

Independent Auditor's Report

To
The Members of Board
Youth Unity Voluntary Action (YUVA)
Munshi Mohallah, Makdampur,
Parsudih, Jamshedpur, Jharkhand, New Delhi-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 31st March 2025, 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 there under, 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 2025, 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 Management for the Financial Statements

4. The 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, 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 society 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, 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.



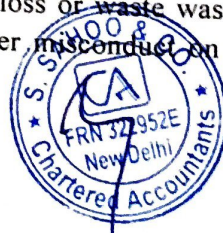
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among 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.

Other Matter

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.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the trust on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - e. The Trustee & Accountant of the trust has furnished all information required for audit;
 - f. 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;
 - g. 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.
 - h. 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 governing



board or any other person while in the management of the trust were identified;

- i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
- j. 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 (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICBG1484

Place: New Delhi
Date: 01-09-2025

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

Balance Sheet as at 31st March 2025

(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Reserve Funds		3,45,832	3,35,771
(b)	Assets Funds		1,62,231	1,58,474
(c)	Project Funds		41,59,998	31,50,554
			46,68,061	36,44,799
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	4	43,129	43,129
			43,129	43,129
3	Current liabilities			
(a)	Short-term borrowings		-	-
(c)	Other current liabilities	5	10,030	-
			10,030	-
	Total		47,21,220	36,87,928
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		1,62,231	1,58,474
(ii)	Intangible assets		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	7	68,570	68,570
(d)	Other non-current assets		-	-
			2,30,801	2,27,044
2	Current assets			
(a)	Current investments		-	-
(c)	Receivables	8	63,856	63,856
(d)	Cash and bank balances	9	44,26,562	33,97,027
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			44,90,419	34,60,884
	Total		47,21,220	36,87,928

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

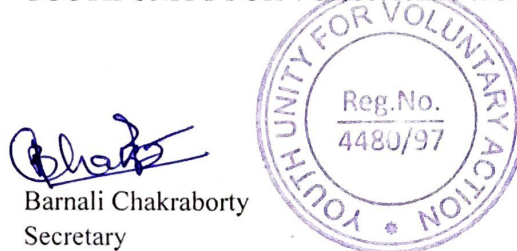
UDIN: 25057426 BMFCB61484

Place: New Delhi

Date: 01-09-2025

For & on behalf :

YOUTH UNITY FOR VOLUNTARY ACTION



Barnali Chakraborty

Secretary

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

Income and Expenditure for the year ended on 31st March 25

(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	10	1,03,82,293	74,00,376
(b)	Other Income	11	1,47,363	89,173
II	Total		1,05,29,656	74,89,549
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	12	94,80,177	63,34,584
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	13	29,974	1,67,482
(d)	Depreciation and amortization expense	14	-	-
	Total		95,10,151	65,02,066
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		10,19,505	9,87,483
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		10,19,505	9,87,483
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		10,19,505	9,87,483
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		10,09,444	11,01,831
	Balance transferred to General Fund:		10,061	-1,14,348

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

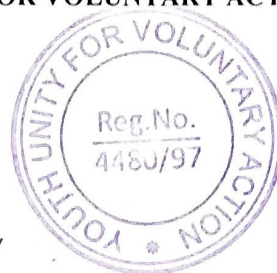
For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426 BMFCBB 1484

Place: New Delhi
Date: 01-09-2025

For & on behalf :
YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary



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

Receipts & Payment Account For The Year Ended 31st March 2025

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		33,97,027	24,09,544
Investment			
Donation & Grants	10	1,03,82,293	74,00,376
Other Income	11	1,47,363	89,173
Increase in Current Liabilities		10,030	-
Total		1,39,36,714	98,99,093
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	12	94,80,177	63,34,584
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	13	29,974	1,67,482
Loan and Advances Paid		-	-
Closing Balance			
Cash and Bank Balances		44,26,562	33,97,027
Investment			
Total		1,39,36,714	98,99,093

