



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To the Board to Trustees

Youth Unity Voluntary Action (YUVA)

Munshi Mohallah, Makdampur,

Parsudih, Jamshedpur, Jharkhand -831002

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Youth Unity Voluntary Action (YUVA)** [PAN: AAATY1099B], which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2024, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustee for the Financial Statements

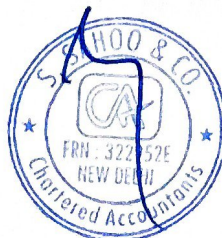
4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design,

making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.



- e. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- f. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- g. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;
- h. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- i. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 24057426BKAUCA6625

Place: New Delhi
Date: 25.09.2024

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

BALANCE SHEET AS AT 31ST,MARCH,2024

<u>CONSOLIDATED PROJECTS</u>		<u>AMOUNT IN INR</u>	
	<u>SCHEDULE</u>	<u>F.Y. 2023-24</u>	<u>F.Y. 2022-23</u>
<u>SOURCES OF FUNDS</u>			
I. FUND BALANCES:			
b. General Fund	[01]	3,35,770.71	4,50,118.39
c. Project Fund	[02]	31,50,554.06	20,48,723.16
d. Asset Fund	[03]	1,58,474.00	1,72,738.00
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL Rs.	[I + II]	36,44,798.77	26,71,579.55
<u>APPLICATION OF FUNDS</u>			
I. FIXED ASSETS	[04]	1,58,474.00	1,72,738.00
II. INVESTMENT		-	-
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	33,97,027.39	24,09,544.17
b. Other Current Assets	[06]	68,570.00	68,570.00
c. Grant Receivable	[07]	63,856.38	63,856.38
	A	35,29,453.77	25,41,970.55
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	43,129.00	43,129.00
	B	43,129.00	43,129.00
NET CURRENT ASSETS	[A - B]	34,86,324.77	24,98,841.55
TOTAL Rs.	[I+II+III]	36,44,798.77	26,71,579.55

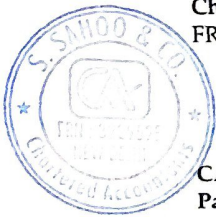
Significant Accounting Policies and Notes to Accounts

[23]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S. Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Youth Unity for Voluntary Action (YUVA)



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426


Barnali Chakraborty
Secretary

Place : New Delhi
Date : 25.09.2024



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST, MARCH, 2024
CONSOLIDATED PROJECTS

I. INCOME	SCHEDULE	AMOUNT IN INR	
		F.Y. 2023-24	F.Y. 2022-23
Grants			
Interest Income	[09]	74,00,376.00	62,83,132.00
Other Income		89,173.00	1,08,997.21
	[10]	-	4,790.00
TOTAL		74,89,549.00	63,96,919.21
II. EXPENDITURE			
FCRA Project			
Social & Legal Empowerment of Saber (ASW Support)	[11]	-	4,67,392.00
Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, USA)	[12]	-	7,46,415.00
Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, USA)	[13]	7,31,987.00	7,06,744.08
Annual Cross Movement Dialogues at State Level (Rethink Events) in Jharkhand (Supported by: CREA, USA)	[14]	-	1,01,026.94
Stop Child Marriage(Supported by: Girls First Fund)	[15]	26,00,755.72	29,04,916.06
Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation)	[16]	7,56,969.42	9,98,827.00
Women Gaining Ground (Supported by: CREA, USA)	[17]	22,44,871.96	18,33,824.78
Social Action Project (Supported by: CREA, USA)	[18]	-	74,000.24
Other Programme & Admin Project		-	61.36
Local Project			
JTELP Expenses	[19]	-	42,000.00
It's My Body Project 2nd Year	[20]	-	2,51,462.00
Other Programme & Admin Expenses	[21]	1,36,981.68	2,33,171.57
Non Recurring Expenses		30,500.00	45,500.00
Depreciation			
Less: Depreciation transferred to Asset Fund	[04]	44,764.00	46,574.00
		44,764.00	46,574.00
TOTAL		-	-
III. EXCESS OF INCOME OVER EXPENDITURE		65,02,065.78	84,05,341.03
IV. TRANSFERRED TO GENERAL FUND	[I - II]	9,87,483.22	(20,08,421.82)
TRANSFERRED TO PROJECT FUND		(1,14,347.68)	(2,25,745.08)
		11,01,830.90	(17,82,676.74)

Significant Accounting Policies and Notes to Accounts [23]

The schedules referred to above form an Integral part of the Financial Statement.

