

YUVA VIKAS MANDAL, BHOPAL

FCRA Income & Expenditure Account for the Year ended 31-03-2025

All Figures in Rs.

Amount (Rs.) FY 2023-2024	EXPENDITURE	Amount (Rs.) FY 2024-2025	Amount (Rs.) FY 2023-2024	INCOME	Amount (Rs.) FY 2024-2025
1,45,11,488.11	To Projects Expenses Programme	1,58,88,901.40	1,86,11,855.81	By Project Grant Receipts	1,75,30,600.00
21,42,832.79	To Projects Expenses Admin	23,71,851.13		By Interest on Project Grant	2,16,120.00
-	To Depreciation on Fixed Assets 81,354.00	-			-
	Less:Deferred Capital Grant 81,354.00	-			-
19,57,534.91	To Transferred Unspent Grant B/S to specify grant fund	-			By Transferred Unspent Grant B/S to specify grant fund
	To Excess of Income over Expenditure	-			
1,86,11,855.81	TOTAL	1,82,60,752.53	1,86,11,855.81	TOTAL	1,82,60,752.53

For Yuva Vikas Mandal

Priya Chandak
Priya Chandak
 (Treasurer)
 Place : Bhopal
 Date: 05-08-2025



Rajendra Singh Mewada
Rajendra Singh Mewada
 (Secretary)

As per our Audit Report of even date attached

For B R I S K A & ASSOCIATES LLP
 Chartered Accountants
 FRN- 00780C/400288

Sanjeev Chanodia
(Sanjeev Chanodia)
 Partner
 MRN No. 078896



YUVA VIKAS MANDAL, BHOPAL

FCRA Receipts and Payment Account For the Years ended 31-03-2025

All Figures in Rs.

Amount (Rs.) FY 2023-2024	Receipts	Amount (Rs.) FY 2024-2025	Amount (Rs.) FY 2023-2024	Payments	Amount (Rs.) FY 2024-2025
	Opening Balance			Projects Expenses	
-	Cash in Hand	-	21,42,832.79	Project Expenses Programme	1,58,88,901.40
24,86,270.65	Cash at Bank	44,43,805.56	1,45,11,488.11	Project Expenses Admin	23,71,851.13
	Projects Grant		-	Capital Expenditure	1,60,720.00
42,35,240.00	Paul Hamlyn Foundation, London	42,35,240.00		Closing Balance	
1,01,08,446.00	Dignity Alliance International, UK	95,64,810.00		Cash in Hand	-
32,55,756.81	Karuna Deutschland, Germany	37,81,550.00	44,43,805.56	Cash at Bank	38,20,053.03
10,12,413.00	Dasra, Houston TX77056, US	-			
	Interest on Project Grant				
-	Bank Interest	2,16,120.00			
2,10,98,126.46	Total	2,22,41,525.56	2,10,98,126.46	Total	2,22,41,525.56

For Yuva Vikas Mandal

P Chandak
Priya Chandak
 (Treasurer)
 Place : Bhopal
 Date: 05-08-2025



Rajendra Singh Mewada
Rajendra Singh Mewada
 (Secretary)

As per our Audit Report of even date attached

For B R I S K A & ASSOCIATES LLP
 Chartered Accountants
 FRN- 00780C/400288

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



YUVA VIKAS MANDAL, BHOPAL

FCRA Balance Sheet as at 31st March, 2025

All Figures in Rs.

Amount (Rs.) As on 31.03.2024	LIABILITIES	AMOUNT (Rs.) as on 31.03.2025	Amount (Rs.) As on 31.03.2024	ASSETS	AMOUNT (Rs.) as on 31.03.2025
1,09,534.00	Capital Account Capital Grant 1,09,534.00 Add: Current year 51,000.00 Add: Transferred Revenue Grant 1,09,720.00 Less: Defered Depreciation 81,354.00	1,88,900.00	1,09,534.00	Fixed Assets (As per Annexure-B)	1,88,900.00
44,43,805.56	Unspent Grant Opening Balance (Annex-A) 44,43,805.56 Less-Transferred Cap Grant (1,09,720.00) Less-Net Current Year (5,14,032.53)	38,20,053.03	-	Cash & Bank Balances Cash in Hand Cash at Bank State Bank Of India FCRA A/c 4002631973 1,03,794.94 Yes Bank Limited A/c - 069893900000092 36,00,564.56 HDFC Bank Ltd A/c -50200027981532 1,15,693.53	38,20,053.03
45,53,339.56	TOTAL	40,08,953.03	45,53,339.56	TOTAL	40,08,953.03

For Yuva Vikas Mandal

P. Chandak
Priya Chandak
(Treasurer)
Place : Bhopal
Date: 05-08-2025



R. Singh
Rajendra Singh Mewada
(Secretary)

As per our Audit Report of even date attached

For B R I S K A & ASSOCIATES LLP
Chartered Accountants
FRN- 00780C/400288

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



YUVA VIKAS MANDAL, BHOPAL

FCRA Annexure attached to & forming part of Balance Sheet as at 31st March 2025

Annexure B : Fixed Assets

All Figures in Rs.

S.No.	Particulars	Rate	As at 01.04.2024	Add. Before 30.09.24	Addition	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2025	W.D.V. as on 31.03.2024
1	Computer & Printer/Scanner	40%	81,981.00	72,500.00	54,500.00	-	208,981.00	72,692.00	136,289.00	81,981.00
2	Furniture & Fixture	10%	10,588.00	-	-	-	10,588.00	1,059.00	9,529.00	10,588.00
4	Office Equipments	15%	16,965.00	33,720.00	-	-	50,685.00	7,603.00	43,082.00	16,965.00
Total			109,534.00	106,220.00	54,500.00	-	270,254.00	81,354.00	188,900.00	109,534.00
Previous year FY 2023-2024			135,428.00		96,637.00		232,065.00	63,706.00	168,359.00	135,428.00

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YUVA VIKAS MANDAL, BHOPAL
Schedule to Account for the financial year ended on 31st March 2025

Note-2

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

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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 purchase
- 2) d are treated as capital grants.
- 3) 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


Priya Chandak
(Treasurer)

Place: Bhopal
Dated:05.08.2025


Rajendra Singh Mewada
(Secretary)

As per our report of even date annexed
For B R I S K A & ASSOCIATES LLP
Chartered Accountants
FRN 000780C/400388


(Sanjeev Chanodia)
Partner
MRN 078896