Brief about the Entity & Summary of significant accounting policies

1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN: 25057426 BMIC BH1484

Place: New Delhi

Date: 01-09-2025

For & on behalf :

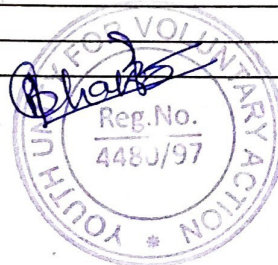
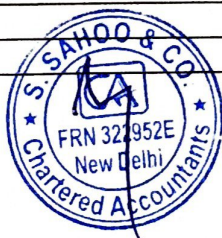
YOUTH UNITY FOR VOLUNTARY ACTION


Barnali Chakraborty
Secretary



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih, Jamshedpur, Jharkhand-831002
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

	<i>(Amount in INR)</i>	
3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
<u>Corpus Fund</u>		
Opening Balance	-	-
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	-	-
<u>General Fund</u>		
Opening balance	3,35,771	4,50,118
Add: Excess of Income Over Expenditure	10,061	(1,14,348)
	3,45,832	3,35,771
<u>Assets Funds</u>		
Opening balance	1,58,474	1,72,738
Add: Asset purchased during the year	54,180	30,500
Less: Depreciation charged during the year	50,423	44,764
	1,62,231	1,58,474
B. Restricted Funds		
<u>Project Fund</u>		
Opening balance	31,50,554	20,48,723
Add: Amount Received During The Year	1,03,82,293	74,00,376
Add: Interest Earned during the year	1,07,328	36,039
Less: Amount Utilized During The Year	94,80,177	63,34,584
	41,59,998	31,50,554
Total (A+B)	46,68,061	36,44,799
4 Other long-term liabilities		
(a) Expenses Payable	43,129	43,129
Total	43,129	43,129
5 Other Current Liabilities		
(a) Audit Fees Payable	10,030	-
Total	10,030	-
7 Long Term Loans and Advances		
(a) Other Advances	2,704	2,704
(b) Balance with government authorities	65,866	65,866
Total	68,570	68,570
8 Receivables		
(a) Grants receivable	63,856	63,856
Total	63,856	63,856



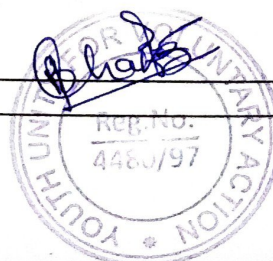
9 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On current/Saving accounts	44,19,834	33,58,699
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	6,728	38,328
Sub-Total	44,26,562	33,97,027
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months to 12 months	-	-
(iii) Margin money or deposits under lien	-	-
(iv) Others (specify nature)	-	-
Sub-Total	-	-
Total	44,26,562	33,97,027

10 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	1,00,42,563	74,00,376
(b) Grant in Kind	3,39,730	-
(c) Donation	-	-
Total	1,03,82,293	74,00,376

11 Other income	31 March 2025	31 March 2024
(a) Interest income	1,47,363	89,173
Total	1,47,363	89,173

12 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
16 Days Activism (Supported by: CREA, USA) (Annex-1)	3,74,194	-
Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, USA) (Annex-2)	4,49,370	7,31,987
Stop Child Marriage(Supported by: Girls First Fund) (Annex-3)	25,78,486	26,00,756
Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation) (Annex-4)	9,48,120	7,56,969
Women Gaining Ground (Supported by: CREA, USA) (Annex-5)	21,15,521	22,44,872
Women Fund Asia (Annex-6)	3,26,547	-
Gram Sabha Empowerment Project-APPI (Annex-7)	23,48,209	-
Grant in Kind Utilized	3,39,730	-
Total	94,80,177	63,34,584

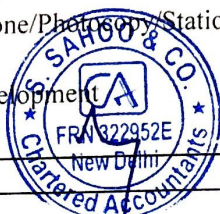
13 Employee Benefits Expense-Admin Expenses	31 March 2025	31 March 2024
Bank Charges	2	2
Audit Fee	29,972	26,933
Salary to staff	-	82,785
Website Development	-	27,262
Non Recurring Expenses	-	30,500
Total	29,974	1,67,482



