



S.K.K. & Company

CHARTERED ACCOUNTANTS

CA. Sudhir Khade

Partner (FCA, DISA)

CA. Prashant Raghuwanshi

Partner (ACA)

AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2020, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2020 relating to **Foreign Contribution 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 2020.
 - 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 : 19.09.2020
Place: Bhopal



CA. Sudhir Kumar Khade
(Partner)

Membership No.408980

UDIN - 20408980AAAADK7026

YUVA VIKAS MANDAL, BHOPAL

(FCRA) Receipts and Payment Account For the Period 1st Apr 2019 to 31st Mar 2020

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<u>Opening Balance</u>		<u>Expenditure for Childline Project</u>	
Cash in Hand	-	Projects Expenses	3,325,073.96
Cash at Bank	371,374.08	Capital Expenditure	51,000.00
<u>Grant, Received</u>		<u>Closing Balance</u>	
Jansahas Foundation, Delhi	1,102,500.00	Cash in Hand	-
Paul Hamlyn Foundation, Delhi	2,493,230.00	Cash at Bank	591,030.12
Total	3,967,104.08	Total	3,967,104.08

As per my Audit Report of even date attached

For Yuva Vikas Mandal


(President)
 Place : Bhopal
 Date: 19-09-2020




(Secretary)

**For S K K & Company
 Chartered Accountants
 Firm Reg. No. 014325C**


**CA. Sudhir Kumar Khade
 (Partner)
 M.No.408980
 UDIN No. 20408980AAAADK7026**



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Income & Expenditure Account for the year ended on 31st March 2020

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses	3325073.96	By Project Grant	3544730.00
To Depreciation on Fixed Assets	32880.00	By Deferred Capital Grant	32880.00
To Excess of Income over Expenditure trf BalanceSheet Unspent Grant	219656.04		
TOTAL	3,577,610.00	TOTAL	3,577,610.00

As per my Audit Report of even date attached

For Yuva Vikas Mandal



(President)

Place : Bhopal

Date: 19-09-2020



(Secretary)

**For S K K & Company
Chartered Accountants
Firm Reg. No. 014325C**



**CA. Sudhir Kumar Khade
(Partner)**

M.No.408980

UDIN No. 20408980AAAADK7026



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Balance Sheet as at 31st March, 2020

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
Capital Account		Fixed Assets	
Capital Grant 31,200.00	49,320.00	Computer 31,200.00	49,320.00
Add: Current year 51,000.00		Add: Addition Current year 51,000.00	
Less: Defered Depreciation 32,880.00		Less: Depreciation 32,880.00	
Unspent Grant	591,030.12	Cash & Bank Balances	
(As per Annexure-A)		Cash in Hand	
		Cash at Bank	591,030.12
		HDFC Bank 50200027981532	
TOTAL	640,350.12	TOTAL	640,350.12

As per my Audit Report of even date attached

For Yuva Vikas Mandal



(President)

Place : Bhopal

Date: 19-09-2020





(Secretary)

**For S K K & Company
Chartered Accountants
Firm Reg. No. 014325C**



**CA. Sudhir Kumar Khade
(Partner)**

M.No.408980

UDIN No. 20408980AAAADK7026



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Annexure attached to & forming part of Balance Sheet as at 31st March 2020

Source / Project Title / Purpose	Opening Balance as on 01.04.2019		Receipts during the Year	Utilisations during the year	Closing Balance as on 31.03.2020	
	Dr Balance	Cr Balance			Recoverable Dr Balance	Unspent Cr Balance
REVENUE GRANTS (FOREIGN CONTRIBUTION)						
1. Jansahas Foundation, Delhi Institutional strengthening and promoting Community leadership	-	-	658,500.00	360,732.88	-	297,767.12
2. Unitarian Universalist Association, Boston Massachussts Unitarian Universalist Holdeen India Program (Land Reform and Development)	-	371,374.08	-	371,374.08	-	-
3. Paul Hamlyn Foundation, Delhi Excess to Education and Dignity Programme	-	-	2,442,230.00	2,184,967.00	-	257,263.00
4. Jansahas Foundation, Delhi Study and Intervention on Migrant Aspects	-	-	444,000.00	408,000.00	-	36,000.00
TOTAL	-	371,374.08	3,544,730.00	3,325,073.96	-	591,030.12

CAPITAL GRANTS (FOREIGN CONTRIBUTION)						
1. Paul Hamlyn Foundation Excess to Education and Dignity Programme	-	-	51,000.00	51,000.00	-	-
TOTAL	-	-	51,000.00	51,000.00	-	-



YUVA VIKAS MANDAL, BHOPAL
Schedule to Account for the financial year ended on 31st March 2020

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

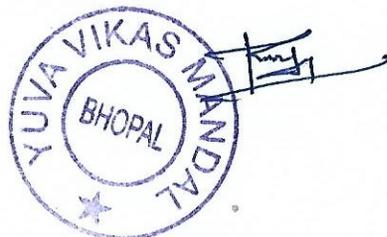
- 2.1 Fixed Assets are stated at cost less depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance 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: 19/09/2020

For S K K & Company
(Chartered Accountant)
Firm Reg. No. 014325C


Ca. Sudhir Kumar Khade
(Partner)

M.No. 408980
UDIN No. 20408980AAAADK7026