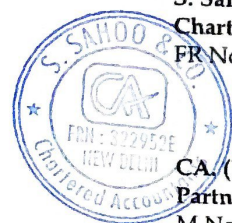
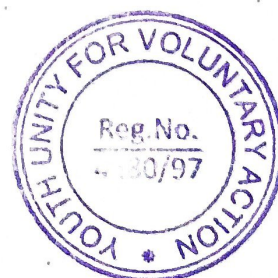
For & on behalf :
S. Sahoo & Co.
Chartered Accountants
FR No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

Place : New Delhi
Date : 25.09.2024

For & on behalf :
Youth Unity for Voluntary Action (YUVA)

Bimali Chakraborty
Secretary



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST,MARCH,2024

CONSOLIDATED PROJECTS

		AMOUNT IN INR	
	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
RECEIPTS			
Cash & Bank Balance			
Cash in Hand		5,349.00	36,804.00
Cash at Bank		24,04,195.17	40,95,672.39
Grants	[22]	74,00,376.00	62,83,132.00
Interest Income		89,173.00	1,08,997.21
Other Income	[10]	-	4,790.00
Receivable from Survey Project- Tata Steel Foundation		-	2,18,039.60
TDS Refund Received		-	67,450.00
TOTAL Rs.		98,99,093.17	1,08,14,885.20
PAYMENT			
FCRA Project			
Social & Legal Empowerment of Saber (ASW Support)	[11]	-	4,67,392.00
Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, USA)	[12]	-	7,46,415.00
Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, USA)	[13]	7,31,987.00	7,06,744.08
Annual Cross Movement Dialogues at State Level (Rethink Events) in Jharkhand (Supported by: CREA, USA)	[14]	-	1,01,026.94
Stop Child Marriage(Supported by: Girls First Fund)	[15]	26,00,755.72	29,04,916.06
Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation)	[16]	7,56,969.42	9,98,827.00
Women Gaining Ground (Supported by: CREA, USA)	[17]	22,44,871.96	18,33,824.78
Social Action Project (Supported by: CREA, USA)	[18]	-	74,000.24
Other Programme & Admin Project		-	61.36
Local Project			
JTELP Expenses	[19]	-	42,000.00
It's My Body Project 2nd Year	[20]	-	2,51,462.00
Other Programme & Admin Expenses	[21]	1,36,981.68	2,33,171.57
Non Recurring Expenses		30,500.00	45,500.00
Cash & Bank Balance			
Cash in Hand		38,328.00	5,349.00
Cash at Bank		33,58,699.39	24,04,195.17
TOTAL Rs.		98,99,093.17	1,08,14,885.20

Significant Accounting Policies and Notes to Accounts

[23]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :

S. Sahoo & Co.

Chartered Accountants

FR No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place : New Delhi

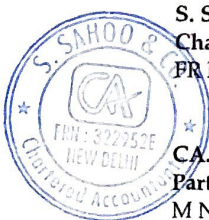
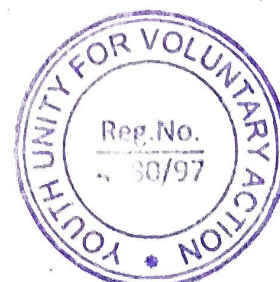
Date : 25.09.2024

For & on behalf :

Youth Unity for Voluntary Action (YUVA)

Barnali Chakraborty

Secretary

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement

AMOUNT IN INR

SCHEDULE [01] : GENERAL FUND

FCRA Projects

Opening Balance

Add:- Excess of Income over Expenditure

F.Y. 2023-24

F.Y. 2022-23

68,099.86

38,941.58

32,471.00

29,158.28

TOTAL (A)

1,00,570.86

68,099.86

Local Projects

Opening Balance

Add:- Excess of Income over Expenditure

Add: Transferred from Project Fund

3,82,018.53

5,92,005.65

(1,46,818.68)

(2,54,903.36)

-

44,916.24

TOTAL (B)

2,35,199.85

3,82,018.53

TOTAL (A+B)

3,35,770.71

4,50,118.39

SCHEDULE [02] : PROJECT FUND

FCRA Projects

Social & Legal Empowerment of Sabar (ASW-CWS Support)

Opening Balance of Project Fund

Add: Grant received During the year

Add: Interest earned on project grant during the year

Less: Spent during the year

-

13,766.00

-

4,50,000.00

-

3,626.00

-

4,67,392.00

-

-

Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, New Delhi)

Opening Balance of Project Fund

Add: Grant received During the year

Add: Interest earned on project grant during the year

Less: Spent during the year

-

4,22,052.00

-

3,24,363.00

-

-

-

7,46,415.00

-

-

Annual Cross Movement Dialogues at State Level (Rethink Events) in Jharkhand (Supported by: CREA, New Delhi)

