

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

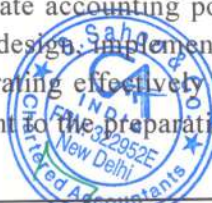
1. We have audited the accompanying financial statements of **Youth Unity Voluntary Action (YUVA) [PAN: AAATY1099B]**, which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and 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 2026, 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.
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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 2026:

- 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: 26057426EUXLVK2302



Place: New Delhi
Date: 07-09-2026

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

Balance Sheet as at 31st March 2026

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Reserve Funds		7,15,085	3,45,832
(b)	Assets Funds		1,41,380	1,62,231
(c)	Project Funds		34,70,252	41,59,998
			43,26,717	46,68,061
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	4	-	43,129
			-	43,129
3	Current liabilities			
(a)	Short-term borrowings		-	-
(c)	Other current liabilities	5	-	10,030
			-	10,030
	Total		43,26,717	47,21,220
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		1,41,380	1,62,231
(ii)	Intangible assets		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	7	-	68,570
(d)	Other non-current assets		-	-
			1,41,380	2,30,801
2	Current assets			
(a)	Current investments		-	-
(c)	Receivables	8	-	63,856
(d)	Cash and bank balances	9	41,85,337	44,26,562
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			41,85,337	44,90,419
	Total		43,26,717	47,21,220

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: 26057426EUXLVK2302

Place: New Delhi

Date: 07/09/2026



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 26

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Income			
(a)	Donations and Grants	10	91,43,150	1,03,82,293
(b)	Other Income	11	1,69,613	1,47,363
II	Total		93,12,763	1,05,29,656
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	12	93,77,138	94,80,177
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	13	2,56,118	29,974
(d)	Depreciation and amortization expense	14	-	-
	Total		96,33,256	95,10,151
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		-3,20,493	10,19,505
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-3,20,493	10,19,505
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		-3,20,493	10,19,505
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-1,98,057	10,09,444
	Balance transferred to General Fund:		-1,22,436	10,061

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

1&2

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

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426EUXLVK2302

Place: New Delhi
Date: 07/09/2026

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 2026

(Amount in INR)

<u>RECEIPTS</u>	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		44,26,562	33,97,027
Investment			
Donation & Grants	10	91,43,150	1,03,82,293
Other Income	11	1,69,613	1,47,363
Decrease in Current Asset		1,32,426	10,030
Total		1,38,71,752	1,39,36,714
<u>PAYMENT</u>			
Expenditure on Objects of Organization-Program Expenses	12	93,77,138	94,80,177
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	13	2,56,118	29,974
Loan and Advances Paid		53,159	-
Closing Balance			
Cash and Bank Balances		41,85,337	44,26,562
Investment			
Total		1,38,71,752	1,39,36,714

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

1&2

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

For & on behalf :
YOUTH UNITY FOR VOLUNTARY ACTION

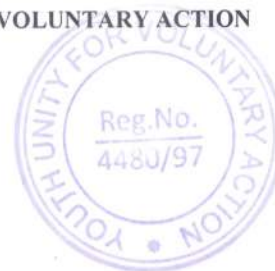
CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

UDIN: 26057426EUXLVK2302

Place: New Delhi
Date: 07/09/2026




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, 2026

		(Amount in INR)	
3 Fund Details	31 March 2026	31 March 2025	
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	3,45,832	3,35,771	
Add: Excess of Income Over Expenditure	-1,22,436	10,061	
Add: Transfer from Project Fund	4,91,689		
	7,15,085	3,45,832	
<u>Assets Funds</u>			
Opening balance	1,62,231	1,58,474	
Add: Asset purchased during the year	17,500	54,180	
Less: Depreciation charged during the year	38,351	50,423	
	1,41,380	1,62,231	
B. Restricted Funds			
<u>Project Fund</u>			
Opening balance	41,59,998	31,50,554	
Add: Amount Received During The Year	90,80,650	1,03,82,293	
Add: Interest Earned during the year	98,431	1,07,328	
Less: Amount Utilized During The Year	93,77,138	94,80,177	
Less: Transferred to General Fund	4,91,689		
	34,70,252	41,59,998	
Total (A+B)	43,26,717	46,68,061	
4 Other long-term liabilities			
(a) Expenses Payable	-	43,129	
Total	-	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	
(b) Balance with government authorities	-	65,866	
Total	-	68,570	
8 Receivables			
(a) Grants receivable	-	63,856	
Total	-	63,856	



