



**CERTIFICATE**

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 2024 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. 24,86,270.65.
- (ii) Foreign contribution of / worth Rs.1,86,11,855.81 was received by the Association during the financial year 2023-2024 ;
- (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.44,43,805.56
- (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 B R I S K A & Associates  
Chartered Accountants  
FRN 000780C

*Sanjeev Chanodia*

(Sanjeev Chanodia)  
Partner

MRN 078896

UDIN : 24078896BKAERM1860



Place : Bhopal

Date : 25.07.2024

**YUVA VIKAS MANDAL, BHOPAL**

**FCRA Income & Expenditure Account for the Year ended 31-03-2024**

All Figures in Rs.

Amount (Rs.) FY 2022-2023	EXPENDITURE	Amount (Rs.) FY 2023-2024	Amount (Rs.) FY 2022-2023	INCOME	Amount (Rs.) FY 2023-2024
1,15,99,070.74	To Projects Expenses Programme	1,45,11,488.11	1,56,33,861.06	By Project Grant Receipts	1,86,11,855.81
18,28,054.84	To Projects Expenses Admin	21,42,832.79			-
-	To Depreciation on Fixed Assets 58,825.00				-
	Less:Deferred Capital Grant 58,825.00	-			-
22,06,735.48	By Transferred Unspent Grant B/S to specify grant fund	19,57,534.91			-
	To Excess of Income over Expenditure	-			-
<b>1,56,33,861.06</b>	<b>TOTAL</b>	<b>1,86,11,855.81</b>	<b>1,56,33,861.06</b>	<b>TOTAL</b>	<b>1,86,11,855.81</b>

Significant Accounting Polices and Notes on Accounts-Annexure D

**For Yuva Vikas Mandal**

*Pchandak*  
**Priya Chandak**  
 (Treasurer)  
 Place : Bhopal  
 Date: 25.07.2024

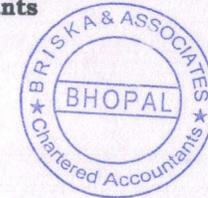
*Rajendra Singh Mewada*  
**Rajendra Singh Mewada**  
 (Secretary)



**As per our Audit Report of even date attached**

**For BRISKA & ASSOCIATES**  
**Chartered Accountants**  
**FRN- 00780C**

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



**YUVA VIKAS MANDAL, BHOPAL**

**FCRA Receipts and Payment Account For the Years ended 31-03-2024**

All Figures in Rs.

Amount (Rs.) FY 2022-2023	Receipts	Amount (Rs.) FY 2023-2024	Amount (Rs.) FY 2022-2023	Payments	Amount (Rs.) FY 2023-2024
	<b>Opening Balance</b>			<b>Projects Expenses</b>	
-	Cash in Hand	-		Project Expenses Programme	21,42,832.79
2,76,260.17	Cash at Bank	24,86,270.65	1,34,27,125.58	Project Expenses Admin	1,45,11,488.11
	<b>Projects Grant</b>		96,637.00	Capital Expenditure	-
52,04,872.00	Paul Hamlyn Foundation, London	42,35,240.00		<b>Closing Balance</b>	
92,36,933.25	Dignity Alliance International, UK	1,01,08,446.00		Cash in Hand	-
12,88,692.81	Karuna Deutschland, Germany	32,55,756.81	24,86,270.65	Cash at Bank	44,43,805.56
	Dasra, Houston TX77056, US	10,12,413.00			
	<b>Loan and Advances</b>				
3275	Star Health Insurance				
<b>1,60,10,033.23</b>	<b>Total</b>	<b>2,10,98,126.46</b>	<b>1,60,10,033.23</b>	<b>Total</b>	<b>2,10,98,126.46</b>

Significant Accounting Policies and Notes on Accounts-Annexure D

For Yuva Vikas Mandal

*Pchandak*

**Priya Chandak**  
(Treasurer)

Place : Bhopal

Date: 25.07.2024



*Tsing*

**Rajendra Singh Mewada**  
(Secretary)

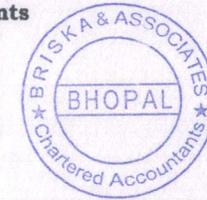
As per our Audit Report of even date attached  
For BRISKA & ASSOCIATES

Chartered Accountants  
FRN- 00780C

*S. Chanodia*

(Sanjeev Chanodia)  
Partner

MRN No. 078896



**YUVA VIKAS MANDAL, BHOPAL**

**FCRA Balance Sheet as at 31st March, 2024**

All Figures in Rs.

