

YOUTH FOR UNITY AND VOLUNTARY ACTION
(YUVA)

FINANCIAL STATEMENT (FCRA) FOR THE
FINANCIAL YEAR

2024-25

C N K & Associate LLP
Chartered Accountants

INDEPENDENT AUDITOR'S CERTIFICATE ON FCRA ACCOUNTS AS ON MARCH 31, 2025

TO THE TRUSTEES OF

Youth for Unity & Voluntary Action

Yuva Centre, Plot No.23,
Sector-7, Kharghar,
Navi Mumbai – 410210
Maharashtra, India.

1. Introduction

We, the Statutory Auditors of **Youth for Unity & Voluntary Action** (hereinafter referred to as “**the Trust**”), having its registered office at Office Yuva Centre, Plot No.23, Sector-7, Navi Mumbai 410210 and having FCRA Registration No. 083850025, are issuing a certificate on the accompanying Financial Statements, comprising the Balance Sheet as on March 31, 2025 and the Income & Expenditure account for the year ended March 31, 2025 and Receipts & Payments Account for the year ended March 31, 2025 and schedules thereto (“the Financial Statements”) as required by the Foreign Currency Regulation Act, 2010 (“the Act”).

2. Management's Responsibility

The Management of the Trust is responsible for compliance with the Act and the conditions mentioned therein for utilization of foreign currency contribution. The Management of the Trust is also responsible for the following:

- a) The internal financial controls operate to ensure that the amount of foreign contribution received and spending therefrom are accounted for correctly as per the applicable regulations.
- b) The Financial Statements provided to us for verification are properly extracted from the audited financial statements of the Trust for the year ended March 31, 2025; in accordance with the accounting principles generally accepted in India.
- c) Distinct accounts are to be maintained for FCRA transactions in the same accounting software wherein complete accounts are also maintained.
- d) Ensuring that the relevant records provided to us for our examination are correct and complete.

This responsibility also includes ensuring that the relevant records provided to us for our examination are correct and complete.

3. Our Responsibility

Our responsibility is to provide a reasonable assurance in the form of an opinion on the Financial Statements.

For this purpose, we have verified the extraction of the foreign currency accounts from the audited financial statements for the year ended March 31, 2025, as per our report dated September 26, 2025.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

4. Opinion

Based on our examination as above, we certify that:

- a) The certificate in the prescribed format is given in Annexure I below,
- b) The accompanying Financial Statements have been prepared correctly.

5. Restriction on Use

The certificate is solely for the purpose mentioned in Para 1, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For CNK & Associates LLP

Chartered Accountants

ICAI Registration No. 101961W/W10006

SURESH SUNIL
AGASKAR

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SURESH SUNIL AGASKAR
Date: 2025.12.31
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Suresh Agaskar

Partner

Membership No. 110321

UDIN No: 25110321LTTDLA7713

Place: Mumbai

Date: 31-12-2025

FC Certificate

We have audited the account of **Youth for Unity & Voluntary Action**, having Regd. Office Yuva Centre, Plot No.23, Sector-7, Kharghar, Navi Mumbai-410 210, Maharashtra, India Registered under Maharashtra Public Trust Act 1950 vide PTR Number F-10304 (BOM) and FCRA Reg. Number 083850025 dated 17-03-2023 (Renewal Date) for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

i)	the brought forward foreign contribution at the beginning of the financial year 2024-25	3,36,48,658
ii)	foreign contribution was received by the association during the financial year 2024-25	1,25,18,230
iii)	Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon was received by the association during the financial year 2024-25	17,85,483
iv)	the balance of unutilized foreign contribution with the association at the end of the financial year 2024-25	56,91,791

- v) certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by us.
- vii) the association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Cont.....

"We have examined all relevant books and records, and We hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

S r. N o.	Name of Project/ activity	Address/ Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In kind	In cash	In kind	In cash	In kind	In cash	In kind
1	2	3	4	5	6	7	8	9	10	11
1	Communi ty Building and Welfare and upliftme nt	Akola, Latur, Nashik, Sidhudurg, Mumbai Subarbs, Jogeshwari Mumbai Suburban Maharash tra 400060	66,92,228	0	62,08,941	0	97,04,404	0	31,96,765	0
2	Research and Study	Kurla Kamgar Nagar, Kurla east Mumbai Maharash tra 400024	13,88,838	0	52,80,049	0	43,63,212	0	23,05,675	0
3	Relief to Poors	Mumbai Subarbs, Vasai, Navi mumbai, Vashi Nak, Chembure Mumbai Suburban Maharash tra 400074	28,58,159	0	19,55,086	0	46,52,706	0	1,60,539	0
4	Other	Yuva Centre, Kharghar Thane Maharash tra 410210	0	0	8,59,636	0	8,30,824		28,812	0

5	Corpus / Surplus for infrastructure /social purpose	Own Funds Yuva Centre, Kharghar Thane Maharashtra 410210	2,27,09,434	0	0	0	2,27,09,434	0	0
	Total		3,36,48,658	0	1,43,03,713	0	4,22,60,580	0	56,91,791

Notes:

1.For presentation purposes, administrative expenditure amounting to ₹ 2823636 has been deducted from the receipts to reflect the net position.

