

CMCA

BALANCE SHEET AS AT 31ST MARCH 2023 - FOREIGN CONTRIBUTION

PARTICULARS	Sch No.	AS AT 31-Mar-2023 IN RUPEES	AS AT 31-Mar-2022 IN RUPEES
<u>I. FUNDS AND LIABILITIES</u>			
<u>1. Funds</u>			
<u>2. Reserves & Surplus</u>			
Reserves & Surplus	1	21,38,082	9,65,010
Fixed Asset Reserve Fund	2	55,460	55,460
TOTAL		21,93,542	10,20,470
<u>II. ASSETS & INVESTMENTS</u>			
<u>1. Non-Current Assets</u>			
Fixed Assets	2	55,460	55,460
<u>2. Cash & Bank Balances</u>			
Cash & Bank Balances	3	21,38,082	9,65,010
TOTAL		21,93,542	10,20,470

Notes on Accounts and accompanying schedule
1 to 7 form an integral part of FCRA Statements

As per our report of even date



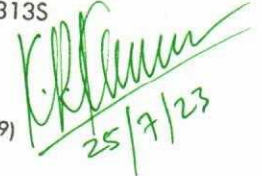
CHAIRMAN



CO-FOUNDER & CEO

For K.B. NAMBIAR & ASSOCIATES
Chartered Accountants
FIRM REGN. No. 0023135

CA. RAJ KUMAR K
PARTNER (M. No. 208039)



25/7/23

Date : 25-07-2023

Bengaluru

CMCA

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2023 - FOREIGN CONTRIBUTION

Schedule	As on 31.03.2023	As on 31.03.2022
1 RESERVES AND SURPLUS		
Opening Balance	9,65,010	5,41,109
Surplus/(Deficit) of Income over Expenditure	11,73,072	4,23,901
TOTAL	21,38,082	9,65,010

Particulars	As on 31/03/2022	Additions during the year	As on 31/03/2023
2 FIXED ASSETS			
Laptop	55,460	-	55,460
	55,460	-	55,460

3 CASH AND BANK BALANCES

Cash on Hand	20	20
State Bank Of India	15,60,624	4,25,991
Axis Bank Ltd	5,77,438	5,38,999
TOTAL	21,38,082	9,65,010



CMCA

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2023 - FOREIGN CONTRIBUTION**

PARTICULARS	Sch No.	AS AT 31-Mar-2023 IN RUPEES	AS AT 31-Mar-2022 IN RUPEES
I. INCOME			
Donations and Contributions	4	16,90,954	8,58,646
Interest received	5	46,804	18,196
TOTAL INCOME		17,37,758	9,47,202
II. EXPENDITURE			
Programme and Event Expenses	6	5,40,559	4,40,166
Administrative Expenses	7	24,126	83,135
TOTAL EXPENDITURE		5,64,685	5,23,301
III. Surplus / (Deficit) Income over Expenditure (I-II)		11,73,072	4,23,901
Transferred to Corpus Fund		-	-
Transferred to Reserves & Surplus		11,73,072	4,23,901
TOTAL		11,73,072	4,23,901

Notes on Accounts and accompanying schedule
1 to 7 form an integral part of FCRA Statements

As per report of even date



CHAIRMAN



CO-FOUNDER & CEO

For K.B. NAMBIAR & ASSOCIATES
Chartered Accountants
FIRM REGN. No. 0023135

CA. RAJ KUMAR K
PARTNER (M. No. 208039)



25/7/23

Date : 25-07-2023
Bengaluru

CMCA
SCHEDULES TO FCRA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2023

<u>Schedule</u>	Amount (Rs.) F.Y. 2022-23	Amount (Rs.) F.Y. 2021-22
4 <u>DONATIONS AND CONTRIBUTIONS</u>		
Donation received	17,13,049	8,58,646
Less : Service charges	22,095	
TOTAL	16,90,954	8,58,646
5 <u>INTEREST RECEIVED</u>		
<u>Interest on Savings</u>		
FCRA Designated Bank Account	46,804	18,196
TOTAL	46,804	18,196
6 <u>PROGRAMME EXPENSES</u>		
Classroom Aids & Materials	1,16,722	
Materials & Motivation	31,152	
My Everyday Happy Book	-	4,40,166
Salaries & Benefits / Consultancy	2,92,634	
Training Expense	79,329	
Content related cost	4,702	
Travel and Conveyance	1,020	
Mentor/Educator Cost	15,000	
TOTAL	5,40,559	4,40,166
7 <u>ADMINISTRATIVE EXPENSES</u>		
Bank Charges	13,205	3,335
Interest and Penalty	15	
Professional Charges	5,900	9,440
Registration Charges	5,006	-
Service Charges	-	70,360
TOTAL	24,126	83,135



CMCA

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOREIGN CONTRIBUTION**

PARTICULARS	AS AT 31-Mar-2023 IN RUPEES	AS AT 31-Mar-2022 IN RUPEES
1. Opening Balance :		
Cash on Hand	20	20
Axis Bank	5,38,999	5,41,089
State Bank Of India	4,25,991	-
2. Receipts :		
Bank Interest	46,804	18,196
Donations and Contributions	16,90,954	9,29,006
TOTAL	27,02,767	14,88,311
3. Payments :		
Programme and Event Expenses	5,40,559	4,40,166
Administrative Expenses	24,126	83,135
4. Closing Balances :		
Cash on Hand	20	20
Axis Bank	5,77,438	5,38,999
State Bank Of India	15,60,624	4,25,991
TOTAL	27,02,767	14,88,311

Notes on Accounts and accompanying schedules
1 to 7 form an integral part of the FCRA Statements

As per our report of even date



CHAIRMAN



CO-FOUNDER & CEO

For K.B. NAMBIAR & ASSOCIATES
Chartered Accountants
FIRM REGN. No. 0023135

CA. RAJ KUMAR K
PARTNER (M. No. 208039)



25/7/23

Date : 25-07-2023
Bengaluru

CMCA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2023

1. Basis for preparation of financial statements :

The Financial Statements are prepared and presented in accordance with the cash method of accounting.

2. Revenue Recognition :

- a. Voluntary Contributions received are recognized as income as and when received.
- b. Interest received on Savings Bank Account is recognized as income as and when received.
- c. Interest received from Fixed Deposits specifically earmarked as corpus fund are accumulated to corpus fund and recognized on accrual basis.

3. Expenses: All expenditures are accounted on cash basis.

4. Income tax: The Trust is registered under Section 12A vide registration no: AABTC0920GE20184 dated 23-09-2021 of the Income Tax Act, 1961 valid up to A.Y.2026-27. Consequently, income earned by the Trust is exempt from the purview of Income Tax.

5. Fixed Assets : Fixed assets are stated at the original cost. Such cost includes all duties and other incidental charges related to acquisition.

The Trust has a policy to write off fixed assets to the Income and Expenditure account. Subsequent to the write off, the fixed assets are again brought back into the books by crediting to Fixed Asset Reserve Fund. The Trust has been following this practice consistently.

For CMCA



CHAIRMAN



CO-FOUNDER & CEO

For K.B. NAMBIAR & ASSOCIATES
Chartered Accountants
FIRM REGN. No. 0023135

CA. RAJ KUMAR K
PARTNER (M. No. 208039)


25/7/23

BENGALURU, 25 JULY 2023