

FORM NO 10B
[SEE RULE 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961, IN THE
CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

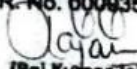
We have examined the balance sheet of YOUTHS UNION FOR VOLUNTARY ACTION (YUVA), HURHURU WEST, SADAR, HAZARIBAGH - 825301 as at 31.03.2019 and the income & expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust or institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of balance sheet, of the state of affairs of the above named trust or institution as at 31.03.2019, and
- (ii) in the case of income & expenditure account, of the excess of income over expenditure of its accounting year ending on 31.03.2019.

The prescribed particulars are annexed hereto.

For U. NARAIN & Co.
Chartered Accountants
F.R.-No. 600935C

(Raj Kumar Jain)
Partner
M.No. 072216

Place : Hazaribag
Date : 17.09.2019

Mem.No. : 072216
Name : Raj Kumar Jain
Address : Sogani Sadan, Main Road,
Hazaribag - 825 301, Jharkhand



ANNEXURE
STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

AMOUNT(RS.)

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year : 10009769/-
2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year : NIL
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. : NIL
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) : NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) : NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof : NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof : NIL
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- : NIL
 - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or : NIL
 - (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or : NIL
 - (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof : NIL



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF
PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such other person)? If so, give details of the amount, rate of interest charged and the nature of security, if any : NIL
2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any : NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details :
 1. Salary to Rakesh Narayan, Secretary – Rs.326460/-
 2. Salary to Biswajit Chakraborty, Treasurer – Rs.318000/-
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : NIL
5. Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid : NIL
6. Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received : NIL
7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted : NIL
8. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details : NIL



**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S)
IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3)
HAVE A SUBSTANTIAL INTEREST**

Sl.No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year – say, Yes/No.
1	2	3	4	5	6
		NIL			
Total					

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C

Raj
(Raj Kumar Jain)
Partner
M.No. 072216

Place : Hazaribag
Date : 17.09.2019

Mem.No. : 072216
Name : Raj Kumar Jain
Address : Sogani Sadan,
Main Road, Hazaribag -825 301



YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		PAUL HAMLYN FOUNDATION, U.K.	
Cash in Hand	31248.00	By Program Costs	2334411.00
Cash at Bank	1174345.40	By Outstanding Expenses paid	40868.00
PAUL HAMLYN FOUNDATION, U.K.		By Outstanding Expenses written back	15000.00
To Grant in Aid	2475990.00	By PF Payable Paid	15960.00
To Interest from Bank	384700.00	PLAN INDIA-NEW	
To Outstanding Expenses	171464.00	By Program Costs	823322.00
To PF Payable	14760.00	SIGHTSAVERS	
To ESIC Payable	6156.00	By Program Costs	350240.00
To Expenses written back	15000.00	By Advance to District Project Manager	248.00
PLAN INDIA-NEW		EDISON PUBLIC SCHOOL	
To Grant in Aid	1271518.00	By Revenue Expenses	3551752.41
To Interest from Bank	7151.00	By Building under Construction	1858326.00
To Outstanding Expenses	57366.00	By Outstanding Expenses paid	29579.00
To PF Payable	5520.00	By PF payable paid	68982.00
To ESIC Payable	1170.00	By Salary payable paid	278476.00
SIGHTSAVERS		By Amount paid to Virish Kumar	108433.00
To Grant in Aid	728500.00	By Overdraft-Bank of India Paid	720.36
To Interest from Bank	2388.00	By Advance for Land Sale Adjusted	120000.00
To Outstanding Expenses	116400.00	Jharkhand Tribal Development	
To PF Payable	8760.00	By Program Costs	1916929.52
To ESIC Payable	3969.00	By Tax Deducted at Source	1500.00
To Advance from District Project Manager	160.00	By PF Payable Paid	14640.00
Edison Public School		SHCIL-2019	
To Fees received from Students	4052990.00	By Program Costs	25068.00
To Interest from Bank	1726.00	By Outstanding Expenses Paid	7000.00
To Management Fees from	73000.00	SHCIL TRUST-2019	
To Advance Rent Adjusted	36000.00	By Program Costs	31632.00
To Salary payable	232892.00	By Outstanding Expenses Paid	2290.00
To PF payable	41744.00	By Amount Transferred to Tribal Girls Project	2979.00
To ESIC payable	2415.00	SHCIL-ADV VOCATIONAL TRAINING	
To Outstanding Expenses	8603.00	By Program Costs	531491.00
To Rent Payable	5600.00	By Fixed Assets	69558.00
To Amount Payable for Office Expenses	4628.00	General	
To Amount Payable for Building under Cons.	1114871.00	By Revenue Expenses	47455.90
To Advance Returned by Staff	60000.00	By Others	455.00
To Loan Returned by Members	5000.00	By Closing Balance	
To Contribution to PF-Previous Year	45240.00	Cash in Hand	28616.05
To Sale of Land	120000.00	Cash at Bank	2129523.16
Jharkhand Tribal Development			
To Grant in Aid	1551563.00		
To Interest from Bank	1206.00		
To Management Fees	75000.00		
To PF Payable	11520.00		
To ESIC Payable	6632.00		
To Outstanding Expenses	126017.00		
Tata Education Trust			
To Interest from Bank	1264.00		
To Contribution from General	17500.00		
SHCIL-2019			
To Interest from Bank	2818.00		
To Amount Transferred from			
Child Mental Health Support	2979.00		
SHCIL-ADV VOCATIONAL TRAINING			
To Grant in Aid	600000.00		
To Interest from Bank	1198.00		
To Organisation Contribution	1085.00		
General			
To Interest from Bank	679.00		
To Membership Fees	8400.00		
To Members Contribution	12000.00		
To Refund of Security Deposit	50000.00		
	14405455.40		14405455.40

