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INDIAN NATIONAL YUVA JANA PARTY

Reg.No. : 56/66/2019-19/PPS-I

Date: 30/08/2025

To
The Secretary
Election Commission of India
Nirvachan Sadan, Ashoka Road,
New Delhi – 110001

Respected Sir,

Subject: Submission of Audited Annual Financial Statement for the Financial Year 2024-25 – Reg.

Please find enclosed the Audited Annual Financial Statement of Indian National Yuva Jana Party for the Financial Year 2024-25.

Thanking You,

Yours Sincerely,

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHYALA

(Treasurer)



INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppall, Medchal-Malkajgiri District, Telangana-500092

BALANCE SHEET AS AT 31st March 2025

Particulars	Notes	Amount in Rs.	Amount in Rs.
		31st March 2025	31st March 2024
I. SOURCES OF FUNDS			
Corpus / Capital Fund	1	-	-
General Fund	2	1,10,654	97,155
Earmarked Funds	3	-	-
Reserves	4	-	-
Loans / Borrowings	5	-	-
Secured			
Unsecured			
Current Liabilities & Provisions	6	20,000	1,64,000
TOTAL		1,30,654	2,61,155
II. APPLICATION OF FUNDS			
Property, Plant & Equipment			
Tangible Assets	7	1,16,547	1,23,560
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investments			
Long Term Investments	8	-	-
Current Investments	9	-	-
Current Assets	10	7,390	-
Cash & Cash Equivalents	11	6,718	1,37,595
TOTAL		1,30,654	2,61,155
Significant Accounting policies	20		

The Notes 1 to 20 are an integral part of these financial statements

Place : Hyderabad

Date : 30/08/2025

UDIN : 25250953BMJRDU1909

For INDIAN NATIONAL YUVA JANA PARTY

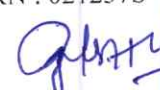

 PRAVEEN REDDY PALLI VINDHAYALA
 TREASURER


As per our report of even date

For YAKSHIT GADDY & ASSOCIATES

Chartered Accountants

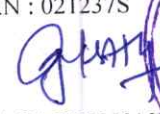
FRN : 021237S


 CA GADDY YAKSHIT

Chartered Accountant

M.No.250953



INDIAN NATIONAL YUVA JANA PARTY				
Reg.No: 56/66/2019-19/PPS-1				
#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092				
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025				
Particulars	Note	2024-25	2023-24	
INCOME				
Fees/Subscriptions	12	-	-	
Grants/Donations/Contributions	13	88,101	22,000	
Other Income	14	-	-	
TOTAL (A)		88,101	22,000	
EXPENDITURE				
Election Expenditure	15	21,871	18,500	
Employee benefit expenses	16	-	-	
Administrative and General Expenses	17	5,000	6,000	
Finance costs	18	-	-	
Depreciation and amortization expense	7	19,350	20,982	
Other expenses	19	28,381	10,593	
TOTAL (B)		74,602	56,075	
Balance being Excess of Income over Expenditure	(A-B)	13,499	(34,075)	
Transfer to/from Reserves		-	-	
Balance being Surplus (Deficit) Carried to General Fund		13,499	(34,075)	
The Notes 1 to 20 are an integral part of these financial statements				
Place : Hyderabad Date : 30/08/2025 UDIN : 25250953BMJRDU1909 For INDIAN NATIONAL YUVA JANA PARTY  PRAVEEN REDDY PALLI TREASURER  As per our report of even date For YAKSHIT GADDY & ASSOCIATES Chartered Accountants FRN : 021237S  CA GADDY YAKSHIT Chartered Accountant M.No.250953 				

INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

Cash Flow Statement for the year ended 31st March 2025

	31st March, 2025	31st March, 2024
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra-ordinary items	13,499	(34,075)
Adjustments for:		
Depreciation and Amortisation	19,350	20,982
Finance cost	-	-
Operating Profit before working capital changes	32,849	(13,093)
Working Capital Changes:		
Increase / (Decrease) in Other Current Liabilities	(1,44,000)	1,48,000
(Increase) / Decrease in Other Current Assets	(7,390)	-
Cash Generated from Operations	(1,18,541)	1,34,907
Direct Taxes paid	-	-
Cash Flow from Operating Activities	(1,18,541)	1,34,907
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(12,336)	(55,117)
Long Term loans advances	-	-
Cash Flow from Investing Activities	(12,336)	(55,117)
C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Long Term borrowings	-	-
Increase / (Decrease) in Short Term borrowings	-	-
Finance cost	-	-
Cash Flow from Financing Activities	-	-
Net increase/(Decrease) in Cash and Cash equivalents	(1,30,877)	79,790
Cash and Cash equivalent at the beginning of the Year	1,37,595	57,804
Cash and Cash equivalent at the end of the Year	6,718	1,37,595

