MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
I. LIABILITIES				
1. Corpus Fund			5,000	5,000
2. General Fund	1		86,41,926	1,33,84,661
3. Capital Fund	2		16,31,837	14,22,315
4. TDS Payable			-	1,512
5. Current Liabilities			1,71,672	-
TOTAL			**1,04,50,435**	**1,48,13,488**
II. ASSETS				
1.Fixed Assets				
Gross block	3		16,31,837	14,22,315
2. Current Assets				
a) Cash and Bank Balances	4	72,01,354		1,01,33,393
b) Deposits and Advances	5	3,06,604		7,73,784
c) Other Current Assets	6	30,372		36,257
d) Closing stock		12,80,268		24,47,739
Sub Total			88,18,598	1,33,91,173
Notes to Accounts	7			
TOTAL			**1,04,50,435**	**1,48,13,488**

As per our report of even date.

for Sunil Fernandes & Associates

for Motivation India

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 22202532ARELER1597

Fernandes & Associates
Bangalore
FRN.009405S
Chartered Accountants

K.N.Gopinath
Managing Trustee

Biju Mathew
Regional Director

MOTIVATION INDIA
BANGALORE

Place: Bangalore
Date: 25.08.2022

MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

SCHEDULES TO CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

SCHEDULE NO. 1: GENERAL FUND

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
Opening Balance	1,33,84,661		1,05,16,426
Add: Excess of Income/(Expenditure)	-45,33,213		29,42,725
Less: Transferred to Capital Fund for	-		
purchase of Fixed Assets	2,09,522		74,490
Sub Total		86,41,926	1,33,84,661
TOTAL		**86,41,926**	**1,33,84,661**

SCHEDULE NO. 2: CAPITAL FUND

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
Opening Balance	14,22,315		13,47,825
Add: Transfer from General Fund for	-		-
purchase of Fixed Assets	2,09,522		74,490
Less: Deletions made during the year	-		-
Sub Total		16,31,837	14,22,315
TOTAL		**16,31,837**	**14,22,315**

SCHEDULE NO. 3: FIXED ASSETS

PARTICULARS	AS ON 01.04.2021	ADDITIONS	DELETIONS	AS ON 31.03.2022
Camera	42,672	-	-	42,672
Laptop/Computer	7,76,751	1,13,540	-	8,90,291
Furniture	2,91,500	95,982	-	3,87,482
Printer	46,250	-	-	46,250
Refrigerator	19,780	-	-	19,780
Microwave Oven	9,787	-	-	9,787
Air Conditioner	1,13,072	-	-	1,13,072
Microphone	6,999	-	-	6,999
Water Purifier	8,000	-	-	8,000
Tally Software	18,000	-	-	18,000
UPS Batteries	31,300	-	-	31,300
Projector -Kind	58,204	-	-	58,204
TOTAL	**14,22,315**	**2,09,522**	-	**16,31,837**

Place: Bangalore
Date: 25.08.2022

Suraj Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

Fernandes

Gopi Lothian

MOTIVATION INDIA BANGALORE

Pantathan

MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

SCHEDULES TO CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

SCHEDULE NO.4: CASH & BANK BALANCES

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
Cash on Hand	-		-
Axis Bank -SB A/c-203612	9,07,051		49,11,139
SBI Bank - FC SB A/c - 904809	30,82,945		-
Axis Bank -FC SB A/c-491160	32,11,358		11,94,226
Sub Total		72,01,354	61,05,364
Fixed deposits		-	40,28,029
TOTAL		72,01,354	1,01,33,393

SCHEDULE NO.5: DEPOSITS & ADVANCES

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
a) Deposits			
Rent Deposits		3,11,584	5,26,334
b) Advances			
Travel Refund Receivable	-		-
Advance towards Clinic setup	-		-
Advances	-4,980		2,47,450
Sub Total		-4,980	2,47,450
TOTAL		3,06,604	7,73,784

SCHEDULE NO.6: OTHER CURRENT ASSETS

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
TDS Receivable		30,372	34,745
Salary Advance		-	1,512
TOTAL		30,372	36,257

SCHEDULE NO.7-NOTES TO ACCOUNTS

a) Method of Accounting

Trust is maintaining its accounts on cash basis of accounting and recognises income and expenditure on Cash basis.

b) Fixed Assets

Fixed Assets are stated at cost of acquisition. Depreciation is not being recorded annually since the cost of purchase itself is being accounted as application of funds.The capital fund represents the amounts transferred from general fund each year to record the amount invested in the asset and any loss of assets or disposal of assets.

c) The Accounts have been grouped and re-grouped whereever required for better disclosure.