14 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)	50,423	44,764
on intangible assets (Refer note 11)		
Less: Transferred to Assets Fund	50,423	44,764
Total	-	-

Annexure-1: 16 Days Activism (Supported by: CREA, USA)	31 March 2025	31 March 2024
<i>Programme Expenses</i>		
Awariness at Panchayat Level	49,408	-
Block Level Big Event	95,327	-
State/ District Level Consultation	1,70,259	-
Campaign Coordinator	6,000	-
Cost of Volunteer	40,000	-
<i>Administrative Expenses</i>		
Auditing Fees	5,015	-
Misc Expenses	3,185	-
Accountant	5,000	-
Total	3,74,194	-

Annexure-2: Rethink Power/Reimage Agendas/Reboot Strategies in the Feminist Movement in India (Supported By: CREA, New Delhi)	31 March 2025	31 March 2024
<i>Output-1, Women's leadership Capacities are Strengthened</i>		
2 Days Network Building Training	1,04,101	-
Block Level Interface Meeting with PRI & Youth Girls	23,200	-
Community Level Meeting with Youth Girls	14,850	-
Network Building Followup & Strategy Building	19,485	-
Training with 30 EWRs on Leadership and Governance	-	63,598
SRHR Training provided to 10 girls Groups	-	81,100
Capacity Building training of PRI members	-	22,540
Interface Meeting with EWRs, Women Collective	-	95,350
Annual Community Based Public Events	-	39,952
Women's Day Celebration	21,000	39,366
<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	15,527	45,234
Training with 30 Young leaders on SELF and Leadership	35,261	14,943
Sports camp with young girls	-	63,700
Video show with young girls	9,700	20,460
Block Level Capacity Building with Women	68,088	-
<i>Output-4, Changes in Public Perception and Attitudes</i>		
SRHR Day Celebration	-	24,850
Campaign	46,220	-
Change in Public Perception and Attitude	5,900	-
Printing Materials for Campaign/ Wall Writing	-	27,924
Organising Street Play two unit in a year	15,931	18,554
<i>Salary</i>		
Facilitator	22,000	48,000
Accountant	9,000	19,200
Head of the Organisation	15,000	36,000
<i>Administrative Expenses</i>		
Audit Cost	4,012	3,068
Local Travel	6,780	24,320
Office Maintenance/ Telephone/Photocopy/Stationery/ Office Supplies	10,226	21,370
Organisational Capacity Development	-	19,106
Bank Charges	3,089	3,352
Total	4,49,370	7,31,987



Annexure-3: Preventing and Responding to Child Marriage and Early Union (GFF)	31 March 2025	31 March 2024
<i>Programme Expenses</i>		
Block Level Workshop	23,165	40,174
Block Level Football Tournament	60,010	-
Consultation workshop with Youth Girls	25,064	-
Day Celebration	70,461	1,09,321
Digital Literacy Training	24,996	-
District Level Workshop	18,701	-
Exposure Visit/ Cross Learning	7,777	-
Interface Meeting of Girls with PRI Members	53,020	76,438
Meeting with Project Staff	4,910	11,961
Meeting with Social Leaders	28,950	15,152
Quarterly Meeting with PRI & Social Leaders	17,310	-
Quarterly Meeting with Parents	40,932	56,115
Quarterly Meeting with SHG & Collective Women	14,280	-
Regular Football Coaching	21,000	94,900
Session with Boys on Gender & Masculinity	24,345	-
Staff Orientation Training	8,513	-
Training on Leadership	2,27,147	78,541
Training on Political Participation of Girls	50,160	-
Training on SRHR	1,52,374	1,38,692
Vocational Training	60,000	2,05,731
District Level Workshop		30,022
State Level Workshop	93,421	63,824
Theater Workshop	88,110	31,550
Training of Political Participation of Girls		1,45,617
Rent of Resource Centre	30,000	72,000
Youth Group Leaders	15,164	-
GFF Participation	34,520	2,05,088
GFF Wellness Support	47,263	33,937
<i>Personnel/ Staff (Programme)</i>		
Honorarium to Panchyat Facilitator	1,20,000	2,66,000
Salary to Project Coordinator	2,18,700	1,62,000
Salary to Supervisor	2,40,900	2,72,400
Salary to Community Workers	2,97,000	-
<i>Travel</i>		
Travel Cost of Project Staff	27,639	1,36,616
<i>Personnel/ Staff (Admin)</i>		
Salary to Accountant	2,04,000	1,68,000
Communication	923	3,712
Honorarium to Chief Functionary	96,000	96,000
Office Assistant cum MIS	36,000	-
<i>Administration Expenses</i>		
Office Rent	69,000	60,000
Office Expenses and Supplies	4,419	8,958
Bank Charges	5,696	4,791
Audit Cost	13,216	13,216
Travel Cost for Project Director cum Accountant	3,400	-
Total	25,78,486	26,00,756