Opening Balance of Unspent Grants

Add: Grant received During the year

Add: Interest earned on project grant during the year

Less: Spent during the year

-

-

-

1,01,000.00

-

26.94

-

1,01,026.94

-

-

All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi)

Opening Balance of Unspent Grants

Add: Grant received During the year

Add: Interest earned on project grant during the year

Less: Spent during the year

-

-

7,31,987.00

7,06,744.00

-

0.08

7,31,987.00

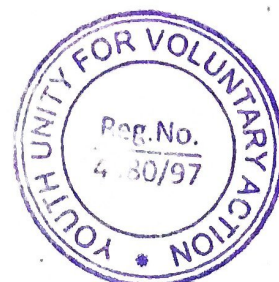
7,06,744.08

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(Signature)



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

F.Y. 2023-24 F.Y. 2022-23

Preventing and Responding to Child Marriage and Early Union (Supported by: Girls First Fund)

Opening Balance of Unspent Grants	12,63,488.04	16,06,115.10
Add: Grant received During the year	26,09,638.00	25,21,981.00
Add: Interest earned on project grant during the year	27,668.00	40,308.00
Less: Spent during the year	26,00,755.72	29,04,916.06
	<u>13,00,038.32</u>	<u>12,63,488.04</u>

Hunger & Poverty Elimination Initiative and Rahat Support (Supported by: Jiv Daya Foundation, USA)

Opening Balance of Unspent Grants	2,93,546.00	3,43,448.00
Add: Grant received During the year	9,73,707.00	9,41,900.00
Add: Interest earned on project grant during the year	8,371.00	7,025.00
Less: Spent during the year	7,56,969.42	9,98,827.00
	<u>5,18,654.58</u>	<u>2,93,546.00</u>

Women Gaining Ground (Supported by: CREA, USA)

Opening Balance of Unspent Grants	-	9,12,329.68
Add: Grant received During the year	30,85,044.00	9,21,495.00
Add: Interest earned on project grant during the year	-	-
Less: Spent during the year	22,44,871.96	18,33,824.68
	<u>8,40,172.04</u>	<u>-</u>

Local Projects

ITELP

Opening Project Fund	4,91,689.12	5,33,689.12
Add: Grant received During the year	-	-
Less: Utilised during the Year	-	42,000.00
	<u>4,91,689.12</u>	<u>4,91,689.12</u>

It's My Body 2nd & 3rd Year

Opening Project Fund	-	44,916.24
Grant received During the year	-	2,43,799.00
Less: Utilised during the Year	-	2,51,462.00
Less: Transferred to General Fund	-	44,916.24
Add: Transferred to General Fund	-	7,663.00
	<u>-</u>	<u>-</u>

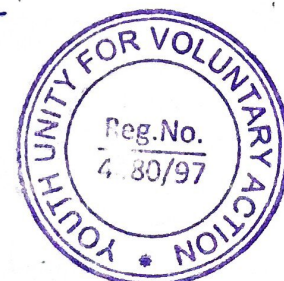
TOTAL	31,50,554.06	20,48,723.16
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SCHEDULE [03] : ASSETS FUND

Opening Balance	1,72,738.00	1,73,812.00
Add: Assets Purchased during the Year	30,500.00	45,500.00
Less: Transfer from Income & Expenditure Account	44,764.00	46,574.00
TOTAL	1,58,474.00	1,72,738.00