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, 2026

		(Amount in INR)	
		31 March 2026	31 March 2025
9	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current/Saving accounts	41,76,902	44,19,834
(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	8,435	6,728
	Sub-Total	41,85,337	44,26,562
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	41,85,337	44,26,562
10	Donations and Grants		
(a)	Grants	88,37,032	1,00,42,563
(b)	Grant in Kind	3,06,118	3,39,730
(c)	Donation	-	-
	Total	91,43,150	1,03,82,293
11	Other income		
(a)	Interest income	1,26,484	1,47,363
(b)	Write off	43,129	-
	Total	1,69,613	1,47,363
12	Charitable Expenses-Program Expenses		
	16 Days Activism (Supported by: CREA, USA) (Annex-1)	1,22,751.00	3,74,194
	Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, USA) (Annex-2)	-	4,49,370
	Stop Child Marriage(Supported by: Girls First Fund) (Annex-3)	27,56,729.70	25,78,486
	Hunger & Rural Poverty Elimination Initiative (Supported by: Jiv Daya Foundation) (Annex-4)	9,10,509.88	9,48,120
	Women Gaining Ground (Supported by: CREA, USA) (Annex-5)	14,61,409.90	21,15,521
	Women Fund Asia (Annex-6)	9,51,453.74	3,26,547
	Gram Sabha Empowerment Project-APPI (Annex-7)	18,61,040.06	23,48,209
	Work with Dignity (Annexure -8)	6,35,758	-
	Rebuild India Fund (Annex-10)	3,71,367.36	-
	Grant in Kind Utilized	3,06,118.00	3,39,730
	Total	93,77,138	94,80,177



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, 2026

<i>(Amount in INR)</i>			
13	Employee Benefits Expense-Admin Expenses	31 March 2026	31 March 2025
	Bank Charges	4	2
	Audit Fee	15,518	29,972
	Salary to staff	-	-
	Travel	45,660	-
	Collection/Wall Painting	7,000	-
	Exposure visit of Children	17,375	-
	Non Recurring Expenses	17,500	-
	Space Refreshment/Books	20,625	-
	Interest on TDS	10	-
	Write off	1,32,426	-
	Total	2,56,118	29,974
14	Depreciation and amortization expense	31 March 2026	31 March 2025
	on tangible assets (Refer note 11)	38,351	50,423
	on intangible assets (Refer note 11)	-	-
	Less: Transferred to Assets Fund	38,351	50,423
	Total	-	-
Annexure-1: 16 Days Activism (Supported by: CREA, USA)			
	31 March 2026	31 March 2025	
<i>Programme Expenses</i>			
	Awareness at Panchyat Level	-	49,408
	Awareness Rally	22,113	-
	Block Level Big Event	-	95,327
	Block Level Training with Health Service Providers	27,962	-
	State/ District Level Consultation	-	1,70,259
	District Level Workshop cum Closing Ceremony and Memorandum Submission	22,041	-
	Training/ Workshop on Digital Security	15,239	-
	Campaign Coordinator	-	6,000
	Cost of Volunteer	24,000	40,000
<i>Administrative Expenses</i>			
	Auditing Fees	5,015	5,015
	Misc Expenses	-	3,185
	Accountant	5,000	5,000
	Bank Charges	1,381	-
	Total	1,22,751	3,74,194