d) During the course of the audit, observations on the accounts were discussed with the

Signature to Schedule from 1-7

As per our report of even date.

for Sunil Fernandes & Associates

for Motivation India

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 22202532ARELER1597

K.N.Gopinath
Managing Trustee

Biju Mathew
Regional Director

Place: Bangalore
Date: 25.08.2022

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

MOTIVATION INDIA BANGALORE

MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
I. INCOME				
1.Receipts during the year				
Donation/Contribution received during the year			2,29,43,483	2,22,15,137
2. Other Income				
Bank Interest received		3,46,771		3,00,972
Consultancy & Training Fee		7,05,012		-
Interest on Income Tax Refund		1,903		282
Sub Total			10,53,686	3,01,254
TOTAL INCOME			**2,39,97,169**	**2,25,16,391**
II. EXPENDITURE				
1. Management and Coordination	8		29,36,773	26,24,941
2. Expenditure on the main object of Trust-Programmes	9		2,30,89,448	1,46,63,880
a. Project Expenditure				
i. Traianing and Capacity Building		78,59,390		
ii. Covid Relief		26,43,384		
iii. Others		3,60,000		
b. Wheelchair Service Provision		1,22,26,674		
3. Resource Mobilisation and Communications	10		25,04,161	22,84,844
Sub Total			2,85,30,382	1,95,73,666
Notes on Accounts	7			
TOTAL EXPENDITURE			**2,85,30,382**	**1,95,73,666**
Excess of Income/(Expenditure) transferred to General Fund			**-45,33,213**	**29,42,725**

As per our report of even date.
for Sunil Fernandes & Associates

Fernandes

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 22202532ARELER1597

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

Place: Bangalore
Date: 25.08.2022

for Motivation India

K.N.Gopinath
Managing Trustee

Biju Mathew
Regional Director

MOTIVATION INDIA BANGALORE

MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

SCHEDULES TO CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

SCHEDULE NO. 8: MANAGEMENT AND COORDINATION

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
Asset Insurance	-		1,227
Bank charges	13,783		686
Management Consultancy	59,000		-
DSC Renewal Charges	5,753		5,900
Electricity and Water Charges	-		15,764
Exchange Loss	19,646		-
FCRA Consultancy Charges	-		9,912
Income Tax Consultancy	28,320		4,337
Internal Audit Fees	1,00,000		74,780
Late Fee and Interest on TDS	9,873		12,200
Office rent & Utilities	4,36,668		4,06,667
Operational Expenses	5,659		-
Office Running Expenses	13,355		-
Office Supplies	97,186		9,320
Perdium Charges	7,958		-
Postage & Courier Charges	27,207		18,020
Printing & Stationery	43,256		25,907
PT Renewal Charges	-		2,500
Recruitment Expenses	9,086		2,96,062
Repair & Maintenace Expenses - Computers	57,538		-
Repair & Maintenace Expenses - Warehouse	8,484		-
Repair & Maintenace Expenses	56,327		1,72,443
Salaries to Staff	17,03,343		13,03,542
Staff Insurance	1,12,772		98,837
Staff Training and Development Expenses	-		17,462
Staff Welfare expenses	125		1,958
Statutory Audit Fees	-		30,975
Training Materials	16,384		-
Travelling Expenses	-9,376		-
TDS, IEC,LUT & GST Consultancy	2,360		25,062
Loading & Unloading Charges	5,900		-
Telephone and internet charges	1,06,166		91,380
TOTAL		**29,36,773**	**26,24,941**