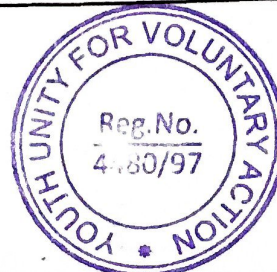


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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS		AMOUNT IN INR	
Schedules forming part of Financial Statement			
	F.Y. 2023-24	F.Y. 2022-23	
SCHEDULE [05] : CASH & BANK BALANCE			
FCRA Projects			
Cash in hand	35,344.00	2,365.00	
Cash at Bank			
Sate Bank of India A/c No 40102584673	15,889.00	8,938.00	
Sate Bank of India A/c No 10208067080	27,08,202.80	16,13,830.90	
Local Projects			
Cash in hand	2,984.00	2,984.00	
Cash at Bank			
Bank of Baroda A/C No.00190100013652	5,78,697.85	7,27,059.53	
Punjab National Bank A/C-2894000100089913	10,460.50	10,182.50	
Bank of India A/C- 593710110000234	1,021.00	1,021.00	
Canara Bank A/C- 2969101003861	44,428.24	43,163.24	
TOTAL	33,97,027.39	24,09,544.17	
SCHEDULE [06] : OTHER CURRENT ASSETS			
Local Projects			
TDS Receivable A.Y 2012-13	43,616.00	43,616.00	
TDS Receivable A.Y 2017-18	22,250.00	22,250.00	
Advance to Staff	2,704.00	2,704.00	
TOTAL	68,570.00	68,570.00	
SCHEDULE [07] : GRANT RECEIVABLE			
Local Projects			
JTELP Project	4,715.18	4,715.18	
Convergence MGNREGA-NRLM and CFT Strategy	59,141.20	59,141.20	
TOTAL	63,856.38	63,856.38	
SCHEDULE [08] : CURRENT LIABILITIES			
Local Projects			
Expenses Payable	43,129.00	43,129.00	
TOTAL	43,129.00	43,129.00	
SCHEDULE [09] : GRANTS			
FCRA Projects			
Social & Legal Empowerment of Saber (ASW-CWS Support)	-	4,50,000.00	
Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, New Delhi)	-	3,24,363.00	
Annual Cross Movement Dialogues at State Level (Rethink Events) in Jharkhand (Supported by: CREA, New Delhi)	-	1,01,000.00	
All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi) COMIC Relief Preventing and Responding to Child Marriage and Early Union (GFF)	7,31,987.00	7,06,744.00	
Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation)	26,09,638.00	25,21,981.00	
Rahat Support (Supported by: Jiv Daya Foundation)	9,73,707.00	5,72,300.00	
Women Gaining Ground (Supported by: CREA, USA)	-	3,69,600.00	
Social Action Project (Supported by: CREA, New Delhi)	30,85,044.00	9,21,495.00	
Local Projects			
It's My Body Project (2nd & 3rd Year)	-	71,850.00	
Add: Opening Grant Receivable	-	2,43,799.00	
Add: Closing Grant Receivable	-	(59,141.20)	
TOTAL	74,00,376.00	59,141.20	62,83,132.00



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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement		AMOUNT IN INR
	F.Y. 2023-24	F.Y. 2022-23

SCHEDULE [10] : OTHER INCOME

Interest on IT Refund

- 4,790.00

TOTAL

- 4,790.00

SCHEDULE [11] : SOCIAL & LEGAL EMPOWERMENT OF SABER ASW (CWS) SUPPORT

Programme Expenses

Advocacy for Social Security Scheme Ond Day Seminar

- 5,350.00

Exposure Visit of Sabar

- 24,540.00

Interface Meeting with Parents and Govt. Official

- 5,300.00

Promotion of Nutritional Support

- 9,140.00

Provision for Medical Support including Medicine

- 12,551.00

Support For Sabar Children

- 22,690.00

T.L.M. Support

- 21,031.00

Training & Support for Goat Rearing

- 5,300.00

Formation of Sabar Football Team

- 19,985.00

Salary of Teachers

- 1,20,000.00

Salary of Social Animator

- 36,000.00

Salary of Project Co-Ordinator

- 96,000.00

Travel Cost For Project Staff

- 30,980.00

Administrative Expenses

Admin Level Cost

- 14,157.00

Audit Cost

- 5,015.00

Monitoring Visit by NGO Official

- 9,353.00

Salary of Part Time Accountant

- 30,000.00

TOTAL

- 4,67,392.00

SCHEDULE [12] : STRENGTHENING FEMINIST LEADERSHIP AMONG ELECTED WOMEN

REPRESENTATIVES (EWR) IN PANCHYATI RAJ INSTITUTES (PRI) IN JHARKHAND (SUPPORTED BY: CREA, NEW DELHI)

Programme Expenses

1.2.1, Community Level Events for Partners

- 91,388.00

1.3.1, Monthly Session with EWR's

- 3,625.00

1.3.2, Quarterly Interface Meeting with EWR's & Mahila Sabha

- 9,925.00

2.3.2, Quarterly Interface Meeting with EWR's & Adolescent

- 5,275.00

2.3.3.1, Monthly Meeting with PRI Members

- 42,870.00

6 (ii), Monthly Session with EMR

- 36,869.00

6 (iii), Community Event

- 23,475.00

Stipend to Pertner (Program)

Honorarium to EMR's Facilitator

- 40,000.00

Trainers

- 2,28,000.00

Honorarium to Core Team

- 1,08,000.00

Administrative Expenses

Auditing Fees

- 6,018.00

Communication

- 5,908.00

Occupancy

- 17,500.00

Bank Charges

- 1,562.00

Personnel Cost (Administration)

