MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
I. LIABILITIES				
1. Corpus Fund			5,000	5,000
2. General Fund	1		37,98,956	86,41,926
3. Capital Fund	2		16,31,837	16,31,837
4. TDS Payable			-	-
5. Current Liabilities			7,44,773	1,71,672
TOTAL			**61,80,566**	**1,04,50,435**
II. ASSETS				
1.Fixed Assets				
Gross block	3		16,31,837	16,31,837
2. Current Assets				
a) Cash and Bank Balances	4	43,07,952		72,01,354
b) Deposits and Advances	5	10,134		3,06,604
c) Other Current Assets	6	34,292		30,372
d) Closing stock		1,96,351		12,80,268
Sub Total			45,48,729	88,18,598
Notes to Accounts	7			
TOTAL			**61,80,566**	**1,04,50,435**

As per our report of even date.

for Sunil Fernandes & Associates

for Motivation India

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 23202532BGZSDV3151

K.N.Gopinath
Managing Trustee

Sumitra Mishra
Trustee

Place: Bangalore
Date: 12th August 2023

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

SCHEDULES TO CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

SCHEDULE NO. 1: GENERAL FUND

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Opening Balance	86,42,299		1,05,16,426
Add: Excess of Income/(Expenditure)	-48,43,342		-45,33,213
Less: Transferred to Capital Fund for	-		
purchase of Fixed Assets	-		74,490
Sub Total		37,98,956	59,08,723
TOTAL		**37,98,956**	**59,08,723**

SCHEDULE NO. 2: CAPITAL FUND

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Opening Balance	16,31,837		13,47,825
Add: Transfer from General Fund for	-		-
purchase of Fixed Assets	-		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 01.04.2022	ADDITIONS	DELETIONS	AS ON 31.03.2023
Camera	42,672	-	-	42,672
Laptop/Computer	8,90,291	-	-	8,90,291
Furniture	3,87,482	-	-	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	**16,31,837**	**-**	**-**	**16,31,837**

Place: Bangalore
Date: 12th August 2023

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

MOTIVATION INDIA ★ BANGALORE ★

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

SCHEDULES TO CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

SCHEDULE NO.4: CASH & BANK BALANCES

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Cash on Hand	-		-
Axis Bank -SB A/c-203612	6,06,022		9,07,051
SBI Bank - FC SB A/c - 904809	18,97,075		30,82,945
Axis Bank -FC SB A/c-491160	18,04,855		32,11,358
Sub Total		43,07,952	72,01,354
Fixed deposits		-	-
TOTAL		43,07,952	72,01,354

SCHEDULE NO.5: DEPOSITS & ADVANCES

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
a) Deposits			
Rent Deposits		7,500	3,11,584
b) Advances			
Travel Refund Receivable	-		-
Advance towards Clinic setup	-		-
Advances	2,634		-4,980
Sub Total		2,634	-4,980
TOTAL		**10,134**	**3,06,604**

SCHEDULE NO.6: OTHER CURRENT ASSETS

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
TDS Receivable		34,292	30,372
Salary Advance		-	-
TOTAL		34,292	30,372

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: 23202532BGZSDV3151

K.N.Gopinath
Managing Trustee

Sumitra Mishra
Trustee

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

MOTIVATION INDIA BANGALORE

Place: Bangalore
Date: 12th August 2023

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
I. INCOME				
1.Receipts during the year				
Donation/Contribution received during the year			2,63,50,886	2,29,43,483
2. Other Income				
Bank Interest received		1,89,034		3,46,771
Consultancy & Training Fee		97,800		7,05,012
Interest on Income Tax Refund		-		1,903
Sub Total			2,86,834	10,53,686
TOTAL INCOME			**2,66,37,720**	**2,39,97,169**
II. EXPENDITURE				
1. Management and Coordination	8		21,12,802	29,36,773
2. Expenditure on the main object of Trust-Programmes	9		2,60,63,880	2,30,89,448
a. Project Expenditure				
i. Traianing and Capacity Building		29,37,972		
ii. Covid Relief		-		
iii. Others		9,50,052		
b. Wheelchair Service Provision		2,21,75,856		
3. Resource Mobilisation and Communications	10		33,04,381	25,04,161
Sub Total			3,14,81,063	2,85,30,382
Notes on Accounts	7			
TOTAL EXPENDITURE			**3,14,81,063**	**2,85,30,382**
Excess of Income/(Expenditure) transferred to General Fund			**-48,43,342**	**-45,33,213**

