

# *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 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.



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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: 23082051BGWLNXR595

Place: New Delhi

Date: 18/08/2023

## BOSCONET

### Balance Sheet as at 31st March 2023

(Cons.)

Particulars	Sch. No.	As at 31-Mar-2023 (Rs.)
<b><u>FUNDS EMPLOYED</u></b>		
Reserves	1	3,33,84,543.45
Designated Funds	2	39,954.00
Programme Balances	3	77,77,600.49
Current Liabilities		-
Fixed Assets Control Account (As per Contra)	4	56,82,950.30
<b>Total</b>		<b>4,68,85,048.24</b>
<b><u>ASSETS</u></b>		
<b>Fixed Assets</b>		
Gross Block	5	1,15,85,930.00
Less: Accumulated Depreciation		59,02,979.70
		56,82,950.30
Current Assets	6	4,12,02,097.94
<b>Total</b>		<b>4,68,85,048.24</b>

Significant Accounting Policies

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

For & on behalf of Management

*Santosh*



Place : New Delhi

Date : 18/05/2023



*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 2023**

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
<b>INCOME</b>		
Contributions & Donations	7	1,80,10,985.02
Interest and Other Receipts	8	17,77,730.00
<b>DONATIONS / GRANTS ALLOCATED TOWARDS EXPENSES:</b>		
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
Educational Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)		26,89,100.00
Education and Nutrition for the children of Migrant Labourers in the settlements of Bangalore (Pwc Pvt. Ltd.)		26,04,207.00
Education: Delivering Smiles - Enhancing existing Digital/Computer Lab with New Devices - Learning Link Foundation (Amazon)		3,49,750.00
Education Support (Sony)		5,00,000.00
Education Support (Aveksha)		1,32,000.00
Educational Support (Give Foundation)		7,80,975.00
Relief of Poor - Assam Flood Relief Programme (Amazon)		53,812.00
Education Support- Multimedia and Design (CMS)		3,04,500.00
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People		7,246.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MCSIPL)		19,66,989.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MGSPL)		9,98,992.00
Relief of Poor - Assam Flood Relief Programme (Nestle)		19,92,000.00
Educational Rehabilitation of the Children of Migrant Labours in the Slums of Kolkata (Life Insurance Corporation)		7,04,040.00
Relief of Poor - Assam Flood Relief Programme (Give Foundation)		19,90,940.70
Environment Protection - Tree Plantation and Maintenance (Beam Global)		8,29,560.00
Environment Protection-Tree Plantation of Fruit-bearing Tree Orchards and Supporting Environmental Sustainability in Maharashtra (UPS)		4,68,000.00
<b>Total</b>		<b>5,67,63,683.20</b>



**BOSCONET**

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

*(Cons.)*

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
<b>EXPENDITURE</b>		
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
Educational Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt. Ltd.)	22	26,89,100.00
Education and Nutrition for the children of Migrant Labourers in the settlements of Bangalore (Pwc Pvt. Ltd.)	23	26,04,207.00
Education: Delivering Smiles - Enhancing existing Digital/Computer Lab with New Devices - Learning Link Foundation (Amazon)	24	3,49,750.00
Educational Support (Sony)	25	5,00,000.00
Education Support (Aveksha)	26	1,32,000.00
Educational Support (Give Foundation)	27	7,80,975.00
Relief of Poor - Assam Flood Relief Programme (Amazon)	28	53,812.00
Education Support- Multimedia and Design (CMS)	29	3,04,500.00
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People.	30	7,246.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MCSIPL)	31	19,66,989.00
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to the Poor (MGSPL)	32	9,98,992.00
Relief of Poor - Assam Flood Relief Programme (Nestle)	33	19,92,000.00
Educational Rehabilitation of the Children of Migrant Labours in the Slums of Kolkata (Life Insurance Corporation)	34	7,04,040.00
Relief of Poor - Assam Flood Relief Programme (Give Foundation)	35	19,90,940.70
Environment Protection - Tree Plantation and Maintenance (Beam Global)	36	8,29,560.00
Environment Protection-Tree Plantation of Fruit-bearing Tree Orchards and Supporting Environmental Sustainability in Maharashtra (UPS)	37	4,68,000.00
Education - Awareness Creation Expenses	38	1,06,58,667.00
Education & Training Expenses	39	87,87,708.00
Relief of Poor Expenses	40	16,78,373.00
Administrative Expenses	41	16,91,664.39
		<b>6,38,88,589.81</b>



BOSCONET

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

(Cons.)