Organisation Head

- 78,000.00

Accountant

- 48,000.00

TOTAL

- 7,46,415.00



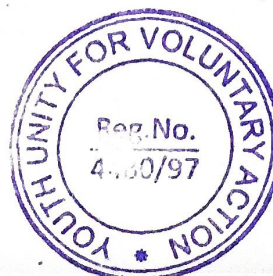
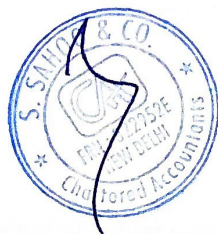
YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement		AMOUNT IN INR	
	F.Y. 2023-24	F.Y. 2022-23	
SCHEDULE [13] : RETHINK POWER/ REIMAGINE AGENDAS/ REBOOT STRATEGIES IN THE FEMINIST MOVEMENT IN INDIA (SUPPORTED BY: CREA, NEW DELHI)			
<i>Output-1, Women's leadership Capacities are Strengthened</i>			
Training with 30 EWRs on Leadership and Governance	63,598.00	1,07,697.00	
Six monthly Meeting with EWRs	-	63,900.00	
SRHR Training provided to 10 girls Groups	81,100.00	54,680.00	
Capacity Building training of PRI members	22,540.00	19,220.00	
Interface Meeting with EWRs, Women Collective	95,350.00	-	
Annual Community Based Public Events	39,952.00	-	
Women's Day Celebration	39,366.00	-	
<i>Output-3, Positive Shift in Attitude and Practices in Key Social and Political Institutions</i>			
Meeting with PRI and other Stakeholders at the Block Level	45,234.00	41,527.00	
Training with 30 Young leaders on SELF and Leadership	14,943.00	28,380.00	
Sports camp with young girls	63,700.00	60,141.00	
Video show with young girls	20,460.00	19,990.00	
<i>Output-4, Changes in Public Perception and Attitudes</i>			
Public Event	-	40,002.00	
SRHR Day Celebration	24,850.00	27,800.00	
Printing Materials for Campaign/ Wall Writing	27,924.00	29,000.00	
Organising Street Play two unit in a year	18,554.00	23,590.00	
One Block level Panchayat Event / Workshop	-	21,185.00	
<i>Salary</i>			
Facilitator	48,000.00	48,000.00	
Accountant	19,200.00	19,200.00	
Head of the Organisation	36,000.00	36,000.00	
<i>Administrative Expenses</i>			
Audit Cost	3,068.00	3,009.00	
Local Travel	24,320.00	17,104.00	
Office Maintenance/ Telephone/Photocopy/Stationery/	21,370.00	17,912.00	
Office Supplies	19,106.00	25,231.00	
Organisational Capacity Development	3,352.00	3,176.08	
Bank Charges	-	-	
TOTAL	7,31,987.00	7,06,744.08	

SCHEDULE [14] : ANNUAL CROSS MOVEMENT DIALOGUES AT STATE LEVEL (RETHINK EVENTS) IN JHARKHAND (SUPPORTED BY: CREA, NEW DELHI)

<i>Programme Expenses</i>			
Cost of Food for Participation	-	43,948.00	
Resource Person Fees	-	10,000.00	
Accessibility	-	14,200.00	
Venue Cost	-	12,320.00	
Equipment Hire Charges	-	4,130.00	
Stationery	-	3,493.00	
<i>Travel Cost</i>			
Travel for Participants	-	4,737.00	
Travel for Facilitator	-	5,300.00	
<i>Administration Expenses</i>			
Audit Cost	-	1,505.00	
Bank Charges	-	1,393.94	
TOTAL	-	1,01,026.94	



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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement

AMOUNT IN INR

SCHEDULE [15] : PREVENTING AND RESPONDING TO CHILD MARRIAGE AND EARLY UNION (GFF)	F.Y. 2023-24	F.Y. 2022-23
Programme Expenses		
Block Level Workshop		
Community Reporter Meeting	40,174.00	15,994.00
Day Celebration	-	1,440.00
Documentation (Report, Video Film)	1,09,321.00	41,279.00
Establishment of Adolescent Resource Centre	-	27,820.00
Interface Meeting of Girls with PRI Members	-	72,000.00
Interface Meeting with Newly Elected PRI Members	76,438.00	43,510.00
Meeting with Adolescent Groups	-	43,336.00
Meeting with Project Staff	-	5,940.00
Meeting with Social Leaders	11,961.00	339.00
Meeting with Stakeholders	15,152.00	21,750.00
Printing of Booklet	-	40,497.00
Quarterly Meeting with Parents	-	62,304.00
Regular Football Coaching	56,115.00	33,630.00
Street Play Show, Lunch & Local Travel	94,900.00	27,825.00
Training on Child Rights	-	17,505.00
Training on Leadership	-	2,37,921.00
Training on Menstrual Hygiene Management	78,541.00	5,92,395.00
Training on Short Film Making	-	14,117.00
Training on SRHR	-	1,55,362.00
Vocational Training	1,38,692.00	3,03,225.00
Workshop with DALSA on Childright	2,05,731.00	1,800.00
District Level Workshop	-	15,924.00
State Level Workshop	30,022.00	-
Theater Workshop	63,824.00	-
Training of Political Participation of Girls	31,550.00	-
Rent of Resource Centre	1,45,617.00	-
GFF Participation	72,000.00	-
GFF Wellness Support	2,05,088.00	-
Personnel/ Staff (Programme)	33,937.00	-
Honorarium to Panchyat Facilitator	2,66,000.00	1,75,000.00
Salary to Project Coordinator	1,62,000.00	1,69,500.00
Salary to Supervisor	2,72,400.00	2,73,300.00
Salary to Community Workers	-	72,000.00
Travel		
Travel Cost of Project Staff	1,36,616.00	73,823.00
Personnel/ Staff (Admin)		
Salary to Accountant	1,68,000.00	1,57,500.00
Communication	3,712.00	3,358.00
Honorarium to Chief Functionary	96,000.00	1,11,000.00
Administration Expenses		
Office Rent	60,000.00	75,000.00
Office Expenses and Supplies	8,958.00	12,646.00
Bank Charges	4,790.72	5,876.06
Audit Cost	13,216.00	-
TOTAL	26,00,755.72	29,04,916.06

SCHEDULE [16] : Hunger & Rural Poverty Elimination Initiative and Rahat Support (Supported by: Jiv Daya Foundation)

Programme Expenses		
Cost of Amul Spray Milk Powder	5,30,040.00	5,02,365.00
Cost of Biscuit	61,440.00	58,512.00
Honorarium to Village Worker	60,000.00	55,000.00
Rahat Support (Rice Distribution)	-	3,69,600.00
Clothing and Shoes Etc.	87,500.00	-
Gas, Utensils, Steel Glass	14,573.00	-
Administrative Expenses		
Administrative Cost	3,416.42	13,350.00
TOTAL	7,56,969.42	9,98,827.00



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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2023-24	F.Y. 2022-23

SCHEDULE [17] : WOMEN GAINING GROUND (SUPPORTED BY: CREA, USA)

Programme Expenses		
Annual Review Workshop	88,340.00	32,178.00
State Level Cross Constitution Consultant	1,39,703.00	-
Need Based Assessment Study	-	56,400.00
Annual Rethink Evening Meet	1,34,154.00	51,899.00
8 March and 16 Days of Activism	2,41,275.00	20,000.00
Community Led Events	29,147.00	2,25,336.00
Quarterly Outreach & Advocacy Meeting	2,01,250.00	-
Quarterly Outreach and Advocacy Meetings with Elected Women Represe	1,94,150.00	3,79,145.00
District/Block Level Advocacy Workshop and Media Engagement	-	25,270.00
Quarterly Outreach and Advocacy Meetings with Non-State Duty Bearers	-	2,92,040.00
Online Campaign	23,000.00	-
YW&G and WWDs Engage in Legal and Social Advocacy	1,27,500.00	-
Training on Advocacy for RPD Act and Issue on Disability	-	1,13,365.00
District Level Meeting on RPWD Act	-	52,745.68
Training of PRI Members	-	24,064.00
Self Fellow Action Plan	1,04,101.00	-
Travel to Participants	50,430.00	-
Reaserch & Documents	1,69,391.00	-
Organising Planning Meeting with Parents	-	-
Staff Cost		
Consultant & Advisore	-	50,000.00
Facilitator	1,08,000.00	90,000.00
Co-Facilitator	49,500.00	-
Field Coordinator	2,26,500.00	1,62,000.00
Admin Cost		
Adminsitration Cost	-	49,196.00
Audit Cost	5,015.00	5,015.00
Bank Charges	0.06	-
Cost of Support Staff	63,000.00	36,000.00
Cost of Travel to Head of the Organisation	60,707.00	53,480.00
Non Allocable Cost	35,549.72	25,691.10
Other Non Allocable Cost	63,659.18	-
Head of the Organisation	1,30,500.00	90,000.00
TOTAL	22,44,871.96	18,33,824.78

SCHEDULE [18] : SOCIAL ACTION PROJECT (SUPPORTED BY: CREA, USA)

