



Certificate to be given by Chartered Accountant

We have audited the account of Yuva Vikas Mandal, MIG 10/4 Ankur Complex Shivaji Nagar Bhopal 462016, its registration number 6734/99 Dated 03.02.1999 (FCRA Registration No 063160237) and State of registration is Madhya Pradesh for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs.2,79,535.17 ;
- (ii) Foreign contribution of / worth Rs. 1,57,30,498.06 was received by the Association during the financial year ;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. Nil was received by the Association during the financial year ;
- (iv) The balance of unutilised foreign contribution with the Association at the end of the financial year was Rs. 24,86,270.65;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For BRISKA & Associates
Chartered Accountants
FRN 000780C

S. Chanodia

(Sanjeev Chanodia)
Partner

MRN 078896
UDIN : 23078896BGWQSE2267



Place : Bhopal
Date: 05.09.2023

YUVA VIKAS MANDAL, BHOPAL

FCRA Balance Sheet as at 31st March, 2023

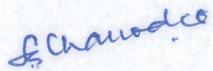
Prev. Year Amt as on 31.03.2022	LIABILITIES	AMOUNT (Rs.) as on 31.03.2023	Prev. Year Amt as on 31.03.2022	ASSETS	AMOUNT (Rs.) as on 31.03.2023
1,35,428.00	Capital Account Capital Grant 1,35,428.00 Add: Current year 96,637.00 Less: Defered Depreciation 63,706.00	1,68,359.00	1,35,428.00	Fixed Assets (As per Schedule-B)	1,68,359.00
-	Reserve Fund (I & E A/c) Add: Current year -	-	4,47,015.50	Current Assets Recoverable fund (As per Schedule -A)	-
7,26,550.67	Unspent Grant (As per Schedule-A) Significant Accounting Policies & Notes on accounts - Schedule - C	24,86,270.65	3,275.00	Loan & Advances	-
			49,351.00	Cash & Bank Balances Cash in Hand	-
			2,26,909.17	Cash at Bank	-
				State Bank Of India FCRA A/c 40026319735 18,85,008.11	24,86,270.65
				Sub FCRA HDFC Bank Ltd A/c -50200027981532 6,01,262.54	
8,61,978.67	TOTAL	26,54,629.65	8,61,978.67	TOTAL	26,54,629.65

For Yuva Vikas Mandal

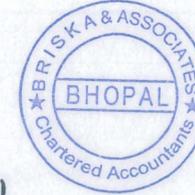
As per our report of even date attached
For **B R I S K A & ASSOCIATES**
Chartered Accountants
FRN - 000780C


Kishan Singh Thakur
(President)


Rajendra Singh Mewada
(Secretary)


(Sanjeev Chanodia)
Partner
MRN No. 078896

Place : Bhopal
Date : 05-09-2023



YUVA VIKAS MANDAL, BHOPAL

FCRA Income & Expenditure Account for the Year ended 31-03-2023

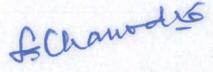
Prev. Year Amt as on 31.03.2022	EXPENDITURE	AMOUNT (Rs.)	Prev. Year Amt as on 31.03.2022	INCOME	AMOUNT (Rs.)
1,39,01,530.79	To Projects Expenses	1,34,27,125.58	1,07,11,819.51	By Project Grant Receipts	1,56,33,861.06
	To Organisational Expenses	-		Less: Return Grant	-
71,514.00	To Depreciation on Fixed Assets	63,706.00		By Membership Fees	-
	Less: Deferred Capital Grant	63,706.00		By Organisational Receipts	-
	By Transferred Unspent Grant B/S to specify grant fund	22,06,735.48	71,514.00	By Interest on Bank Deposit	-
	To Excess of Income over Expenditure	-	31,89,711.28	By Deferred Capital Grant	-
	Significant Accounting Policies & Notes on accounts - Schedule - C			By Transferred to Unspent Grant B/S	
1,39,73,044.79	TOTAL	1,56,33,861.06	1,39,73,044.79	TOTAL	1,56,33,861.06

For Yuva Vikas Mandal

As per our report of even date attached
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FRN - 000780C


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(President)


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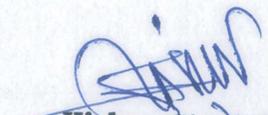
YUVA VIKAS MANDAL, BHOPAL

