



**AUDITOR'S REPORT**

We have examined the balance sheet of GRAM NEHRU YUVA TRUST, Regd. Off: At & Po: Jamdaha, Block: Katoria, Banka, Bihar 813102 as at 31st March 2025 and the Income & Expenditure Account for the period ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

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

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

(i) in the case of the balance sheet of the state of affairs of the above named organisation as at 31st March 2025.

(ii) In case of income & expenditure account of the excess of income over expenditure of its accounting year ending 31st March 2025.

The Prescribed particulars are annexed hereto.

FOR SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountant

FRN-027701C

(Ravi Shekhar)

Partner

M.No: 304178



Place: Deoghar

Dated: 13<sup>th</sup> day of June 2025


UDIN: 25304178BMGLAS3349

GRAM NEHRU YUVA TRUST  
Regd. Add: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

**BALANCE SHEET AS ON 31st March 2025**

FUNDS & LIABILITIES	Amount (Rs)	Amount (Rs)	ASSETS & PROPERTIES	Amount (Rs)	Amount (Rs)
<b>CAPITAL FUND</b>			<b>Fixed Assets</b>		
As per last B/Sheet		82,301.91	Camera	3,718.68	
			Furniture & Fixtures	30,956.58	
Add: Excess of Income Over Expenditure transferred to Capital Fund		(258.17)	Computer	60,000.00	
		82,043.74	Office Equipments	12,541.86	
			Sound System	7,814.39	1,15,031.51
			<b>Current Assets</b>		
<b>Current Liabilities</b>			<b>Amount Receivable</b>		
Unsecured Loan	8,55,995.00		NABARD FPO	4,50,000.00	
			NABARD FPO (FY 21-22)	2,36,750.00	
<b>Expenses Payable</b>			DC Handicraft (ITDP) Receivable	1,27,005.00	
Access to Justice Project	4,30,405.00		Admin. Cost Exp. Receivable	36,510.00	
Niti Aayog Project	1,05,900.00		Intervention Cost Receivable	1,13,895.00	
			Honorarium Receivable	2,80,000.00	
Audit Fees payable	6,000.00		Household Survey Receivable	54,575.00	12,98,735.00
			<b>Cash &amp; Bank Balances</b>		
			Union Bank of India, (A/c No. 9602)		50,682.12
			UCO Bank, A/c No. 90626		4,955.85
			UCO Bank A/c No. (6874)		1,234.26
			State Bank of India, OD A/c		9,415.19
			Cash in hand		289.81
<b>GRAND TOTAL</b>		<b>14,80,343.74</b>	<b>GRAND TOTAL</b>		<b>14,80,343.74</b>

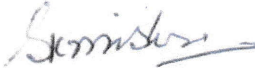
as per report of even date annexed  
For Shekhar Gigyasu & Associates  
Chartered Accountants  
FRN: 027701C

  
(Ravi Shekhar)  
Partner  
M.No: 304178



Place: Deoghar  
Dated: The 13th day of June 2025  
UDIN: 25304178BMGLAS3349



  
Founder &  
Managing Trustee  
Gram Nehru Yuva Trust

GRAM NEHRU YUVA TRUST

Regd. Add: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

Income & Expenditure Account for the Period Ended 31st March 2025

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
<u>Access to Justice Phase-2 (KSCF-US) Project</u>		<u>By Grants &amp; Donations</u>	
Honorarium	10,12,500.00	Donation & Subscription	1,12,400.00
Cost Intervention	2,77,055.00	Membership Fees	8100.00
Admin Cost	1,41,610.00	<u>FC Fund</u>	
<u>Niti Aayog (KSCF-US)</u>		Access to Justice Phase-2	
Household Survey Exp.	1,63,990.00	(KSCF-US) Project	14,41,347.00
<u>General Fund Exp.</u>		Niti Aayog (KSCF-US)	1,65,944.00
MEDP Training Exp.	45,000.00	<u>General Fund</u>	
Handicraft Exhibition	73,000.00	DC Handi Craft (ITDP)	5,13,255.00
D C Handicraft (ITDP)	5,13,255.00	Youth Building Capacity Prog.	9,800.00
<u>Administrative Exp.</u>		Bank Interest	4601.00
Travelling Exp.	9,500.00		
Bank Charges	9,445.17		
Printing & Stationaries	850.00		
Audit	6,000.00		
Website Development	3,500.00		
Excess of Income Over Expenditure transferred to Capital Fund	(258.17)		
<b>GRAND TOTAL</b>	<b>22,55,447.00</b>	<b>GRAND TOTAL</b>	<b>22,55,447.00</b>

as per report of even date annexed  
For Shekhar Gityasu & Associates  
Chartered Accountants  
FRN: 027701C

(Ravi Shekhar)  
Partner  
M.No: 304178



Place: Deoghar  
Dated: The 13th day of June 2025  
UDIN: 25304178BMGLAS3349



*Shekhar*  
Founder &  
Managing Trustee  
Gram Nehru Yuva Trust

GRAM NEHRU YUVA TRUST  
Regd. Add: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

