

**AUDIT REPORT
AND
AUDITED ACCOUNTS
FOR THE YEAR ENDED ON 31.03.2025**

OF

VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,
Odisha-759127

AUDITORS

**S K JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
Ph : 9910286868, 11-41624541
Email : delhi@skjenaassociates.com**



INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Opinion

We have audited the financial statement of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2025 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2025 and NIL Income over Expenditure and its Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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.

Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment 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 Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Society'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.

That Management are also responsible for overseeing the Society's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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 SAs 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.

Other Matter

- a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2024 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
- b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

Date : 09.08.2025

Place : Baninali, Angul

UDIN : 25094966 BMLIDR1504

For S K Jena & Associates
Chartered Accountants
Firm Registration Number: 015089N



(CA Subrat Kumar Jena, FCA)
Proprietor

Membership Number: 094966

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(CONSOLIDATED)

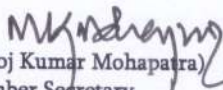
BALANCE SHEET AS ON 31st MARCH 2025

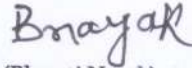
Amount in (₹)

Particulars	SCH No	FCRA	INDIAN	Consolidated
CAPITAL & LIABILITIES				
I. CAPITAL FUND B/F				
A. General Reserve	1	3,53,469.51	50,41,666.04	53,95,135.55
		<u>3,53,469.51</u>	<u>50,41,666.04</u>	<u>53,95,135.55</u>
B. Section 11(2) Accumulated Fund (FY-2023-24)				
Opening Balance		-	-	-
Less: Amount utilised during the year		-	-	-
Closing Balance		<u>-</u>	<u>-</u>	<u>-</u>
C. Membership fees		-	-	-
Add: Transfer During the Year		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
D. Restricted Grant Fund [Refer Annexure-B]		-	-	-
II. LIABILITIES				
A. Non Current Liabilities		-	-	-
B. Current Liabilities				
Short Term Loan & Advances	2	-	-	-
Other Current Liabilities	3	-	10,31,831.00	10,31,831.00
		<u>3,53,469.51</u>	<u>60,73,497.04</u>	<u>64,26,966.55</u>
ASSETS AND PROPERTIES				
I. Non Current Assets				
Fixed Assets (Refer Schdule-A)		-	35,14,779.45	35,14,779.45
Investment	4	-	4,69,136.00	4,69,136.00
II. Current Assets				
Cash in hand	5	-	-	-
Bank Balance	6	3,53,469.51	9,06,554.59	12,60,024.10
Advance	7	-	1,29,400.00	1,29,400.00
Other Current Assets	8	-	10,53,627.00	10,53,627.00
		<u>3,53,469.51</u>	<u>60,73,497.04</u>	<u>64,26,966.55</u>

In terms of our attached Report of even date

For Viswa Yuva Kendra


(Manoj Kumar Mohapatra)
Member Secretary



(Bharati Nayak)
Treasurer

Place: Baninali, Angul
Member Secretary
VISWA YUVA KENDRA

Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
Chartered Accountants


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Date : 09.08.2025

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(CONSOLIDATED)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	SCH No	FCRA	INDIAN	Amount in (₹) Consolidated
INCOME				
Gross Income	9	75,21,340.00	1,22,77,107.97	1,97,98,447.97
Liabilty Written Back	3	-	-	-
Total (A)		75,21,340.00	1,22,77,107.97	1,97,98,447.97
APPLICATION OF INCOME				
I. EXPENDITURE				
Programme Expenses	10	68,01,487.00	1,06,80,426.72	1,74,81,913.72
Admin Expenses	11	3,67,877.42	5,31,324.54	8,99,201.96
Capital Application		-	-	-
Repayment of Loan		-	-	-
Depreciation	A	-	4,02,597.00	4,02,597.00
Total (B)		71,69,364.42	1,16,14,348.26	1,87,83,712.68
Excess Of Income Over Expenditure Transferred to General Fund		3,51,975.58	6,62,759.71	10,14,735.29
Total (C)		3,51,975.58	6,62,759.71	10,14,735.29

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Signature)
 (Manoj Kumar Mohapatra)
 Member Secretary
 Member Secretary
 Place, Baninali, Angul
VISWA YUVA KENDRA

(Signature)
 (Bharati Nayak)
 Treasurer
 Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
 Chartered Accountants

(Signature)
 (CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966

Date : 09.08.2025

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(CONSOLIDATED)

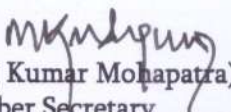
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	SCH No	FCRA	INDIAN	Amount in (₹) Consolidated
RECEIPTS				
Opening Balance				
Fixed Deposit	4	-	3,00,000.00	3,00,000.00
Cash in Hand	5	-	-	-
Bank Balance	6	1,493.93	7,01,640.60	7,03,134.53
Advance	7	-	-	-
Gross Receipts	9	75,21,340.00	1,22,77,107.97	1,97,98,447.97
Loan from Other		-	3,24,001.00	3,24,001.00
		75,22,833.93	1,36,02,749.57	2,11,25,583.50
PAYMENTS				
Security Deposit Refunded	2	-	-	-
Programme Expenses	10	68,01,487.00	1,06,80,426.72	1,74,81,913.72
Admin Expenses	11	3,67,877.42	5,31,324.54	8,99,201.96
Liabilities of 2021-22 paid during the	12	-	-	-
Non Recurring Expenses				
Capital Application	13	-	8,85,907.72	8,85,907.72
Repayment of Loan	14	-	-	-
Transfer to Corpus Fund	15	-	-	-
Closing Balance				
Fixed Deposit	4	-	4,69,136.00	4,69,136.00
Cash in Hand	5	-	-	-
Bank Balance	6	3,53,469.51	9,06,554.59	12,60,024.10
Advance	7	-	1,29,400.00	1,29,400.00
		75,22,833.93	1,36,02,749.57	2,11,25,583.50


In terms of our attached Report of even date

For Viswa Yuva Kendra

For S K Jena & Associates
Chartered Accountants


 (Manoj Kumar Mohapatra)
 Member Secretary
 Member Secretary
 Place: Baninali, Angul


 (Bharati Nayak)
 Treasurer
 Treasurer
VISWA YUVA KENDRA


 (CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966



Date : 09.08.2025

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
 Regd. No: DKL/1512/111/87-88
 (CONSOLIDATED)

General Fund	Note No: 1	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per last year Audit Report)	1,493.93	43,78,906.33
Less: Excess of Expenditure Over Income Incurred during the Year		
Add: Addition During the year	3,51,975.58	6,62,759.71
TOTAL CLOSING BALANCE	3,53,469.51	50,41,666.04

Short Term Loan & Advances	Note No: 2	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per last year Audit Report)	-	-
Add: Received During the Year	-	-
Less : Paid During the Year	-	-
Total	-	-

