



DISCOVERING YOUTH ASSOCIATION
Association no. 17002

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



CORPORATE DATA

Managing Committee (2024/2025)

Members	Date of election/ appointment	Date of resignation/ removal
Auhammad Arshad-Ali	1 February 2024	-
Ramyead Vibhav	1 February 2024	-
Flèche Louis Desiré Josué	1 February 2024	-
Sonea Narvish	1 February 2024	-
Neeroo Ayush Koomar	1 February 2024	-
Collard Jefferson Jeremy Yoan	1 February 2024	-
Boojhawon Khusboo Luxmee	1 February 2024	-
Rughoonauth Luvlesh Rahul Vickchit	1 February 2024	-
Soogund Janine Mehari Emilie	1 February 2024	12 January 2025
Oozeerally Bibi Sakinah	1 February 2024	16 July 2025
Tillousing Cheshni	12 January 2025	-
Ghoora Ryan	21 July 2025	-

Registered office c/o Auhammad Arshad – Ali,
Royal Road,
Camp Diable

Independent Auditor Shivanee Mandary

Banker The Mauritius Commercial Bank Ltd.
P.O.Box 52
Sir William Newton St.
Port Louis
Republic of Mauritius



STATEMENT OF THE MANAGING COMMITTEE

The Managing Committee presents the audited financial statements of Discovering Youth Association (the “Association”) for the year ended 31 December 2025.

Principal Activity

The principal activity of the Association is to promote youth development through *The Duke of Edinburgh’s International Award – Mauritius*.

Results

The results for the year are shown in the accompanying financial statements and related notes.

Managing Committee

The membership of the Managing Committee as at the date of issue of these financial statements is set out below:

POST	NAME
President	Ahammad Arshad-Ali
Vice – President	Ramyead Vibhav
Vice – President	Tillousing Cheshni
Secretary	Flèche Louis Desiré Josué
Assistant Secretary	Sonea Narvish
Treasurer	Neeroo Ayush Koomar
Assistant Treasurer	Collard Jefferson Jeremy Yoan
Member	Boojhawon Khusboo Luxmee
Member	Rughoonauth Luvlesh Rahul Vickchit
Member	Ghoora Ryan
Co-opted Member	Joseph Laksh Chris Emmanuel

Statement of the Managing Committee’s Responsibilities in Respect of the Financial Statements

The Managing Committee is responsible for preparing financial statements for each financial year that present fairly the receipts and payments and the assets and liabilities of the Association.

In preparing these financial statements, the Managing Committee is required to:

- Select and apply suitable accounting policies consistently and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The Managing Committee confirms that it has complied with the above requirements in preparing the financial statements. The Managing Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the Association. The Managing Committee is also responsible for safeguarding the assets of the Association and for taking reasonable steps to prevent and detect fraud and other irregularities.

Auditor

The auditor, Miss Shivane Mandary, has indicated her willingness to continue in office. A motion for her re-election will be made at the next Annual General Meeting.

INDEPENDENT AUDITOR'S REPORT

To the Members of Discovering Youth Association

Report on the Financial Statements

We have audited the financial statements of the Discovering Youth Association (the "Association"), which comprise the Income Statement for the year ended 31 December 2025, Statement of Assets and Liabilities as at that date and the notes to the financial statements as set out on pages 5 to 9.

Basis of Accounting

As described in Note 2, the financial statements have been prepared on a cash basis of accounting, which is a framework commonly applied by non-profit organisations.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit conducted to obtain reasonable assurance about whether the financial statements are free from material misstatements.

We conducted our audit in accordance with International Standards on Auditing (ISA) and have performed procedures to obtain audit evidence about the amounts in the financial statements as per the materiality benchmark selected.

Internal Control Review

We reviewed the internal controls, focusing on the dual signatories for transaction approvals and the use of bank transfers for large items receipts and payments. These controls help ensure the accuracy and reliability of financial transactions and effectively minimise the risk of material misstatements.

Audit Findings

During the course of our audit, we tested the material financial transactions and believe that the audit evidence obtained is sufficient and appropriate.

We found that the financial statements are free from material misstatements, and no inconsistencies that would be considered material to the financial statements were detected.

Conclusion

In our opinion, the financial statements present fairly, in all material respects, the Receipts and Payments of the Discovering Youth Association for the year ended 31 December 2025 in accordance with the cash basis of accounting applied by the Association and in compliance with relevant regulations for non-profit making organisations in Mauritius.