2. Deposits given in earlier years, which were previously treated as part of the brought-forward foreign contribution at the beginning of the year, are now recognised as application of funds and classified under administrative expenditure

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Youth for Unity & Voluntary Action not violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder, or notifications issued thereunder.

Particular	Opening Balance as on 01-04-2024	Closing Balance as on 31-03-2025
Cash Balance & Bank	13,19,293	30,55,008
Fixed Deposit with bank	3,14,17,540	26,36,783
Deposit and Advances, Receivables	10,53,133	-
Less: Liability for Expenses	(1,41,308)	-
Total	3,36,48,658	56,91,791

For C N K & ASSOCIATES LLP
Chartered Accountants
ICAI Registration No- 101961 W/W-100036

SURESH SUNIL AGASKAR
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Suresh Agaskar
Partner
Reg No.110321
UDIN No: 25110321LTTDLA7713
Cert No.: REF/CERT/C/ 701 /25-26
Place: Mumbai
Date: 31-12-2025

FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31st MARCH 2025

(Amount in Rs.)

FUNDS AND LIABILITIES	RS.	RS.	PROPERTY AND ASSETS	RS.	RS.
Trust fund or corpus :			Immovable properties (at wdv)		
Balance as per last balance sheet			(as per annexure "C")		2,606,468
Corpus Fund	28,150,858		Movable properties (at wdv)		317,030
Add : Received for corpus fund			(as per annexure "D")		
Add: Equipment Fund	16		Grant Receivable		24,911,053
Add : Fixed Assets acquired from earmarked Fund	-	28,150,874	(as per annexure "G")		
			Deposit & advances (as per annexure "E")		
Liabilities :			a) Deposits	259,588	
for expenses (Annexure "B")	173,745		b) Loans and advances	72,827	
Refundable deposits	-	173,745	c) Receivables	36,055	
			d) TDS	74,032	442,502
Other earmarked funds :			Cash and bank balances (as per annexure "F")		
as per annexure "A"		8,059,323	Cash in hand	57,635	
			Balance with bank	2,997,373	
INCOME & EXPENDITURE			Fixed deposit with banks	2,636,783	5,691,791
			Income & expenditure		
			Opening balance as per balance sheet	2,308,587	
			Add: excess of income over expenditure	106,511	2,415,098
TOTAL RS.		36,383,942	TOTAL RS.		36,383,942

For Youth for Unity and Voluntary Action (YUVA)


Kavitha Krishnamoorthy
Chief Functionary

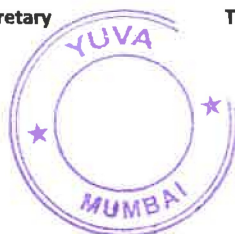

Archana Shrivastava
President


Mani Mistry Elavia
Secretary


Helen Joseph
Treasurer

Place: Mumbai

Date: 26 SEP 2025



For C N K & Associates LLP

Chartered Accountants

ICAI Firm Regn No. 101961 W/W-100036


Suresh Agaskar
Partner

Regn. No. 110321

Place: Mumbai

Date: 26 SEP 2025



YOUTH FOR UNITY AND VOLUNTARY ACTION (YUVA)
FOREIGN CONTRIBUTION INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

FCRA NO.-083850025
(Amount in Rs.)

EXPENDITURES		FC (2024-2025)	INCOME		FC (2024-2025)
To Administrative Expenses	10,740.50		By Interest		
To Donation Reversal to Give India			On Saving Bank Accounts	127,311.00	
To Depreciation	209,355.00	220,096	On Fixed Deposit	774,208.00	
			On Income tax refund	8,058.35	
To Object of the Trust (Covid Relief)			On MSEDCL Security Deposit	8,116.00	
a) Religious	-			917,693	
b) Educational	-		Less: Interest Credited to Projects	48,723	868,970
c) Medical Relief	-				
d)Relief of Poverty	22,542,012.52		By Donation Received		19,553
e)Other Charitable Object					
1.Children Health Education and Wefare	-		By Donations&Contribution Towards Earmarked Activities		
			(Inclusive of Bank Interest, Local Contribution and Grant		
			Receivable)	37,458,452.50	
2.Community Building and Welfare and upliftment	14,319,066.27		Less :- Transfer to Earmarked fund	37,458,452.50	-
3.Research and Study	4,363,211.59				
4.Covid Relief			By Income from other sources		
	41,224,290		By Income from Training Centre		110,996
Less :- Transfer to Earmarked fund	40,338,354	885,936.20	By Miscellaneous Income		1
			By Less of Income over Expenses carried over to Balance Sheet		106,511
TOTAL RS.		1,106,032	TOTAL RS.		1,106,032

For Youth for Unity and Voluntary Action (YUVA)