Other Current Liabilities	Note No: 3	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per Last year Audit Report)	-	19,30,416.00
Add: Addition during the year	-	5,52,001.00
Less: Liability Written Back during the year	-	-
Less: Payment made for the Previous year	-	14,50,586.00
Total Closing Balance	-	10,31,831.00

Details of Closing Balances		
	FCRA	INDIAN
<i>LC Project</i>		
Payable to Individuals	-	5,52,001.00
Audit Fees Payable	-	25,000.00
Outstanding Expenses	-	27,358.00
Childline Expenses Payable	-	3,75,884.00
GST Payable	-	51,588.00
Total	-	10,31,831.00

Investment	Note No: 4	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per Last year Audit Report)	-	3,00,000.00
Add: Addition during the year	-	4,69,136.00
Less: Received during the year	-	3,00,000.00
Total Closing Balance	-	4,69,136.00

Details of Closing Balances		
	FCRA	INDIAN
FD with SBI Bank	-	4,69,136.00
Total	-	4,69,136.00



Cash in Hand	Note No: 5	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per last year Audit Report)	-	-
CLOSING BALANCE		
Cash-in-Hand	-	-
TOTAL CLOSING BALANCE	-	-

Cash at Bank	Note No: 6	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per last year Audit Report)	1,493.93	7,01,640.60
CLOSING BALANCE		
Cash-at-Bank	3,53,469.51	9,06,554.59
TOTAL CLOSING BALANCE	3,53,469.51	9,06,554.59

Advance	Note No: 7	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per Last year Audit Report)	-	-
Add: Addition during the year	-	1,29,400.00
Less: Received during the year	-	-
Total Closing Balance	-	1,29,400.00
Details of Closing Balances		
Staff Advance	-	1,29,400.00
Total	-	1,29,400.00

Other Current Assets	Note No: 8	
	AMOUNT (RS)	
PARTICULARS	FCRA	INDIAN
Opening Balance (As per Last year Audit Report)	-	22,76,213.00
Add: Addition during the year	-	-
Less: Received during the year	-	12,22,586.00
Total Closing Balance	-	10,53,627.00
Details of Closing Balances		
SSWB	-	5,04,851.00
CIF, Mumbai	-	3,75,884.00
CDVO, Angul(Gousala)	-	1,30,121.00
TDS Receivable	-	42,771.00
Total	-	10,53,627.00



Schedules Forming Part of Annual Accounts
Fixed Assets

Note No. A
(Figure in Rupees)

Project Name	Particulars	Balance as at 1-Apr-2024	Rate	Additions During the Year		Sale/Adjust. During The Year	Balance as at 31-Mar-25	Dep	WDV As at 31-Mar-25	WDV As at 31-Mar-24
				< 180 Days	> 180 Days					
GENERAL	NIL BLOCK Land Books	2,22,605.70	0%	-	-	-	2,22,605.70	-	2,22,605.70	
		2,22,605.70	0%	-	-	-	2,22,605.70	-	2,22,605.70	
GENERAL	10% BLOCK Air Conditioner Books & Library Borewell Camera CCTV Camera Cycle Electric Equipment Furniture House Building Inverter	19,132.00	10%	-	-	-	19,132.00	1,913.00	17,219.00	19,132.00
		5,296.32	10%	-	-	-	5,296.32	530.00	4,766.32	5,296.32
		30,257.00	10%	-	-	-	30,257.00	3,026.00	27,231.00	30,257.00
		2,058.00	10%	-	-	-	2,058.00	206.00	1,852.00	2,058.00
		865.83	10%	-	37,767.00	-	37,767.00	3,777.00	33,990.00	
		10,201.34	10%	-	-	-	10,201.34	87.00	778.83	865.83
		2,17,663.25	10%	-	-	-	2,17,663.25	1,020.00	9,181.34	10,201.34
		12,63,937.10	10%	89,563.00	77,323.00	-	21,766.00	21,766.00	1,95,897.25	2,17,663.25
		16,888.00	10%	-	-	-	16,888.00	1,689.00	15,199.00	16,888.00
		3,622.88	10%	-	-	-	3,622.88	362.00	3,260.88	3,622.88
KAHADI AND GRAM BUILDING	Furniture Building RCLP WCL WCL	1,316.57	10%	-	-	-	1,316.57	132.00	1,184.57	1,316.57
		8,614.46	10%	-	-	-	8,614.46	861.00	7,753.46	8,614.46
		1,435.41	10%	-	-	-	1,435.41	144.00	1,291.41	1,435.41
		1,035.54	10%	-	-	-	1,035.54	104.00	931.54	1,035.54
KAHADI AND GRAM BOOKS & LIBRA Furniture	Furniture	3,667.88	10%	-	-	-	3,667.88	367.00	3,300.88	3,667.88
		324.80	10%	-	-	-	324.80	32.00	292.80	324.80
RTS RTS	Gousala Construct	5,869.90	10%	-	-	-	5,869.90	587.00	5,282.90	5,869.90
		9,70,311.00	10%	-	6,68,474.72	-	16,38,785.72	1,63,879.00	14,74,906.72	9,70,311.00
		25,62,497.28		89,563.00	7,83,564.72	-	34,35,625.00	3,39,086.00	30,96,539.00	25,62,497.28
GENERAL	PLANT & MACHINERY Machinery & Equ Motorcycle Projector Refrigerator & Co Television & Ampl Water Lifting P Sewing Machine Mootor Cycle Mahindra Sawari Other Equipment	767.66	15%	-	-	-	767.66	115.00	652.66	767.66
		6,209.00	15%	-	-	-	6,209.00	931.00	5,278.00	6,209.00
		31,822.00	15%	-	-	-	31,822.00	4,773.00	27,049.00	31,822.00
		6,652.00	10%	-	-	-	6,652.00	665.00	5,987.00	6,652.00
		14,349.00	10%	-	-	-	14,349.00	1,435.00	12,914.00	14,349.00
		1,863.00	10%	-	-	-	1,863.00	186.00	1,677.00	1,863.00
		9,880.00	10%	-	-	-	9,880.00	988.00	8,892.00	9,880.00
		374.20	15%	-	-	-	374.20	56.00	318.20	374.20
		32,495.00	15%	-	-	-	32,495.00	4,874.00	27,621.00	32,495.00
		9,990.70	15%	-	12,780.00	-	22,770.70	2,457.00	20,313.70	9,990.70



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(CONSOLIDATED)

GROSS RECEIPTS

SCHEDULE -9
Amount in (₹)

Particulars	FCRA	INDIAN	Consolidated
Grant Received During the Year	75,06,879.00	1,22,08,626.97	1,97,15,505.97
Donation	-	-	-
Other Income	-	-	-
Bank Interest	14,461.00	67,181.00	81,642.00
Membership	-	1,300.00	1,300.00
Amount Transferred to Income & Expenditure Account	75,21,340.00	1,22,77,107.97	1,97,98,447.97
Add:			
Staff Welfare Deduction	-	-	-
Loan from Other	-	-	-
PF & PT Recovered	-	-	-
Amount Transferred to Receipt & Payment Account	75,21,340.00	1,22,77,107.97	1,97,98,447.97

Programme Expenses

SCHEDULE -10
Amount in (Rs.)