Annexure-4: Hunger & Rural Poverty Elimination Initiative and Rahat Support (Supported by: Jiv Daya Foundation)

31 March 2025

31 March 2024

Programme Expenses		
Sitting Arrangement/ Chatai	5,500	-
Cost of Amul Spray Milk Powder	5,21,840	5,30,040
Cost of Biscuit	61,440	61,440
Education Kit	29,801	
Honorarium to Village Worker	1,20,000	60,000
Rahat Support (Rice Distribution)	1,92,400	-
Clothing and Shoes Etc.	-	87,500
Gas, Utensils, Steel Glass	15,412	14,573
Administrative Expenses		
Administrative Cost	1,727	3,416
Total	9,48,120	7,56,969

Annexure-5: Women Gaining Ground (Supported by: CREA, USA)

31 March 2025

31 March 2024

Programme Expenses		
8 March and 16 Days of Activism	1,58,813	2,41,275
Annual Rethink Evening Meet	47,704	1,34,154
Annual Review Workshop	13,681	88,340
Celebration of Women Day	62,131	-
Community Led Events	-	29,147
Community Level Residential Training	72,148	-
Cross Learning Meeting	63,467	-
Football Camp	44,845	-
Gender Fair and Exhibition	88,366	-
Interface Meeting between Block/ Police Officials	58,130	-
Need Based Assessment Study	-	-
Online Campaign	16,000	23,000
Organising Planning Meeting with Parents	-	-
Quarterly meeting with Caregivers	36,715	-
Quarterly Outreach & Advocacy Meeting	1,63,600	2,01,250
Quarterly Outreach and Advocacy Meetings with Elected Women Representatives	1,57,089	1,94,150
Reaserch & Decuments	54,231	1,69,391
Self Fellow Action Plan	-	1,04,101
Self Academy	1,64,499	-
State Level Cross Constitution Consultant	2,01,100	1,39,703
State Working Group Meeting	1,52,871	-
Training of PRI Members	-	-
Training on Advocacy for RPD Act and Issue on Disability	-	-
Travel to Participants	-	50,430
YW&G and WWDs Engage in Legal and Social Advocacy	72,500	1,27,500
Staff Cost		
Facilitator	-	1,08,000
Co-Facilitator	-	49,500
Field Coordinator	1,93,500	2,26,500
Admin Cost		
Audit Cost	10,030	5,015
Cost of Support Staff	61,500	63,000
Cost of Travel to Head of the Organisation	48,683	60,707
Non Allocable Cost	41,061	35,550
Other Non Allocable Cost	14,358	63,659
Head of the Organisation	1,18,500	1,30,500
Total	21,15,521	22,44,872



Annexure-6: Women Fund Asia

<i>Programme Expenses</i>	31 March 2025	31 March 2024
Advocacy for Strengthening & Smooth Functioning of OSCC		
Quarterly Meeting with EWR, JSLPS, Women Collective	10,000	-
<i>Human Resource</i>	24,720	-
Salary of Supervisor		
Salary of Project Co-Ordinator	75,000	-
<i>Admin Level Cost</i>	1,25,000	-
Other (Travel/ Maintenance/ Communication/ Bank Charges)		-
Salary to Accountant	16,827	-
	75,000	-
Total	3,26,547	-

