



INDEPENDENT AUDIT REPORT

We have audited the attached Balance Sheet, the Income & Expenditure Account and Receipts & Payments Account for the year ended of **Yuva Vikas Mandal, Bhopal** as at 31st March, 2025 annexed thereto that are prepared in accordance with the provisions of the Madhya Pradesh Societies Registration Act, 1973. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Basic 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 code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 of the financial statements in accordance with the applicable laws 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.

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.



We believe that our audit provides a reasonable basis for our opinion, and report that:

- a. We have obtained all the information and explanations which to the best our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law, have been kept by the Society, so far as it appears from our examination of the books;
- c. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Accounts dealt with by this report are in agreement with the books of account;
- d. In our opinion, and to the best of our information and according to the explanations given to us, the said account give a true and fair view
 - i) In the case of the Balance sheet, of the state of affairs of the Society as at March 31st 2025;
 - ii) In the case of the Income and Expenditure Account, of Society excess of the Income over Expenditure for the year ended on that date.
 - iii) In the case of the Receipts & Payments Account, of Society of the receipts and payments for the year ended on that date.

For **B R I S K A & Associates LLP**
Chartered Accountants
FRN 000780C/ C400288

S. Chanodia

(Sanjeev Chanodia)
Partner
MRN 078896
UDIN : 25078896BMJGF9319



Place : Bhopal
Date : 05.08.2025

YUVA VIKAS MANDAL, BHOPAL
Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

Particulars	Note	2024-25			2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		-	28,234,716.00	28,234,716.00	-	32,000,381.81	32,000,381.81
II Other Income	6	13,872.00	2,094,129.27	2,108,001.27	15,345.76	-	15,345.76
III Total Income (I+II)		13,872.00	30,328,845.27	30,342,717.27	15,345.76	32,000,381.81	32,015,727.57
IV Expenses:							
(a) Religion/charitable expenses	7	8,586.74	30,328,845.27	30,337,432.01	9,334.47	29,518,293.59	29,527,628.06
(b) Other Expenses (specify nature)			-	-		2,482,088.22	2,482,088.22
Total expenses		8,586.74	30,328,845.27	30,337,432.01	9,334.47	32,000,381.81	32,009,716.28
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		5,285.26		5,285.26	6,011.29	-	6,011.29
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		5,285.26	-	5,285.26	6,011.29	-	6,011.29
VIII Extraordinary Items (specify nature & provide note/delete if none)						-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		5,285.26	-	5,285.26	6,011.29	-	6,011.29
Appropriations Transfer to funds, e.g., Building fund							
Transfer from funds							
Balance transferred to General Fund		-	-	-	-	-	-
		5,285.26	-	5,285.26	6,011.29	-	6,011.29
The accompanying notes are an integral part of the financial statements							

For Yuva Vikas Mandal

P. Chandak
Priya Chandak
(Treasurer)
Place : Bhopal
Date: 05.08.2025



Rajendra Singh Mewada
Rajendra Singh Mewada
(Secretary)

As per our Audit Report of even date attached

For B R I S K A & ASSOCIATES LLP
Chartered Accountants
FRN- 00780C/400288
S. Chanodia
(Sanjeev Chanodia)
Partner
MRN No. 078896



YUVA VIKAS MANDAL, BHOPAL

Receipts and Payment Account For The Year ended 31-03-2025

Amount (Rs.) FY 2023-2024	Receipts	Amount (Rs.) FY 2024-2025	Amount (Rs.) FY 2023-2024	Payments	Amount (Rs.) FY 2024-2025
	Opening Balance			Projects Expenses Programme	
	Cash in Hand	-	9,770,441.50	Projects Expenses from Indian Contribution	9,846,380.74
8,113,957.41	Cash at Banks	10,602,056.92	14,511,488.11	Projects Expenses From Foreign Contribution	15,888,901.40
	Grants Received from Indian Donors			Projects Expenses Admin	
250,000.00	JCB, Litratue Foundation, New Delhi	-	3,093,531.19	Projects Expenses from Indian Contribution	2,221,712.00
12,908,332.00	Azim Premji Foundation, Bengaluru	10,590,666.00	2,142,832.79	Projects Expenses From Foreign Contribution	2,371,851.13
230,194.00	Interest on Project Grant	316,830.00	-	Capital Expenditure	580,220.00
	Grants Received from Foreign Donors			Organisational Expenses	8,586.74
4,235,240.00	Paul Hamlyn Foundation, London	4,235,240.00	9,334.47		
10,108,446.00	Dignity Alliance International, London UK	9,564,810.00			
3,255,756.81	Karuna Deutschland, Germany	3,781,550.00			
1,012,413.00	Dasra, Houston US				
-	Interest on Project Grant	216,120.00		Closing Balance	
	Organisational Receipt			Cash in Hand	-
14,400.00	Membership Fees	12,000.00	10,602,056.92	Cash at Bank	8,403,492.91
945.76	Bank Interest	1,872.00			
40,129,684.98	Total	39,321,144.92	40,129,684.98	Total	39,321,144.92

