



RAZIK KHAN & ASSOCIATES

Chartered Accountants

Plot No 134, New Amar Nagar, Nagpur-440034

INDEPENDENT AUDITOR'S REPORT

To,

The Trustees

YUVA RURAL ASSOCIATION

New Amar Nagar, Chikhali Road

Nagpur-440034-MH-India

Report On the Audit of The Standalone Financial Statements

We have audited the financial statements of **YUAV RURAL ASSOCIATION, Nagpur,**

Which comprise the balance sheet as at 31st March 2024 and the Income & Expenditure Account and Receipt & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.



Management's Responsibilities for The Financial Statements

The governing board is responsible for the matters stated in section with respect to the preparation Of these financial statements that give a true and fair view of the assets & the liabilities, Objective Wise expenditure incurred as described under By-Laws, Directives from Funder & The Applicable Statute in accordance with generally accepted accounting principle in India, Including The Accounting Slandered (A. S. issued or prevailing 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 Organization 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our Responsibility is to express opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and audit standards and matters which required being included in the audit report under the provisions of the act and rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable about assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the company's directors, as well as evaluating the overall presentation of the financial statements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.



OPINION

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 give true and fair view in conformity with the accounting principles generally accepted in India:

- i) In case of the Statement of Affairs of the Yuva Rural Association as at 31 March 2024;
- ii) In case of the Income & Expenditure of the Yuva Rural Association for the year ended as on that date;
- iii) In case of the Receipt & Payments of the Yuva Rural Association for the year ended as on that date.

FOR

Razik Khan & Associates

Chartered Accountants **FOR RAZIK KHAN & ASSOCIATES**
Chartered Accountants



CA RAZIK KHAN
Proprietor
Mem. No. 199674

Firm Reg. No: 153551W

Mem. No: 199674



UDIN: 24199674BKFYGR1451

Date: 15/07/2024

Place: Nagpur



YUVA (RURAL) ASSOCIATION

Registration No : 10775/2002 (Bhopal Hoshangabad Sambhag, Madhya Pradesh Society Registrkaran Adhiniyam, 1973)

CONSOLIDATED BALANCE SHEET

AS ON 31st MARCH, 2024

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
CORPUS FUND		₹ 1,897,288.00	FIXED ASSET		
BUILDING DEVELOPMENT FUND		₹ 2,355,950.00	As Per Annexure " A " Attached		₹ 2,993,814.44
REVOLVING FUND		₹ 111,900.00	GRANT RECEIVABLES		₹ 2,300,092.92
Balance As Per Last Balance Sheet	₹ 111,900.00		As Per Annexure " I " Attached	₹ 2,300,092.92	
Add : Received During The Year	₹ -				
EQUIPEMENT MAINTENANC FUND		₹ 28,000.00	CURRENT ASSET		₹ 1,624,216.23
Balance As Per Last Balance Sheet	₹ 14,500.00		Loans & Advances	₹ 577,856.00	
Add : Received During The Year	₹ 13,500.00		Deposits	₹ 39,800.00	
INCOME & EXPENDITURE A/C		₹ 3,863,808.78	TDS Receivable	₹ 707,669.23	
Balance As Per Last Balance Sheet	₹ 1,446,717.86		Stocks	₹ 21,300.00	
Add : Surplus/ (Deficit)	₹ 2,417,090.92		Other Current Assets	₹ 277,591.00	
UNUTILIZED GRANT		₹ 3,695,146.00	CASH & BANK BALANCE		₹ 12,062,245.69
As Per Annexure " I " Attached	₹ 3,695,146.00		Bank Balance	₹ 12,038,943.12	
CURRENT LIABILITIES		₹ 7,025,376.50	Cash Balance	₹ 23,302.57	
Statutory Dues Payable	₹ 129,765.00				
Professional Fees Payable	₹ 977,092.00				
Loans & Advances	₹ 281,974.00				
Sundries Payable	₹ 5,620,334.50				
Previous Year Provision-PT-PF	₹ 16,211.00				
AME Unspent		₹ 2,900.00			
TOTAL	₹ -	₹ 18,980,369.28	TOTAL	₹ -	₹ 18,980,369.28

As Per Our Report Of Even Date

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CA RAZIK KHAN
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Mem. No. 199674

Smt. Seemantinee Khat
(President)

Mr. Mohan Surve
(Treasurer)

FOR

YUVA RURAL ASSOCIATION

Mr. Laxmikant Padole
(Secretary)

Mr. Dattatray S. Patil
(Chief Functionary)

Place: Nagpur

Date: 15/07/2024

UDIN: 24199674BKEYGR1451



YUVA (RURAL) ASSOCIATION

Registration No : 10775/2002 (Bhopal Hoshangabad Sambhag, Madhya Pradesh Society Registrkaran Adhiniyam, 1973)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31st MARCH, 2024