Note: The Cash Flow Statement has been prepared as per indirect method as set out in Accounting Standard-3 "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

Place : Hyderabad

Date : 30/08/2025

UDIN : 25250953BMJRDU1909

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER



As per our report of even date

For YAKSHIT GADDY & ASSOCIATES

Chartered Accountants

FRN : 021237S

CA GADDY YAKSHIT

Chartered Accountant

M.No.250953



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

NOTE 1 : CORPUS/CAPITAL FUND

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Opening Balance at the beginning of the year	-	-
Add: Additions during the year	-	-
TOTAL	-	-

NOTE 2 : GENERAL FUND

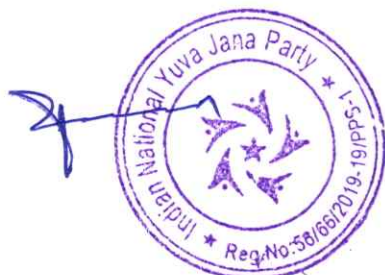
Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Balance of Income & Expenditure		
Opening Balance at the beginning of the year	97,155	1,31,230
Add : Excess of Income over Expenditure	13,499	(34,075)
Closing Balance at the end of the year	1,10,654	97,155
TOTAL	1,10,654	97,155

NOTE 3 : EARMARKED FUNDS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Earmarked/Designated Funds		
Opening Balance at the beginning of the year	-	-
Add : Additions during the year	-	-
Less: Deductions during the year	-	-
TOTAL	-	-

NOTE 4 : RESERVES

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
a) Revaluation Reserves	-	-
b) Special Reserves	-	-
c) General Reserves	-	-
TOTAL	-	-



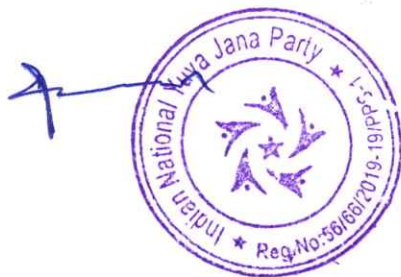
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTE 5 : LOANS/BORROWINGS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Borrowings from Financial Institutions		
Secured	-	-
Unsecured	-	-
Borrowings from Others		
Secured	-	-
Unsecured	-	-
TOTAL	-	-

NOTE 6 : CURRENT LIABILITIES & PROVISIONS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
a) Current Liabilities		
1. Creditors	-	-
2. Statutory Liabilities	-	-
3. Interest Payable	-	-
4. Expenses Payable	10,000	11,000
5. Other Current Liabilities & Provisions	-	1,43,000
b) Provisions		
1. Audit Fees Payable	10,000	10,000
TOTAL	20,000	1,64,000



NOTE 7 : STATEMENT OF PROPERTY PLANT AND EQUIPMENT & DEPRECIATION

Sl.No	PARTICULARS	WDV as on 01/04/2024	Addition before 180 days	Addition after 180 days	Total WDV	Rate	Depreciation for the FY 2024-25	Net block as on 31/03/2025
1	Furniture & Fittings Office Chairs	2,193	-	-	2,193	10%	219	1,974
2	Compaigning Equipments							
	MIC	25,159	-	12,336	37,495	15%	4,699	32,796
	Cameras	93,684	-	-	93,684	15%	14,053	79,631
	Harddisk	2,524	-	-	2,524	15%	379	2,145
	TOTAL	1,23,560	-	12,336	1,35,896		19,350	1,16,547



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTES 8 & 9 : INVESTMENTS

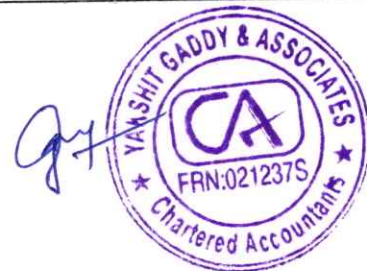
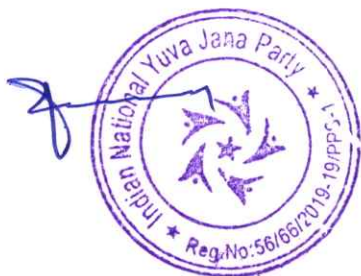
Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
8. Long Term Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
9. Current Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
TOTAL	-	-

NOTE 10 : CURRENT ASSETS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Receivables	-	-
Deposits	-	-
Prepaid Expenses	7,390	-
Other Current Assets	-	-
TOTAL	7,390	-