For Yuva Vikas Mandal

P Chandak
Priya Chandak
 (Treasurer)
 Place : Bhopal
 Date: 05.08.2025



Rajendra Singh Mewada
Rajendra Singh Mewada
 (Secretary)

As per our Audit Report of even date attached

For **B R I S K A & ASSOCIATES LLP**
 Chartered Accountants
 FRN- 00780C/400288

S. Chanodia
 (Sanjeev Chanodia)
 Partner
 MRN No. 078896



YUVA VIKAS MANDAL, BHOPAL

Balance Sheet as at 31st March, 2025

Amount in Rs.

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		210,693.17	205,407.91
(b)	Restricted Funds		8,192,799.74	10,396,649.01
(c)	Capital Grant		576,956.00	196,960.00
	Total		8,980,448.91	10,799,016.92
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		576,956.00	196,960.00
			576,956.00	196,960.00
2	Current assets			
(a)	Cash and bank balances	5	8,403,492.91	10,602,056.92
			8,403,492.91	10,602,056.92
	Total		8,980,448.91	10,799,016.92
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Yuva Vikas Mandal

Pchandak
Priya Chandak
(Treasurer)

Place : Bhopal
Date: 05.08.2025

RS
Rajendra Singh Mewada
(Secretary)



As per our Audit Report of even date attached

For B R I S K A & ASSOCIATES LLP

Chartered Accountants

FRN- 00780C/400288

Sanjeev Chanodia
(Sanjeev Chanodia)

Partner

MRN No. 078896



YUVA VIKAS MANDAL, BHOPAL

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds				-
3	Designated Funds	205,407.91	5,285.26	-	210,693.17
(B)	Restricted Funds	10,396,649.01	28,234,716	30,438,565	8,192,799.74
(C)	Capital Grants	196,960.00	580,220	200,224	576,956.00
		10,799,016.92	28,820,221.26	30,638,789.27	8,980,448.91
	Previous Year (FY2023-2024)	8,457,384.41	32,006,393.10	29,664,760.59	10,799,016.92

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YUVA VIKAS MANDAL, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS				(Amount in Rs.)
	Plant and Equipment	Office equipment	Furniture & Fixtures	Computer & Printer	Total
Gross Block					
At 1 April 2024		16,965.00	10,588.00	169,407.00	196,960.00
Additions	-	33,720.00	-	546,500.00	580,220.00
Deductions/Adjustments					
At 1 April 2023	8,839.00	26,914.00	24,668.00	283,006.00	343,427.00
Additions					
Deductions/Adjustments	8,839.00	6,955.00	12,903.00	661.00	29,358.00
At 31 March 2025	-	50,685.00	10,588.00	715,907.00	777,180.00
At 31 March 2024	-	19,959.00	11,765.00	282,345.00	314,069.00
Depreciation/Adjustments					
At 1 April 2024	-	7,603.00	1,059.00	191,562.00	200,224.00
Additions					
Deductions/Adjustments					
At 1 April 2023	-	2,994.00	1,177.00	112,938.00	117,109.00
Additions					
Deductions/Adjustments					
At 31 March 2025	-	7,603.00	1,059.00	191,562.00	200,224.00
At 31 March 2024	-	2,994.00	1,177.00	112,938.00	117,109.00
Net Block					
At 31 March 2025	-	43,082.00	9,529.00	524,345.00	576,956.00
At 31 March 2024	-	16,965.00	10,588.00	169,407.00	196,960.00

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YUVA VIKAS MANDAL, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

