



S.K.K. & Company

CHARTERED ACCOUNTANTS

CA. Sudhir Khade

Partner (FCA, DISA)

CA. Prashant Raghuwanshi

Partner (FCA)

AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2021, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2021 relating to YUVA VIKAS MANDAL, BHOPAL. 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 Trust 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 2021.
 - 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 Registration No.014325c


CA. Sudhir Kumar Khade
(Partner)
Membership No.408980
UDIN No. 21408980AAAAEY4356



Date : 30-09-2021

Place: Bhopal

YUVA VIKAS MANDAL, BHOPAL

(FCRA) Receipts and Payment Account For the Period 01-04-2020 to 31-03-2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
Cash in Hand	-		-
Cash at Bank	591,030.12		
Projects Grant		Projects Expenses	
Jansahas Social Development Society, Dewas	-		13,160,636.14
The Roddenberry Foundation Co Kessler	1,088,573.80		
Paul Hamlyn Foundation	3,590,440.00		
Unitarian Universalist Association Holdeen India Program	766,958.47	Capital Expenditure	250,290.00
Dignity Alliance International	2,170,438.20		
Paul Hamlyn Foundation, (Covid-19)	2,790,550.00		
Jan Sahas Foundation Delhi	5,818,000.00	Closing Balance	
Karuna Deutschland	64,182.00	Cash in Hand	-
		Cash at Bank	3,469,246.45
Total	16,880,172.59	Total	16,880,172.59

As per my Audit Report of even date attached

For Yuva Vikas Mandal

(President)
Place : Bhopal
Date: 30.09.2021


(Secretary)

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


CA. Sudhir Khade
Partner
M.No.408980
UDIN No. 21408980AAAAEY4356



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Income & Expenditure Account for the period 01-04-2020 to 31-03-2021

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses	13160636.14	By Project Grant	16038852.47
To Depreciation on Fixed Assets	92668.00	By Deferred Capital Grant	92668.00
To Transferred to Unspent Grant B/S	2878216.33		
To Excess of Income over Expenditure	-		
TOTAL	16,131,520.47	TOTAL	16,131,520.47

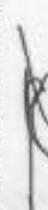
As per my Audit Report of even date attached

For Yuva Vikas Mandal

(President)
Place : Bhopal
Date: 30.09.2021


(Secretary)

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


CA. Sudhir Khade
Partner

M.No.408980

UDIN No. 21408980AAAAAEY4356



YUVA VIKAS MANDAL, BHOPAL

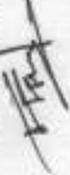
(FCRA) Balance Sheet as at 31st March, 2021

LIABILITIES	AMOUNT (Rs.) as on 31.03.2021	ASSETS	AMOUNT (Rs.) as on 31.03.2021
Capital Account		Fixed Assets	
Capital Grant	49,320.00	(As per Annexure-B)	206,942.00
Add: Current year	250,290.00	Current Assets	
Less: Deferred Depreciation	92,668.00	Cash & Bank Balances	
		Cash in Hand	
		Cash at Bank	
		HDFC Bank 50200027981532	3456394
		SBI FCRA A/c 40026319735	12852
Unspent Grant	3,469,246.45	TOTAL	3,676,188.45
(As per Annexure-A)			
TOTAL	3,676,188.45		

As per my Audit Report of even date attached

For Yuva Vikas Mandal

(President)
Place : Bhopal
Date: 30.09.2021


(Secretary)

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


CA. Sudhir Khade
Partner
M.No.408980
UDIN No. 21408980AAAAEY4356



YUVA VIKAS MANDAL, BHOPAL

(PCCMA) Annexure attached to the forming part of Balance Sheet as at 31st March 2021

Amount in ₹

Source / Project Title / Purpose	Opening Balance as on 01.04.2020		Receipts during the Year	Total Receipts during the Year	Expenditure during the year	Balance as on 31.03.2021	Closing Balance as on 31.03.2021
	Dr. Balance	Cr. Balance					
REVENUE GRANTS (FOREIGN CONTRIBUTION)							
1. Jansahas Foundation, Delhi Institutional strengthening and promoting Community leadership	-	297,767.12	-	-	297,767.12	-	-
2. Urbanian Universalis Association, Holden India Program, Boston Massachusetts Institutional strengthening and promoting Community leadership	-	-	766,958.47	-	367,223.88	-	399,734.59
3. Paul Hamlyn Foundation, 5-11, Leake Street London Excess to Education and Dignity Programme	-	257,263.00	3,590,440.00	-	2,574,329.50	-	1,273,373.50
4. Paul Hamlyn Foundation, 5-11, Leake Street London Covid-19 Response	-	-	2,790,550.00	-	1,890,464.00	-	900,086.00
5. Dignity Alliance International, London UK Covid-19 relief Support	-	-	2,170,438.20	-	2,127,905.68	-	42,532.52
6. Jansahas Foundation, Delhi Covid-19 relief Support	-	-	4,600,000.00	-	4,530,470.00	-	69,522.00
7. Jansahas Foundation, Delhi Migrant Resilience Collaboration	-	-	826,710.00	-	696,417.00	-	130,293.00
8. Jansahas Foundation, Delhi Study and Intervention on Migrant Aspects	-	36,000.00	-	-	36,000.00	-	-
9. Jansahas Foundation, Delhi Matri network Project- Effectively Combating Violence against Women	-	-	141,000.00	-	141,000.00	-	-
10. Karuna Deutschland, Germany Effectively Combating Violence against Women in India	-	-	64,182.00	-	37,455.76	-	26,726.24
11. Roodenberry Foundation Co Kessler Schneider, USA General Support	-	-	1,088,573.80	-	461,595.20	-	626,978.60
REVENUE GRANTS (INDIAN CONTRIBUTION)							
1. Jansahas Social Development Society, Dewas Girls' Claim Justice and Dignity (GJCJD) Balika Programme	-	-	-	-	-	-	-
TOTAL	-	591,030.12	16,038,852.47	-	13,160,636.14	-	3,469,246.45
CAPITAL GRANTS (FOREIGN CONTRIBUTION)							
1. Jansahas Foundation, Delhi Covid-19 relief	-	-	200,000.00	-	200,000.00	-	-
2. Jansahas Foundation, Delhi MHC Programme	-	-	50,290.00	-	50,290.00	-	-
TOTAL	-	-	250,290.00	-	250,290.00	-	-

[Signature]



YUVA VIKAS MANDAL, BHOPAL

(FCRA) Annexure attached to & forming part of Balance Sheet as at 31st March 2021

Annexure B : Fixed Assets

S.No.	Particulars	Rate	As at 01.04.2020		30.09.20		Sale/ Deletion	Total	Depreciation For the year	W.D.V. as 31.03.20
			As at	Add. Before	Add. After					
1	Computer & Printer/Scanner	40%	49,320.00	134,000.00	68,500.00	-	251,820.00	87,028.00	164,792.00	
	Furniture & Fixture	10%	-	-	15,290.00	-	15,290.00	765.00	14,525.00	
	Office Equipments	15%	-	32,500.00	-	-	32,500.00	4,875.00	27,625.00	
	Total		49,320.00	166,500.00	83,790.00	-	299,610.00	92,668.00	206,942.00	

[Handwritten Signature]



YUVA VIKAS MANDAL, BHOPAL
Schedule to Account for the financial year ended on 31st March 2021

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, BHOPAL

(President)


(Secretary)

Place: Bhopal
Dated: 30-09-2021

For S S K B Company
(Chartered Accountant) FR.No.014325c


CA Sudhir Kumar Khade
(Partner)
M.No.40980

