

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:

- The certificate in the prescribed format is given in Annexure I below,
- 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 w21as 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 kin d	In cash	In kind
1	2	3	4	5	6	7	8	9	10	11
1	Community Building and Welfare and upliftment	Akola, Latur, Nashik, Sidhudurg, Mumbai Subarbs, Jogeshwari Mumbai Suburban Maharashtra 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 Maharashtra 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 Maharashtra 400074	28,58,159	0	19,55,086	0	46,52,706	0	1,60,539	0
4	Other	Yuva Centre, Kharghar Thane Maharashtra 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	2,27,09,434	0	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 Digital signature by SURESH SUNIL AGASKAR
 Date: 2025.12.31
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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) (as per annexure "C")		2,606,468
Balance as per last balance sheet	28,150,858		Movable properties (at wdv) (as per annexure "D")		317,030
Corpus Fund	16				
Add : Received for corpus fund		28,150,874	Grant Receivable (as per annexure "G")		24,911,053
Add: Equipment Fund	-				
Add : Fixed Assets acquired from earmarked Fund			Deposit & advances (as per annexure "E") a)Deposits b)Loans and advances c)Receivables d)TDS	259,588 72,827 36,055 74,032	442,502
Liabilities :	173,745	173,745	Cash and bank balances (as per annexure "F") Cash in hand Balance with bank Fixed deposit with banks	57,635 2,997,373 2,636,783	5,691,791
for expenses (Annexure "B")					
Refundable deposits	-				
Other earmarked funds :		8,059,323	Income & expenditure Opening balance as per balance sheet Add: excess of income over expenditure	2,308,587 106,511	2,415,098
as per annexure "A"					
INCOME & EXPENDITURE					
TOTAL RS.		36,383,942	TOTAL RS.		36,383,942

For Youth for Unity and Voluntary Action (YUVA)



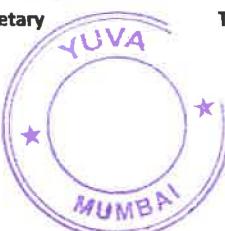
Kavitha Krishnamoorthy
Chief Functionary


Archana Srivastava
President


Mani Mistry Elavia
Secretary

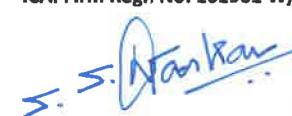


Helen Joseph
Treasurer



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	209,355.00	On Saving Bank Accounts	127,311.00
To Depreciation		On Fixed Deposit	774,208.00
To Object of the Trust (Covid Relief)		On Income tax refund	8,058.35
a) Religious		On MSEDC Security Deposit	8,116.00
b) Educational			917,693
c) Medical Relief			48,723
d) Relief of Poverty			
e) Other Charitable Object			868,970
1. Children Health Education and Welfare			19,553
2. Community Building and Welfare and upliftment	14,319,066.27	By Donation Received	
3. Research and Study	4,363,211.59	By Donations & Contribution Towards Earmarked Activities (Inclusive of Bank Interest, Local Contribution and Grant Receivable)	37,458,452.50
4. Covid Relief		Less :- Transfer to Earmarked fund	37,458,452.50
Less :- Transfer to Earmarked fund	41,224,290 40,338,354	By Income from other sources	
		By Income from Training Centre	110,996
		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

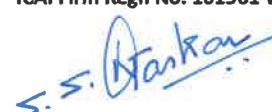

Archana Shrivastava
President


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) RECEIPT AND PAYMENT STATEMENT FOR FCRA A/c FOR THE YEAR 01/04/2024 TO 31/03/2025							FCRA NO.-083850025
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			TDS for earlier years (Refer note 1 below)		7,56,792	4,22,60,580
Cash in Hand	20,711	20,711		Closing Balances As On 31st March 2025			
Deposits & Advances:				Balances At Banks			
Deposits and advances	10,53,133			Axis Bank Ltd { Frca Designated Bank A/C,}			
Less: Liabilities	(1,41,308)			Saving Bank A/C No.912010055058912 Kharhgar Branch, Navi Mumbai	10,57,392		
Fixed Deposit With Axis Bank, Kharhgar Branch	3,14,17,540	3,36,48,659		Axis Bank Ltd			
				Saving Bank A/C No. 912010064995057 Kharhgar Branch, Navi Mumbai	39,082		
Grant Received During The Year As Per Schedule "A"	1,24,98,677	1,24,98,677		Axis Bank Ltd			
				Saving Bank A/C No. 912010064077113 Kharhgar Branch, Navi Mumbai	8,05,517		
Interest On Saving Bank A/C.				State Bank of India			
Designated Bank Account				Saving Bank A/C No.918010042205297 Kharhgar Branch, Navi Mumbai	9,20,231		
Interest On Fixed Deposits				Branch, New Delhi			
Interest On MSEDCI Security Deposit					1,75,151	29,97,373.29	
Interest on Income Tax Refund				Cash in Hand			
						57,635	
Income Tax Refund for earlier years				Fixed Deposit With Axis Bank, Kharhgar Branch			
Income Tax Refund for financial year 2023-24						26,36,783	56,91,791
Less: Non FC component transferred to NFC A/c.							
Income From Training Centre							
Miscellaneous Income							
Donation Received							
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 Digitally signed by KAVITHA KRISHNAMOORTI H/ No. 100 OORTHY Date: 2025.12.31 18:14:17 +05'30'				Chartered Accountants			
Kavitha Krishnamoorthy Chief Functionary				ICAI Firm Regn No. 101961 W/W-100036			
Place: Mumbai				SURESH Digitally signed by JOSEPH Date: 2025.12.31 18:14:33 +05'30'			
Date: 31-DEC-2025				SUNIL Digitally signed by AGASKAR Date: 2025.12.31 18:14:34 +05'30'			
				Suresh Agaskar Partner Regn. No. 110321 Place: Mumbai Date: 31-DEC-2025			