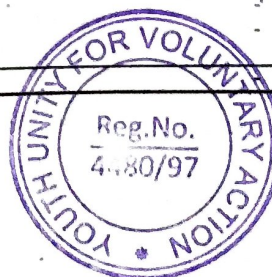
Programme Expenses		
Honorarium Cost	-	10,500.00
Advocacy with Block Official and PRI	-	2,560.00
Rally and Signature	-	17,396.00
Workshop to Prevent Gender Violence	-	38,730.00
Administration Expenses		
Audit Cost	-	2,006.00
Communication	-	1,499.00
Bank Charges	-	1,309.24
TOTAL	-	74,000.24

SCHEDULE [19] : ITLP EXPENSES

Office Rent	-	42,000.00
TOTAL	-	42,000.00

SCHEDULE [20] : It's MY BODY PROJECT 2nd & 3rd YEAR

District Level Stakeholders Meeting	-	50,026.00
One Day Dissemination Program	-	36,641.00
One Day Workshop to create block level network	-	27,981.00
Printing of 3 years achievement booklet	-	80,358.00
Video Documentation	-	30,950.00
SRHR Campaign through Quiz	-	25,500.00
Bank Charges	-	6.00
TOTAL	-	2,51,462.00



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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2023-24	F.Y. 2022-23
<u>SCHEDULE [21] : OTHER PROGRAMME & ADMIN EXPENSES</u>		
Printing and Stationery	-	275.00
Travelling Expenses	-	15,901.00
Office Expenses	-	9,248.00
Repair and Maintenance	-	4,495.00
Audit fees	26,933.00	26,874.00
Salary to staff	82,785.00	1,75,000.00
Telephone & Postage	-	510.00
Bank Charges	2.14	868.57
Website Development	27,261.54	-
TOTAL	1,36,981.68	2,33,171.57

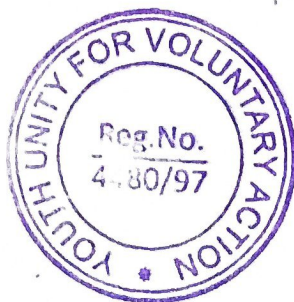
SCHEDULE [22] : GRANT RECEIVED

FCRA Project

Social & Legal Empowerment of Saber (ASW-CWS Support)	-	4,50,000.00
Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, New Delhi)	-	3,24,363.00
Annual Cross Movement Dialogues at State Level (Rethink Events) in Jharkhand (Supported by: CREA, New Delhi)	-	1,01,000.00
All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi) Comic Relief	7,31,987.00	7,06,744.00
Preventing and Responding to Child Marriage and Early Union (GFF)	26,09,638.00	25,21,981.00
Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation)	9,73,707.00	9,41,900.00
Women Gaining Ground (Supported by: CREA, USA)	30,85,044.00	9,21,495.00
Social Action Project (Supported by: CREA, New Delhi)	-	71,850.00

Local Project

It's My Body Project (2nd & 3rd Year)	-	2,43,799.00
TOTAL	74,00,376.00	62,83,132.00



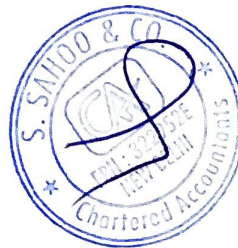
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YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002

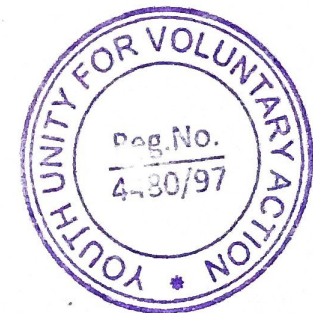
SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK				DEPRECIATION			WRITTEN DOWN		RATE OF
	As At	ADDITIONS > 6 Months	ADDITIONS < 6 Months	As at	UPTO	FOR THE	UPTO	VALUE		DEPRN
	01.04.2023			31.03.2024	31.03.2023	YEAR	31.03.2024	AS AT 31.03.2024	AS AT 31.03.2023	
FOREIGN PROJECTS										
Reach India										
Furniture & Fixtures	2,367.00	-	-	2,367.00	-	237.00	237.00	2,130.00	2,367.00	10%
Siksha se Parivartan (SSP)										
Motorcycle	3,450.00	-	-	3,450.00	-	518.00	518.00	2,932.00	3,450.00	15%
Furniture & Fixtures	1,066.00	-	-	1,066.00	-	107.00	107.00	959.00	1,066.00	10%
Girls First Fund Support										
Projector	24,710.00	-	-	24,710.00	-	3,707.00	3,707.00	21,003.00	24,710.00	15%
Sound System and Dari	12,373.00	-	-	12,373.00	-	1,856.00	1,856.00	10,517.00	12,373.00	15%
TOTAL (A)	43,966.00	-	-	43,966.00	-	6,425.00	6,425.00	37,541.00	43,966.00	
LOCAL PROJECTS										
Asset Out of Asset Fund										
JTELP										
Computers & Peripherals	5,622	-	-	5,622.00	-	2,249.00	2,249.00	3,373.00	5,622.00	40%
It's My Body (CREA Supported)										
Computers & Peripherals	8,969	-	-	8,969.00	-	3,588.00	3,588.00	5,381.00	8,969.00	40%
Asset Out of Own Fund										
Furniture & Fixtures	5,001.00	30,500.00	-	35,501.00	-	3,550.00	3,550.00	31,951.00	5,001.00	10%
Office Equipment	33,664.00	-	-	33,664.00	-	5,050.00	5,050.00	28,614.00	33,664.00	15%
Vehicle	25,219.00	-	-	25,219.00	-	3,783.00	3,783.00	21,436.00	25,219.00	15%
Computers & Peripherals	50,297.00	-	-	50,297.00	-	20,119.00	20,119.00	30,178.00	50,297.00	40%
TOTAL (B)	1,28,772.00	30,500.00	-	1,59,272.00	-	38,339.00	38,339.00	1,20,933.00	1,28,772.00	
TOTAL (A+B)	1,72,738.00	30,500.00	-	2,03,238.00	-	44,764.00	44,764.00	1,58,474.00	1,72,738.00	



