

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
(Foreign Contribution Account)

Balance sheet as at 31st March 2025

Particulars	Sch. No.	As at 31-Mar-2025 (Rs.)
<u>FUNDS EMPLOYED</u>		
Reserves	1	1,25,07,753.59
Funds	2	39,954.00
Programme Balance	3	12,03,766.42
Fixed Assets Control Account (As per Contra)	4	13,74,105.05
Total		1,51,25,579.06
<u>ASSETS</u>		
Fixed Assets		
Gross Block	5	78,00,430.00
Less: Accumulated Depreciation		64,26,324.95
		13,74,105.05
Investments - Bank Fixed Deposits	6	1,12,58,796.00
Current Assets	7	24,92,678.01
Less: Current Liabilities		-
		24,92,678.01
Total		1,51,25,579.06

For & on behalf of management



Place : New Delhi

Date : 01-09-2025



J. A. Martins

Proprietor

M. No. 082051

J. A. Martins & Co.

Chartered Accountants

Firm Regn. No. 010860N

BOSCONET
(Foreign Contribution Account)

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

Particulars	Sch. No.	Year Ended 31-Mar-2025 (Rs.)
<u>INCOME</u>		
Contributions & Donations	8	28,71,356.93
Interest and Other Receipts	9	6,89,821.00
Total		35,61,177.93
<u>EXPENDITURE</u>		
Educational Support (Don Bosco Mondo)	10	10,76,335.00
DB Education & Animation for Leadership (DEAL)	11	5,32,544.00
Educational Support (JEW)	12	7,98,295.00
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	13	3,74,300.58
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	14	6,71,959.14
Education - Awareness and Outreach Expenses	15	25,74,680.36
Depreciation		60,28,114.08
Less: Allocation from Fixed Assets Control A/c. towards Depreciation		5,50,242.00
		(5,50,242.00)
Grants and Contribution Transfer to Programme Balance		60,28,114.08
Transfer to Programme Balance - Interest		12,55,554.87
Allocation to Fixed Assets Control A/c		29,460.00
Less: Allocation from Programme Balance towards Expenses		-
		(34,53,433.72)
Excess of Expenditure over Income		(2,98,517.30)
Total		35,61,177.93
Transfer to General Reserve		(2,98,517.30)

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

For & on behalf of Management

Santosh



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
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 1
(Figures in Rupees)

Reserves	Particulars	Balance As on 1-Apr-2024	Additions		Total	Deductions			Balance As at 31-Mar-2025
			Receipts	Surplus / (Deficit)		Transfer	Utilisation	Transfers	
	General Reserve	1,28,06,270.89	-	-	1,28,06,270.89	-	2,98,517.30	2,98,517.30	1,25,07,753.59
	Total	1,28,06,270.89	-	-	1,28,06,270.89	-	2,98,517.30	2,98,517.30	1,25,07,753.59

Note:

General Reserve : Transfer of Rs. 2,98,517.30 represents amount transferred from Main Income & Expenditure Account



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 2
(Figures in Rupees)

Funds	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
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

(Figure in Rupees)
Schedule - 3

Particulars	Opening Balance	Additions			Total	Utilisation			Closing Balance as on 31.03.2025	
		Transfer from I&E (Main)	Transfer from I&E (Main) - Interest	Transfer/ Adjust.		Payments Utilisation	Allocation from I&E (Main)	Transfer		Total
Educational - 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	-	5,32,544.00	11,94,439.00
Educational Support (JEW)	-	7,98,295.00	-	-	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	-	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	-	6,71,959.14	-
General Contribution-Programme Outreach	9,327.42	-	-	-	9,327.42	-	-	-	-	9,327.42
TOTAL	33,72,185.27	12,55,554.87	29,460.00	-	46,57,200.14	-	34,53,433.72	-	34,53,433.72	12,03,766.42



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Schedule - 4
(Figures in Rupees)

Particulars	Fixed Assets Control Account (As per Contra)				Schedule Forming Part of Annual Accounts			Balance As at 31-Mar-2025
	Balance As on 1-Apr-2024	Additions		Total	Deductions		Total	
		Receipts	Surplus / (Deficit)		Transfer	Utilisation		
Fixed Assets Control Account (As per Contra)	19,24,347.05	-	-	-	19,24,347.05	5,50,242.00	-	13,74,105.05
Total	19,24,347.05	-	-	-	19,24,347.05	5,50,242.00	-	13,74,105.05



BOSCONET
(Foreign Contribution Account)