FCRA Receipts and Payment Account For the year ended on 31-03-2023

Prev. Year Amt as on 31.03.2022	Receipts	Amount (Rs.)	Prev. Year Amt as on 31.03.2022	Payments	Amount (Rs.)
	Opening Balance			Projects Expenses	
	Cash in Hand	-	1,39,01,530.79	Capital Expenditure transfer to BS	1,34,27,125.58
34,69,246.45	Cash at Bank	2,76,260.17			96,637.00
	Advance To Star Health Insurance	3,275.00	3,275.00	Loans & Advances Star health insurance	-
	Projects Grant			Closing Balance	
30,81,949.00	Paul Hamlyn Foundation, London	52,04,872.00		Cash in Hand	-
71,35,000.00	Dignity Alliance International, UK	92,36,933.25	2,76,260.17	Cash at Bank	24,86,270.65
4,94,870.51	Karuna Deutschland, Germany	12,88,692.81			
	Significant Accounting Policies & Notes on accounts - Schedule - C				
1,41,81,065.96	Total	1,60,10,033.23	1,41,81,065.96	Total	1,60,10,033.23

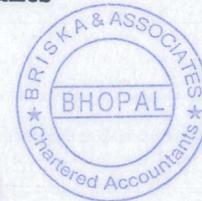
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Partner
MRN No. 078896



Place : Bhopal
Date : 05-09-2023



YUVA VIKAS MANDAL, BHOPAL

FCRA Annexure attached to & forming part of Balance Sheet as at 31st March 2023

Schedule - A
(Amount in Rs)

Source / Project Title / Purpose	Opening Balance as on 01.04.2022		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Refund / Transferred	Closing Balance as on 31.03.2023	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
REVENUE GRANTS (FOREIGN)								
1. Karuna D, Germany Nirbhaya: Empowering women and girls to end sexual violence in India.	-	-	7,67,311.51	-	2,34,808.00	-	-	5,32,503.51
2. Paul Hamlyn Foundation,5-11, Leeke Street London Excess to Education and Dignity Programme	4,47,015.50	-	52,04,872.00	-	39,55,210.00	-	-	8,02,646.50
3. Paul Hamlyn Foundation,5-11, Leeke Street London Covid-19 relief Support	-	1,49,764.00	-	-	1,49,764.00	-	-	-
4. Dignity Alliance International, 23-26 Great Janes Street, London WC1N 3ES United Kingdom General Operations and Support to Migrate Resilience Collaborative Activities	-	5,43,144.12	92,36,933.25	-	87,22,841.84	-	-	10,57,235.53
5. Karuna Deutschland, Germany Effectively Combatting Voilence against Women in India	-	33,642.55	4,24,744.30	-	3,64,501.74	-	-	93,885.11
TOTAL	4,47,015.50	7,26,550.67	1,56,33,861.06	-	1,34,27,125.58	-	-	24,86,270.65
CAPITAL GRANTS (FOREIGN CONTRIBUTION)								
1. Karuna D, Germany Nirbhaya: Empowering women and girls to end sexual violence in India.	-	-	96,637.00	-	96,637.00	-	-	-
TOTAL	-	-	96,637.00	-	96,637.00	-	-	-
GRAND TOTAL	-	-	1,57,30,498.06	-	1,35,23,762.58	-	-	-
Previous Year (Rs)	28,69,696.86	1,07,11,819.51	1,33,01,981.20	4,47,015.50	7,26,550.67	24,86,270.65	28,69,696.86	1,07,11,819.51



YUVA VIKAS MANDAL, BHOPAL

FCRA Annexure attached to & forming part of Balance Sheet as at 31st March 2023

Schedule B : Fixed Assets

(Amount in Rs)

S.No.	Particulars	Rate	As at 01.04.2022	Add. Before 30.09.22	Add. After 30.09.22	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2023
1	Computer & Printer/Scanner	40%	98,875.00	-	96,637.00	-	1,95,512.00	58,877.00	1,36,635.00
2	Furniture & Fixture	10%	13,072.00	-	-	-	13,072.00	1,307.00	11,765.00
4	Office Equipments	15%	23,481.00	-	-	-	23,481.00	3,522.00	19,959.00
Total			1,35,428.00	-	96,637.00	-	2,32,065.00	63,706.00	1,68,359.00
Previous Year (Rs)			2,06,942.00				2,06,942.00	71,514.00	1,35,428.00




YUVA VIKAS MANDAL, BHOPAL
Note to Accounts for the financial year ended on 31st March 2023

Schedule - C

A: SIGNIFICANT 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.



YUVA VIKAS MANDAL, BHOPAL

Note to Accounts for the financial year ended on 31st March 2023

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.

For Yuva Vikas Mandal

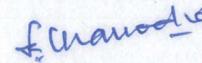

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