

| Winvinaya Foundation | | | | | |
|---|------|-----------------------|------------------|-----------------------|------------------|
| Balance Sheet as at March 31, 2024 | | | | | |
| Particulars | Note | As at 31st March 2024 | | As at 31st March 2023 | |
| | | Rs. | Rs. | Rs. | Rs. |
| I. SOURCES OF FUNDS: | | | | | |
| Capital Fund | I | | | | |
| Opening Balance | | 35,04,294 | | 40,49,323 | |
| Addition | | | | | |
| Excess of Income over expenditure | | 34,63,908 | | (5,45,029) | |
| | | | 69,68,202 | | 35,04,294 |
| II. APPLICATION OF FUNDS: | | | | | |
| Fixed Assets | II | | | | |
| (a) Gross Block | | 14,83,644 | | 11,01,348 | |
| (b) Less: Depreciation | | 2,48,368 | | 1,78,058 | |
| (c) Net Block | | | 12,35,276 | | 9,23,290 |
| Current Assets, Loans & Advances | | | | | |
| (a) Inventories | | - | | - | |
| (b) Cash and Bank Balances | III | 51,22,971 | | 21,77,939 | |
| (c) Loans and Advances | IV | 4,37,904 | | 2,68,248 | |
| (d) Other Current Assets | V | 8,54,584 | | 6,06,450 | |
| | | 64,15,459 | | 30,52,637 | |
| Less: Current Liabilities and Provisions | VI | 6,82,533 | | 4,71,632 | |
| Net Current Assets | | | 57,32,926 | | 25,81,004 |
| | | | 69,68,202 | | 35,04,294 |
| The schedules referred above form an integral part of Balance Sheet | | | | | |
| This is the Balance Sheet referred to in our report of even date. | | | | | |

Winvinaya Foundation
Schedules to Balance Sheet as at 31st March 2024

| Particulars | As at 31st March 2024 | As at 31st March 2023 |
|---|--------------------------|--------------------------|
| | Rs. | Rs. |
| I Capital Fund | | |
| Openieng Balance | 35,04,294 | 40,49,323 |
| Excess of Income over expenditure | 34,63,908 | (5,45,029) |
| | 69,68,202 | 35,04,294 |
| III. CASH AND BANK | | |
| With Scheduled Banks: | | |
| Axis bank account | 45,76,445 | 15,36,846 |
| ICICI | 5,45,409 | 6,39,976 |
| Cash in hand | 1,117 | 1,117 |
| | 51,22,971 | 21,77,939 |
| IV.Loans and Advances | | |
| Rental security deposit | 2,50,000 | 2,50,000 |
| Employee advance | 1,87,904 | 18,248 |
| Prepaid Expense | | (0) |
| | 4,37,904 | 2,68,248 |
| V.Other Current Assets | | |
| TDS Receivable | 2,26,079 | 1,22,700 |
| Debtors | 6,28,505 | 4,83,750 |
| Fixed Deposit | - | |
| | 8,54,584 | 6,06,450 |
| VI. CURRENT LIABILITIES AND PROVISIONS | | |
| TDS payable | 2,08,281 | 85,441 |
| Short term loan | - | 2,99,348 |
| Statutory Deduction Payable | 3,28,604 | 84,716 |
| Unearned Revenue | - | - |
| Salary Payable | 59,622 | 0 |
| Creditors | 86,026 | 2,127 |
| | 6,82,533 | 4,71,632 |

| Winvinaya Foundation | | | |
|---|------|---------------------------------------|---------------------------------------|
| Statement of Income and Expenditure for the year ended March 31, 2024 | | | |
| Particulars | Note | For the year ended 31st March 2024 | For the year ended 31st March 2023 |
| | | Rs. | Rs. |
| I. Income | | | |
| Service Income | VII | 64,722 | 10,001 |
| Donations | VIII | 2,45,37,315 | 1,60,85,026 |
| | | 2,46,02,037 | 1,60,95,027 |
| II. Expenditure | | | |
| Payments & Benefits to Employees | IX | 70,08,494 | 40,78,953 |
| Trainers consultancy charges | | 1,06,90,391 | 99,64,334 |
| Administration and General Expenses | X | 31,90,876 | 24,18,710 |
| Depreciation | II | 2,48,369 | 1,78,058 |
| | | 2,11,38,129 | 1,66,40,056 |
| III. Surplus of Income over Expenditure | | | |
| Excess of Income over Expenditure | | 34,63,908 | (5,45,029) |
| Surplus/(Deficit) brought forward from previous year | | 35,04,294 | 40,49,323 |
| Surplus carried to Balance Sheet | | 69,68,202 | 35,04,294 |
| The schedules referred to above form an integral part | | | |

| Winvinaya Foundation | | |
|---|---------------------------------------|---------------------------------------|
| Schedules to Income and Expenditure Account as at 31st March 2024 | | |
| Particulars | For the year ended 31st March 2024 | For the year ended 31st March 2023 |
| VII. Service Income | | |
| Donation Income | | |
| General Income | 64,722 | 10,001 |
| | 64,722 | 10,001 |
| VIII. OTHER INCOME | | |
| Interest/Income from Deposits/Investments, etc.(Gross) | | |
| Voluntary contributions received | 2,45,37,315 | 1,60,85,026 |
| | 2,45,37,315 | 1,60,85,026 |
| IX. PAYMENTS AND BENEFITS TO EMPLOYEES | | |
| Salaries | 70,08,494 | 40,78,953 |
| Staff Welfare Expenses | | - |
| | 70,08,494 | 40,78,953 |
| X. ADMINISTRATIVE & OTHER EXPENSES | | |
| Bank Charges | 1,558 | 1,652 |
| Advertisement and Publicity | 76,803 | 1,740 |
| Membership Fees | - | |
| Internet Expenses | 34,217 | 50,708 |
| Credit Note | - | |
| Repairs and maintenance | 5,81,028 | 10,97,986 |
| Printing and stationery | 35,500 | 36,591 |
| Rent | 4,26,217 | 4,58,750 |
| Meals and Entertainment | 8,22,710 | 4,76,322 |
| Travel Expense | 2,24,048 | 1,57,107 |
| Training Expenses | | |
| Electricity Expenses | 42,125 | 39,543 |
| Office Expenses | 22,994 | 19,424 |
| Telephone Expenses | 1,23,602 | 52,983 |
| Water Expense | 24,715 | 25,903 |
| College Campus Visits | 4,363 | - |
| Infrastructure Support - Laptop Rental | 4,14,279 | - |
| power BI Dashboard | 75,000 | - |
| sourcing | 20,223 | - |
| Student Fees | 18,500 | - |
| Subscription Charges | 2,42,996 | - |
| Round Off | | |
| | 31,90,876 | 24,18,710 |

II Depreciation

F.Y.23-24

| Depreciable Assets | Opening WDV as on 01/04/2022 | Rate | Additions>180 Days | Additions < 180 Days | Disposal | Depriciation for the current year |
|------------------------|------------------------------|------|--------------------|----------------------|----------|-----------------------------------|
| Furniture and Fixtures | 3,50,016 | 10 | 34,000 | 18,485 | 0 | 39,326 |
| Plant & Machinery | 4,87,362 | 15 | 0 | | 0 | 73,104 |
| Computer & Hardware | 85,912 | 40 | 0 | 507869 | 0 | 1,35,938 |
| Total | 9,23,290 | | 34,000 | 5,26,354 | 0 | 2,48,369 |