FCRA

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
A. Welfare of Children	68,01,487.00	-	68,01,487.00
Less: Reimbursement of Expenses	68,01,487.00	-	68,01,487.00
Total Amount Transferred to Receipt & Payment Account	68,01,487.00	-	68,01,487.00
Add: Expenses Payable	-	-	-
Less:			
Expenses Incurred out of 11(2) Accumulation of 2021-22	-	-	-
Expenses incurred out of Capital Fund (Balancing Figure)	-	-	-
Amount Transferred to Income & Expenditure Account	68,01,487.00	-	68,01,487.00

INDIAN

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
A. Support to Farmers	12,40,558.00	-	12,40,558.00
B. Crop Diversification Programme	10,47,530.00	-	10,47,530.00
C. Social Welfare	83,92,338.72	-	83,92,338.72
Total Amount Transferred to Receipt & Payment Account	1,06,80,426.72	-	1,06,80,426.72
Add: Expenses Payable	-	-	-
Less:			
Expenses Incurred out of 11(2) Accumulation of 2021-22	-	-	-
Expenses incurred out of Capital Fund (Balancing Figure)	-	-	-
Amount Transferred to Income & Expenditure Account	1,06,80,426.72	-	1,06,80,426.72



Admin Expenses

SCHEDULE -11
Amount in (Rs.)

FCRA

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
A. Bank Charges	11,088.42	-	11,088.42
B. Accountant Salary	2,65,000.00	-	2,65,000.00
C. Printing & Stationery	72,789.00	-	72,789.00
D. Other Expenses	19,000.00	-	19,000.00
Total Amount Transferred to Receipt & Payment Account	3,67,877.42	-	3,67,877.42
Add: Expenses Payable	-	-	-
Amount Transferred to Income & Expenditure Account	3,67,877.42	-	3,67,877.42

INDIAN

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
A. Bank Charges	1,626.54	-	1,626.54
B. Accountant Salary	3,31,200.00	-	3,31,200.00
C. Rent	72,100.00	-	72,100.00
D. Travelling & Conveyance	-	-	-
E. Telephone & Communication	48,461.00	-	48,461.00
F. Printing & Stationery	57,937.00	-	57,937.00
G. Audit Fees	18,000.00	-	18,000.00
H. Office Expenses	2,000.00	-	2,000.00
Total Amount Transferred to Receipt & Payment Account	5,31,324.54	-	5,31,324.54
Add: Expenses Payable	-	-	-
Less: PT & PF Expenses	-	-	-
Less: Loan from FC General	-	-	-
Amount Transferred to Income & Expenditure Account	5,31,324.54	-	5,31,324.54

Liabilities of PY paid during the year

FCRA

SCHEDULE -12
Amount in (Rs.)

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
	-	-	-
	-	-	-

INDIAN

Amount in (Rs.)

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
	-	-	-
	-	-	-

ASSETS PURCHASED DURING THE YEAR AND ADDED TO FIXED ASSETS

SCHEDULE -13
Amount in (Rs.)

FCRA

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
Furniture & Fixture	-	-	-
Computer & Printer	-	-	-
Total Amount Transferred to Receipt & Payment Account	-	-	-
Less: Assets Sold During the Year	-	-	-
Amount Transferred to Income & Expenditure Account	-	-	-

INDIAN

Amount in (Rs.)

Particulars	Other than Electronic		Total
	Electronic Modes	Modes	
Furniture & Fixture	1,66,886.00	-	1,66,886.00
Electrical Equipment	37,767.00	-	37,767.00
Computer & Printer	12,780.00	-	12,780.00
GOUSALA	6,68,474.72	-	6,68,474.72
Total Amount Transferred to Receipt & Payment Account	8,85,907.72	-	8,85,907.72
Less: Assets Sold During the Year	-	-	-
Amount Transferred to Income & Expenditure Account	8,85,907.72	-	8,85,907.72



**AUDIT REPORT
AND
LC AUDITED ACCOUNTS
FOR THE YEAR ENDED ON 31.03.2025**

OF

VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,

Odisha-759127

AUDITORS

**S K JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
PH : 9910286868, 11-41624541
Email : delhi@skjenaassociates.com**



INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Opinion

We have audited the financial statement relating to Local Contribution of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2025 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2025 and NIL Income over Expenditure and its Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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.

Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment 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 Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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.

That Management are also responsible for overseeing the Society's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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 SAs 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.**

Other Matter

- a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2024 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
- b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For **S K Jena & Associates**

Chartered Accountants

Firm Registration Number: 015089N

Date : 09.08.2025

Place : Baninali, Angul



(CA Subrat Kumar Jena, FCA)

Proprietor

Membership Number: 094966

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(General Contribution A/C)


BALANCE SHEET AS ON 31st MARCH 2025

Particulars	SCH No	Amount in (₹)
CAPITAL & LIABILITIES		
I. CAPITAL FUND B/f		
A. General Reserve	1	50,41,666.04
		50,41,666.04
B. Section 11(2) Accumulated Fund (FY-2023-24 Opening Balance)		-
Less: Amount utilised during the year		-
Closing Balance		-
B. Capital Reserve for Fixed Assets		-
Less: Depreciation on Fixed Assets (Refer Schedule-A)		-
Add: Assets acquired during the year [Refer Schedule- 13]		-
C. Membership fees		-
Add: Transfer During the Year [Refer Schedule- 15]		-
		-
II. LIABILITIES		
A. Non Current Liabilities		
B. Current Liabilities		
Short Term Loan & Advances	2	-
Other Current Liabilities	3	10,31,831.00
		60,73,497.04
ASSETS AND PROPERTIES		
I. Non Current Assets		
Fixed Assets (Refer Schdule-A & B)		35,14,779.45
Investment	4	4,69,136.00
II. Current Assets		
Cash in hand	5	-
Bank Balance	6	9,06,554.59
Advance	7	1,29,400.00
Other Current Assets	8	10,53,627.00
		60,73,497.04

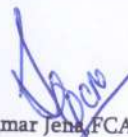
In terms of our attached Report of even date

For Viswa Yuva Kendra

For S K Jena & Associates
Chartered Accountants


(Manoj Kumar Mohapatra)
Member Secretary
Member Secretary
Place: Baninali, Angul


(Bharati Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966



Date : 09.08.2025

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
General Contribution A/C)

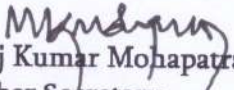
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