5 Cash and Bank Balances		31-03-25	31-03-24
A Cash and cash equivalents			
(a)	Balances with Bank	8,403,492.91	10,602,056.92
(b)	Cash credit account (Debit balance)	-	-
(c) Fixed Deposits			
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Total	(I) 8,403,492.91	10,602,056.92
B Other bank balances			
(a) Bank Deposits			
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	(II) -	-
	Total Cash and bank balances	(I+II) 8,403,492.91	10,602,056.92

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YUVA VIKAS MANDAL, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

6 Other income	2024-25		2023-24	
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
(a) Interest income	1,872.00	-	945.76	-
(b) Other non-operating income (Please specify)	-	-	-	-
Membership Fees	12,000.00	-	14,400.00	-
Transferred Unspent Grant B/S from specify grant fund	-	2,094,129.27	-	-
Total other income	13,872.00	2,094,129.27	15,345.76	-
7 Other Expenses	2024-25		2023-24	
(a) Charitable Expenses (refer to Annexure-A)				
(i) <u>Project Expenses for Indian Contribution Fund</u>				
Equitable Human and Sustainable Society	-	103,488.00	-	-
Girls Claim to Justice and Dignity Programme	-	5,132,910.02	-	5,320,151.23
Human Justice Fellowship Programme	-	6,831,694.72	-	6,897,282.46
(ii) <u>Project Expenses for Foreign Contribution Fund</u>				
Nirbhaya: Empowering women and girls to end sexual violence in India.	-	2,616,785.47	-	2,552,842.29
Access to Education and Dignity Programme	-	3,593,706.39	-	4,768,892.69
General Operations and Support to Migrate Resilience Collaborative Activities	-	10,642,348.31	-	8,928,879.84
Effectively Combatting Voilence against Women in India	-	579,877.36	-	327,476.92
Collectively Impacting millions of Vulnerable Indian Programme	-	828,035.00	-	76,229.16
Grassroots Resilience Institute (GRI Programme)	-	-	-	396,539.00
The Qissa Pitara-Library Programme	-	-	-	250,000.00
(iii) Organisational Expenses	8,586.74	-	9,334.47	-
(b) Other Expenses	-	-	-	-
To Transferred Unspent Grant B/S to specify grant fund	-	-	-	2,482,088.22
Total	8,586.74	30,328,845.27	9,334.47	32,000,381.81

For Yuva Vikas Mandal

P Chandak
Priya Chandak
 (Treasurer)
 Place : Bhopal
 Date: 05.08.2025



Rajendra Singh Mewada
Rajendra Singh Mewada
 (Secretary)

As per our Audit Report of even date attached

For **B R I S K A & ASSOCIATES LLP**
 Chartered Accountants
 FRN- 00780C/400288

S. Chanodia
(Sanjeev Chanodia)
 Partner
 MRN No. 078896



YUVA VIKAS MANDAL, BHOPAL

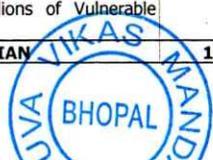
Annexure attached to & forming part of Balance Sheet as at 31st March 2025

All Figures in Rs.

Annexure - A

Source / Project Title / Purpose	Opening Balance as on 01.04.2024		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Refund / Transferred	Closing Balance as on 31.03.2025	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
REVENUE GRANTS (FOREIGN)								
1. Karuna D Nirbhaya: Empowering women and girls to end sexual violence in India.		1,001,826.22	2,938,175.00	73,723.00	2,616,785.47			1,396,938.75
2. Paul Hamlyn Foundation,5-11, Leeke Street London Access to Education and Dignity Programme		268,993.81	4,235,240.00	57,778.00	3,593,706.39			968,305.42
3. Dignity Alliance International, 23-26 Great Janes Street, London WC1N 3ES United Kinadom General Operations and Support to Migrate Resilience Collaborative Activities		2,236,801.69	9,564,810.00	82,279.00	10,642,348.31			1,241,542.38
4. Karuna Deutschland, Germany Effectively Combatting Voilence against Women in India		-	792,375.00	440.00	579,877.36			212,937.64
5. Dasra, At Riverway, Suite 1900, Houston TX77056, US Collectively Impacting millions of Vulnerable Indian Programme		936,183.84		1,900.00	828,035.00	109,720.00		328.84
TOTAL FOREIGN		4,443,805.56	17,530,600.00	216,120.00	18,260,752.53	109,720.00	-	3,820,053.03
REVENUE GRANTS (INDIAN CONTRIBUTION)								
1. Azim Prem Ji Foundation, Bengaluru Equitable Human and Sustainable Society	-	-	580,500.00	-	103,488.00			477,012.00
2. Azim Prem Ji Foundation, Bengaluru Girls Claim to Justice and Dignity Programme	-	2,235,471.91	5,824,000.00	228,554.00	5,132,910.02			3,155,115.89
3. Azim Prem Ji Foundation, Bengaluru Human Justice Fellowship Programme	-	3,717,371.54	3,766,666.00	88,276.00	6,831,694.72			740,618.82
TOTAL INDIAN	-	5,952,843.45	10,171,166.00	316,830.00	12,068,092.74	-	-	4,372,746.71
GRAND TOTAL	-	10,396,649.01	27,701,766.00	532,950.00	30,328,845.27	109,720.00	-	8,192,799.74

