



AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2022, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2022 of **YUVA VIKAS MANDAL 10/4 Ankur Complex Shivaji Nagar Bhopal 462016**. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We state that

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- b) In our opinion proper books of accounts as required by the law have been kept by Society so far as appears from our examination of such books.
- c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account referred to in this report are in agreement with the books of account produced before us.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with accounting principles generally accepted in India.
 - i) in the case of Balance Sheet of the state of affairs as at 31st March 2022.
 - ii) In the case of Income & Expenditure account of the excess of income over. Expenditure for the period ended on that date.

For, SKK & Company
Chartered Accountants
Firm Reg. No.014325c

Date : 20.06.2022
Place: Bhopal


CA. Sudhir Kumar Khade
(Partner)
Membership No.408980
UDIN – 22408980APABXK6426

YUVA VIKAS MANDAL, BHOPAL

(FCRA) Income & Expenditure Account for the period 01-04-2021 to 31-03-2022

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses	13,901,530.79	By Project Grant	10,711,819.51
To Depreciation on Fixed Assets	71,514.00	By Deferred Capital Grant	71,514.00
To Excess of Income over Expenditure	-	By Transferred to Unspent Grant	3,189,711.28
TOTAL	13,973,044.79	TOTAL	13,973,044.79

As per my Audit Report of even date attached

For Yuva Vikas Mandal

P Chandak

(President)

Place : Bhopal

Date: 21.08.2022



[Signature]
(Secretary)

For S S K & Company

Chartered Accountants

Firm Registration No.014325c

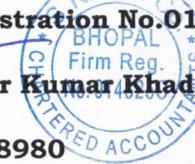
CA. Sudhir Kumar Khade

Partner

M.No. 408980

Firm Reg. No. 014325c

UDIN NO.22408980BAFTJB3484



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Receipts and Payment Account For the Period 01-04-2021 to 31-03-2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
Cash in Hand	-		-
Cash at Bank	3,469,246.45		
Projects Grant		Projects Expenses	13,901,530.79
Paul Hamlyn Foundation, 5-11, Lecke Street London	3,081,949.00		
Dignity Alliance International UK	7,135,000.00	Loans & Advances	3,275.00
Karuna Deutschland	494,870.51	Star Health Insurance	
		Closing Balance	
		Cash in Hand	-
		Cash at Bank	276,260.17
Total	14,181,065.96	Total	14,181,065.96

As per my Audit Report of even date attached

For Yuva Vikas Mandal

Pchandak
(President)

Place : Bhopal
Date: 21.08.2022

[Signature]
(Secretary)



For S S K & Company
Chartered Accountants & Co.
Firm Registration No. 014325c
[Signature]
CA. Sudhir Kumar Khade
Partner
M.No. 408980
Firm Reg. No. 014325c
UDIN NO.22408980BAFTJB3484



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Balance Sheet as at 31st March, 2022

Prev. Year Amt as on 31.03.2021	LIABILITIES	AMOUNT (Rs.) as on 31.03.2022	Prev. Year Amt as on 31.03.2021	ASSETS	AMOUNT (Rs.) as on 31.03.2022
206,942.00	Capital Account		206,942.00	Fixed Assets	135,428.00
-	Capital Grant 206,942.00	135,428.00		(As per Annexure-B)	
-	Add: Current year -		-	Current Assets	
-	Less: Deferred Depreciation 71,514.00			Recoverable fund	447,015.50
				(As per Annexure-A)	
			3,469,246.45	Loan & Advances	3,275.00
3,469,246.45	Unspent Grant	726,550.67		Cash & Bank Balances	
	(As per Annexure-A)			Cash in Hand	-
				Cash at Bank	276,260.17
				HDFC Bank 50200027981532 226,909.17	
				SBI FCRA A/c 40026319735 49,351.00	
3,676,188.45	TOTAL	861,978.67	3,676,188.45	TOTAL	861,978.67