S. Mandary
Auditor
23 January 2026



INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025					
	Notes	2025		2024	
		Rs	Rs	Rs	Rs
INCOME:					
Donation	3(a)	17,822.24		47,598.00	
Fundraising	3(b)	8,910.00		61,620.00	
Membership And Entrance Fees	3(c)	23,300.00		65,600.00	
AJ Contributions (abroad)	3(d)	0		646,310.00	
AJ Contributions (local)		17,650.00		21,350.00	
GRP Contributions	3(e)	0		22,450.00	
Award Ceremony Contributions	3(f)	0		0	
Refunds	3(g)	7,920.00		62,800.00	
Other Income	3(h)	20,000.00		10,000.00	
NET RECEIPTS			95,602.24		937,728.00
EXPENSES:					
	4				
The Duke of Edinburgh's International Award			60,294.08		868,042.13
Adventurous Journeys (abroad)		0		690,450.00	
Adventurous Journeys (local)		46,535.30		35,510.08	
Award Ceremony		10,568.00		76,905.00	
Gold Residential Project		0		20,159.05	
Other Award Expenses		3,190.78		45,018.00	
Promotional Materials			0		9,191.25
Administrative Expenses			17,917.52		27,971.10
Meetings including AGM		7,690.00		16,306.10	
Other Administrative Expenses		7,851.52		8,568.00	
Bank charges & Tax		676.00		1,047.00	
Staff/volunteer trainings and welfare		1,700.00		2,050.00	
Refunds			3,460.00		18,000.00
Fundraising activities	3(b)		13,857.79		0
Gatherings			0		1,970.00
NET PAYMENTS			95,529.39		925,174.48
SURPLUS FOR THE YEAR			72.85		12,553.52

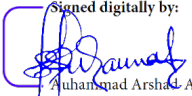


STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2025

		2025	2024
		Rs	Rs
Assets			
	Bank (MCB – Current Account – 000449664511)	37,694.91	35,440.24
	Cash	468.75	2,650.57
	Total Assets	38,163.66	38,090.81
Liabilities			
	Accumulated Fund	38,090.81	25,537.29
	Surplus for the year	72.85	12,553.52
	Total Liabilities	38,163.66	38,090.81

DECLARATION OF MANAGING COMMITTEE

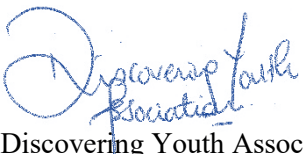
We declare that the above statements have been approved by the Managing Committee and issued on 23 January 2026.

Signed digitally by:

Auhammad Arshad Ali

Auhammad Arshad – Ali
President 2025



Neeroo Ayush Koomar
Treasurer 2025


Discovering Youth Association
Date: 23 January 2026



Notes to the Financial Statements For the Year Ended 31 December 2025

1 Organisation and Activity

Discovering Youth Association (the “Association”) is a non-profit organisation registered in Mauritius with the Registrar of Associations since 31 March 2022 and bears the registration No. 17002. The Association’s objectives, as per its rules, include:

- Offering opportunities for personal and social development through social, cultural, and educational activities.
- Acting as a facilitator for young members to participate in The Duke of Edinburgh’s International Award – Mauritius.
- Raising funds to finance its activities.

The Accounting period (financial year) of the Association runs from 01 January to 31 December of each year.

The Association holds an Annual General Meeting yearly within three months from the end of the accounting period where compliant members approve these financial statements.

The Association operates under the governance of a Managing Committee elected every two years, with the Annual General Meeting held within three months of the end of the term for elections.

As parts of its activities, the Association delivers The Duke of Edinburgh’s International Award – Mauritius to participants who are young people aged 14 to 24 who voluntarily enrol in the Award.

The Award consists of four sections:

- Skills – development of a personal interest or ability
- Voluntary Service – voluntary service in the community
- Physical Recreation – participation in regular physical activity
- Adventurous Journey (AJ) – an outdoor camping journey carried out at Bronze, Silver and Gold levels

The AJ is a compulsory component of the Award and requires participants to complete supervised outdoor journeys of a minimum duration of 2 days and 1 night for Bronze Level, 3 days and 2 nights for Silver Level and 4 days and 3 nights for Gold Level.

Most AJs organised by the Association are held locally across Mauritius due to affordability and accessibility. AJs are organised at the discretion of the Office of the Lead Award Coordinator who handles all affairs related to the Award.

Occasionally, an AJ abroad is organised, based on participant demand and subject to availability of support staff, supervisors and assessors, risk assessments, and cost considerations.