Annexure-7: Gram Sabha Empowerment Project- APPI

	31 March 2025	31 March 2024
<i>Salary, Honorarium, Staff Benefit</i>		
Honorarium to Panchyat Facilitator	6,92,332	-
Salary to Block Coordinator	2,92,843	-
Honorarium to Director	2,60,000	-
Salary to Accountant	1,89,500	-
Salary to MIS Coordinator	1,50,000	-
<i>Travel, Boarding & Lodging</i>		
Travel to Panchyat Facilitator	1,12,829	-
Travel to Block Coordinator	10,299	-
Travel to Accountant	6,564	-
Travel to Director	19,270	-
<i>Program Expenses</i>		
<i>Objective-1</i>		
Staff Training on Gram Sabha (Orientation & thematic skills)	44,484	-
Training of Gram Pradhan & other Traditinal Leaders	14,447	-
Support to GS in Village Development Planning process at Village/ Hamlet/ Community level.	39,843	-
Standing Committee Members Training	36,174	-
Mass awareness on Gram Sabha among community through nukad natak, wall painting, IEC material distribution in reginal language.	34,000	-
Exposure visit of Gram Sabha Leaders to other Gram Sabha for knowledge sharing	29,680	-
Establishment of Gram Sabha Secretriате	29,325	-
Training of PRI Members	6,620	-
<i>Objective-2</i>		
Orientation & Capacity Building for Regularization of tola sabha in 3 hamlets/ villages of PVTG HH	2,400	-
Village Level Exercise for Documenting Vulnerbalities and Connecting PVTG HH with Eligible Social Welfare Schemes	7,800	-
Development of 40 Nutrition Garden	73,525	-



Objective-3

Vulnerable HH mapping will be conducted by GS with support and affiliation from panchayat coordinator to understand status of social security schemes jamong target HH

Staff Training on Social Security Schemes

Strengthening of GS leader, PRIs, Women Group on various Social Schemes

Creating Interface between Gram Sabha and Gram Panchayat

Monthly planning Review Meeting

Baseline Survey Cost

14,250

-

22,850

-

41,693

-

8,877

-

45,810

-

22,330

-

Administration Expenses

Rent & Electricity for Field Office

48,000

-

Printing & Stationery

23,683

-

Office Maintenance for Field Office

3,942

-

Audit Fees

10,030

-

Bank Charges

629

-

Non-Recurring Expenses

Laptop

39,180

-

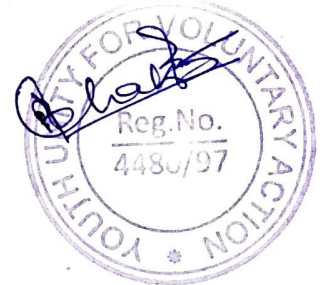
Printer

15,000

-

23,48,209

-



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih, Jamshedpur, Jharkhand-831002
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

