PONNERI AND ASSOCIATES
Chartered Accountants

AUDITOR'S REPORT

To,
The Board / Members of
Shining Stars Centres for Youth Development

Opinion:
We have audited the Financial Statements of **Shining Stars Centres for Youth Development** which comprise the Balance Sheet as at **31st March 2025,** the Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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 its deficit for the year ended on that date.

Basis of Opinion:
We conducted our audit in accordance with Auditing Standards generally accepted in India. Our responsibilities under those Standards are further described in 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 ("ICAI") 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 of our opinion.

Responsibilities of the Management of the Financial Statements:
The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society 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 and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the 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 the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

501, Panchratan Residency, Tanasha nagar, HUDA Colony Main Road, Manikonda, Hyderabad 500089
Mail: ponneriandassociates@gmail.com

Auditor's Responsibilities 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Other Legal and Regulatory Requirements:

As required under the Other regulatory requirements, we report as under for the year ended 31st March, 2025 :

(a) Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the accountant of the Society on regular basis. In our opinion and according to the information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.

(b) Receipts and disbursement are properly and currently shown in the accounts.

(c) The cash balance, vouchers, bank book etc. are in custody of the accountant and the same agree with Books of accounts on the date of our audit.

(d) In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society.

(e) Society has invested its surplus under the provisions of section 11(5) of the Income tax Act.

(f) In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public or of loss, or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified.

(g) In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the Society.

(h) In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

KRUPA PONNERI
M No. 145704
Chartered Accountant

Krupa Ponneri
Chartered Accountant
M. No. 145704

UDIN: 25145704BMISHB8447

Place: Hyderabad
Date: 08/07/2025

NAME	SHINING STARS CENTRE FOR YOUTH DEVELOPMENT
PAN	AAETS1675B
ADDRESS	PLOT NO 59/60A, V S T COLONY, NACHARAM, HYDERABAD, TELANGANA, 500076.
STATUS	TRUST
FINANCIAL YEAR	2024-2025
ASSESSMENT YEAR	2025-2026
DATE OF INCORPORATION	19TH AUGUST 2003

COMPUTATION OF TOTAL INCOME

		AMOUNT IN RS.
OTHER SOURCES INCOME		
VOLUNTARY CONTRIBUTION OTHER THANCORPUS		
INTEREST ON FD AND INCOME TAX REFUND		5,773,899
		-
INCOME BEFORE APPLICATION OF INCOME		5,773,899
LESS: APPLICATION OF INCOME		
AMOUNT APPLIED TO CHARITABLE PURPOSES		
- REVENUE ACCOUNT FROM INCOME OF CURRENT YEAR (EXCLUDING THE DEP)	5,689,681	
- CAPITAL ACCOUNT FROM INCOME OF CURRENT YEAR	122,500	
LESS : REVENUE ACCOUNT FROM AMOUNT SET APART IN PREVIOUS YEAR	-	5,812,181
SURPLUS / (DEFICIT)		(38,282)
LESS: AMOUNT SETAPART U/S.11(2)(B) FOR CHARITABLE PURPOSE RESOLUTION DT		-
AMOUNT APPLIED TO CHARITABLE PURPOSES		
CAPITAL ACCOUNT (EXCLUDING APPLICATION FROM BORROWED FUNDS)		-
LESS:AMOUNT ACCUMULATED/SET APART OF CHARITABLE PURPOSE IN INDIA TO THE EXTENT DOES NOT EXCEED 15% OF TOTAL INCOME RS. 5,773,899 BEING LIMITED TO	866,085	(38,282)
TOTAL OF APPLICATION SIDE		5,773,899
NET TAXABLE INCOME		Nil

For Shining Stars Centres for youth Development

Allada Samuel Priya Vinod
Chairman

Ponaganti Prem Das
Chief Functionary

Venkata Nageswara Rao
Treasurer

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Society Reg. No. 1894 of 2003

Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	SOURCES OF FUNDS			
1	NPO Funds	3		
(a)	Unrestricted Funds		551,772	564,794
(b)	Restricted Funds		-	-
			551,772	564,794
2	Non-current liabilities		-	-
3	Current liabilities		-	-
	Total		551,772	564,794
II	APPLICATION OF FUNDS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	4	294,678	269,418
(b)	Non-current investments	5	-	-
(c)	Long Term Loans and Advances	6	-	-
(d)	Other non-current assets	7	-	-
			294,678	269,418
2	Current assets			
(a)	Current investments	5	-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	257,094	295,376
(e)	Short Term Loans and Advances	6	-	-
(f)	Other current assets	9	-	-
			257,094	295,376
	Total		551,771	564,794
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
M.No. 145704

KRUPA PONNERI ★ M No. 145704 ★ Chartered Accountant

UDIN: 25145704BMISHB8447

Place: Hyderabad
Date: 08/07/2025

For Shining Stars Centres for youth Development

Allada Samuel Priya Vinod
Chairman

Place: Hyderabad
Date: 08/07/2025

Ponaganti Prem Das
Chief Functionary

Place: Hyderabad
Date: 08/07/2025

Venkata Nageswara Rao
Treasurer

Place: Chhattisgarh
Date: 08/07/2025

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT
Society Reg. No. 1894 of 2003
Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025 Unrestricted Funds	31 March 2024 Unrestricted Funds
I	**Income:**			
a	Donations & Contributions	10	5,773,899	5,984,405
II	Other income	11	-	-
III	**Total Income (I+II)**		**5,773,899**	**5,984,405**
IV	**Expenses:**			
(a)	Children Development (CD) Project	12	3,342,732	3,023,605
(b)	The Project of Nacharam	13	552,235	709,466
(c)	Other Projects	14	193,500	361,803
(d)	Administrative Expenses	15	1,601,214	1,884,336
(e)	Finance costs		-	-
(f)	Depreciation and amortization expense	16	97,240	45,315
	Total expenses		**5,786,921**	**6,024,524**
V	**Excess of expenses over income**		**-13,022**	**-40,119**

The accompanying notes are an integral part of the financial statements

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
M.No. 145704

UDIN: 25145704BMISHB8447

Place: Hyderabad
Date: 08/07/2025

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Date: 08/07/2025

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT
Society Reg. No. 1894 of 2003
Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

(Amount in Rs.)

	RECIEPTS	Note	31 March 2025	31 March 2024
To	Opening Balance	8	295,376	351,680
			295,376	351,680
To	Receipts from Training		-	-
To	Donations & Contributions	10	5,773,899	5,984,405
To	Other income	11	-	-
To	Corpus fund received	3	-	-
To	IT refund received		-	-
			5,773,899	5,984,405
	Total		**6,069,275**	**6,336,085**
II	**PAYMENTS**			
By	Children Development (CD) Project	12	3,342,732	3,023,605
By	The Project of Nacharam	13	552,235	709,466
By	Other Projects	14	193,500	361,803
By	Administrative Expenses	15	1,601,214	1,884,336
By	Capital Expenditure	4	122,500	61,500
			5,812,181	6,040,709
By	Closing Balance	8	257,094	295,376
			257,094	295,376
	Total		**6,069,275**	**6,336,085**

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
M.No. 145704

UDIN: 25145704BMISHB8447

Place: Hyderabad
Date: 08/07/2025

KRUPA PONNERI
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For Shining Stars Centres for youth Development

Allada Samuel Priya Vinod
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Place: Hyderabad
Date: 08/07/2025

Ponaganti Prem Das
Chief Functionary

Place: Hyderabad
Date: 08/07/2025

Venkata Nageswara Rao
Treasurer

Place: Chhattisgarh
Date: 08/07/2025

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

The organization is a registered Society formed with objective to build children in all areas of their lives and give them the value they deserve. The vision of the organization is, "No child left behind from being happy, valued and whole, so that they can learn, grow and become the leaders of tomorrow." The primary work is the running holistic developmental centers, training and setting up centers with partners.