The Gold Residential Project (GRP) is required only at the Gold level and involves a residential activity that has a positive impact on the community lasting at least 5 consecutive days and 4 nights.

Subject to the approval of the Managing Committee, the Association provides modest stipends and mileage allowances to Assessors and support staff involved in the delivery of AJs and GRPs. These costs are strictly linked to operational needs.

2 Basis of Preparation

The financial statements have been prepared on a cash basis of accounting, under which receipts are recognised when received and payments when made. This basis is commonly applied by non-profit organisations and is not inconsistent with the Association’s rules and applicable local regulations.



Notes to the Financial Statements For the Year Ended 31 December 2025

3 Revenue Recognition

Revenue is recognised when cash is received. The main sources of income include:

a) Donations

Donations relate to voluntary contributions from individuals or organisations received for no specific activity.

b) Fundraising

Fundraising relates to income from events and activities organised to raise funds for the Association. An Open-Air Cinema was organised as Fundraiser for the year ended 31 December 2025 and a profit of **Rs 5,552.21** was realised.

c) Membership and Entrance Fees

In accordance with the cash basis of accounting, Membership and Entrance Fees are recognised when received, irrespective of whether they are due or prepaid.

As at 31 December 2026, **Rs 600** amounted to Membership and Entrance Fees prepaid and Membership and Entrance Fees due were **Nil**.

d) Adventurous Journey (AJ) Contributions:

AJ contributions are contributions received from participants for the organisation of AJ activities only. These are split between local and abroad AJs for more understanding and transparency.

e) Gold Residential Project (GRP) Contributions:

GRP contributions relate to Receipts from participants of the GRP and other sponsors for use for GRP activities only. There were no GRPs held during the year ended 31 December 2025.

f) Award Ceremony Contributions

Award Ceremony Contributions are contributions, donations and sponsorships received exclusively for the organisation of Award Ceremonies.

g) Refunds

Refunds represent amounts returned to the Association when an overpayment has been made, or when the Association has provided a service at cost and is subsequently reimbursed for that amount.

h) Other Income

Other income includes miscellaneous receipts not classified under the above categories. During the year ended 31 December 2025, other income of **Rs 20,000** relates to receipts from a partner organisation for provision of Adventurous Journey services to its members.

4 Expenses Recognition

All expenses are accounted for in the Income Statement on a cash basis. They include Award delivery costs, administrative expenses, promotional activities, and other operating costs of the Association.

Other Award Delivery Expenses represent costs incurred for delivering the Duke of Edinburgh's International Award activities, excluding major events like AJ or GRP.

Refunds of **Rs 3,460** during the year ended 31 December 2025 relate to reimbursements issued to participants for overpayment of AJ and GRP contributions made during the year ended 31 December 2024.



Notes to the Financial Statements For the Year Ended 31 December 2025

5 Cash and Bank Balances

Cash and bank balances represent funds held by the Association at year-end in its current accounts with The Mauritius Commercial Bank Ltd (MCB) and in petty cash. These balances are available on demand and are used to meet the Association's short-term operational requirements.

The Association's bank accounts are maintained with The Mauritius Commercial Bank Ltd, a licensed financial institution operating in Mauritius and regulated by the Bank of Mauritius. The Managing Committee monitors the credit risk relating to cash and bank balances and, based on information available at the reporting date, has not identified any circumstances requiring impairment.

6 Accumulated Fund

The accumulated fund represents the surplus of receipts over payments carried forward from prior years. Although the Association does not have "equity" as in a company, the accumulated fund is presented as a liability as it represents resources that belong collectively to members and must be used exclusively for the Association's statutory objectives.

7 Subsequent Events

The Association has evaluated subsequent events from the reporting date through **23 January 2026**, the date at which the financial statements were issued, and determined there are no material events to disclose.

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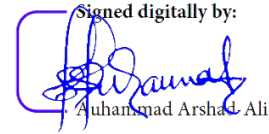
Signer

Email: aauhammad@disyouth.org
IP Address: 41.136.12.104

Email: aneeroo@disyouth.org
IP Address: 102.113.252.6

Email: anushka.mandary23@yahoo.com
IP Address: 102.113.205.220

Signature

Signed digitally by:

Auhammad Arshad Ali





Event	User	Time	IP Address
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Open document	aauhammad@disyouth.org	01/23/2026 1:38:28PM EST	41.136.12.104
Close document	aauhammad@disyouth.org	01/23/2026 1:40:42PM EST	41.136.12.104
Send for signing	aauhammad@disyouth.org	01/23/2026 1:42:02PM EST	41.136.12.104
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