As per my Audit IAs per my Audit Report of even date attached

For Yuva Vikas | For Yuva Vikas Mandal

Pchandak
(President)

Place : Bhopal
Date: 21.08.2022

Pchandak
(President)

Place : Bhopal



[Signature]
(Secretary)

For S S K & Company
Chartered Accountants
Firm Registration No.014325c

[Signature]
CA. Sudhir Kumar Khade
Partner
M.No. 408980

Firm Reg. No. 014325c
UDIN NO.22408980BAFTJB3484

YUVA VIKAS MANDAL, BHOPAL

(FCRA) Annexure attached to & forming part of Balance Sheet as at 31st March 2022

Annexure B : Fixed Assets

S.No.	Particulars	Rate	As at 01.04.2021	Add. Before 30.09.21	Add. After 30.09.21	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2022
1	Computer & Printer/Scanner	40%	164,792.00	-	-	-	164,792.00	65,917.00	98,875.00
2	Furniture & Fixture	10%	14,525.00	-	-	-	14,525.00	1,453.00	13,072.00
3	Office Equipments	15%	27,625.00	-	-	-	27,625.00	4,144.00	23,481.00
Total			206,942.00	-	-	-	206,942.00	71,514.00	135,428.00



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Annexure attached to & forming part of Balance Sheet as at 31st March 2022

Annexure - A

Source / Project Title / Purpose	Opening Balance as on 01.04.2021		Receipts during the Year	Utilisations during the year	Refund / Transferred	Closing Balance as on 31.03.2022	
	Dr Balance	Cr Balance				Recoverable Dr Balance	Unspent Cr Balance
REVENUE GRANTS (FOREIGN CONTRIBUTION)							
1. Unitarian Universalist Association, Holdeen India Program, Boston Massachussts Institutional strengthening and promoting Community leadership	-	399,734.59	-	399,734.59		0.00	-
2. Paul Hamlyn Foundation, 5-11, Leeke Street London Excess to Education and Dignity Programme	-	1,273,373.50	2,081,949.00	3,802,338.00		447,015.50	-
3. Paul Hamlyn Foundation, 5-11, Leeke Street London Covid-19 relief Support	-	900,086.00	-	900,086.00		-	-
4. Dignity Alliance International, London UK Covid-19 relief Support	-	42,532.52	-	42,532.52		-	0.00
5. Jansahas Foundation, Delhi Covid-19 relief Support	-	69,522.00	-	69,522.00		-	-
6. Jansahas Foundation, Delhi Migrant Resilience Collaboration	-	130,293.00	-	130,293.00		-	-
7. Paul Hamlyn Foundation, 5-11, Leeke Street London Dignity and Access to Education for the Children of Socially Excluded Groups-2	-	-	1,000,000.00	850,236.00		-	149,764.00
8. Dignity Alliance International, 23-26 Great Janes Street, London WC1N 3ES United Kingdom General Operations and Support to Migrate Resilience Collaborative Activities	-	-	7,135,000.00	6,591,855.88		-	543,144.12
9. Karuna Deutschland, Germany Effectively Combatting Voilence against Women in India	-	26,726.24	494,870.51	487,954.20		-	33,642.55
10. Roddenberry Foundation Co Kessler Schneider, USA General Support	-	626,978.60	-	626,978.60		-	0.00
TOTAL	-	3,469,246.45	10,711,819.51	13,901,530.79		447,015.50	726,550.67



YUVA VIKAS MANDAL, BHOPAL
Schedule to Account for the financial year ended on 31st March 2022

Schedule:

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

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 purchased are treated as capital grants.
- 2) 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.

As per our report of even date annex

For Yuva Vikas Mandal

(President)



(Secretary)

Place: Bhopal
Dated: 20.06.2022

For S S K & Company
Chartered Accountants
Firm Registration No 014325c



CA Sudhir Kumar Khade
(Partner)

M.No. 408980