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YOUTH UNITY FOR VOLUNTARY ACTION (YUVA)

Munshi Mohallah, Makdampur, Parsudih, Jamshedpur-831002, Jharkhand

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024.

A. SIGNIFICANT NOTES ON ACTIVITIES

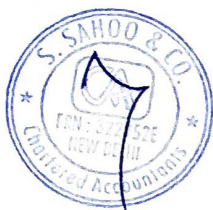
Youth Unity for Voluntary Action ("YUVA") is an autonomous, private, voluntary, non-profit organization formed in 1997 by a group of development professionals with a common vision- Livelihood, Education and Women Empowerment in the state of Jharkhand. The organization focuses its work in East Singhbhum and Saraikela-Kharsawanin rural Jharkhand. Its registered office is in Jharkhand.

YUVA which means "youth" in Hindi, works specifically with girls from impoverished families in Jharkhand, India, a place where girls are at risk of child marriage and human trafficking. It is a program that uses team support and education to build character, confidence and courage. It is a place where girls who don't yet know their worth can meet to compete, achieve goals, and create brighter futures. YUVA prepares girls to break the cycle of poverty permanently.

B. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Trust is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.



The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
- b) In case of Assets created out of own fund is shown under the head Fixed Assets and an amount equivalent to the cost of the asset have been transferred to Asset fund from general fund.
- c) Fixed Assets are shown at Written Down Value (W.D.V) in the Balance Sheet
- d) No revaluation of fixed assets was made during the year.

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%

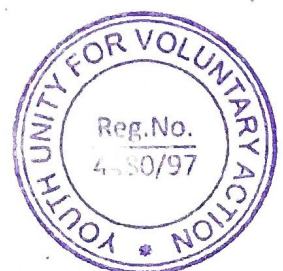
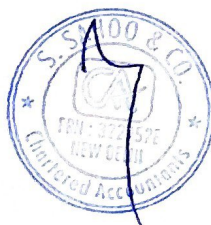
As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.



4. *Restricted Project Grant:* Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.
5. *Grant / Contribution Receivable:* Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.
6. *Project Fund:* - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.
7. *Foreign Contribution:* Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
8. *Income taxes:* Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. The organisation has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Youth Unity for Voluntary Action.

6. **The Organization is registered under:**

- a) The Organization is registered under Trust Act Vide Reg. No. 4480 dated: 03.11.1997.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No AAATY1099BE20219 dated 14.10.2021. The organization has submitted the Income Tax Return for the year 2022-23 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. 337820044 with the Ministry of Home Affairs to receive foreign contribution is renewed and valid till 30.06.2027. The organization has submitted the FCRA Return for the year 2022-23 before the due date.
- d) PAN of the Organization is AAATY1099B.
- e) TAN of the Organization is RCHY00011E.

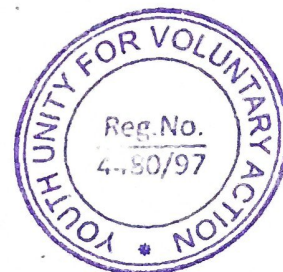
For & on Behalf :
S. Sahoo & Co.
Chartered Accountants
FR. No.: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No.: 057426

For & on Behalf :
YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary



Place: New Delhi
Date: 25.09.2024