Place: Bangalore

Date: 25.08.2022

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

MOTIVATION INDIA BANGALORE

Fernandes

MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

SCHEDULES TO CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

SCHEDULE NO. 9: PROGRAMME EXPENDITURE

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
a. Project Expenditure			
i. Training and Capacity Building			
Consultancy Charges - ALIMCO project	10,75,569		19,30,744
Navchaitanya Project-Herman Miller (IN26)	11,06,914		-
Building Back Better Project- Adobe (IN28)	17,28,514		-
Care and share project (IN1002)	2,15,060		36,813
Salaries to Staff	7,62,599		51,58,048
Livelihood Opportunities - Jivanopadi (IN1001)	3,32,800		-
WHO Training (IN35)	3,50,017		-
Strengthening Ecosystem for PwDs - Viraj Project (IN38)	3,732		-
Travel & Subsistence	4,57,116		1,61,310
Mobile App Development (IN29)	18,27,070		3,65,250
Sub Total		78,59,390	-
ii. Covid Relief			-
COVID 19 Support activities	-		10,90,007
COVID 19 Support - NTT Data (IN23)	4,17,500		-
COVID Response II CITRIX (IN30)	10,00,700		-
COVID Response II ME HIN (IN30)	3,54,459		-
COVID Support Project - herman Miller (IN30)	6,01,029		-
COVID Support Project - Digital Project (IN30)	2,69,696		5,31,886
Sub Total		26,43,384	-
iii. Others			
Project Evaluation (IN25)	3,60,000		9,40,000
Workshop & Meeting expenses	-		10,510
		3,60,000	
b. Wheelchair Service Provision			-
Wheelchair Cost	11,82,911		31,15,158
Custom duty and GST on Wheelchair & Accessories	-		2,98,113
Warehouse Rent	51,668		18,334
Shipping & Clearance Charges	-		70,728
Tools and Materials	-		8,490
Transportation Charges	-		1,82,240
Salaries to Staff	11,86,357		-
Training support services - ISWP Project (IN33)	28,72,586		-
Pune DDRC Training (IN37)	37,055		-
WSP Lotus Flower Trust (IN22)	1,57,737		-
WSP NTT Data Chennai (IN24)	15,87,816		-
WSP BB NTT Data (IN27)	25,87,820		-
Wheelchair & Rehabilitant Training - CRP (IN32)	4,87,821		-
Transportation Charges	8,73,054		-
Loading & Unloading Charges	600		-
Distribution of Sports Wheelchairs - NTT Data Sport Project	10,55,000		-
ALIMCO training programme (IN34)	1,46,250		1,46,250
Clinic / Skill Unit setup	-		6,00,000
Sub Total		1,22,26,674	
TOTAL		**2,30,89,448**	**1,46,63,880**

SCHEDULE NO. 10: RESOURCE MOBILISATION AND COMMUNICATIONS

PARTICULARS	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
Consultancy Charges - Fund Raising	10,81,612		12,00,000
Consultancy Charges-Communication	4,57,400		2,28,780
Salaries to staff	9,58,069		8,42,064
Website Charges	7,080		-
Events	-	25,04,161	14,000
TOTAL		**25,04,161**	**22,84,844**

Place: Bangalore
Date: 25.08.2022

Sunil Fernandes & Associates, Bangalore, FRN.009405S, Chartered Accountants

MOTIVATION INDIA, BANGALORE

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MOTIVATION INDIA

[#27, 7th Main Road, Behind BDA Complex, 1st Stage, 2nd Block, HBR Layout, Bangalore – 560043]

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2022	AS ON 31.03.2021
I. RECEIPTS				
1. Opening Balance				
a) Cash & Bank Balances		1,01,33,393		66,18,197
b) Deposits & Advances		7,73,784		11,87,269
c) Other Current Assets		34,745		34,905
d) Opening Stock of Wheelchairs & Accessories		24,47,739		26,81,055
Sub Total			1,33,89,661	1,05,21,426
2. Contribution received during the year				
Donation/Contribution received during the year			2,29,43,483	2,22,15,137
3. Other Receipts				
Bank Interest received		3,46,771		3,00,972
Consultancy & Training Fee		7,05,012		-
Interest on Income Tax Refund		1,903		282
Sub Total			10,53,686	3,01,254
TOTAL RECEIPTS			**3,73,86,830**	**3,30,37,817**
II. PAYMENTS				
1. Management and Coordination	8		29,36,773	26,24,941
2. Expenditure on the main object of Trust-Programmes	9		2,30,89,448	1,46,63,880
a. Project Expenditure				
i. Traianing and Capacity Building		78,59,390		
ii. Covid Relief		26,43,384		
iii. Others		3,60,000		
b. Wheelchair Service Provision		1,22,26,674		
3. Resource Mobilisation and Communications	10		25,04,161	22,84,844
Sub Total			2,85,30,382	1,95,73,666
Less: Provisions during the Year			-1,71,672	-
Sub Total			2,83,58,710	1,95,73,666
4. Fixed Assets			2,09,522	74,490
5. Closing Balance				
a) Cash & Bank Balances		72,01,354		1,01,33,393
b) Deposits, Advances and other Receivables		3,06,604		7,73,784
c) Other Current Assets		30,372		34,745
d) Closing Stock of Wheelchairs & Accessories		12,80,268		24,47,739
Sub Total			88,18,598	1,33,89,661
Notes to Accounts	7			
TOTAL PAYMENTS			**3,73,86,830**	**3,30,37,817**

As per our report of even date.

for Sunil Fernandes & Associates

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 22202532ARELER1597

Sunil Fernandes & Associates
Bangalore
FRN.009405S
Chartered Accountants

Place: Bangalore
Date: 25.08.2022

for Motivation India

K.N.Gopinath
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MOTIVATION INDIA
BANGALORE