Kavitha Krishnamoorthy
 Chief Functionary


Archana Shrivastava
 President


Mani Mistry Elavia
 Secretary


Helen Joseph
 Treasurer



Place: Mumbai

Date: 26 SEP 2025

For C N K & Associates LLP
 Chartered Accountants
 ICAI Firm Regn No. 101961 W/W-100036


Suresh Agaskar
 Partner

Regn. No. 110321

Place: Mumbai

Date: 26 SEP 2025



YOUTH FOR UNITY AND VOLUNTARY ACTION(YUVA)						FCRA NO.-083850025	
RECEIPT AND PAYMENT STATEMENT FOR FCRA A/c							
FOR THE YEAR 01/04/2024 TO 31/03/2025							
RECEIPTS	IN RUPEES			PAYMENTS	AMOUNT	IN RUPEES	
	AMOUNT	AMOUNT	AMOUNT			AMOUNT	AMOUNT
Opening Balance As On 1st April 2024				Project Expenditure During The Year			
Balances At Banks				As Per Annexure "A"	4,03,38,354		
AXIS BANK LTD A/C 912010055058912: FCRA	5,80,296			Expenses to the Object of the Trust (As per I & E)	8,85,936		
AXIS BANK LTD -DELHI A/C NO.912010064995057	12,566			Administrative Costs (As per I & E)	10,741		
AXIS BANK LTD-KZE A/C NO. 918010042205297	3,11,641			TDS for financial year 2024-25 (refer note 1 below)	74,032		
AXIS BANK LTD-YUVA MUMBAI A/C NO. 912010064077113	1,70,326			Advance Rent & Deposit (refer note 2 below)	1,94,725	4,15,03,788	
STATE BANK OF INDIA-40103213391	2,23,753	12,98,582		TDS for earlier years (Refer note 1 below)		7,56,792	4,22,60,580
				Closing Balances As On 31st March 2025			
Cash in Hand	20,711	20,711		Balances At Banks			
Deposits & Advances:				Axis Bank Ltd { Fcra Designated Bank A/C.}			
Deposits and advances	10,53,133			Saving Bank A/C No.912010055058912 Kharghar Branch, Navi Mumbai	10,57,392		
Less: Liabilities	(1,41,308)	9,11,825		Axis Bank Ltd			
				Saving Bank A/C No. 912010064995057 Kharghar Branch, Navi Mumbai	39,082		
Fixed Deposit With Axis Bank, Kharghar Branch		3,14,17,540	3,36,48,659	Axis Bank Ltd	8,05,517		
				Saving Bank A/C No.918010042205297 Kharghar Branch, Navi Mumbai	9,20,231		
Grant Received During The Year As Per Schedule "A"		1,24,98,677	1,24,98,677	State Bank of India			
				Saving Bank A/c No.40103213391, New Delhi Branch, New Delhi	1,75,151	29,97,373.29	
Interest On Saving Bank A/C.				Cash in Hand		57,635	
Designated Bank Account		1,27,311		Fixed Deposit With Axis Bank, Kharghar Branch		26,36,783	56,91,791
Interest On Fixed Deposits		7,74,208					
Interest On MSEDCL Security Deposit		8,116					
Interest on Income Tax Refund		8,058	9,17,693				
Income Tax Refund for earlier years			6,84,919				
Income Tax Refund for financial year 2023-24		4,21,976					
Less: Non FC component transferred to NFC A/c.		(3,50,103)	71,873				
Income From Training Centre			1,10,996				
Miscellaneous Income			1				
Donation Received			19,553				
TOTAL RS.			4,79,52,372	TOTAL RS.			4,79,52,372
Note:							
(1) Pursuant to the public notice issued by the Ministry of Home Affairs dated December 31, 2024, which clarifies that refunds of Tax Deducted at Source (TDS) pertaining to Foreign Contribution are to be treated as utilisation at the time of deduction and, upon receipt, recognised as other income, the Organisation has reviewed the classification of TDS deducted prior to March 31, 2024.							
Accordingly, the TDS amounting to ₹ 7,56,792, which had previously been recorded under Other Assets, is now reclassified and treated as Fund Utilisation for the financial year ending March 31, 2025, in line with the above clarification.							
(2) Advance rent and other deposits given in the current year and earlier years are treated as application							
For Youth for Unity and Voluntary Action (YUVA)				For C N K & Associates LLP			
KAVITHA KRISHNAMOORTHY				Chartered Accountants			
Digitally signed by KAVITHA KRISHNAMOORTHY				ICAI Firm Regn No. 101961 W/W-100036			
Date: 2025.12.31 18:14:17 +05'30'				SURESH SUNIL AGASKAR			
Kavitha Krishnamoorthy				Digitally signed by SURESH SUNIL AGASKAR			
Chief Functionary				Date: 2025.12.31 18:14:54 +05'30'			
Helen Joseph				Suresh Agaskar			
Treasurer				Partner			
				Regn. No. 110321			
				Place: Mumbai			
Date: 31-DEC-2025				Date: 31-DEC-2025			