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, 2026

	<i>(Amount in INR)</i>	
Annexure-2: Rethink Power/Reimage Agendas/Reboot Strategies in the	31 March 2026	31 March 2025
<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	-	-
SRHR Training provided to 10 girls Groups	-	-
Capacity Building training of PRI members	-	-
Interface Meeting with EWRs, Women Collective	-	-
Annual Community Based Public Events	-	-
Women's Day Celebration	-	21,000
<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
Training with 30 Young leaders on SELF and Leadership	-	35,261
Video show with young girls	-	9,700
Block Level Capacity Building with Women	-	68,088
<i>Output-4, Changes in Public Perception and Attitudes</i>		
Campaign	-	46,220
Change in Public Perception and Attitude	-	5,900
Organising Street Play two unit in a year	-	15,931
<i>Salary</i>		
Facilitator	-	22,000
Accountant	-	9,000
Head of the Organisation	-	15,000
<i>Administrative Expenses</i>		
Audit Cost	-	4,012
Local Travel	-	6,780
Office Maintenance/ Telephone/Photocopy/Stationery/	-	
Office Supplies	-	10,226
Bank Charges	-	3,089
Total	-	4,49,370



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, 2026

	<i>(Amount in INR)</i>	
Annexure-3: Preventing and Responding to Child Marriage and Early Union	31 March 2026	31 March 2025
<i>Programme Expenses</i>		
Block Level Workshop	28,414	23,165
Block Level Football Tournament	70,634	60,010
Consultation workshop with Youth Girls	-	25,064
Capacity Building Training	46,594	-
Community Awareness Campaign	29,145	-
Day Celebration		70,461
Digital Literacy Training	30,192	24,996
District Level Workshop	36,003	18,701
Education Kit	3,13,632	-
Exposure Visit/ Cross Learning	19,483	7,777
Interface Meeting of Girls with PRI Members	-	53,020
Meeting with Project Staff	8,635	4,910
Monthly Issue Based Sessions of Kishori Manch	24,192	-
Meeting with Social Leaders	-	28,950
Quarterly Meeting with PRI & Social Leaders	33,800	17,310
Quarterly Meeting with Parents	31,970	40,932
Quarterly Meeting with SHG & Collective Women	55,600	14,280
Regular Football Coaching	-	21,000
Session with Boys on Gender & Masculinity	16,570	24,345
Six Monthly Meeting with Social Leaders	10,230	-
Staff Orientation Training	7,910	8,513
Staff Training on Reporting and Monitoring	46,412	-
Training on Leadership	1,11,202	2,27,147
Training on Political Participation of Girls	-	50,160
Training on SRHR	66,555	1,52,374
Vocational Training	-	60,000
State Level Workshop	16,800	93,421
Theater Workshop	46,307	88,110
Training on Gender Masculinity	8,800	-
Rent of Resource Centre	7,000	30,000
Youth Group Leaders	-	15,164
Workshop with Educators	31,550	-
GFF Participation	31,580	34,520
GFF Wellness Support	37,692	47,263
<i>Personnel/ Staff (Programme)</i>		
Honorarium to Panchayat Facilitator	1,14,500	1,20,000
Salary to Project Coordinator	2,47,275	2,18,700
Salary to Supervisor	2,65,933	2,40,900
Salary to Community Workers	4,09,500	2,97,000
<i>Travel</i>		
Travel Cost of Project Staff	-	27,639
<i>Personnel/ Staff (Admin)</i>		
Salary to Accountant	2,29,500	2,04,000
Communication	-	923
Honorarium to Chief Functionary	1,27,500	96,000
Office Assistant cum MIS	51,600	36,000
<i>Administration Expenses</i>		
Office Rent	57,000	69,000
Office Expenses and Supplies	2,824	4,419
Bank Charges	6,109	5,696
Audit Cost	15,222	13,216
Travel Cost for Project Director cum Accountant	35,623	3,400
Office Maintenance/ Telephone/ Stationery	27,242	-
Total	27,56,730	25,78,486



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, 2026

(Amount in INR)

Annexure-4: Hunger & Rural Poverty Elimination Initiative and Rahat	31 March 2026	31 March 2025
<i>Programme Expenses</i>		
Sitting Arrangement/ Chatai	4,380	5,500
Cost of Amul Spray Milk Powder	5,03,900	5,21,840
Cost of Biscuit	63,360	61,440
Education Kit	-	29,801
Honorarium to Village Worker	1,35,000	1,20,000
Rahat Support (Rice Distribution)	1,93,290	1,92,400
Clothing and Shoes Etc.	-	-
Gas, Utensils, Steel Glass	7,200	15,412
<i>Administrative Expenses</i>		
Administrative Cost	-	1,727
Bank Charges	3,380	-
Total	9,10,510	9,48,120