Amount (Rs.) As on 31.03.2023	LIABILITIES	AMOUNT (Rs.) as on 31.03.2024	Amount (Rs.) As on 31.03.2023	ASSETS	AMOUNT (Rs.) as on 31.03.2024
1,35,428.00	<b>Capital Account</b>	1,09,534.00	1,68,359.00	<b>Fixed Assets</b>	1,09,534.00
96,637.00	Capital Grant 1,68,359.00			(As per Annexure-B)	
(63,706.00)	Add: Current year -				
	Less: Defered Depreciation 58,825.00			<b>Cash &amp; Bank Balances</b>	
				Cash in Hand -	
	<b>Reserve Fund (I &amp; E A/c)</b>			Cash at Bank 44,43,805.56	
	Add: Current year -			State Bank Of India FCRA A/c 40026319735 19,61,576.90	
24,86,270.65	<b>Unspent Grant</b>	44,43,805.56	18,85,008.11	HDFC Bank Ltd A/c -50200027981532 24,82,228.66	
	Opening Balance (Annex-A) 24,86,270.65		6,01,262.54		
	Add-Net Current Year 19,57,534.91				
<b>26,54,629.65</b>	<b>TOTAL</b>	<b>45,53,339.56</b>	<b>26,54,629.65</b>	<b>TOTAL</b>	<b>45,53,339.56</b>

ificant Accounting Polices and Notes on Accounts-Annexure D

For Yuva Vikas Mandal

*Pchandak*

Priya Chandak  
(Treasurer)

Place : Bhopal

Date: 25.07.2024

*RSM*

Rajendra Singh Mewada  
(Secretary)

As per our Audit Report of even date attached

For BRISKA & ASSOCIATES

Chartered Accountants  
FRN- 00780C

*Sanjeev Chanodia*  
(Sanjeev Chanodia)  
Partner

MRN No. 078896



**YUVA VIKAS MANDAL, BHOPAL**

FCRA Annexure attached to & forming part of Balance Sheet as at 31st March 2024

All Figures in Rs.

Annexure - A

Source / Project Title / Purpose	Opening Balance as on 01.04.2023		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Refund / Transferred	Closing Balance as on 31.03.2024	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
<b>REVENUE GRANTS (FOREIGN CONTRIBUTION)</b>								
<b>1. Karuna D</b> Nirbhaya: Empowering women and girls to end sexual violence in India.		5,32,503.51	30,22,165.00	-	25,52,842.29			10,01,826.22
<b>2. Paul Hamlyn Foundation, 5-11, Leake Street London</b> Excess to Education and Dignity Programme		8,02,646.50	42,35,240.00	-	47,68,892.69			2,68,993.81
<b>3. Dignity Alliance International, 23-26 Great Janes Street, London WC1N 3ES United Kingdom</b> General Operations and Support to Migrate Resilience Collaborative Activities		10,57,235.53	1,01,08,446.00	-	89,28,879.84			22,36,801.69
<b>4. Karuna Deutschland, Germany</b> Effectively Combatting Violence against Women in India		93,885.11	2,33,591.81	-	3,27,476.92			-
<b>5. Dasra, At Riverway, Suite 1900, Houston TX77056. US</b> Organization Development & Strengthening			10,12,413.00		76,229.16			9,36,183.84
<b>TOTAL Forign</b>	-	<b>24,86,270.65</b>	<b>1,86,11,855.81</b>	-	<b>1,66,54,320.90</b>	-	-	<b>44,43,805.56</b>

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**YUVA VIKAS MANDAL, BHOPAL**

**FCRA Annexure attached to & forming part of Balance Sheet as at 31st March 2024**

**Annexure B : Fixed Assets**

All Figures in Rs.

S.No.	Particulars	Rate	As at 01.04.2023	Addition	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2024	W.D.V. as on 31.03.2023
1	Computer & Printer/Scanner	40%	1,36,635.00	-	-	1,36,635.00	54,654.00	81,981.00	1,36,635.00
2	Furniture & Fixture	10%	11,765.00	-	-	11,765.00	1,177.00	10,588.00	11,765.00
4	Office Equipments	15%	19,959.00	-	-	19,959.00	2,994.00	16,965.00	19,959.00
<b>Total</b>			<b>1,68,359.00</b>	<b>-</b>	<b>-</b>	<b>1,68,359.00</b>	<b>58,825.00</b>	<b>1,09,534.00</b>	<b>1,68,359.00</b>
<b>Previous year</b>			<b>1,35,428.00</b>	<b>96,637.00</b>		<b>2,32,065.00</b>	<b>63,706.00</b>	<b>1,68,359.00</b>	<b>1,35,428.00</b>

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YUVA VIKAS MANDAL, BHOPAL  
Schedule to Account for the financial year ended on 31st March 2024

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.

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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.
- 3) The old unusable assets etc were written off of Rs. 29358.00 and transferred to Reserve fund.

For Yuva Vikas Mandal

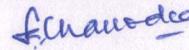
  
Priya Chandak  
(Treasurer)

  
Rajendra Singh Mewada  
(Secretary)

As per our report of even date annex  
For B R I S K A & ASSOCIATES

Chartered Accountants

FRN 000780C



(Sanjeev Chanodia)

Partner

MRN 078896



Place: Bhopal  
Dated: 25.07.2024