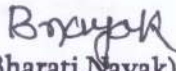
Particulars	SCH No	AMOUNT(₹)
INCOME		
Gross Income	9	1,22,77,107.97
Liability Written Back	3	-
Total (A)		1,22,77,107.97
APPLICATION OF INCOME		
I. EXPENDITURE		
Programme Expenses	10	1,06,80,426.72
Admin Expenses	11	5,31,324.54
Capital Application		-
Repayment of Loan		-
Depreciation	A	4,02,597.00
Total (B)		1,16,14,348.26
Excess Income Over Expenditure Transferred to General Fund		6,62,759.71
Total (C)		6,62,759.71


In terms of our attached Report of even date

For Viswa Yuva Kendra

For S K Jena & Associates
Chartered Accountants


(Manoj Kumar Mohapatra)
Member Secretary


(Bharati Nayak)
Treasurer


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Place : Baninali, Angul
Date : 09.08.2025

Treasurer
VISWA YUVA KENDRA



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(General Contribution A/C)

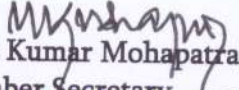
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

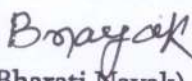
Particulars	SCH No	AMOUNT(₹)
RECEIPTS		
Opening Balance		
Fixed Deposit	4	3,00,000.00
Cash in Hand	5	-
Bank Balance	6	7,01,640.60
Advance	7	-
TDS Refund	8	-
Loan from others		3,24,001.00
Gross Receipts	9	1,22,77,107.97
		1,36,02,749.57
PAYMENTS		
Programme Expenses	10	1,06,80,426.72
Admin Expenses	11	5,31,324.54
Liabilities of 2023-24 paid during the year	12	-
Non Recurring Expenses		
Capital Application	13	8,85,907.72
Security Deposit & Others	14	-
Transfer to Corpus Fund	15	-
Closing Balance		
Fixed Deposit	4	4,69,136.00
Cash in Hand	5	-
Bank Balance	6	9,06,554.59
Advance	7	1,29,400.00
		1,36,02,749.57

In terms of our attached Report of even date


For Viswa Yuva Kendra

For S K Jena & Associates
Chartered Accountants


(Manoj Kumar Mohapatra)
Member Secretary


(Bharati Nayak)
Treasurer




(CA Subrat Kumar Jena, FCA)
Proprietor

VISWA YUVA KENDRA
Place : Baninali, Angul

Treasurer
VISWA YUVA KENDRA

Membership No. 094966

Date : 09.08.2025

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
 Regd. No: DKL/1512/111/87-88
 (General Contribution A/C)

Schedules Forming Part of Accounts

General Fund		Note No: 1	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per last year Audit Report)		43,78,906.33	
Less: Excess of Expenditure Over Income Incurred during the Year			
Add: Addition During the year		6,62,759.71	
Add/Less: Adjustment of Deemed Application(Upto 15%)			
TOTAL CLOSING BALANCE			50,41,666.04

Short Term Loan & Advances		Note No: 2	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per last year Audit Report)		-	
Add: Received During the Year		-	
Less : Paid During the Year		-	
Total			-

Other Current Liabilities		Note No: 3	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per Last year Audit Report)		19,30,416.00	
Add: Addition during the year		5,52,001.00	
Less: Amount Written back during the year		-	
Less: Payment made for the Previous year		14,50,586.00	
Total Closing Balance			10,31,831.00

Details of Closing Balances		AMOUNT(₹)	AMOUNT(₹)
LC General			
Payable to Individuals		5,52,001.00	
Audit Fees Payable		25,000.00	
Outstanding Expenses		27,358.00	
Childline Expenses Payable		3,75,884.00	
GST Payable		51,588.00	
Total			10,31,831.00

Investment		Note No: 4	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per Last year Audit Report)		3,00,000.00	
Add: Addition during the year		4,69,136.00	
Less: Received during the year		3,00,000.00	
Total Closing Balance			4,69,136.00

Details of Closing Balances		AMOUNT(₹)	AMOUNT(₹)
Fixed Deposit-SBI Bank			
<i>FD in SBI Bank</i>		4,69,136.00	
Total			4,69,136.00

Cash in Hand		Note No: 5	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per last year Audit Report)			
CLOSING BALANCE			
Cash in Hand		-	
		-	
TOTAL CLOSING BALANCE			-



Cash at Bank		Note No: 6	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per last year Audit Report)			7,01,640.60
CLOSING BALANCE			
Cash-at-Bank			
Andhra Bank-----			
VYK General		3,630.00	
SBI BANK A/C NO: 11656432274			
VYK General		7,111.07	
OCB BANK A/C NO: 051801000003071			
Gosala		2,235.50	
Axis Bank A/c-922010038046755			
CDP-Sundargarh		2,60,647.64	
Axis Bank A/c-920010060648178			
CDP-Attamalik		3,55,241.28	
Axis Bank A/c-922010035347918			
Odisha Millet Mission		2,75,621.60	
SBI A/c No: 03580323389			
Childline		2,067.50	
TOTAL CLOSING BALANCE			9,06,554.59

Advance		Note No: 7	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per Last year Audit Report)			
Add: Addition during the year		1,29,400.00	
Less: Received during the year			
Total Closing Balance			1,29,400.00
Details of Closing Balances		AMOUNT(₹)	AMOUNT(₹)
Staff Advance-CDP Sundargarh		1,29,400.00	
Total			1,29,400.00

Other Current Assets		Note No: 8	
PARTICULARS		AMOUNT(₹)	AMOUNT(₹)
Opening Balance (As per Last year Audit Report)		22,76,213.00	
Add: Addition during the year			
Less: Received during the year		12,22,586.00	
Total Closing Balance			10,53,627.00
Details of Closing Balances		AMOUNT(₹)	AMOUNT(₹)
SSWB		5,04,851.00	
CIF, Mumbai		3,75,884.00	
CDVO, Angul(Gousala)		1,30,121.00	
TDS Receivable		42,771.00	
Total			10,53,627.00



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(General Contribution A/C)

GROSS RECEIPTS

Particulars	SCHEDULE -9	
	AMOUNT(₹)	AMOUNT(₹)
Grant Received During the Year		
VYK General	79,99,808.97	
Shree Anna Abhijan(OMM)	16,65,033.00	
GDP-ATTAMALIK	10,26,935.00	
GDP-Sundargarh	5,55,500.00	
GOSALA	9,61,350.00	1,22,08,626.97
Membership		
VYK General	1,300.00	1,300.00
Bank Interest (Both Saving & Fixed Account)		
VYK General	42,083.00	
Shree Anna Abhijan(OMM)	12,347.00	
CDP-ATTAMALIK	4,876.00	
CDP-Sundargarh	7,443.00	
GOSALA	376.00	
Childline	56.00	67,181.00
Amount Transferred to Income & Expenditure Account	1,22,77,107.97	1,22,77,107.97
Staff Welfare Deduction	-	-
Received from staff welfare	-	-
Loan from FG General	-	-
PF & PT Recovered	-	-
Amount Transferred to Receipt & Payment Account	1,22,77,107.97	1,22,77,107.97