Annexure-5: Women Gaining Ground (Supported by: CREA, USA)	31 March 2026	31 March 2025
<i>Programme Expenses</i>		
8 March and 16 Days of Activism	-	1,58,813
Annual Rethink Evening Meet	1,01,855	47,704
Annual Review Workshop	-	13,681
Block Level Residential Capacity Building Training	1,81,208	-
Celebration of Women Day	-	62,131
Community Led Events	-	-
Community Level Residential Training	55,060	72,148
Cross Learning Meeting	41,902	63,467
Football Camp	38,200	44,845
Gender Fair and Exhibition	1,09,345	88,366
Interface Meeting between Block/ Police Officials	60,250	58,130
Meeting with EWRs, Women, Collective and Young Girls	1,44,750	-
Online Campaign	-	16,000
One Stop Centre Visit Followup	4,930	-
Quarterly meeting with Caregivers	24,725	36,715
Quarterly Outreach & Advocacy Meeting	-	1,63,600
Quarterly Outreach and Advocacy Meetings with Elected Women Representatives	-	1,57,089
Reaserch & Documents	-	54,231
Self Fellow Action Plan	-	-
Self Academy	-	1,64,499
State Level Cross Constitution Consultant	2,32,342	2,01,100
Working Group Meeting at District Level	98,599	-
State Working Group Meeting	15,840	1,52,871
Travel to Participants	-	-
YW&G and WWDs Engage in Legal and Social Advocacy	-	72,500
<i>Staff Cost</i>		
Facilitator	-	-
Co-Facilitator	-	-
Field Coordinator	1,26,000	1,93,500
<i>Admin Cost</i>		
Audit Cost	10,030	10,030
Bank Charges	-	-
Cost of Support Staff	38,500	61,500
Cost of Travel to Head of the Organisation	44,161	48,683
Non Allocable Cost	44,244	41,061
Other Non Allocable Cost	12,469	14,358
Head of the Organisation	77,000	1,18,500
Total	14,61,410	21,15,521



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, 2026

	<i>(Amount in INR)</i>	
Annexure-6: Women Fund Asia	31 March 2026	31 March 2025
<i>Programme Expenses</i>		
<i>Advocacy</i>		
Advocacy for Strengthening & Smooth Functioning of OSCC	22,470	10,000
Quarterly Meeting with EWR, JSLPS, Women Collective	-	24,720
Block/ District Level Consultation	8,739	-
<i>Human Resource</i>		
Salary of Supervisor	1,05,000	75,000
Salary of Project Co-Ordinator	1,75,000	1,25,000
<i>Awariness Program</i>		
Poster Writing Compitation	1,06,825	-
Street Play	30,000	-
Video Shows	20,070	-
<i>Counselling</i>		
Discussion on Gender Based Violence at Panchyat Lev	31,760	-
Identify the Survivor at Panchyat Level (Bitch Hunting, Mentel Health Issue)	23,345	-
<i>Leadership</i>		
Training on Empowerment and Decision Making	41,045	-
Training on Legal Rights	29,130	-
Training on Understanding of Gender Based Voilance,	30,809	-
<i>Network Meeting</i>		
Quarterly Meeting with EWR,JSLPS, Women Collective,	16,850	-
<i>Training on Gender</i>		
Community Level Awariness on Gender Voilance	65,508	-
Training on Gender Senitisation	36,000	-
<i>Admin Level Cost</i>		
Other (Travel/ Maintenance/ Communication/ Bank Charges)	14,722	16,827
Salary to Accountant	1,05,000	75,000
Collective Care, Crisis Response, Resilance Building and Risk Mitigation	64,431	-
Audit Cost	15,340	-
Printing & Stationery	9,410	-
Total	9,51,454	3,26,547



YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih, Jamshepur, Jharkhand-831002
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