Note - 2 Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under the historical cost convention on the accrual basis of accounting in accordance with generally accepted accounting principles in India and the applicable provisions of the Societies Registration Act, 1860 (or relevant State Act) and Income Tax Act, 1961.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of income, expenditure, assets, and liabilities. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively.

3. Revenue Recognition

Donations and grants (general and specific purpose) are recognized on receipt basis unless there is reasonable assurance of collection.

- Interest income is recognized on an accrual basis.
- Membership fees and subscription income, if any, are recognized over the period to which they relate.
- Income from training programs, workshops, or consultancy services is recognized on receipt basis.

4. Grant Accounting

Grants received, if any for specific projects are treated as liabilities until utilized for the intended purpose.

Any unutilized portion of restricted grants at year-end is carried forward under liabilities.

Grants for acquisition of fixed assets are either shown as a capital fund or deducted from the cost of the respective asset.

5. Fixed Assets

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

6. Depreciation

Depreciation on fixed assets is provided on the Written Down Value (WDV) as per the rates prescribed under the Income Tax Act, 1961 or as per internal policy, consistently applied.

7. Investments

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is considered other than temporary.

8. Employee Benefits

Short-term employee benefits are recognized as an expense as per services rendered.

Provident Fund and other retirement benefits, where applicable, are accounted for on an accrual basis in accordance with applicable laws.

9. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks, and short-term deposits with original maturity of three months or less.

10. Foreign Currency Transactions

Foreign currency transactions, if any, are recorded at exchange rates prevailing on the date of transaction. Gains or losses arising on settlement are recognized in the Income and Expenditure Account.

11. Provisions and Contingencies

Provisions are recognized when the NGO has a present obligation as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

KRUPA BONNER
M No 145704
Chartered Accountant

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

3	NPO Funds				(Amount in Rs.)
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds	10,000	-	-	10,000
2	General Funds				-
	Add : Excess of Income over expenses	-	-	-	
	1. Accumulation or Set Apart U/s. 11(1)(a) - Accumulation less than 15%	554,794		(13,022)	541,772
	2. Accumulation or Set Apart U/s. 11(1) Explanation 1(2) - Form 9A	-	-	-	
	3. Accumulation or Set Apart U/s. 11(2) - Form 10	-	-	-	
3	Designated Funds	-	-	-	-
	Total (A)	**564,794**	**-**	**(13,022)**	**551,772**
(B)	**Restricted Funds**	-	-	-	-
	Total (B)	-	-	-	-
	Total (A + B)	**564,794**	**-**	**(13,022)**	**551,772**
	Previous Year (PY)	604,913	-	(40,119)	564,794

KRUPA PONNERI
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SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS					
	Buildings	Plant and Equipment	Electrical Equipment	Furniture & Fixtures	Computer	Total
Rate of depreciation	10%	15%	15%	10%	40%	
Gross Block						
At 1 April 2024	45,916	31,943	121,895	53,479	61,500	314,733
Additions	-	-	-	-	122,500	122,500
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	45,916	31,943	121,895	53,479	-	253,233
Additions	-	-		-	61,500	61,500
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**45,916**	**31,943**	**121,895**	**53,479**	**184,000**	**437,233**
At 31 March 2024	45,916	31,943	121,895	53,479	61,500	314,733
Depreciation/Adjustments						
At 1 April 2024	4,132	4,073	15,542	4,813	19,680	48,240
Additions	-	-	-	-	49,000	49,000
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	4,592	4,791	18,284	5,348	-	33,015
Additions	-	-	-	-	12,300	12,300
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**8,724**	**8,864**	**33,826**	**10,161**	**80,980**	**142,555**
At 31 March 2024	4,592	4,791	18,284	5,348	12,300	45,315
Net Block						
At 31 March 2025	37,192	23,079	**88,069**	**43,318**	**103,020**	**294,678**
At 31 March 2024	41,324	27,152	103,611	48,131	49,200	269,418

KRUPA PONNERI
M No. 145704
Chartered Accountant

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

:ements for the year ended 31st March, 2025

(Amount in Rs.)