Particulars	Sch. No.	Year Ended 31-Mar-2023 (Rs.)
Depreciation		20,10,623.00
Less: Allocation from Fixed Assets Control Account towards Depreciation		6,58,99,212.81
		20,10,623.00
Allocation towards Fixed Assets Control Account		6,38,88,589.81
		-
Excess of Expenditure over Income		6,38,88,589.81
<b>Total</b>		<b>(71,24,906.61)</b>
Allocation of General Reserve		<b>5,67,63,683.20</b>
Transfer to Income & Expenditure A/c		24,78,480.06
		(46,46,426.55)

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

For & on behalf of Management

*Santiaj*



Place : New Delhi

Date : 18/09/2023



*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**

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

Reserves	Particulars	Balance As on 1-Apr-2022	Additions			Total	Deductions			Balance As at 31-Mar-2023	
			Receipts	Surplus / (Deficit)	Transfer		Utilisati	Transfers	Total		
	General Reserve	3,20,74,748.19	-	-	89,66,703.67	4,10,41,451.86	-	30,10,481.86	-	30,10,481.86	3,80,30,970.00
	Income & Expenditure A/c	89,66,703.67	-	(46,46,426.55)	-	43,20,277.12	-	89,66,703.67	-	89,66,703.67	(46,46,426.55)
	<b>Total</b>	<b>4,10,41,451.86</b>	<b>-</b>	<b>(46,46,426.55)</b>	<b>89,66,703.67</b>	<b>4,53,61,728.98</b>	<b>-</b>	<b>1,19,77,185.53</b>	<b>-</b>	<b>1,19,77,185.53</b>	<b>3,33,84,543.45</b>

General Reserve: (i) Transfer of Rs. 30,10,481.86 includes Rs. 24,78,480.06 transferred to Main Income & Expenditure Account and Rs.5,32,001.80 is old recoverables not received.

Income & Expenditure A/C : Transfer of Rs. 89,66,703.67 (Cr.) represents transfer of opening balance to General Reserve within this schedule.



BOSCONET

Schedules Forming Part of Balance Sheet

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

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





**BOSCONET**  
Schedule Forming Part of Annual Accounts

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

Particulars	Opening Balance	Additions			Total	Utilisation			Closing Balance as on 31.03.2023	
		Additions	Interest	Transfer/ Adjust.		Payments / Utilisation	Allocation	Transfer		Total
Education - Scholarship (Don Bosco Mondo)	3,28,903.29	9,72,159.30	-	-	13,01,062.59	9,53,420.00	-	-	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	-	-	5,76,288.48	23,713.13
DB Education & Animation for Leadership (DEAL)	34,39,804.00	-	1,39,897.00	-	35,79,701.00	12,87,346.00	46,395.00	-	13,33,741.00	22,45,960.00
Relief of Poor - Assam Flood (Give Foundation)	-	61,63,323.00	-	-	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	-	-	14,10,589.00	-
Education - Empowering Civil Society Organizations towards Promoting Awareness on Government Welfare Schemes among the People	7,116.00	-	130.00	-	7,246.00	7,246.00	-	-	7,246.00	-
Restarting Education for 100 Socio-Economically Marginalized Children at Palam (Austrian Embassey)	1,48,745.00	-	-	-	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	-	-	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	-	-	51,71,000.00	-
Educational Support (Charity Aid Foundation)	-	13,19,126.40	-	-	13,19,126.40	10,39,153.00	-	-	10,39,153.00	2,79,973.40
Educational Support (JEW)	-	4,88,936.00	-	-	4,88,936.00	4,88,936.00	-	-	4,88,936.00	-
Sui Dhaga - Empowering Women - Phase 2 (Siddhantham Tollyway Pvt Ltd)	-	4,33,725.00	-	-	4,33,725.00	4,33,725.00	-	-	4,33,725.00	-
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to Poor (Macquarie Capital Securities (I) Pvt. Ltd )	18,66,989.00	-	-	-	18,66,989.00	19,66,989.00	-	-	19,66,989.00	-
Relief of Poor - Social Integration Opportunity for young Job Seekers	24,77,850.88	-	-	0.02	24,77,851.00	24,77,851.00	-	-	24,77,851.00	-
General Contribution-Programme Outreach	9,327.72	-	-	-	9,327.72	-	0.30	-	0.30	9,327.42
General Contribution-Programme Outreach	55,59,130.75	-	-	1,098.20	55,60,228.95	-	7,84,150.00	-	7,84,150.00	47,76,078.95
Education Support for the Marginalised Slum Children of Tangra, Kolkata, India (Pwc Pvt	-	26,89,100.00	-	-	26,89,100.00	26,89,100.00	-	-	26,89,100.00	-