Programme Expenses

INDIAN SOURCE

Particulars	SCHEDULE -10		
	Electronic Modes	Other than Electronic Modes	AMOUNT(₹)
			Total
A. Support to Farmers			
Shree Anna Abhijan(OMM)	12,40,558.00	-	12,40,558.00
B. Crop Diversification Programme			
CDP-ATTAMALIK	4,79,720.00	-	4,79,720.00
CDP-Sundargarh	5,67,810.00	-	5,67,810.00
C. Social Welfare			
GOSALA	-	-	-
VYK-General	83,76,338.72	-	83,76,338.72
Childline	16,000.00	-	16,000.00
Total Amount Transferred to Receipt & Payment Account	1,06,80,426.72	-	1,06,80,426.72
Add: Expenses Payable			
Less:			
Expenses Incurred out of 11(2) Accumulation of 2024-25			
Expenses incurred out of Capital Fund (Balancing Figure)			
Amount Transferred to Income & Expenditure Account	1,06,80,426.72	-	1,06,80,426.72



Admin Expenses

SCHEDULE -11
AMOUNT(₹)

INDIAN SOURCE

Particulars	Electronic Modes	Other than Electronic Modes	Total
A. Bank Charges			
VYK General	1,327.40	-	1,327.40
GDP-ATTAMALIK	118.00	-	118.00
GOUSALA	181.14	-	181.14
B. Accountant Salary			
Shree Anna Abhijan(OMM)	2,11,200.00	-	2,11,200.00
GDP-ATTAMALIK	65,000.00	-	65,000.00
GDP-Sundargarh	55,000.00	-	55,000.00
C. Rent			
VYK General	9,600.00	-	9,600.00
Shree Anna Abhijan(OMM)	30,000.00	-	30,000.00
GDP-ATTAMALIK	20,000.00	-	20,000.00
GDP-Sundargarh	12,500.00	-	12,500.00
D. Travelling & Conveyance			
VYK General	-	-	-
Shree Anna Abhijan(OMM)	-	-	-
E. Telephone & Communication			
Shree Anna Abhijan(OMM)	48,461.00	-	48,461.00
F. Printing & Stationery			
VYK General	57,937.00	-	57,937.00
G. Audit Fees			
VYK General	-	-	-
Shree Anna Abhijan(OMM)	18,000.00	-	18,000.00
H. Office Expenses			
Shree Anna Abhijan(OMM)	2,000.00	-	2,000.00
Total Amount Transferred to Receipt & Payment Account	5,31,324.54	-	5,31,324.54
Add : Security Deposit	-	-	-
Add: Expenses Payable	-	-	-
	5,31,324.54	-	5,31,324.54
Less: PT & PF Payment	-	-	-
Less : Loan from FC General	-	-	-
Amount Transferred to Income & Expenditure Account	5,31,324.54	-	5,31,324.54

Liabilities of PY paid during the year

SCHEDULE -12
AMOUNT(₹)

INDIAN SOURCE

Particulars	Electronic Modes	Other than Electronic Modes	Total
	-	-	-
	-	-	-

Assets Purchased During the Year

SCHEDULE -13
AMOUNT(₹)

INDIAN SOURCE

Particulars	Electronic Modes	Other than Electronic Modes	Total
Building Construction	1,66,886.00	-	1,66,886.00
CCTV Camera	37,767.00	-	37,767.00
Office Equipment	12,780.00	-	12,780.00
GOUSALA	6,68,474.72	-	6,68,474.72
Total Amount Transferred to Receipt & Payment Account	8,85,907.72	-	8,85,907.72



Schedules Forming Part of Annual Accounts
Fixed Assets

Note No. A
(Figure in Rupees)

Particulars	Balance as at 1-Apr-2024	Rate	Additions During the Year		Sale/Adjust. During The Year	Balance as at 31-Mar-25	Current Year Depreciation	W D V As at 31-Mar-25	W D V As at 31-Mar-24
			< 180 Days	> 180 Days					
NIL BLOCK									
Land	2,22,605.70	0%	-	-	-	2,22,605.70	-	2,22,605.70	2,22,605.70
Books		0%	-	-	-	-	-	-	-
	2,22,605.70					2,22,605.70		2,22,605.70	
10% BLOCK									
Air Conditioner	19,132.00	10%	-	-	-	19,132.00	1,913.00	17,219.00	19,132.00
Books & Library	5,296.32	10%	-	-	-	5,296.32	530.00	4,766.32	5,296.32
Borewell	30,257.00	10%	-	-	-	30,257.00	3,026.00	27,231.00	30,257.00
Camera	2,058.00	10%	-	-	-	2,058.00	206.00	1,852.00	2,058.00
CCTV Camera	-	10%	-	37,767.00	-	37,767.00	3,777.00	33,990.00	-
Cycle	865.83	10%	-	-	-	865.83	87.00	778.83	865.83
Electric Equipments	10,201.34	10%	-	-	-	10,201.34	1,020.00	9,181.34	10,201.34
Furniture	2,17,663.25	10%	-	-	-	2,17,663.25	21,766.00	1,95,897.25	2,17,663.25
House Building	12,63,937.10	10%	89,563.00	77,323.00	-	14,30,823.10	1,38,604.00	12,92,219.10	12,63,937.10
Inverter	16,888.00	10%	-	-	-	16,888.00	1,689.00	15,199.00	16,888.00
BUILDING									
Furniture	3,622.88	10%	-	-	-	3,622.88	362.00	3,260.88	3,622.88
Building	1,316.57	10%	-	-	-	1,316.57	132.00	1,184.57	1,316.57
Furniture	8,614.46	10%	-	-	-	8,614.46	861.00	7,753.46	8,614.46
Cycle	1,435.41	10%	-	-	-	1,435.41	144.00	1,291.41	1,435.41
Furniture	1,035.54	10%	-	-	-	1,035.54	104.00	931.54	1,035.54
BOOKS & LIBRARY									
Furniture	3,667.88	10%	-	-	-	3,667.88	367.00	3,300.88	3,667.88
	324.80	10%	-	-	-	324.80	32.00	292.80	324.80
	5,869.90	10%	-	-	-	5,869.90	587.00	5,282.90	5,869.90
Gousala Construction	9,70,311.00	10%	-	6,68,474.72	-	16,38,785.72	1,63,879.00	14,74,906.72	9,70,311.00
	25,62,497.28		89,563.00	7,83,564.72	-	34,35,625.00	3,39,086.00	30,96,539.00	25,62,497.28
PLANT & MACHINERY									
Machinery & Equipment	767.66	15%	-	-	-	767.66	115.00	652.66	767.66
Motorcycle	6,209.00	15%	-	-	-	6,209.00	931.00	5,278.00	6,209.00
Projector	31,822.00	15%	-	-	-	31,822.00	4,773.00	27,049.00	31,822.00
Refrigerator & Cooler	6,652.00	10%	-	-	-	6,652.00	665.00	5,987.00	6,652.00
Television & Amplifier	14,349.00	10%	-	-	-	14,349.00	1,435.00	12,914.00	14,349.00
Water Lifting Pump	1,863.00	10%	-	-	-	1,863.00	186.00	1,677.00	1,863.00
Sewing Machine	9,880.00	10%	-	-	-	9,880.00	988.00	8,892.00	9,880.00