Schedule Forming Part of Annual Accounts

Fixed Assets	Rate	Gross Block					Depreciation		Written Down Value as at 31.03.2025
		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	6,88,146.85	44,433.00	7,32,579.85	66,650.15
Furniture & Fixtures	15%	81,124.00	-	-	81,124.00	56,635.15	3,673.00	60,308.15	20,815.85
Solar Equipments	10%	9,900.00	-	-	9,900.00	4,901.95	500.00	5,401.95	4,498.05
Training 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
Vehicles	15%	2,54,300.00	-	-	2,54,300.00	1,09,841.00	21,669.00	1,31,510.00	1,22,790.00
	15%	12,37,603.00	-	-	12,37,603.00	5,34,563.00	1,05,456.00	6,40,019.00	5,97,584.00
Total		78,00,430.00	-	-	78,00,430.00	58,76,082.95	5,50,242.00	64,26,324.95	13,74,105.05



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Investments - Bank Fixed Deposits	Schedule - 6
Particulars	Year Ended 31-Mar-2025 (Rs.)
Fixed Deposits	1,12,58,796.00
Total	1,12,58,796.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Current Assets	Schedule - 7
Particulars	Year Ended 31-Mar-2025 (Rs.)
Federal Bank - 19538	20,80,935.64
Federal Bank - 45681	25.00
State Bank of India - 40020810446 (FC-NDMB)	99,837.37
Accured Interest	84,004.00
Recoverable	58.00
TDS Recoverable	2,27,818.00
Total	24,92,678.01



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Contributions & Donations

Schedule - 8

Particulars	Year Ended 31-Mar-2025 (Rs.)
Contributions & Donations	28,71,356.93
Total	28,71,356.93

Interest and Other Receipts

Schedule - 9

Particulars	Year Ended 31-Mar-2025 (Rs.)
Interest on SB A/c.	22,935.00
Interest on Fixed Deposits	6,66,886.00
Total	6,89,821.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Educational Support (Don Bosco Mondo)

Schedule - 10

Particulars	Year Ended 31-Mar-2025 (Rs.)
Staff Salary	4,11,840.00
Provident Fund	28,836.00
Food for Children	3,28,285.00
Sports & Recreational Expenses	38,634.00
Repair & Maintenance	20,807.00
Uniform for Children	39,300.00
Stationery for Children	330.00
Travel & Conveyance	1,44,963.00
Administrative Expenses:	
Staff Salary	63,200.00
Rates & Taxes	95.00
Bank Charges	45.00
Total	10,76,335.00

DB Education & Animation for Leadership (DEAL)

Schedule - 11

Particulars	Year Ended 31-Mar-2025 (Rs.)
Resource Person Fee	5,000.00
Educational Expenses	4,50,000.00
Food Expenses	10,276.00
Travel & Conveyance	67,268.00
Total	5,32,544.00

Educational Support (JEW)

Schedule - 12

Particulars	Year Ended 31-Mar-2025 (Rs.)
Educational Support to Poor Children	7,43,975.00
Staff Salary	53,542.00
Administrative Expenses:	
Bank Charges	778.00
Total	7,98,295.00



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

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

Schedule - 13

Particulars	Year Ended 31-Mar-2025 (Rs.)
Training, Meeting & Seminar	2,02,880.58
Staff Salary	73,020.00
Provident Fund	1,800.00
Printing & Stationery	3,600.00
Travel, Food & Accomodation	93,000.00
Total	3,74,300.58

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

Schedule - 14

Particulars	Year Ended 31-Mar-2025 (Rs.)
Staff Salary	93,020.00
Provident Fund	1,800.00
Travel, Food & Accomodation	3,30,662.00
Training, Meetings & Seminar	2,36,642.72
Printing & Stationery	1,987.00
Administrative Expenses :	
Bank Charges	1,180.00
Travel & Conveyance	6,667.42
Total	6,71,959.14



BOSCONET
(Foreign Contribution Account)

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

Education - Awareness and Outreach Expenses

Schedule - 15

Particulars	Year Ended 31-Mar-2025 (Rs.)
Staff Salary	6,09,344.00
Provident Fund	30,941.00
Staff Welfare	13,012.00
Books, Uniform & Sports Items for Poor Children	6,21,810.00
Training, Meetings & Seminar	3,65,917.00
Travel & Conveyance	51,878.00
Social Welfare / Assistance	5,00,084.00
Administrative Expenses :	
Bank Charges	6,455.08
Printing & Stationary	86,539.00
Repair & Maintenance	3,222.00
Travel & Conveyance	1,59,367.28
Audit Fees	94,400.00
Vehicle Repair & Maintenance	30,022.00
Rates & Taxes	1,689.00
Total	25,74,680.36