PLACE : HAZARIBAG
 DATE : 17.09.2019

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 800935C

(Raj Kumar Jain)
(Raj Kumar Jain)
Partner
M.No. 072218

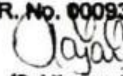


YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>PAUL HAMLYN FOUNDATION, U.K.</u>		<u>PAUL HAMLYN FOUNDATION, U.K.</u>	
To Program Costs	2334411.00	By Grant in Aid	2475990.00
To Depreciation	11662.00	Add : Unspent Grant O.B.	541245.00
<u>PLAN INDIA-NEW</u>			3017235.00
To Program Costs	823322.00	Less: Unspent Grant C.B.	736294.00
<u>SIGHISAVERS</u>		By Interest from Bank	
To Program Costs	350240.00	By Expenses written back	
<u>EDISON PUBLIC SCHOOL</u>		<u>PLAN INDIA-NEW</u>	
To Revenue Expenses	3551752.41	By Grant in Aid	1271518.00
To Depreciation	36145.00	Add : Unspent Grant O.B.	0.00
<u>Jharkhand Tribal Development</u>			1271518.00
To Program Costs	1916929.52	Less: Unspent Grant C.B.	455347.00
To Depreciation	3340.00	By Interest from Bank	
<u>SHCIL -2019</u>		<u>SIGHISAVERS</u>	
To Program Costs	25068.00	By Grant in Aid	728500.00
To Depreciation	77562.00	Add : Unspent Grant O.B.	0.00
<u>SHCIL TRUST-2019</u>			728500.00
To Program Costs	31632.00	Less: Unspent Grant C.B.	380648.00
To Amount Transferred to Tribal Girls Project	2979.00	By Interest from Bank	
To Depreciation	133240.00	<u>EDISON PUBLIC SCHOOL</u>	
<u>SHCIL-ADV VOCATIONAL TRAINING</u>		By Fees received from Students	4052990.00
To Program Costs	531491.00	By Interest from Bank	1726.00
To Depreciation	4634.00	By Management Fees from JIDS	73500.00
<u>General</u>		By Contribution to PF-Previous Year	45240.00
To Revenue Expenses	47455.90	<u>Tata Education Trust</u>	
To Others	455.00	By Interest from Bank	1264.00
To Depreciation	14671.19	By Contribution from General	17500.00
		<u>Jharkhand Tribal Development</u>	
To Excess of Income over Expenditure	112778.98	By Grant in Aid	1551563.00
		By Interest from Bank	1206.00
		By Management Fees	75000.00
		<u>SHCIL-2019</u>	
		By Grant in Aid	0.00
		Add : Unspent Grant O.B.	19456.00
			19456.00
		Less: Unspent Grant C.B.	185.00
		By Interest from Bank	19271.00
		By Amount Transferred from	2818.00
		Child Mental Health Support	2979.00
		<u>SHCIL TRUST-2019</u>	
		By Grant in Aid	0.00
		Add : Unspent Grant O.B.	34611.00
			34611.00
		Less: Unspent Grant C.B.	0.00
		<u>SHCIL-ADV VOCATIONAL TRAINING</u>	
		By Grant in Aid	600000.00
		Add : Unspent Grant O.B.	0.00
			600000.00
		Less: Unspent Grant C.B.	1234.00
		By Interest from Bank	598766.00
		By Organisation Contribution	1198.00
		<u>General</u>	1085.00
		By Interest from Bank	679.00
		By Membership Fees	8400.00
		By Members Contribution	12000.00
	10009769.00		10009769.00