	<i>(Amount in INR)</i>	
Annexure-7: Gram Sabha Empowerment Project- APPI	31 March 2026	31 March 2025
<u>Objective-1, Empowerment of Gram Sabha</u>		
Staff Training on Gram Sabha	43,356	44,484
Training of Gram Pradhan & Other Traditional	13,820	14,447
Support to GS in Village Development	35,809	39,843
Standing Committee Members Training	34,220	36,174
Mass Awareness on Gram Sabha Among Community	5,000	34,000
Exposure Visit of Gram Sabha Leaders	31,872	29,680
Establishment of Gram Sabha Secretariate	19,800	29,325
Training of PRI Members	6,240	6,620
<u>Objective-2, Socio and Economic Empowerment</u>		
Orientation & Capacity Building for Regularization	2,575	2,400
Village Level Exercise for Documenting	-	7,800
Development of 40 Nutrition Garden	1,09,152	73,525
<u>Objective-3, Ensure Ration, Pension, Employment</u>		
Vulnerable HH Mapping Will Be Conducted by GS	-	14,250
Staff Training on Social Security Schemes	39,385	22,850
Strengthening of GS Leader, PRI, Women Group	42,414	41,693
Creating Interface Between Gram Sabha & Gram	2,990	8,877
Monthly Planning Review Meeting	7,245	45,810
Baseline Survey Cost	5,959	22,330
Block Level Trainings/ Workshops/ Meetings	-	-
<u>Salary, Honorarium, Staff Benefits</u>		
Program Staff		
Honorarium to Panchayat Facilitator	5,28,500	6,92,332
Salary to Block Coordinator	2,55,500	2,92,843
Admin Staff		
Salary to MIS Coordinator Cum Admin	1,25,800	1,50,000
Honorarium to Director	1,88,500	2,60,000
Salary to Accountant	1,44,000	1,89,500
<u>Travel, Boarding & Lodging</u>		
Travel to Panchayat Facilitator	80,552	1,12,829
Travel to Block Coordinator	10,470	10,299
Travel to Accountant	6,504	6,564
Travel to Director	9,811	19,270
<u>Administration Cost</u>		
Rent & Electricity for Field Office	77,000	48,000
Printing & Stationary	14,810	23,683
Office Maintenance for Field Office	9,202	3,942
Audit Fee Annually	10,265	10,030
Bank Charges	289	629
<u>Non Recurring Cost/ Assets Cost</u>		
Laptop	-	39,180
Printer	-	15,000
Total	18,61,040	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, 2026

	<i>(Amount in INR)</i>	
Annexure-8: Work with Dignity	31 March 2026	31 March 2025
<u>Documentation & Reporting</u>		
TLM & IEC Material for Learning Centers	7,493	-
<u>Training Material</u>		
Computer Vocational Course	17,400	-
Teacher Honorarium	1,35,000	-
<u>Workshop & Mentorship</u>		
Books for Library	32,065	-
Career Counselling of Adolescents and Schools (Class-IX, X, XI, XII)	12,730	-
Community Dialogues	5,952	-
Leadership Training & Exposure of Adolescent	8,744	-
Orientation of Staff	10,056	-
Parents Meeting	7,050	-
School Interface Meeting	11,050	-
SRHR Training	39,275	-
<u>Salary, Honorarium, Staff Benefits</u>		
Program Staff		
Field Supervisor	72,000	-
Project Coordinator	1,20,000	-
Admin Staff		
Project Director	32,000	-
<u>Administration Cost</u>		
Accountant/ Office Assistant	72,000	-
Printing & Stationery	8,772	-
Rent for Library	28,000	-
Travel Cost for Staff Monitoring	15,820	-
Bank Charges	351	-
<u>Non Recurring Cost/ Assets Cost</u>		
Laptop	-	-
Printer	-	-
Total	6,35,758	-
Annexure-9: General Section/ Bookworm	31 March 2026	31 March 2025
Collection/ Wall Painting	7,000	-
Exposure Visit of Children	17,375	-
Space Refreshment/ Books	20,625	-
Non Recurring Expenses (Library Furniture)	17,500	-
Total	62,500	-
Annexure-10: Rebuild India Fund		
<u>Programme Expenses</u>		
Curriculum Based Session with Girls	9,600	-
Football Coaching Camp (Batch 2, 12-16 Years)	52,877	-
Monthly Meeting with Female Care Givers	20,150	-
Quarterly Meetings with HSP, EWR, PRI Members	15,254	-
Training on Leadership	66,647	-
Training on SRHR	48,809	-
<u>Staff Cost</u>		
Salary to Project Coordinator	54,000	-
Project Supervisor	48,000	-
<u>Administration Expenses</u>		
Office Stationery and Miscellaneous	3,845	-
Bank Charges	2,185	-
MIS Cum Office Assistant	42,000	-
Accountant Salary (Part Time)	8,000	-
Total	3,71,367	-