**BOSCONET**  
Schedule Forming Part of Annual Accounts

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

Particulars	Opening Balance	Additions			Total	Utilisation			Closing Balance as on 31.03.2023
		Additions	Interest	Transfer/ Adjust.		Payments / Utilisation	Allocation	Transfer	
Education Support for the Marginalised Slum Children at Bangalore (Pwc Pvt. Ltd.)	-	26,04,207.00	-	-	26,04,207.00	-	-	-	26,04,207.00
Education: Delivering Smiles - Enhancing existing Digital/Computer Lab with New Devices - Learning Link Foundation	-	31,00,750.00	-	-	31,00,750.00	-	-	27,51,000.00	31,00,750.00
Educational Support (Sony)	5,00,000.00	-	-	-	5,00,000.00	-	-	-	5,00,000.00
Educational Support (Aveksha)	-	1,32,000.00	-	-	1,32,000.00	-	-	-	1,32,000.00
Educational Support (Give Foundation)	-	8,75,880.00	-	-	8,75,880.00	-	-	-	7,80,975.00
Educational Support (Amazon)	-	54,910.20	-	-	54,910.20	-	-	1,098.20	94,905.00
Education Support- Multimedia and Design (CMS)	-	3,04,500.00	-	-	3,04,500.00	-	-	-	54,910.20
Education / Relief of Poor - Livelihood Enhancement & Social Integration Opportunities to Poor (Macquarie Global Services Pvt. Ltd.)	9,98,992.00	-	-	-	9,98,992.00	-	-	-	3,04,500.00
Relief of Poor - Assam Flood Relief Programme (Nestle)	-	19,92,000.00	-	-	19,92,000.00	-	-	-	9,98,992.00
Educational Rehabilitation of the Children of Migrant Labours in the Slums of Kolkata (Life Insurance Corporation)	-	7,04,040.00	-	-	7,04,040.00	-	-	-	19,92,000.00
Relief of Poor - Assam Flood Relief Programme (Give Foundation)	-	19,90,940.70	-	-	19,90,940.70	-	-	-	7,04,040.00
Environment Protection - Tree Plantation and Maintenance (Beam Global)	8,29,560.00	-	-	-	8,29,560.00	-	-	-	19,90,940.70
Environment Protection-Tree Plantation of Fruit-bearing Tree Orchards and Supporting Environmental Sustainability in Maharashtra (UPS)	4,68,000.00	-	-	-	4,68,000.00	-	-	-	8,29,560.00
<b>TOTAL</b>	<b>1,72,94,775.48</b>	<b>3,08,99,311.19</b>	<b>1,40,027.00</b>	<b>1,098.50</b>	<b>4,83,35,212.17</b>	<b>-</b>	<b>-</b>	<b>3,69,74,968.18</b>	<b>4,05,57,611.68</b>

Note: Transfer of Rs. 35,82,643.50 includes Rs. 35,81,545.00 to Fixed Assets Control Account (Sch-4), being additions in Fixed Assets and balance Rs. 1,098.50 within this schedule as Additions which includes Rs. 1,098.20 to Educational Support (Amazon), Rs. 0.28 to General Contribution-Programme Outreach and balance Rs. 0.02 to Relief of Poor - Social Integration Opportunity for young Job Seekers.



