,634.00
Administrative Expenses:		
Staff Salary		63,200.00
Telephone & Internet		4,085.00
Rates & Taxes		69.00
Bank Charges		2,250.46
Total		10,05,439.46

Educational Support (Freundeskreis Wider Vision Foundation e.V)		Schedule - 12
Particulars		Year Ended 31-Mar-2024 (Rs.)
Staff Salary		2,56,432.00
Provident Fund		16,368.00
Administrative Expenses:		
Legal & Professional Expenses		12,667.25
Bank Charges		1,506.88
Total		2,86,974.13



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

DB Education & Animation for Leadership (DEAL)

Schedule - 13

Particulars	Year Ended 31-Mar-2024 (Rs.)
Resource Person Fee	12,000.00
Educational Expenses	4,50,000.00
Food Expenses	31,089.00
Hostel Rent	6,800.00
Travel & Conveyance	83,186.00
Administrative Expenses:	
Meeting Expenses	15,500.00
Accounting Charges	8,000.00
Printing & Stationery	12,717.00
Telephone & Internet	899.00
Total	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)**

Schedule - 14

Particulars	Year Ended 31-Mar-2024 (Rs.)
Food for Children	1,60,000.00
Educational Expenses	12,47,874.00
Stipend to Teachers	15,84,000.00
Consultancy Charges	4,77,000.00
Child Right & Life Skill Training Expenses	2,94,670.00
Training, Workshop & Seminar	5,05,280.00
Stationery & IEC Materials	1,69,914.00
Sports & Recreational Expenses	5,000.00
Honorarium to Resource Person	1,28,000.00
Travel & Conveyance	2,39,462.00
Administrative Expenses:	
Staff Salary	8,81,707.00
Provident fund	39,237.00
Rates & Taxes	7,856.00
Travel & Conveyance	50,000.00
Audit Fee	25,000.00
Total	58,15,000.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Educational Support (Charity Aid Foundation)

Schedule - 15

Particulars	Year Ended 31-Mar-2024 (Rs.)
Educational Expenses	22,659.00
Staff Salary	1,41,183.00
Provident Fund	13,925.00
Staff Welfare	2,664.00
Printing & Stationery	13,500.00
Travel & Conveyance	81,626.00
Administrative Expenses:	
Telephone & Internet	4,416.00
Bank Charges	0.40
Total	2,79,973.40

Educational Support (JEW)

Schedule - 16

Particulars	Year Ended 31-Mar-2024 (Rs.)
Educational Support to Poor Children	5,13,401.00
Staff Welfare	3,155.00
Printing & Stationery	378.00
Administrative Expenses:	
Bank Charges	1,737.00
Total	5,18,671.00

**Capacity Building of Don Bosco Organizations in India
(Misiones Salesianas, Madrid)**

Schedule - 17

Particulars	Year Ended 31-Mar-2024 (Rs.)
Training, Meeting & Seminar	1,31,978.00
Staff Salary	1,41,040.00
Provident Fund	3,600.00
Printing & Stationery	5,385.00
Travel, Food & Accomodation	2,15,440.00
Administrative Expenses:	
Bank Charges	2,056.42
Total	4,99,499.42



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)

Schedule - 18

Particulars	Year Ended 31-Mar-2024 (Rs.)
Staff Salary	2,22,060.00
Provident Fund	5,400.00
Travel, Food & Accomodation	3,25,474.00
Training, Meetings & Seminar	1,12,000.00
Printing & Stationery	7,320.00
Administrative Expenses :	
Bank Charges	2,201.86
Rates & Taxes	45.00
Total	6,74,500.86

Education - Awareness and Outreach Expenses

Schedule - 19

Particulars	Year Ended 31-Mar-2024 (Rs.)
Staff Salary	47,79,639.00
Provident Fund	2,22,287.00
Staff Welfare	3,933.00
Training, Meetings & Seminar	85,648.00
Travel & Conveyance	1,05,919.00
Administrative Expenses :	
Bank Charges	1,395.60
Printing & Stationary	1,322.00
Repair & Maintenance	2,988.00
Travel & Conveyance	1,11,200.00
Audit Fees	69,400.00
Legal & Professional Expenses	99,432.75
Vehicle Repair & Maintenance	21,561.00
Rates & Taxes	9,930.00
Total	55,14,655.35



BOSCONET
(Foreign Contribution Account)

Receipts & Payments Account for the year ended 31st March 2023

Particulars	Schedule No.	Year Ended 31-Mar-2023 (Rs.)
Opening Balance		
Cash in Hand		10,215.00
Federal Bank - 15450100019538		7,31,461.64
Federal Bank - 15450100045681		25.00
State Bank of India - 40020810446 (FC-NDMB)		8,89,521.52
Fixed Deposit		1,84,37,566.00
Accrued Interest		85,315.00
Sub total (A)		2,01,54,104.16
Receipts		
Contributions & Donations	9	1,31,267.62
Programme Balance Receipts (Sch.3)	3	1,00,94,064.00
Sub total (B)		1,02,25,331.62
Bank Interest (I & E)	10	8,76,601.00
Interest (Sch.3)	3	71,754.00
Sub total (C)		9,48,355.00
Total (A) + (B) + (C)		3,13,27,790.78
Payments		
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	55,48,967.35
Sub total		1,52,49,216.62
Designated Fund - Utilisation	2	-
Purchase of Fixed Assets	5	-
Sub total		-
Closing Balance		
Cash in Hand		20,291.00
Federal Bank - 15450100019538		17,862.64
Federal Bank - 15450100045681		25.00
State Bank of India - 40020810446 (FC-NDMB)		3,30,070.52
Fixed Deposits		1,56,27,525.00
Accrued Interest		82,800.00
Sub total		1,60,78,574.16
Total		3,13,27,790.78

For & on behalf of Management

Santay



J.A. Martins
J. A. Martins

M. No. 082051

Proprietor

J. A. Martins & Co.

Chartered Accountants

Firm Regn. No. 010860N

Place : New Delhi

Date : 09/09/2024

BOSCONET
(Foreign Contribution Account)

Detail of Administrative Expenses Incurred During the year 2023-24

Particulars	Schedule No.	Year Ended 31-Mar-2023 (Rs.)
Educational Support (Don Bosco Mondo)	11	69,604.46
Educational Support (Freundeskreis Wider Vision Foundation e.V)	12	14,174.13
DB Education & Animation for Leadership (DEAL)	13	37,116.00
Educational Rehabilitation and Social Empowerment of Marginalized Rural and Tribal Children in Tamil Nadu and Maharashtra (MSM-Worldwide Factual Media Private Limited)	14	10,03,800.00
Educational Support (Charity Aid Foundation)	15	4,416.40
Educational Support (JEW)	16	1,737.00
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	17	2,056.42
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	18	2,246.86
Education - Awareness and Outreach Expenses	19	3,17,229.35
Total		14,52,380.62

