



GUNASHEELA & ASSOCIATES
CHARTERED ACCOUNTANTS

FORM NO. 10B

[See rule 17B]

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable
or religious trusts or institutions**

I have examined the Balance sheet of ALL INDIA SPORTS COUNCIL OF THE DEAF (PAN: AAATA9965G) as at **31.03.2020** and the Income and Expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said Trust. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-


- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust as at **31.03.2020** and
- (ii) In the case of the Income and Expenditure Account, of the Excess of **Income over Expenditure** for its year ending on **31st March 2020**.

The prescribed particulars are annexed hereto.

Date: 15.01.2021

Place: Bangalore

For Gunasheela & Associates
Chartered Accountants
FRN No: 0119315



Akil Suriya
Partner

Mem no: 234942



ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- | | | |
|----|---|-----------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year | Rs. 57,64,135/- |
| 2. | Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1) If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year | No |
| 3. | Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly /in part only for such purposes. | Rs. 8,34,461 |
| 4. | Amount of income eligible for exemption under section 11(1)(c) (Give details) | NIL |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | NIL |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof | NA |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof | No |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- | |
| | (a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | NO |
| | (b) Has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or | NO |
| | (c) Has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof . | NO |



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13(3)**

- | | | |
|----|--|----|
| 1. | Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | NO |
| 2. | Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | NO |
| 3. | Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details | NO |
| 4. | Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | NO |
| 5. | Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid | NO |
| 6. | Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received | NO |
| 7. | Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted | NO |
| 8. | Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | NO |



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
	NIL	NA	NA	NA	NA
Total					

Date: 15.01.2021
Place: Bangalore

For Gunasheela & Associates
Chartered Accountants
FRN No: 011931S


 Akil Suriya
Partner

Mem no: 234942



ALL INDIA SPORTS COUNCIL OF DEAF

BALANCE SHEET AS AT 31ST MARCH 2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital		Fixed Assets	
Capital fund	8,25,436	(As Per Schedule)	22,333
Corpus fund	6,50,818	Current Assets	
Welfare fund	40,097	Security Deposit with MTNL	1,000
Loans (Liability)		Security Deposit with NDMC	786
Unsecured Loans	4,18,622	Grant-in-aid Recievable	4,91,558
Current Liabilities		Cash in hand	14,110
Advance Received	8,20,572	Bank Balance - Canara Bank	9,49,921
		Bank Balance - SBI 3543	81,832
		Loans and Advances	11,94,005
Income And Expenditure A/c			
Opening Dr balance			
Current year Profit			
	27,55,545		27,55,545

For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

Date:12.01.2021
Place: New Delhi

For GUNASHEELA & ASSOCIATES

Chartered Accountants

FRN: 011931S

Akil

Akil Suriya

Partner

M No 234942



Date:15.01.2021
Place: Bangalore

ALL INDIA SPORTS COUNCIL OF DEAF

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Expense 2nd World Deaf Tennis Turkey Exp	4,36,830	By Grant Received	60,56,722
To Expense World Deaf Badminton	11,32,229	By Donations received	29,932
To Expense XIX Winter Deaflympics Dec 2019	14,41,502	By Entry Fee Received	1,88,200
To Grants Paid	22,80,985	By Affiliation Fees Received	1,90,000
To Affiliation Fee Paid	4,724	By SB Interest Received	33,142
To Travelling Expenses	2,78,504	By Penalty Received	81,400
To Election Expense	94,333	By IT Refund	19,200
To Miscellaneous Expenses	7,250		
To Legal Expenses	41,500		
To Printing & Stationery	15,539		
To Selection Trail Expenses	4,150		
To Bank Charges	13,349		
To Postage/courier Charges	6,241		
To Depreciation	3,327		
To Repairs and Maintenance	400		
To Sports Kit Expenses	6,160		
To Telephone/internet Charges	439		
Excess income over Expenditure	8,31,134		
	65,98,596		65,98,596

For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

Date:12.01.2021

Place: New Delhi

For GUNASHEELA & ASSOCIATES

Chartered Accountants

FRN: 0119315

Aakil
Akil Suriya

Partner

M No 234942



Date:15.01.2021

Place: Bangalore

ALL INDIA SPORTS COUNCIL OF DEAF

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
-Cash on Hand	31,351	Grants Paid	22,80,985
-Balance with Banks - Canara Bank	2,38,187	Expense 2nd World Deaf Tennis Turkey Exp	4,36,830
-Balance with Banks - SBI	82,482	Expense World Deaf Badminton	11,32,229
		Expense XIX Winter Deaflympics Dec 2019	14,41,502
Grants Received	60,56,722		
Entry Fee	1,88,200	Affiliation Fee Paid	4,724
Affiliation Fee Received	1,90,000	Travelling Expenses	2,78,504
Donations Received	29,932	Election Expense	94,333
IT Refund	19,200	Miscellaneous Expenses	7,250
Penalty Received	81,400	Legal Expenses	41,500
SB Interest	33,142	Printing & Stationery	15,539
Loan From Suresh Kumar	1,76,876	Selection Trail Expenses	4,150
Loan From Walter	2,184	Bank Charges	13,350
Advance from Bhavani Kedia	14,558	Postage/courier Charges	6,240
Advance from Mohammed Valliuddin	20,000	Repairs and Maintenance	400
Caution Deposit	10,000	Sports Kit Expenses	6,160
Advance Received from Badminton Players	2,55,000	Telephone/internet Charges	439
Advance Received 2nd World Deaf Tennis	12,632	Loan repaid to Rajkumar	2,00,000
		Loan repaid to Subhash Kumar	1,00,000
		Loan repaid to Suresh Kumar	3,00,000
		Loan Repaid to Sathain	8,910
		Loan Repaid to Sonu	22,956
		Closing Balance	
		- Cash on Hand	14,111
		- Balance with Banks - Canara Bank	9,49,921
		- Balance with Banks - SBI 3543	81,833
	74,41,866		74,41,866

For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

Date:12.01.2021
Place: New Delhi

For GUNASHEELA & ASSOCIATES

Chartered Accountants

FRN: 0119315

Akil Suriya

Partner

M No 234942



Date:15.01.2021

Place: Bangalore

Depreciation as per Income Tax Act

Particulars	Opg WDV as on 01.04.2019	Additions during the year		Total as on 31.03.2019	Rate of depreciation	Depreciation for the year	Clg WDV as on 31.03.2020
		>180 days	<180 days				
Furniture and fixtures	10,551	-	-	10,551	10%	1,055	9,496
Office Equipments	3,943	-	-	3,943	15%	591	3,352
Printer	6,225	-	-	6,225	15%	934	5,292
Refrigerator	499	-	-	499	15%	75	424
Air Conditioner	4,430	-	-	4,430	15%	664	3,765
Computer	12	-	-	12	40%	7	5
Total	25,660	-	-	25,660		3,327	22,333