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

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 23202532BGZSDV3151

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

Place: Bangalore
Date: 12th August 2023

for Motivation India

K.N.Gopinath
Managing Trustee

Sumitra Mishra
Trustee

MOTIVATION INDIA BANGALORE

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

SCHEDULES TO CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

SCHEDULE NO. 8: MANAGEMENT AND COORDINATION

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Asset Insurance	1,624		-
Bank charges	9,798		13,783
DSC Renewal Charges	-		5,753
Legal Charges	2,500		
Electricity and Water Charges	33,603		-
Exchange Loss	-		19,646
FCRA Consultancy Charges	21,336		-
Income Tax Consultancy	9,336		28,320
Internal Audit Fees	1,34,000		1,00,000
Late Fee and Interest on TDS	156		9,873
Office rent & Utilities	3,12,500		4,36,668
Operational Expenses	21,312		5,659
Office Running Expenses	5,072		13,355
Office Supplies	1,16,574		97,186
Perdium Charges	-		7,958
Postage & Courier Charges	30,274		27,207
Printing & Stationery	49,154		43,256
PT Renewal Charges	2,500		-
Recruitment Expenses	15,104		9,086
Repair & Maintenace Expenses - Computers	2,145		57,538
Repair & Maintenace Expenses - Warehouse	-		8,484
Repair & Maintenace Expenses	4,17,579		56,327
Salaries to Staff	7,50,990		17,03,343
Staff Insurance	8,520		1,12,772
Staff Training and Development Expenses	20,198		-
Staff Welfare expenses	550		125
Statutory Audit Fees	66,674		59,000
Training Materials	-		16,384
Travelling Expenses	-		-9,376
TDS, IEC,LUT & GST Consultancy	37,520		2,360
Loading & Unloading Charges	-		5,900
Telephone and Internet charges	43,783	21,12,802	1,06,166
TOTAL		**21,12,802**	**29,36,773**

Place: Bangalore

Date: 12th August 2023

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

MOTIVATION INDIA BANGALORE

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

SCHEDULES TO CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

SCHEDULE NO. 9: PROGRAMME EXPENDITURE

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
a. Project Expenditure			
i. Training and Capacity Building			
Consultancy Charges - ALIMCO project	-		10,75,569
Navchaitanya Project-Herman Miller (IN26)	94,548		11,06,914
Building Back Better Project- Adobe (IN28)	22,584		17,28,514
Care and share project (IN1002)	-		2,15,060
Salaries to Staff	-		7,62,599
Livelihood Opportunities - Jivanopadi (IN1001)	-		3,32,800
Swashakti (IN 39)	14,06,073		
WHO Training (IN35)	-		3,50,017
Strengthening Ecosystem for PwDs - Viraj Project (IN38)	-		3,732
Travel & Subsistence	2,95,537		4,57,116
Mobile App Development and Launch Expenses (IN29)	11,19,230		18,27,070
Sub Total		29,37,972	-
ii. Covid Relief			-
COVID 19 Safety Measures	-		-
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
Sub Total		-	-
iii. Others			
Project Evaluation (IN25)	-		3,60,000
Kara Medical Foundation	37,000		
TCS Marathon Event Expenses	7,23,584		
Viraj Project Expenses	99,468		
Children Refreshment Expenses	90,000		
Workshop & Meeting expenses	-		-
		9,50,052	
b. Wheelchair Service Provision			-
Wheelchair Distribution	54,99,886		11,82,911
Consultation Fee Trainer	97,500		
Shipping & Clearance Charges	5,800		-
Assessment, Prescription & Customization by Trained Professionals	1,76,200		
Warehouse Rent	34,500		51,668
Labour Charges	-		-
Travel Accomodation & Food Expenses	6,66,911		
Trainer Cost	2,70,000		
Tools and Materials	4,279		-
Training Materials	81,787		
Transportation Charges	3,11,695		-
Salaries to Staff	38,12,743		11,86,357
Project Monitoring Visit	35,151		
Training support services - ISWP Project (IN33)	-		28,72,586
Pune DDRC Training (IN37)	64,166		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
Website Development (IN01)	4,77,900		
Training support services - ISWP Project (IN41)	1,05,34,108		
Postural Support Devices	6,018		
User Training	70,000		
Transportation Charges	11,550		8,73,054
Travel & Accomodation	15,662		
Loading & Unloading Charges	-		600
Distribution of Sports Wheelchairs - NTT Data Sport Project (IN31)	-		10,55,000
ALIMCO training programme (IN34)	-		1,46,250
Margadarshi Wheelchair Provision	-		-
Sub Total		2,21,75,856	
TOTAL		**2,60,63,880**	**2,30,89,448**