EXPENSES	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
EXPENDITURE ON OBJECT-EARMARKED			GRANT INCOME-Non Foreign Funds.		₹ 32,052,750.00
a) AWARENESS & ADVOCACY		₹ 3,137,837.00	„ BRLF Project	₹ 1,778,826.00	
„ Child Education & Help	₹ 467,662.00		„ Infosys Ltd-Climate Change	₹ 12,583,327.00	
„ Govt. Schemes	₹ 1,778,826.00		„ AME Foundation	₹ 146,650.00	
„ Farmers Education	₹ 184,150.00		„ Kantidhan Project	₹ 37,500.00	
„ Human Trafficking Education	₹ 707,199.00		„ JJM-Health & Hygiene	₹ 955,389.00	
			„ Mahindra-F 24 Livelihood	₹ 5,700,000.00	
B) CAPACITY BUILDING		₹ 12,086,682.00	„ Bhandara Counselling Centre	₹ 13,289.00	
„ Skill Development	₹ 10,364,399.00		„ Family Sponsorship	₹ 30,000.00	
„ Women's Capacity Building	₹ 13,289.00		„ Child Line Foundation	₹ 467,662.00	
„ Farmers Capacity Building	₹ 1,708,994.00		„ Grow Foundation	₹ 4,664,399.00	
„ Organisation Capacity Building	₹ -		„ HDB Ltd-Environment	₹ 5,623,650.00	
			„ Others	₹ 52,058.00	
ENVIRONMENT SUSTAINABILITY		₹ 20,099,797.00			
„ Water Security & Conservation	₹ 5,675,708.00		GRANT INCOME-Foreign Funds.		₹ 4,501,957.00
„ Environment Preservation-Bio Gas	₹ 12,583,327.00		„ Price Waterhouse Coopers	₹ 353,442.00	
„ Research & Evaluation	₹ 1,840,762.00		„ Swaniti Project	₹ 96,989.00	
			„ GFCF Project	₹ 1,708,994.00	
HEALTHCARE & WELFARE		₹ 955,389.00	„ TCTG Phase II Project	₹ 707,199.00	
„ Clean Water	₹ 955,389.00		„ World Resources Institute	₹ 1,487,320.00	
			„ GFCF Project-Livestock	₹ 148,013.00	
RELIEF OF POVERTY		₹ 275,002.00			
„ Relief Of Poverty	₹ 178,013.00		„ Donation/Grant Towards Objectives		₹ 3,449,634.64
„ Helping Migrant Workers	₹ 96,989.00		„ Establishment Income		₹ 208,991.00
„ Expenditure Towards Objectives		₹ 2,137,748.00			
„ Establishment Expenses		₹ 70,957.66	INCOME FROM OTHER ACTIVITIES		₹ 513,351.00
			„ TIDC Centre	₹ 145,258.00	
EXPENDITURE- OTHER ACTIVITIES		₹ 450,464.00	„ Fundraising Event	₹ 138,265.00	
„ TIDC Centre	₹ 141,927.00		„ Receipt From Dhara Farm	₹ 214,828.00	
„ Fundraising Event	₹ 4,202.00		„ Foundation Day Receipts	₹ 15,000.00	
„ Expenses Dhara Farm	₹ 265,852.00				
„ Foundation Day Receipts	₹ 38,483.00		„ Surplus From Other Projects		₹ 920,494.94
To, Provisions For Legal Expenses		₹ 16,211.00			
SURPLUS/(DEFICIT)		₹ 2,417,090.92			
(Transfer to Balance Sheet)					
TOTAL	₹ -	₹ 41,647,178.58	TOTAL	₹ -	₹ 41,647,178.58

As Per Our Report Of Even Date

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UDIN: 24199674BKEXGR1451

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(President)

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(Treasurer)

Mr. Laxmikant Padole
(Secretary)

Mr. Dattatray S. Patil
(Chief Functionary)



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Registration No : 10775/2002 (Bhopal Hoshangabad Sambhag, Madhya Pradesh Society Registrkaran Adhiniyam, 1973)

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE		EARMARKED FUND-EXPENSES	₹ 30,430,776.73
„ Cash & Bank Balance	₹ 4,291,514.02	„ Non Foreign Expenses-Grant	₹ 26,592,111.73
		„ Foreign Receipts-Grant	₹ 3,838,665.00
RECEIPTS EARMARKED FUND			
„ Non Foreign Receipts-Grant	₹ 31,269,702.56	„ Expenses Towards Objectives	₹ 1,694,593.00
„ Foreign Receipts-Grant	₹ 5,240,740.00	„ Establishment Expenses	₹ 10,159.90
GRANT/DONATION		„ Advances To Staff & Projects	₹ 2,245,048.00
„ NFC Donation Towards Objectives	₹ 2,866,026.64	„ TDS Transferred	₹ 196,990.00
„ FC Donation Towards Objectives	₹ 1,207.10		
„ Receipts From Other Activities	₹ 426,725.00	CLOSING BALANCES	₹ 12,062,245.69
„ Interest On NFC Bank Accounts	₹ 147,227.00	Cash In Hand	₹ 163,323.39
„ Interest On FC Bank Accounts	₹ 53,881.00	Bank Balance-Local Projects	₹ 9,003,269.26
OTHER RECEIPTS		Bank Balance-Foreign Projects	₹ 2,895,653.04
„ TDS Refund	₹ 196,990.00		
„ Advances Received Back	₹ 725,472.00		
Total	₹ -	Total	₹ -
	₹ 46,639,813.32		₹ 46,639,813.32

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