Mootor Cycle	374.20	15%				374.20	56.00	318.20	374.20
Mahindra Sawari	32,495.00	15%				32,495.00	4,874.00	27,621.00	32,455.00
Other Equipment	9,990.70	15%	12,780.00			22,770.70	2,457.00	20,313.70	9,990.70
Ratio Scope	2,531.00	15%				2,531.00	380.00	2,151.00	2,531.00
Scan Biometer	9,405.75	15%				9,405.75	1,411.00	7,994.75	9,405.75
Slit Lamp	11,084.44	15%				11,084.44	1,663.00	9,421.44	11,084.44
COMPUTER									
Laptop	1,37,423.75		12,780.00			1,50,203.75	19,934.00	1,30,269.75	1,37,423.75
	1,08,942.00	40%				1,08,942.00	43,577.00	65,365.00	1,08,942.00
	1,08,942.00					1,08,942.00	43,577.00	65,365.00	1,08,942.00
Total (A)	30,31,468.73		1,02,343.00		7,83,564.72	39,17,376.45	4,02,597.00	35,14,779.45	30,31,468.73

ANNEXURE-B

ASSETS CREATED OUT OF INCOME NOT ELIGIBLE FOR DEPRECIATION U/S. 11(6) OF INCOME TAX ACT, 1961.

Name of the Asset	Opening Balance as on 01.04.2023	Addition During the Year		Total Addition	Capital Expenditure	WDV as on 31.03.2024
		< 180 days	> 180 days			
Electrical Equipment						
Office Equipment						
Furniture & Fixture						
Vehicle						
Computer						
Library Books						
TOTAL						

Place : Banimali, Angul

Date : 09.08.2025

For Viswa Yuva Kendra

Manoj Kumar Mohapatra
(Manoj Kumar Mohapatra)
Member Secretary

Member Secretary
VISWA YUVAKENDRA



For S K Jena & Associates
Chartered Accountants

Subrat Kumar Jena
(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Treasurer

VISWA YUVA KENDRA

Viswa Yuva Kendra
 Baninali, Lubamunda, Angul, Odisha-759127
 Agency Name: General Account
 (Project period: 1st April 2024 to 31st March 2025)

Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			Programme Expenses		
Cash In Andhra	3,630.00		Community Mental Health Dev. Prog	1,34,940.00	
FD with Axis Bank	3,00,000.00		Forest Fire Awareness	36,200.00	
Cash at Bank (SBI-32274)	2,958.94	3,06,588.94	Wildlife Conservation Awareness	70,860.00	
Grant in Aid			OFSPD Athamalik	11,40,000.00	
Basic Need India	1,37,440.00		SOFSPD Bamur	8,91,000.00	
CDVO-AHL	25,75,636.00		OFSPD Madhapur	11,40,000.00	
CDVO-MVU	15,53,472.00		Animal Helpline	19,87,016.00	
DMU-Chief Angul AJY	2,62,000.00		Ama Jungle Yojana	2,34,000.00	
FMU, Athamalik	12,10,300.00		CDP -Athamalik	35,000.00	
FMU-Bamur	8,73,180.00		Mobile Veterinary Unit	10,46,916.00	
FMU-Madhapur	10,24,100.00		Village Disaster Management Plan	1,45,235.00	
IGNOU Regional Office Center, BADR	22,317.00		GST (Included in Grant in Aid)	6,13,671.72	
Forest Range Officer-Bantala	91,000.00		IGNOU Programme Expenses	18,237.00	
Forest Range Officer-Kaniha	1,20,000.00		Training Expenses	36,620.00	
Shruti New Delhi	1,29,878.00		Travelling Expenses	1,16,323.00	
Sathire Social -Give India	485.97	79,99,808.97	Gosala Maintenance	80,062.00	
Bank Interest			Staff Salary	2,29,586.00	
Bank Interest	2,507.00		EPF	2,46,152.00	
FD Interest	39,576.00	42,083.00	ESIC	90,930.00	
Other Income			Contingency	47,093.00	
Membership Fee		1,300.00	Professional Fee (Advocate)	31,000.00	
Loan Received			Capacity Building	5,497.00	83,76,338.72
Loan recovered from OMM	3,39,791.00		Establishment & Administration Expenses		
Loan recovered from Attamalik	1,91,935.00		News Paper, Stationery, Telephone & Electricity	57,937.00	
Sudhir Ranjan	30,000.00		Bank Charges	1,327.40	
Loan from ARUPCL	1,00,000.00		Rent	9,600.00	68,864.40
Loan from Ashutosh Mishra	50,000.00		Loan given to projects		
Loan from Jagannath Sharma	1,05,000.00		Loan to OMM	3,39,576.00	
Loan from Joginder	60,000.00		Loan to Gosala	4,07,418.72	
Loan from Jyosmita Pradan	15,000.00		Loan to Childline	16,000.00	7,62,994.72
Loan from Mamta	80,000.00		Assets		
Loan from Mansamita Nayak	1.00		Building Construction	1,66,886.00	
Loan from Manoj Kumar Mahapatra	1,77,000.00		CCTV Camera	37,767.00	
Loan from Motiram	20,000.00		Office equipment	12,780.00	2,17,433.00
Loan from Pooja	25,000.00		Loan Repayment		
Loan from Priti	55,000.00		Biswajit Dash	25,000.00	
Loan from Santosh	37,000.00		Pooja Swain	95,000.00	
Loan recovered from Gosala	7,00,000.00	19,85,727.00	Manoj Kumar Mohapatra	77,000.00	
			Mamata Mohapatra	1,00,000.00	
			Motiram Jena	1,00,000.00	
			Abhisek Mohapatra	33,000.00	4,30,000.00
			By Closing balance		
			FD with SBI	4,69,136.00	
			Cash at Bank (SBI-32274)	7,111.07	
			Cash at Bank - Andhra	3,630.00	4,79,877.07
		1,03,35,507.91			1,03,35,507.91

Date: Baninali, Angul

For Viswa Yuva Kendra

Date : 09.08.2025

(Signature)
 (Manoj Kumar Mohapatra)
 Member Secretary
Member Secretary
VISWA YUVA KENDRA