BOSCONET

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

(Cons.)

**Current Liabilities**

Particulars	As at 31-Mar-2023 (Rs.)
TDS Payable	-
<b>Total</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-2023
	Balance As on 1-Apr-2022	Additions		Total	Utilisation	Transfers	Total	
		Receipts	Surplus / (Deficit)					
Fixed Assets Control Account (As per Contra)	41,12,028.30	-	-	35,81,545.00	76,93,573.30	-	20,10,623.00	56,82,950.30
<b>Total</b>	<b>41,12,028.30</b>	<b>-</b>	<b>-</b>	<b>35,81,545.00</b>	<b>76,93,573.30</b>	<b>-</b>	<b>20,10,623.00</b>	<b>56,82,950.30</b>

Note:

- (i) Transfer of Rs. 35,81,545.00 represents amount transferred from Programme Balance (Sch. 3) towards addition in Fixed Assets during the FY 2022-2023.
- (ii) Transfer of Rs. 20,10,623.00 towards depreciation on Fixed Assets during the FY 2022-2023.



**BOSCONET**

**Schedule Forming Part of Annual Accounts**

Fixed Assets	Rate	Gross Block				Depreciation		Written Down Value as at 31.3.2023
		Opening Balance	Additions During The Year	Sale/Adj. During The Year	As at 31.3.2023	For The Year	As at 31.3.2023	
Computer	40%	9,90,885.00	27,97,395.00	-	37,88,280.00	6,74,202.00	13,78,279.60	24,10,000.40
Office Equipments	15%	93,424.00	64,912.00	-	1,58,336.00	11,659.00	59,812.15	98,523.85
Furniture & Fixtures	10%	9,900.00	-	-	9,900.00	617.00	4,346.95	5,553.05
Solar Equipments	40%	54,18,273.00	-	-	54,18,273.00	10,40,308.00	38,57,810.00	15,60,463.00
Training Equipments	15%	2,54,300.00	-	-	2,54,300.00	29,991.00	84,348.00	1,69,952.00
Vehicles	15%	12,37,603.00	7,19,238.00	-	19,56,841.00	2,53,846.00	5,18,383.00	14,38,458.00
<b>Total</b>		<b>80,04,385.00</b>	<b>35,81,545.00</b>	<b>-</b>	<b>1,15,85,930.00</b>	<b>20,10,623.00</b>	<b>59,02,979.70</b>	<b>56,82,950.30</b>

(Cons.)  
Schedule - 5



BOSCONET

SCHEDULES FORMING PART OF THE ANNUAL ACCOUNTS

<i>(Cons.)</i>	
Schedule - 6	
Current Assets	As at
Particulars	31-Mar-2023 (Rs.)
Cash in Hand	10,312.00
Federal Bank - 19538	7,31,461.64
Federal Bank - 45681	25.00
State Bank of India - 40020810446 (FC-NDMB)	8,89,521.52
Axis Bank - 5872	3,29,209.33
Federal Bank - 15254	54,43,891.89
Federal Bank - 34768	1,84,144.00
Federal Bank - 45442	22.00
HDFC Bank - 15733818	1,62,495.79
HDFC Bank - 52948	21,56,501.94
South Indian Bank - 13067	11,55,374.71
Kotak Mahindra Bank - 3011469965	2,01,180.92
Fixed Deposits	2,95,84,020.00
Advance	24,440.00
Accured Interest	1,73,175.00
Tax Deducted at Source	1,56,322.20
<b>Total</b>	<b>4,12,02,097.94</b>