S. No	Particulrs	WRITTEN DOWN VALUE					DEPRECIATION				(Amount in INR)	
		As at	Addition		Deletion	As at	Rate of Dep.	During the year		Upto	As on	As on
		01.04.2024	180 days	days		31.03.2025		Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
	Foreign Funds											
	Reach India											
1	Furniture & Fixtures	2,130				2,130	10%	213		213	1,917	2,130
	Siksha se Parivartan (SSP)											
2	Motorcycle	2,932	-	-		2,932	15%	440		440	2,492	2,932
3	Furniture & Fixtures	959	-	-		959	10%	96		96	863	959
	Girls First Fund Support											
4	Projector	21,003	-	-		21,003	15%	3,150		3,150	17,853	21,003
5	Sound System and Dari	10,517	-	-		10,517	15%	1,578		1,578	8,939	10,517
	Total	37,541	-	-	-	37,541		5,477	-	5,477	32,064	37,541
	Indian Funds											
	JTELP											
1	Computers & Peripherals	3,373				3,373	40%	1,349		1,349	2,024	3,373
	It's My Body (CREA Supported)											
2	Computers & Peripherals	5,381	-	-		5,381	40%	2,152		2,152	3,229	5,381
	Gram Swashan Abhiyan											
3	Laptop	-	39,180	-		39,180	40%	15,672		15,672	23,508	-
4	Printer	-	-	15,000		15,000	40%	3,000		3,000	12,000	-
	Asset out of Own Funds											
5	Furniture & Fixtures	31,951	-	-		31,951	10%	3,195		3,195	28,756	31,951
6	Office Equipment	28,614	-	-		28,614	15%	4,292		4,292	24,322	28,614
7	Vehicle	21,436	-	-		21,436	15%	3,215		3,215	18,221	21,436
8	Computers & Peripherals	30,178	-	-		30,178	40%	12,071		12,071	18,107	30,178
	Total	1,20,933	39,180	15,000	-	1,75,113		44,946	-	44,946	1,30,167	1,20,933
	Total	1,58,474	39,180	15,000	-	2,12,654	-	50,423	-	50,423	1,62,231	1,58,474



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

Sr. No.	Name of the Funder/ Name of the Project	(Amount in INR)											
		Opening Unspent Grant Fund as on 01.04.2024	Grant Received / Receivable during the year	Bank Interest	Transfer from GF	Total	Utilised During the Year	Grant Refunded	Interest Transferred to GF	Total	Surplus/ Deficit during the year	Less: Inter Head Adjustments	Closing Project Fund Balance as at 31.03.2025
1	All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi)	-	4,49,370			4,49,370	4,49,370	-	-	4,49,370	-	-	-
2	16 Days Activism (Supported by: CREA, New Delhi)	-	3,74,194			3,74,194	3,74,194	-	-	3,74,194	-	-	-
3	Preventing and Responding to Child Marriage and Early Union (Supported by: Girls First Fund)	13,00,038	29,66,650	46,833	-	30,13,483	25,78,486	-	-	25,78,486	4,34,997	-	17,35,036
4	Hunger & Poverty Elimination Initiative and Rahat Support (Supported by: Jiv Daya Foundation, USA)	5,18,655	8,27,020	7,702	-	8,34,722	12,87,850	-	-	12,87,850	(4,53,128)	-	65,526
5	Women Gaining Ground (Supported by: CREA, USA)	8,40,172	18,43,284	-	-	18,43,284	21,15,521	-	-	21,15,521	(2,72,237)	-	5,67,935
6	Women Fund Asia	-	6,29,775	4,612	-	6,34,387	3,26,547	-	-	3,26,547	3,07,840	-	3,07,840
7	Work with Dignity	-	6,00,000	-	-	6,00,000	-	-	-	-	6,00,000	-	6,00,000
8	JTELP	4,91,689	-	-	-	-	-	-	-	-	-	-	4,91,689
9	Gram Sabha Empowerment-APPI	-	26,92,000	48,181	-	27,40,181	23,48,209	-	-	23,48,209	3,91,972	-	3,91,972
		31,50,554	1,03,82,293	1,07,328	-	1,04,89,621	94,80,177	-	-	94,80,177	10,09,444	-	41,59,998



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 2025.

1. 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.

A. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:*

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%
Vehicles	15%

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.

2. 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 2023-24 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. 337820044 with the Ministry of Home Affairs to receive foreign contribution and renewed. The organization has submitted the FCRA Return for the year 2023-24 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

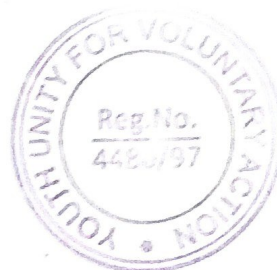


CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No.: 057426
UDIN- 25057426BMFCBG1484

For & on Behalf :
YOUTH UNITY FOR VOLUNTARY ACTION



Barnali Chakraborty
Secretary



Place: New Delhi
Date: 01-09-2025