(Signature)
 (Bharati Niyak)
 Treasurer
Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
 Chartered Accountants

(Signature)
 (CA. Subrat Kumar Jena) (CA)
 Proprietor
 Membership No. 094966

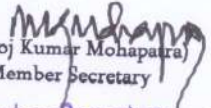
Viswa Yuva Kendra
 HO: PLOT NO: Baninali, Luhamunda, Angul, Odisha-759127
 Agency Name: Childline
 (Project period: 1st April 2024 to 31st March 2025)
 Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			<u>Programme Expenses</u>		
Advance			Salary		16,000.00
Cash at Bank (SBI)	2,011.50	2,011.50	<u>By Closing balance</u>		
Bank Interest		56.00	Advance		
Loan from VYK General		16,000.00	Cash at Bank (SBI)	2,067.50	2,067.50
Total		18,067.50	Total		18,067.50

Date : Baninali, Angul

Date: 09.08.2025


For Viswa Yuva Kendra


 (Manoj Kumar Mohapatra)
 Member Secretary
Member Secretary
VISWA YUVA KENDRA


 (Bharati Nayak)
 Treasurer
Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
Chartered Accountants


 (CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966

Viswa Yuva Kendra
At: Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: CDVO
(Project period: GOSALA)

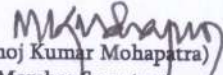
(Project period: 1st April 2024 to 31st March 2025)
Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

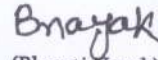
RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			<u>Fixed Asset</u>		
Advance			Gosala Construction		6,68,474.72
Cash at Bank (OGB-3071)	1,746.64	1,746.64	<u>Adminstration Expenses</u>		
Grant in Aid		9,61,350.00	Bank Charges		181.14
Bank Interest		376.00	Loan repayment to General Fund		7,00,000.00
Loan received from General		4,07,418.72	<u>By Closing balance</u>		
			Advance		-
			Cash at Bank (OGB-3071)	2,235.50	2,235.50
Total		13,70,891.36	Total		13,70,891.36

Place : Baninali, Angul

Date : 09.08.2025

For Viswa Yuva Kendra



(Manoj Kumar Mohapatra)
Member Secretary
Member Secretary
VISWA YUVA KENDRA


(Bharati Nayak)
Treasurer

Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
Chartered Accountants


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Viswa Yuva Kendra
At: Baninali, Lubamunda, Angul, Odisha-759127
Agency Name: CDP- Sundargarh
(Project Name : CDP Sundargarh)
(Project period: 1st April 2024 to 31st March 2025)
Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			<u>Programme Expenses</u>		
Advance			Awareness	70,000.00	
Cash at Bank (Axis-46755)	4,62,414.64	4,62,414.64	Review Meeting	1,810.00	
Grant in Aid		5,55,500.00	Oranising Competition on Cooking	45,000.00	
Bank Interest		7,443.00	Training & Capacity Building	1,15,000.00	
			Salary to Chief Funtionary	44,000.00	
			Salary to Programme Coordinator	2,80,000.00	
			Travelling Expenses	12,000.00	5,67,810.00
			<u>Administration Expenses</u>		
			House Rent	12,500.00	
			Salary to Accountant	55,000.00	67,500.00
			<u>By Closing balance</u>		
			Advance for Exposure Visit	1,29,400.00	
			Cash at Bank (Axis-46755)	2,60,647.64	3,90,047.64
Total		10,25,357.64	Total		10,25,357.64

Place : Baninali, Angul

Date : 09.08.2025



(Manoj Kumar Mohapatra)
 Member Secretary
Member Secretary
VISWA YUVA KENDRA

For Viswa Yuva Kendra


(Bharati Nayak)
 Treasurer
Treasurer
VISWA YUVA KENDRA

For S K Jena & Associates
 Chartered Accountants




(CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966

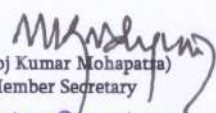
Viswa Yuva Kendra
 At: Baninali, Luhamunda, Angul, Odisha-759127
 Agency Name: CDAO Angul
 (Project Name: CDP-ATTAMALIK)
 (Project period: 1st April 2024 to 31st March 2025)
 Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			Programme Expenses		
Advance	-		Training & Capacity Building	1,37,500.00	
Cash at Bank (Axis-48178)	80,203.28	80,203.28	Salary to Programme Coordinator	2,80,000.00	
Grant in Aid		10,26,935.00	Salary to Chief Funtionery	60,000.00	
Bank Interest		4,876.00	Travel	2,220.00	4,79,720.00
			Adminstration Expenses		
			Bank Charges	118.00	
			House Rent	20,000.00	
			Salary to Accountant	65,000.00	85,118.00
			Loan repayment to General Fund		1,91,935.00
			By Closing balance		
			Advance		
			Cash at Bank (Axis-48178)	3,55,241.28	3,55,241.28
Total		11,12,014.28	Total		11,12,014.28

Place : Baninali, Angul

Date : 09.08.2025

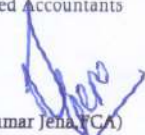
For Viswa Yuva Kendra


 (Manoj Kumar Mohapatra)
 Member Secretary
Member Secretary
VISWA YUVA KENDRA


 (Bharati Nayak)
 Treasurer
Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
 Chartered Accountants


 (CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966

Viswa Yuva Kendra
 At : Baninali, Luhamunda, Angul, Odisha-759127
 Agency Name: CDAO (Rural)
 (Project Name: Shree Anna Abhijan formerly known as Odisha Millet Mission)
 (Project period: 1st April 2024 to 31st March 2025)
 Receipt & Payments Account for the Period from 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
Opening balance			<u>Programme Expenses</u>		
Cash in Hand			Awareness Capaign	80,000.00	
Cash at Bank (Axis Bank-7918)	1,48,675.60	1,48,675.60	Training Expenses	48,000.00	
Grant in Aid		16,65,033.00	Review Meeting	26,000.00	
Bank Interest		12,347.00	Programme Coordinator Salary(Agri & Livelihood)	6,68,800.00	
Loan from VYK General		3,39,576.00	Salary to Chief Functionery	56,320.00	
			Travelling Expenses	1,13,532.00	
			Misc. Expenses	8,000.00	
			Seed Production	42,922.00	
			Bio Diversity Block Establishment	9,000.00	
			Field Day Expenses-Food, Travel, RP etc	80,000.00	
			CCE Documentation Charges	24,000.00	
			Food Festival	74,100.00	
			Interest Return to CDAO	9,884.00	12,40,558.00
			<u>Establishment & Administration Expenses</u>		
			Stationery & Telephone Expenses	48,461.00	
			Audit Charges	18,000.00	
			Office Expenses	2,000.00	
			Account Salary	2,11,200.00	
			Office Rent	30,000.00	3,09,661.00
			Loan paid to General		3,99,791.00
			<u>By Closing balance</u>		
			Cash in Hand		
			Cash at Bank (Axis Bank-7918)	2,75,621.60	2,75,621.60
Total		21,65,631.60	Total		21,65,631.60