NOTE 11 : CASH & CASH EQUIVALENTS

Particulars	2024-25	2023-24
	Amount in Rs.	Amount in Rs.
Balances with Banks		
HDFC Bank	6,303	1,36,828
Cash in hand	415	767
TOTAL	6,718	1,37,595



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

NOTE 12 : FEES/SUBSCRIPTIONS

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Entrance Fees	-	-
Annual Fees/Subscriptions from Members	-	-
Subscriptions from publications	-	-
Others	-	-
Total	-	-

NOTE 13 : GRANTS/DONATIONS/CONTRIBUTIONS

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Individual Donors	88,101	22,000
Companies/Firms/Organisations	-	-
Institutions/Welfare Bodies	-	-
Electoral Bonds	-	-
Others	-	-
Total	88,101	22,000

NOTE 14 : OTHER INCOME

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Interest Income	-	-
Total	-	-

NOTE 15 : ELECTION EXPENDITURE

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Campaigning Expenses	-	18,500
Electronic Media -Bulk SMS	-	-
Travelling Expenses of Party Leaders & Workers	21,871	-
Total	21,871	18,500



NOTE 16 : EMPLOYEE BENEFIT EXPENSES

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Salaries and Wages	-	-
DA & TA	-	-
Incentives	-	-
Employee Welfare	-	-
Total	-	-

NOTE 17 : ADMINISTRATIVE & GENERAL EXPENSES

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Telephone & Internet	-	-
Printing and Stationary	-	-
Office Meeting Expenses	-	-
Office Rent	5,000	6,000
Total	5,000	6,000

NOTE 18 : FINANCE COSTS

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Bank Interest	-	-
Total	-	-

NOTE 19 : OTHER EXPENSES

Particulars	2024-25	2023-24
	Figures in Rs.	Figures in Rs.
Audit Fees	10,000	10,000
Website Expenses	3,043	-
Subscriptions & Renewals	13,356	-
Party Meeting Expenses	1,630	-
Other Expenses	352	593
Total	28,381	10,593



Note No: 20 Significant Accounting Policies and Notes on Accounts for the Financial Year 2024-25.

1. **Nature of Operations:** Indian National Yuva Jana Party is a Registered Political Party under the Representation of People Act, 1951 with Election Commission of India Vide No.56/66/2019-19/PPS-1.
2. **Basis of Preparation:** Financial Statements have been prepared as of a Going Concern on historical cost convention and on accrual method of accounting in accordance with the generally accepted accounting principles followed in India and Accounting Standards as issued by the ICAI. Guidance Note on Accounting and Auditing of Political Parties issued by ICAI during the year 2012 has been followed by the Political Party, for preparation and presentation of Financial Statements.
3. **Property, Plant and Equipment:** All Property, Plant and Equipment are started at historical cost of acquisition less accumulated depreciation and impairment loss, if any. All Costs including financing costs and revenue expenditure incurred on fixed assets till the assets are put to use have been capitalized to the respective assets.
4. **Depreciation:** Depreciation on Property, Plant and Equipment has been charged as per Written down Value Method at the rates and in the manner specified in the Income Tax Act, 1961 and rules framed there under.
5. **Impairment of Assets:** The party recognized impairment loss in the year in which the assets are identified as impaired. There is no impairment loss recognized during the year.
6. **Revenue Recognition:** Revenue is recognized to the extent that is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

The party recognizes its receipts from Membership Fee, Voluntary Donations / Contributions whether General or Specific on receipts.
7. **Expenditure:** Expenses are recognized only when the future economic benefits are measured reliably.
 - a. All Revenue expenditure has been accounted under Accrual Concept.
 - b. Capital expenditure is accounted under accrual and initially recorded as Work in Progress and capitalized to the respective asset from the date when it is put to use.



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8. **Income Tax:** The Party has complied with the applicable provisions of Income Tax Act, 1961 and the Representation of People Act. 1951 and accordingly eligible for exemption of its income from payment of income tax. Hence no provision for Income tax has been made.
9. **Estimates:** The Preparation of Financial Statements are in conformity with the generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of assets and liabilities and disclosures at the date of the Financial Statements. Although these estimates are based on upon management's best estimate and knowledge of current events action, actual results could differ from these estimates.
10. **Provisions:** A provision is recognized when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are based on the estimates required to settle the obligation at the Balance Sheet date and are adjust to reflect the current best estimates.
11. **Contingent Liabilities:** There are no such contingent liabilities which impact the financial position as on the date of Balance Sheet.

Previous year's figures have been regrouped wherever necessary to conform to the classification adopted in the current year.

Place: Hyderabad
Date: 30/08/2025

For INDIAN NATIONAL YUVA JANA PARTY


PRAVEEN REDDY PALLI VINDHAYALA
TREASURER



As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
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