5	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value

		Long Term		Short Term	
6	Loans and advances	31 March 2025	31 March 2024	31 March 2025	31 March 2024
A	(Secured)				
B	(Unsecured)				
	Total (A + B)	-	-	-	-

7	Other non-current assets		31-March-2025	31-March-2024
(a)	Security Deposits		-	-
(b)	Prepaid expenses		-	-
(c)	Others (Specify nature)		-	-
	Total other non-current other assets		-	-

8	Cash and Bank Balances		31-March-2025	31-March-2024
A	Cash and cash equivalents			
(a)	In current accounts			
	SBI Bank - FCRA A/c No. 5776		22,019	7,735
	SBI Bank - Utilization A/c No. 4699		38,202	171,499
	SBI Bank - Local A/c No. 2464		181,320	109,319
	Cash in Hand		15,553	6,823
(b)	Cash credit account (Debit balance)		-	-
(c)	Fixed Deposits			
	Deposits with original maturity of less than three months		-	-
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand		-	-
	Total	(I)	257,094	295,376
B	Other bank balances			
(a)	Bank Deposits with HDFC Bank		-	-
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	257,094	295,376

9	Other current assets	31-March-2025	31-March-2024
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-

KRUPA PONNERI
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SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

:ements for the year ended 31st March, 2025

(Amount in Rs.)

10	**Donations & Contributions**	31 March 2025	31 March 2024
(a)	Foreign Contributions received - Revenue	4,405,363	4,477,435
(b)	Local Donations	1,368,536	1,506,970
	Total	5,773,899	5,984,405
11	**Other income**		
(a)	Interest on FD & IT refund	31 March 2025	31 March 2024
	Total	-	-
		-	-
12	**Children Development (CD) Project**		
(a)	After School Tutorial Centers	31 March 2025	31 March 2024
(b)	Importance of Children Development	967,858	1,085,179
(c)	Training Programme in TS & OR	116,617	130,014
(d)	Annual Children Camp	266,882	412,949
(e)	Special TTP	367,378	382,976
(f)	Summer Camps	18,270	31,350
(g)	Project staff salaries	62,950	29,900
	Total	1,542,777	951,237
		3,342,732	3,023,605
13	**The Project of Nacharam**		
(a)	Gifts and Honorariums	31 March 2025	31 March 2024
(b)	Repairs and Maintenance	283,405	308,511
(c)	Printing and Stationery	26,296	47,875
(d)	Travel and Conveyance	53,936	36,392
(e)	Food and Refreshments	32,371	12,848
(f)	Project staff salaries	156,227	119,588
	Total	-	184,252
		552,235	709,466
14	**Other Projects**		
(a)	Alumni Development	31 March 2025	31 March 2024
(b)	Educational Sponsorship (Educating & Empowering the Needy Children)	-	163,945
(c)	Staff Development and Training	72,000	22,140
(d)	Fundraising Activity	-	104,868
(e)	Staff Development & Training	60,000	70,850
	Total	61,500	-
		193,500	361,803
15	**Administrative Expenses**		
(a)	Bank Charges	31 March 2025	31 March 2024
(b)	Office Expenses	12,908	21,810
(c)	Internet & Computer Maintenance	294,693	287,242
(d)	Professional Fees	75,537	71,201
(e)	Rent	89,800	109,526
(f)	Rates & Taxes	72,000	72,000
(g)	Printing and Stationery	-	6,850
(h)	Postage	27,806	34,918
(i)	Repairs & Maintanance	1,656	3,600
(j)	Travel And Conveyance	23,719	25,857
(k)	Salaries	15,031	10,524
(l)	AGM & EC Meeting Expenses	922,857	1,240,808
	Total	65,207	-
		1,601,214	1,884,336
16	**Depreciation and amortization expense**		
(a)	on tangible assets (Refer note 9)	31 March 2025	31 March 2024
(b)	on intangible assets (Refer note 9)	97,240	45,315
	Total	-	-
		97,240	45,315

KRUPA PONNERI
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