PLACE : HAZARIBAG
 DATE : 17.09.2019

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216



YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND		FIXED ASSETS	
Opening Balance	6308270.24	(As per Schedule "A" annexed)	7667925.00
Add: Excess of Income over Expenditure	112778.98		
	6421049.22	CURRENT ASSETS	
CURRENT LIABILITIES		Cash	28616.05
PAUL HAMLYN FOUNDATION, U.K.		<u>Bank Balance</u>	
Unspent Grant	736294.00	Hazaribag	
Outstanding Expenses	171464.00	(A/c No. 1999)	54433.99
PF Payable	14760.00	(A/c No. 1998)	8764.00
ESIC Payable	6156.00	(A/c No. 419)	4190.10
PLAN INDIA-NEW		Hazaribag	
Unspent Grant	455347.00	(A/c No. 5426)	3889.91
Outstanding Expenses	57366.00	(A/c No. 0134)	3055.52
PF Payable	5520.00	(A/c No. 6672)	1691.14
ESIC Payable	1170.00	Indian Bank, Hazaribag	
SIGHTSAVERS		(A/c No. 830442570)	1961.00
Unspent Grant	380648.00	(A/c No. 830446620)	1949408.00
Outstanding Expenses	116450.00	United Bank of India, Hazaribag	
PF Payable	8760.00	(A/c No. 0877050001328)	1070.50
ESIC Payable	3969.00	Allahabad Bank, Hazaribag	
Advance from District Project Manager	160.00	(CA No. 50389675173)	101059.00
EDISON PUBLIC SCHOOL		LOANS & ADVANCES	
Salary payable	232892.00	<u>SIGHTSAVERS</u>	
PF payable	41744.00	Advance to District Project Manager	248.00
ESIC payable	2415.00	EDISON PUBLIC SCHOOL	
Outstanding Expenses	8603.00	Advance Rent	105950.00
Rent Payable	5600.00	Tata Education Trust	
Amount Payable for Office Expenses under Cons.	4628.00	Tax deducted at source	510.00
Amount payable to Vinish Kumar	1114871.00	Jharkhand Tribal Development	
Tata Education Trust		Tax deducted at source	16950.00
Unspent Grant	34602.99	<u>General</u>	
Jharkhand Tribal Development		Tax Deducted at Source	29292.00
PF Payable	11520.00		
ESIC Payable	6632.00		
Outstanding Expenses	126017.00		
SHCIL-2019			
Unspent Grant	185.00		
SHCIL-ADV VOCATIONAL TRAINING			
Unspent Grant	1234.00		
	9979014.21		9979014.21