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, 2026

(Amount in INR)

Sl. No	Particulars	WRITTEN DOWN VALUE						DEPRECIATION				NET BLOCK	
		As at 01.04.2025	Addition		Deletion	As at 31.03.2026	Rate of Dep.	During the year		Upto 31.03.2026	As on 31.03.2026	As on 31.03.2025	
			180 days	180 days				Addition	Deletion				
Foreign Funds													
Reach India													
1	Furniture & Fixtures	1,917				1,917	10%	192.00		192	1,725	1,917	
Siksha se Parivartan (SSP)													
2	Motorcycle	2,492	-	-		2,492	15%	374.00		374	2,118	2,492	
3	Furniture & Fixtures	863	-	-		863	10%	86.00		86	777	863	
Girls First Fund Support													
4	Projector	17,853	-	-		17,853	15%	2,678.00		2,678	15,175	17,853	
5	Sound System and Dari	8,939	-	-		8,939	15%	1,341.00		1,341	7,598	8,939	
	Total	32,064	-	-	-	32,064		4,671	-	4,671	27,393	32,064	
Indian Funds													
JTELP													
1	Computers & Peripherals	2,024				2,024	40%	810.00		810	1,214	2,024	
	<i>It's My Body (CREA Supported)</i>							-					
2	Computers & Peripherals	3,229	-	-		3,229	40%	1,292.00		1,292	1,937	3,229	
	Gram Swashan Abhiyan							-					
3	Laptop	23,508	-	-		23,508	40%	9,403.00		9,403	14,105	23,508	
4	Printer	12,000	-	-		12,000	40%	4,800.00		4,800	7,200	12,000	
	Asset out of Own Funds							-					
5	Furniture & Fixtures	28,756	-	17,500		46,256	10%	3,751.00		3,751	42,505	28,756	
6	Office Equipment	24,322	-	-		24,322	15%	3,648.00		3,648	20,674	24,322	
7	Vehicle	18,221	-	-		18,221	15%	2,733.00		2,733	15,488	18,221	
8	Computers & Peripherals	18,107	-	-		18,107	40%	7,243.00		7,243	10,864	18,107	
	Total	1,30,167	-	17,500	-	1,47,667		33,680	-	33,680	1,13,987	1,30,167	
Total													
	Total	1,62,231	-	17,500	-	1,79,731	-	38,351	-	38,351	1,41,380	1,62,231	



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 2026.

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.

5. **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.



6. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
7. **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 written back current liabilities amounting to Rs. 43,129 and current assets amounting to Rs. 1,32,426.38, as these amounts are no longer payable or receivable from the respective vendors or staff, respectively, based on the representation provided by the Management.
4. The organisation has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
5. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
6. **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.
7. **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 and renewed on 28.02.2026 vide Registration Number AAATY1099B25PT01 which is valid till A.Y. 2036-37. The organization has submitted the Income Tax Return for the year 2024-25 before the due date.
- c) Under Section 80G of the Income Tax Act, 1961 vide registration No **AAATY1099B26PT01** dated 01.07.2026 valid till A.Y. 2030-31.
- d) 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 2024-25 before the due date.
- e) PAN of the Organization is AAATY1099B.
- f) 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-26057426EUXLVK2302

Place: New Delhi
Date: 07-09-2026



For & on Behalf:
YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary

