

**CERTIFICATE UNDER RULE 17(1) OF THE FOREIGN CONTRIBUTION
(REGULATION) RULES, 2011**

We have audited the books of accounts of **M/s. MOTIVATION INDIA, No. 27, 7th Main Road, 1st Stage, 2nd Block, HBR Layout, Bangalore - 560 043, Karnataka**, a Trust registered in the State of Karnataka and with registration number 094421579 under the Foreign Contribution (Regulation) Act, 2010, for the year ending 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited accounts.

1. The brought forward foreign contribution at the beginning of the year 01.04.2022 was Rs. 68,06,978/-
2. The foreign contribution worth Rs. 1,79,01,838/- (inclusive of FCRA Savings and FD Interest Rs.1,64,254/-) was received by the trust during the year ended 31.03.2023.
3. The balance of unutilised foreign contribution with the trust at the end of the year 31.03.2023 was Rs. 38,10,387/-
4. Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
5. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

for Sunil Fernandes & Associates



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



Place: Bangalore
Date: 12.08.2023

MOTIVATION INDIA
[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]
FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31.03.2023

Amount in INR

PARTICULARS	SCHEDULE	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
<u>I. LIABILITIES</u>				
1. General Fund	1		37,04,447	67,80,153
2. Capital Fund	2		8,75,955	8,75,955
3. Current Liabilities			1,05,940	26,825
TOTAL			46,86,342	76,82,933
<u>II. ASSETS</u>				
<u>1.Fixed Assets</u>				
Gross block	3		8,75,955	8,75,955
<u>2. Current Assets</u>				
a) Cash & Bank Balances	4	37,01,931		62,94,676
b) Deposits & Advances	5	10,392		6,427
c) Other Current Assets	6	3,605		24,023
d) Closing stock of Wheelchairs & Accessories		94,459		4,81,852
Sub Total			38,10,387	68,06,978
Notes to Accounts	7			
TOTAL			46,86,342	76,82,933

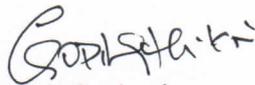
As per our report of even date.
for Sunil Fernandes & Associates

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 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	67,80,153		47,74,138
Add: Excess of Income/(Expenditure)	-30,75,706		20,06,015
Less: Transferred to Capital Fund for purchase of Fixed Assets	-		-
Sub Total		37,04,447	67,80,153
TOTAL		37,04,447	67,80,153

SCHEDULE NO. 2: CAPITAL FUND

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Opening Balance	8,75,955		8,75,955
Add: Transfer from General Fund for purchase of Fixed Assets	-		-
Less: Deletions made during the year	-		-
Sub Total		8,75,955	8,75,955
TOTAL		8,75,955	8,75,955

SCHEDULE NO. 3: FIXED ASSETS

PARTICULARS	AS ON 01.04.2022	ADDITIONS	DELETIONS	AS ON 31.03.2023
Camera	18,589	-	-	18,589
Laptop/Computer	4,45,736	-	-	4,45,736
Furniture	2,23,520	-	-	2,23,520
Printer	46,250	-	-	46,250
Refrigerator	9,490	-	-	9,490
Microwave Oven	4,299	-	-	4,299
Air Conditioner	1,13,072	-	-	1,13,072
Microphone	6,999	-	-	6,999
Water Purifier	8,000	-	-	8,000
TOTAL	8,75,955	-	-	8,75,955

SCHEDULE NO. 4: CASH & BANK BALANCES

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Cash on Hand			-
Axis bank -FC SB A/c-491160	18,04,855		32,11,730
SBI - A/c- 40073904809	18,97,075	37,01,931	30,82,945
Fixed Deposits		-	
TOTAL		37,01,931	62,94,675

Place: Bangalore
Date: 12th August 2023



MOTIVATION INDIA
[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]
SCHEDULES TO BALANCE SHEET AS ON 31.03.2023

SCHEDULE NO.5: DEPOSITS & ADVANCES

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
<u>Deposits</u>			
Rent Deposit		7,500	7,500
<u>Advances</u>			
Advances		2,892	-1,073
Gloria Holidays - Travel Tickets		-	-
Sub-Total		2,892	-1,073
TOTAL		10,392	6,427

SCHEDULE NO.6: OTHER CURRENT ASSETS

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
TDS Receivable		3,605	24,023
TOTAL		3,605	24,023

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 wherever required for better disclosure.

d) During the course of the audit, observations on the accounts were discussed with the Management and responses obtained.

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

Place: Bangalore
Date: 12th August 2023

MOTIVATION INDIA
[# 75/6, Hulkul Complex, Lalbagh Road, Bangalore – 560027]
FOREIGN CONTRIBUTION
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
<u>I. INCOME</u>				
<u>1. Contribution received during the year</u>				
Donation/Contribution received during the year			1,77,37,584	1,44,89,684
<u>2. Other Income</u>				
Bank Interest Received			1,64,254	2,14,102
TOTAL INCOME			1,79,01,838	1,47,03,786
<u>II. EXPENDITURE</u>				
1. Management and Coordination	8		14,72,123	16,73,394
2. Expenditure on the main object of Trust-Programmes	9		1,75,94,126	1,07,38,550
a. Project Expenditure				
i. Traianing and Capacity Building		18,18,742		
ii. Covid Relief		-		
iii. Others				
b. Wheelchair Service Provision		1,57,75,384		
3. Resource Mobilisation and Communications	10		19,11,295	2,85,828
Sub Total			2,09,77,544	1,26,97,772
Notes on Accounts	7			
TOTAL EXPENDITURE			2,09,77,544	1,26,97,772
Excess of Income/(Expenditure) transferred to General Fund			-30,75,706	20,06,015

As per our report of even date.
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Place: Bangalore
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MOTIVATION INDIA

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

SCHEDULES TO INCOME AND EXPENDITURE AND RECEIPTS AND PAYMENTS 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	9,068		13,659
Electricity and Water Charges	19,583		5,753
12A Renewal Charges	-		14,160
80G Renewal Charges	-		14,160
FCRA Filing Fees	21,336		-
Income Tax Consultancy	9,334		-
Internal Audit Fees	79,500		50,000
Interest on TDS Late Remittance	24		-
Office Rent & Utilities	1,88,000		2,05,000
Office Supplies	87,975		82,993
Postage and Courier Charges	17,082		12,773
Printing and Stationery	38,422		13,861
PT Renewal Charges	-		-
Recruitment Expenses	14,042		5,900
Repair and Maintenance Expenses	2,64,984		19,874
Salaries to Admin Staff	5,56,890		10,14,507
Staff Insurance	8,520		93,550
Staff Training and Development Expenses	18,198		-
Staff Welfare expenses	-		-
Statutory Audit Fees	66,674		59,000
TDS, LUT & GST Consultancy	37,520		2,360
Telephone and internet charges	33,347		65,844
Sub Total		14,72,123	16,73,394
TOTAL		14,72,123	16,73,394

Place: Bangalore

Date: 12th August 2023



MOTIVATION INDIA

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

SCHEDULES TO INCOME AND EXPENDITURE AND RECEIPTS AND PAYMENTS 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
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		13,88,314
Care and share project (IN1002)	-		2,15,060
Salaries to Staff	-		5,82,838
Swashakti (IN 39)	14,06,073		-
Travel & Subsistence	2,95,537		1,61,490
Sub Total		18,18,742	45,30,185
ii. Covid Relief			
COVID 19 Support activities	-		-
COVID Support Project - Herman Miller (IN30)	-		1,26,686
COVID Support Project - Digital Project (IN30)	-		6,01,029
			7,27,715
iii. Others			
Project Evaluation (IN25)	-		3,60,000
Workshop & Meeting expenses	-		-
Sub Total			3,60,000
Wheelchair Service Provision			
Wheelchair Distribution	8,47,398		10,62,404
Warehouse Rent	22,700		51,668
Shipping & Clearance Charges	5,300		-
Tools and Materials	4,279		-
Transportation Charges	1,76,318		-
Salaries to Staff	36,27,553		9,06,707
Training support services - ISWP Project (IN33)	-		28,72,586
Pune DDRC Training (IN37)	64,166		37,055
ISWP (IN41)	1,05,34,108		-
WSP Lotus Flower Trust (IN22)	-		1,57,737
Website Development (IN01)	4,77,900		-
Transportation Charges	-		31,893
Travel & Accommodation	15,662		-
Loading & Unloading Charges	-		600
Clinic / Skill Unit setup	-		-
Sub Total		1,57,75,384	51,20,650
TOTAL		1,75,94,126	1,07,38,550

SCHEDULE NO. 10 RESOURCE MOBILISATION AND COMMUNICATIONS

PARTICULARS	AMOUNT	AS ON 31.03.2023	AS ON 31.03.2022
Communication Materials	20,000		
Marathon Expenses	5,000		
Consultancy Charges - Fund Raising	10,12,000		-
Consultancy Charges	1,15,500		-
Salaries to staff	7,58,795		2,85,828
Sub Total		19,11,295	2,85,828
TOTAL		19,11,295	2,85,828

Place: Bangalore

Date: 12th August 2023



FOREIGN CONTRIBUTION

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				
<u>1. Opening Balance</u>				
a) Cash & Bank Balances		62,94,675		32,08,240
b) Deposits & Advances		6,427		7,500
c) Other Current Assets		24,023		24,023
d) Opening Stock of Wheelchairs & Accessories		4,81,852		15,34,375
Sub Total			68,06,978	47,74,138
<u>2. Contribution received during the year</u>				
Donation/Contribution received during the year			1,77,37,584	1,44,89,684
<u>3. Other receipts</u>				
Bank Interest Received			1,64,254	2,14,102
TOTAL RECEIPTS			2,47,08,815	1,94,77,924
II. PAYMENTS				
1. Management and Coordination	8		14,72,123	16,73,394
2. Expenditure on the main object of Trust-Programmes	9		1,75,94,126	
a. Project Expenditure				
i. Training and Capacity Building		18,18,742		45,30,185
ii. Covid Relief		-		7,27,715
iii. Others		-		3,60,000
b. Wheelchair Service Provision		1,57,75,384		51,20,650
3. Resource Mobilisation and Communications	10		19,11,295	2,85,828
Sub Total			2,09,77,544	1,26,97,772
Less: Provisions during the Year			-79,115	-26,825
Sub Total			2,08,98,429	1,26,70,947
4. Fixed Assets	3			
<u>5. Closing Balances</u>				
a) Cash & Bank Balances	4	37,01,931		62,94,675
b) Deposits & Advances	5	10,392		6,427
c) Other Current Assets	6	3,605		24,023
d) Closing Stock of Wheelchairs & Accessories		94,459		4,81,852
Sub Total			38,10,387	68,06,978
Notes to Accounts	7			
TOTAL PAYMENTS			2,47,08,815	1,94,77,924

As per our report of even date.
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