**Receipts & Payment Account for the Period Ended 31st March 2025**

Receipt	Amount(Rs)	Payment	Amount (Rs)
<b>Opening Balance</b>		<b>Programme Exp.</b>	
Cash in Hand	1,634.81	Honorarium	7,32,500.00
Union Bank of India,(A/c No. 9602)	1,896.96	Cost Intervention	2,47,260.00
UCO Bank,A/c No. 90626	1,19,284.37	Admin Cost	1,22,200.00
UCO Bank A/c No. (6874)	1,194.26	<b>Niti Aayog (KSCF-US)</b>	
State Bank of India,OD A/c		Household Survey Exp.	58,090.00
		<b>General Fund Exp.</b>	
<b>Grant Received</b>		MEDP Trainning Exp.	45,000.00
Access to Justice Phase-2 (KSCF-US) Project	10,10,942.00	Handicraft Exhibition	73,000.00
Admin Cost	17,100.00	D C Handicraft (ITDP)	5,13,255.00
Intervention Cost	84,100.00	Honorarium to Volunteer	8,000.00
Niti Aayog (KSCF-US)	1,11,369.00	<b>Administrative Exp.</b>	
<b>General Fund</b>		Travelling Exp.	9,500.00
DC Handi Craft (ITDP)	3,86,250.00	Bank Charges	9,445.17
Youth Building Capacity Prog.	9,800.00	Printing & Stationaries	850.00
Bank Interest	4,601.00	Audit	6,000.00
Membership Fees	8,100.00	Website Development	3,500.00
Donation Received	1,12,400.00	Loan Repaid	1,00,500.00
Advances Received	1,27,005.00	<b>Closing Balance</b>	
		Union Bank of India,(A/c No. 9602)	50,682.12
		UCO Bank,A/c No. 90626	4,955.85
		UCO Bank A/c No. (6874)	1,234.26
		State Bank of India,OD A/c	9,415.19
		Cash in hand	289.81
<b>GRAND TOTAL</b>	<b>19,95,677.40</b>	<b>GRAND TOTAL</b>	<b>19,95,677.40</b>

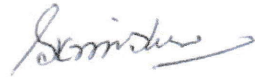
as per report of even date annexed  
For Shekhar Gigyasu & Associates  
Chartered Accountants  
FRN: 027701C

  
(Ravi Shekhar)  
Partner  
M.No: 304178



Place: Deoghar  
Dated: The 13th day of June 2025  
UDIN: 25304178BMGLAS3349



  
**Founder &  
Managing Trustee  
Gram Nehru Yuva Trust**



**GRAM NEHRU YUVA TRUST**

Regd. Off: At & Po: Jamdaha, Block: Katoria, Banka, Bihar 813102

Accounting Year Ended 31 March, 2025

NOTES ON ACCOUNTS

DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED  
FOR PREPARATION OF ACCOUNTS: AS REQUIRED UNDER INCOME TAX ACT,

1961

- a) **Method of Accounting**  
The Organization is maintaining its accounts on Cash basis.
- b) **Recognition of Income & Expenditure**  
The Entity follows the mercantile system of accounting and recognizes income & expenditure on Accrual basis.
- c) **Fixed Assets & Depreciation**  
Depreciation on tangible fixed Assets has been provided on Written down Value at the rates prescribed under section 32 of income tax act, 1961.
- d) **Events occurring after Balance sheet date**  
No significant events which could affect the financial position as on 31/03/2025 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.
- e) **Prior period & Extraordinary items**  
There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.
- f) **Over all Valuation Policy**  
The accounts have been prepared on historical cost basis and ongoing concern presumption.
- g) **Foreign Contribution**  
Foreign Contribution of Rs 16,07,291/- has been received during the year.

For SHEKHAR GIGYASU & ASSOCIATES.

Chartered Accountants

FRN:-027701C

(RAVI SHEKHAR)

Partner

Membership No. 304178



Place: Deoghar

Date: 13/06/2025



**FORM NO. 10B**  
[See rule 16CC and 17B]

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

We have examined the balance sheet of **GRAM NEHRU YUVA TRUST** as at **31/03/2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

**NIL**

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 the balance sheet, of the state of affairs of the above named \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31/03/2025** ;and
- (ii) In the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31/03/2025**

Subject to the following observations/qualifications-

**Nil**

The prescribed particulars are annexed hereto.

Place: DEOGHAR  
Date: 12/09/2025



Signed Accountant  
**RAVI SHEKHAR**  
304178

00, S S M JALAN ROAD,  
DEOGHAR, 814112, JHARKHAND, INDIA.

Acknowledgement Number:117782520121025

Date of filing : 12-Oct-2025

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2025-26

PAN	AABTG5060D		
Name	GRAM NEHRU YUVA TRUST		
Address	0, Katoria, Jamdaha B.O, Tola Jamdaha Khas , BANKA , 05-Bihar, 91-INDIA, 813102		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	117782520121025

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 12-Oct-2025 22:32:41 from IP address 223.185.60.223 and verified by SUNIL KUMAR MISHRA having PAN BEVPM7054N on 12-Oct-2025 using paper ITR-Verification Form/Electronic Verification Code EN41TJBHTI generated through Aadhaar OTP mode

System Generated  
Barcode/QR Code



AABTG5060D071177825201210253db8b5558c028ca1c301360af9abf3ea8e71ce40

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**