Place : Baninali, Angul

Date : 09.08.2025


For Viswa Yuva Kendra


 (Manoj Kumar Mohapatra)
 Member Secretary
Member Secretary
VISWA YUVA KENDRA


 (Bharati Nayak)
 Treasurer
Treasurer
VISWA YUVA KENDRA



For S K Jena & Associates
 Chartered Accountants


 G. Subrat Kumar Jena (CA)
 Proprietor
 Membership No. 094986

**AUDIT REPORT
AND
FC AUDITED ACCOUNTS
FOR THE YEAR ENDED ON 31.03.2025**

OF

VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,

Odisha-759127

AUDITORS

**S K JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
PH : 9910286868, 11-41624541
Email : delhi@skjenaassociates.com**



INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Opinion

We have audited the financial statement relating to the funds received as Foreign Contribution of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2025 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2025 and NIL Income over Expenditure and its Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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.

Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment 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 Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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.

That Management are also responsible for overseeing the Society's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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 SAs 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.

Other Matter

- a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2024 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
- b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For **S K Jena & Associates**

Chartered Accountants

Firm Registration Number: 015089N

Date : 09.08.2025

Place : Baninali, Angul



(CA Subrat Kumar Jena, FCA)

Proprietor

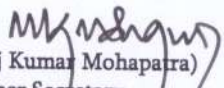
Membership Number: 094966

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
 Regd. No: DKL/1512/111/87-88
 (Foreign Contribution A/C)

BALANCE SHEET AS ON 31st MARCH 2025

Particulars	SCH No	Amount(₹)
CAPITAL & LIABILITIES		
I. CAPITAL FUND B/f		
A. General Reserve	1	3,53,469.51
		3,53,469.51
B. Section 11(2) Accumulated Fund (FY-2021-22 Opening Balance)		-
Less: Amount utilised during the year		-
Closing Balance		-
C. Capital Reserve for Fixed Assets		-
Less: Depreciation on Fixed Assets (Refer Schedule-A)		-
Add: Assets acquired during the year [Refer Schedule- 13]		-
II. LIABILITIES		
A. Non Current Liabilities		
B. Current Liabilities		
Short Term Loan & Advances		-
Other Current Liabilities		-
		3,53,469.51
ASSETS AND PROPERTIES		
I. Non Current Assets		
Fixed Assets (Refer Schdule-A & B)		
Investment		
		-
II. Current Assets		
Cash in hand		-
Bank Balance	2	3,53,469.51
Advance		-
Other Current Assets		-
		3,53,469.51


For Viswa Yuva Kendra


 (Manoj Kumar Mohapatra)
 Member Secretary
 Member Secretary
 VISWA YUVA KENDRA


 (Bharati Nayak)
 Treasurer
 Treasurer
 VISWA YUVA KENDRA



For S K Jena & Associates
 Chartered Accountants


 (CA Subrat Kumar Jena, FCA)
 Proprietor
 Membership No. 094966

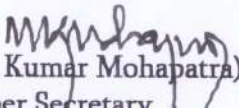
Date : 09.08.2025

VISWA YUVA KENDRA
AT BANINALI, LUHAMUNDA, KISHOREGANJ DHENKANAL, ANGUL-759127, ODISHA
Regn. No. : DKL/1512/111/87-88
(Foreign Contribution A/C)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	SCH No	Amount(₹)
INCOME		
Gross Income	9	75,21,340.00
Total (A)		75,21,340.00
APPLICATION OF INCOME		
I. EXPENDITURE		
Programme Expenses	10	68,01,487.00
Admin Expenses	11	3,67,877.42
Depreciation	A	-
Total (B)		71,69,364.42
Excess of Income Over Expenditure Transferred to General Reserve Fund		3,51,975.58
		3,51,975.58


For Viswa Yuva Kendra

For S K Jena & Associates
Chartered Accountants


(Manoj Kumar Mohapatra)
Member Secretary
Member Secretary
VISWA YUVA KENDRA
Place : Baninali, Angul


(Bharati Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA




(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Date : 09.08.2025

YISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(Foreign Contribution A/C)

GROSS RECEIPTS

SCHEDULE -9
Amount in (Rs.)

Particulars	Amount in (Rs.)
Grant Received During the Year Access to Children	75,06,879.00
Bank Interest (Both Saving & Fixed Account) Access to Justice	14,461.00
Amount Transferred to Income & Expenditure Account Add: Reimbursement of Expenses	75,21,340.00
Amount Transferred to Receipt & Payment Account	75,21,340.00

Programme Expenses

SCHEDULE -10
Amount in (Rs.)

Particulars	Other than		Total
	Electronic Modes	Electronic Modes	
A. Welfare of Children			
Access to Justice	68,01,487.00	-	68,01,487.00
Total Amount Transferred to Receipt & Payment Account Add: Expenses Payable	68,01,487.00	-	68,01,487.00
Less:			
Expenses Incurred out of 11(2) Accumulation of 2021-22	-	-	-
Expenses incurred out of Capital Fund (Balancing Figure)	-	-	-
Amount Transferred to Income & Expenditure Account	68,01,487.00	-	68,01,487.00

Admin Expenses

SCHEDULE -11
Amount in (Rs.)

Particulars	Other than		Total
	Electronic Modes	Electronic Modes	
A. Bank Charges			
Access to Justice	11,088.42	-	11,088.42
B. Accountant Salary			
Access to Justice	2,65,000.00	-	2,65,000.00
C. Printing & Stationery			
Access to Justice	72,789.00	-	72,789.00
D. Other Expenses			
Access to Justice	19,000.00	-	19,000.00
Less: Reimbursement of Expenses	3,67,877.42	-	3,67,877.42
Total Amount Transferred to Receipt & Payment Account Add: Expenses Payable	3,67,877.42	-	3,67,877.42
Amount Transferred to Income & Expenditure Account	3,67,877.42	-	3,67,877.42



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(Foreign Contribution A/C)

Schedules Forming Part of Accounts

General Reserve		Note No: 1	
PARTICULARS		AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per last year Audit Report)		1,493.93	
Less: Excess of Expenditure Over Income Incurred during the Year			
Add: Addition During the year		3,51,975.58	
TOTAL CLOSING BALANCE			3,53,469.51

Cash at Bank		Note No: 2	
PARTICULARS		AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per last year Audit Report)			1,493.93
CLOSING BALANCE			
SBI BANK A/C NO: 11656432263			
Access to children		3,51,177.54	
SBI BANK A/C -40128014342			
Access to children		2,291.97	
TOTAL CLOSING BALANCE			3,53,469.51