CAPITAL GRANTS								
1. Azim Prem Ji Foundation, Bengaluru Equitable Human and Sustainable Society	-	-	419,500.00	-	419,500.00			-
1. Karuna Deutschland, Germany Effectively Combatting Voilence against Women in India	-	-	51,000.00	-	51,000.00			-
2. Dasra, At Riverway, Suite 1900, Houston TX77056, US Collectively Impacting millions of Vulnerable Indian Programme	-	-	-	-	109,720.00	(109,720.00)		-
TOTAL INDIAN	-	196,960.00	470,500.00	-	580,220.00	(109,720.00)	-	-



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YUVA VIKAS MANDAL, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2025

CASH AND BANK BALANCES

		Annexure B
Sn	Cash At Bank	Amount (Rs.)
1	State Bank Of India FCRA A/c 40026319735	103,794.94
2	HDFC Bank Ltd A/c -50200027981532	115,693.53
3	Bank of India A/c - 901710110000445	30,983.21
4	Bank Of Baroda A/c - 68130100002886	211,913.96
5	Yes Bank Limited A/c - 069894600000955	1,357,908.82
6	Bank of Baroda A/c- 68130100006240	2,982,633.89
7	Yes Bank Limited A/c - 069893900000092	3,600,564.56
Total		8,403,492.91
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2	Cash In Hand	
	Cash	0.00
Total		0.00

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YUVA VIKAS MANDAL, BHOPAL
Schedule to Account for the financial year ended on 31st March 2025

Note-2

A: ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Society follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) FIXED ASSETS

- 2.1 Fixed Assets are stated at cost less depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure Account. When assets are sold or discarded their cost are removed from the accounts and any gain or loss resulting from their disposal is included in the Income and Expenditure Account.
- 2.2 Fixed assets acquired out of capital grants are stated at cost and corresponding grant shown as Capital grants under Liabilities. The depreciation charged on such acquired assets is shown as reduction from capital grants and recognized as income in income and expenditure account.

3) DEPRECIATION

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

4) INCOME RECOGNITION

- a) Unconditional revenue grants are credited to Income and Expenditure accounts of the year of receipt.
- b) Grants/fees for specific assignments are recognized as income to the extent of its utilization during the year.
- c) Interest received on unspent grants is accounted for income as per the directions, if any of the donor agency.
- d) Expenditures which are reimbursable / receivable from donor agency have been shown under "Advances & Deposit" in the Balance Sheet till amount recovered and same has been recognized as Grant received in the Income & Expenditure Account.

5) GRANTS/PROJECT ADVANCES

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Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

6) Foreign Currency Transactions

Foreign currency transactions are recorded at the rates prevailing on the date of the transactions. Monetary assets and liabilities in foreign currency are translated at closing rate. Exchange differences arising on settlement or translation of monetary items are recognized as income or expenses in the Profit and Loss Account.

7) Other Funds:

Reserve Fund has been created. The amount transferred from current year's Income to reserve funds is as approval by the Board of Directors.

The Reserve funds are being utilized to fulfill the defined objectives of the Society.

B:NOTES ON ACCOUNTS

- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchase
- 2) d are treated as capital grants.
- 3) Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.

For Yuva Vikas Mandal


Priya Chandak
(Treasurer)

Place: Bhopal
Dated:05.08.2025


Rajendra Singh Mewada
(Secretary)

As per our report of even date annexed
For B R I S K A & ASSOCIATES LLP
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(Sanjeev Chanodia)
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