BOSCONET
(Foreign Contribution Account)

Receipts & Payments Account for the year ended 31st March 2025

Particulars	Schedule No.	Year Ended 31-Mar-2025 (Rs.)
Opening 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 Deposit		1,56,27,525.00
Accrued Interest		82,800.00
Sub total (A)		1,60,78,574.16
Receipts		
Contributions & Donations	8	28,71,356.93
Bank Interest (I & E)	9	6,89,821.00
Sub total (B)		35,61,177.93
Total (A) + (B)		1,96,39,752.09
Payments		
Educational Support (Don Bosco Mondo)	10	10,76,335.00
DB Education & Animation for Leadership (DEAL)	11	5,32,544.00
Educational Support (JEW)	12	7,98,295.00
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	13	3,74,300.58
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	14	6,71,959.14
Education - Awareness and Outreach Expenses	15	26,62,720.36
Sub total		61,16,154.08
Designated Fund - Utilisation	2	-
Purchase of Fixed Assets	5	-
Sub total		-
Closing Balance		
Cash in Hand		-
Federal Bank - 15450100019538		20,80,935.64
Federal Bank - 15450100045681		25.00
State Bank of India - 40020810446 (FC-NDMB)		99,837.37
Fixed Deposits		1,12,58,796.00
Accrued Interest		84,004.00
Inter Unit		-
Sub total		1,35,23,598.01
Total		1,96,39,752.09

For & on behalf of Management

[Handwritten Signature]



[Handwritten Signature]
J. A. Martins

M. No. 082051
Proprietor

J. A. Martins & Co.
Chartered Accountants

Firm Regn. No. 010860N

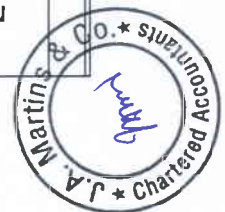
Place : New Delhi

Date : 01-09-2025

BOSCONET
(Foreign Contribution Account)

Reconciliation for Receipt & Payments for the year ended 31st March 2025

S. No.	Particulars	Previous Year F/Y 2023-24	Current Year F/Y 2024-25	Increase / (Decrease)	Expenses as per Income & Expenditure A/c for the FY 2024-25
A	Total as per Income & Expenditure A/c				25,74,680.36
B	Current Liabilities				
1	Salary Payable	-	-	-	
2	TDS Payable	21,147.00	-	(21,147.00)	
3	Provident Fund	-	-	-	
4	Expenses Payable	-	-	-	
	Total (A)	21,147.00	-	(21,147.00)	(21,147.00)
C	Current Assets				
1	Recoverables	-	58.00	58.00	
2	TDS Recoverable	1,60,983.00	2,27,818.00	66,835.00	
	Total (B)	1,60,983.00	2,27,876.00	66,893.00	66,893.00
D	Current Liabilities Written Back - Unclaimed			-	
E	Net Receivable/ payable (E) = (B +C) - (D)	1,39,836.00	2,27,876.00	88,040.00	88,040.00
	Payments as per Receipt & Payment Account (A) + (E)				26,62,720.36



BOSCONET
(Foreign Contribution Account)

(Financial Year 2024 - 2025)

Details of Administrative Expenses

<u>Name of Project</u>	<u>Schedule No.</u>	<u>Prog. Expenses Amount (Rs.)</u>	<u>Admin Expenses Amount (Rs.)</u>	<u>Total Expenses Amount (Rs.)</u>
Educational Support (Don Bosco Mondo)	Schedule - 10	10,12,995.00	63,340.00	10,76,335.00
DB Education & Animation for Leadership (DEAL)	Schedule - 11	5,32,544.00	-	5,32,544.00
Educational Support (JEW)	Schedule - 12	7,97,517.00	778.00	7,98,295.00
Capacity Building of Don Bosco Organizations in India (Misiones Salesianas, Madrid)	Schedule - 13	3,74,300.58	-	3,74,300.58
Capacity Building of Don Bosco Organizations in India (Don Bosco Mission, Bonn)	Schedule - 14	6,64,111.72	7,847.42	6,71,959.14
Education - Awareness and Outreach Expenses (As per R & P Account)	Schedule - 15	22,81,026.00	3,81,694.36	26,62,720.36
Total		56,62,494.30	4,53,659.78	61,16,154.08