SCHEDULE NO. 10: RESOURCE MOBILISATION AND COMMUNICATIONS

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Consultancy Charges - Fund Raising	23,52,006		10,81,612
Consultancy Charges-Communication	1,51,500		4,57,400
Communication Materials	20,000		
Marathon Expenses	15,000		
Salaries to staff	7,58,795		9,58,069
Website Charges	7,080		7,080
Events	-	33,04,381	-
TOTAL		**33,04,381**	**25,04,161**

Place: Bangalore

Date: 12th August 2023

MOTIVATION INDIA BANGALORE

Sunil Fernandes & Associates Bangalore FRN.009405S Chartered Accountants

MOTIVATION INDIA

[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
I. RECEIPTS				
1. Opening Balance				
a) Cash & Bank Balances		72,01,726		1,01,33,393
b) Deposits & Advances		3,06,604		7,73,784
c) Other Current Assets		30,372		34,745
d) Opening Stock of Wheelchairs & Accessories		12,80,268		24,47,739
Sub Total		88,18,971	88,18,971	1,33,89,661
2. Contribution received during the year				
Donation/Contribution received during the year			2,63,50,886	2,29,43,483
3. Other Receipts				
Bank Interest received		1,89,034		3,46,771
Consultancy & Training Fee		97,800		7,05,012
Interest on Income Tax Refund		-		1,903
Sub Total			2,86,834	10,53,686
TOTAL RECEIPTS			**3,54,56,691**	**3,73,86,830**
II. PAYMENTS				
1. Management and Coordination	8		21,12,802	29,36,773
2. Expenditure on the main object of Trust-Programmes	9		2,60,63,880	2,30,89,448
a. Project Expenditure				
i. Traianiang and Capacity Building		29,37,972		
ii. Covid Relief		-		
iii. Others		9,50,052		
b. Wheelchair Service Provision		2,21,75,856		
3. Resource Mobilisation and Communications	10		33,04,381	25,04,161
Sub Total			3,14,81,063	2,85,30,382
Less: Provisions during the Year			-5,73,101	-1,71,672
Sub Total			3,09,07,961	2,83,58,710
4. Fixed Assets			-	2,09,522
5. Closing Balance				
a) Cash & Bank Balances		43,07,952		72,01,354
b) Deposits, Advances and other Receivables		10,134		3,06,604
c) Other Current Assets		34,292		30,372
d) Closing Stock of Wheelchairs & Accessories		1,96,351		12,80,268
Sub Total			45,48,729	88,18,598
Notes to Accounts	7			
TOTAL PAYMENTS			**3,54,56,691**	**3,73,86,830**

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

Sunil Fernandes
Chartered Accountant
Member No.202532
FRN: 009405S
UDIN: 23202532BGZSDV3151

Sunil Fernandes & Associates
Bangalore
FRN.009405S
Chartered Accountants

Place: Bangalore
Date: 12th August 2023

for Motivation India

K.N.Gopinath
Managing Trustee

Sumitra Mishra
Trustee

MOTIVATION INDIA
BANGALORE