PLACE : HAZARIBAG
 DATE : 17.09.2019

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C

(Signature)
(Raj Kumar Jain)
Partner
M.No. 072216



YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

SCHEDULE "A"
DETAILS OF FIXED ASSETS

SL. NO.	PARTICULARS	RATE OF DEPREC - IATION (%)	W.D.V. AS ON 1/4/2018	ADDITIONS/ DEDUCTION DURING THE YEAR	TOTAL	DEPRE - CIATION	W.D.V. AS ON 31/3/2019
PAUL HAMLYN FOUNDATION, U.K.							
1	Furniture	10	8784.00	0.00	8784.00	878.00	7906.00
2	Laptop	40	26960.00	0.00	26960.00	10784.00	16176.00
PLAN INDIA - OLD							
1	Desktop with UPS	*	27650.00	0.00	27650.00	0.00	27650.00
2	Furniture	*	22943.00	0.00	22943.00	0.00	22943.00
3	Digital Camera	*	6752.00	0.00	6752.00	0.00	6752.00
EDISON PUBLIC SCHOOL							
1	Land	*	756100.00	-120000.00	636100.00	0.00	636100.00
2	Building under Construction	*	3392153.00	1858326.00	5250479.00	0.00	5250479.00
3	Furniture & Fbture	10	180479.00	0.00	180479.00	18048.00	162431.00
4	Play Equipments	15	11736.00	0.00	11736.00	1760.00	9976.00
5	Fan	15	1963.00	0.00	1963.00	294.00	1669.00
6	Vehicle	15	16350.00	0.00	16350.00	2453.00	13897.00
7	Teaching Equipments	15	938.00	0.00	938.00	141.00	797.00
8	Computer & Printer	40	11560.00	0.00	11560.00	4624.00	6936.00
9	Mobile	15	368.00	0.00	368.00	55.00	313.00
10	Musical Instrument	15	3430.00	0.00	3430.00	515.00	2915.00
11	Invertor & Battery	15	12044.00	0.00	12044.00	1807.00	10237.00
12	Generator	15	42989.00	0.00	42989.00	6448.00	36541.00
Jharkhand Tribal Development							
1	Play Equipments	15	1167.00	0.00	1167.00	175.00	992.00
2	Computer	40	1920.00	0.00	1920.00	768.00	1152.00
3	Furniture	10	7230.00	0.00	7230.00	723.00	6507.00
4	Laptop	40	2573.00	0.00	2573.00	1029.00	1544.00
5	Printer	15	4298.00	0.00	4298.00	645.00	3653.00
TATA EDUCATION TRUST							
1	Motor Cycle	*	185796.00	0.00	185796.00	0.00	185796.00
2	Laptop	*	6485.00	0.00	6485.00	0.00	6485.00
3	Furniture	*	12281.00	0.00	12281.00	0.00	12281.00
SHCIL-2019							
1	Computers	40	120900.00	0.00	120900.00	48360.00	72540.00
2	Electric Connect & Invertor	15	20145.00	0.00	20145.00	3022.00	17123.00
3	Motorcycle	15	51335.00	0.00	51335.00	7700.00	43635.00
4	Sewing Machine	15	85170.00	0.00	85170.00	12776.00	72394.00
5	Table & Chair	10	57038.00	0.00	57038.00	5704.00	51334.00
SHCIL TRUST-2019							
1	Vehicle	15	888264.00	0.00	888264.00	133240.00	755024.00
SHCIL-ADV VOCATIONAL TRAINING							
1	Camera	15	0.00	46269.00	46269.00	3470.00	42799.00
2	Chair, Hair Cutting Stool, Mirror	10	0.00	23289.00	23289.00	1164.00	22125.00
GENERAL							
1	Land	*	64000.00	0.00	64000.00	0.00	64000.00
2	Gas Cylinder - Donation in Kind	15	3897.00	0.00	3897.00	585.00	3312.00
3	Computer	40	1874.00	0.00	1874.00	750.00	1124.00
4	Furniture	10	20540.00	0.00	20540.00	2054.00	18486.00
5	LCD Projector	15	8992.00	0.00	8992.00	1349.00	7643.00
6	Generator	15	6812.00	0.00	6812.00	1022.00	5790.00
7	Lodging Materials	10	9858.00	0.00	9858.00	986.00	8872.00
8	Stabilizer	15	4292.00	0.00	4292.00	644.00	3648.00
9	Invertor with Battery	15	23623.00	0.00	23623.00	3543.00	20080.00
10	Camera	15	11263.00	0.00	11263.00	1689.00	9574.00
11	Furniture	10	14341.00	0.00	14341.00	1434.00	12907.00
12	Computer	40	61.00	0.00	61.00	24.00	37.00
13	Camera	15	3941.19	0.00	3941.19	591.19	3350.00
			6141295.19	1807884.00	7949179.19	281254.19	7667925.00

PLACE : HAZARIBAG
 DATE : 17.09.2019

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C

(Signature)
(Raj Kumar Jain)
Partner
M.No. 072216

