



GUNASHEELA & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To,
The Trustee,
ALL INDIA SPORTS COUNCIL OF THE DEAF
New Delhi - 110076

We have audited the attached Balance Sheet of **ALL INDIA SPORTS COUNCIL OF THE DEAF, (PAN: AAATA9965G)**, New Delhi, as at 31st March, 2021 and also the Income And Expenditure of the Trust for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit and we report that:

- i) We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- ii) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- iii) The Balance Sheet and the Income and Expenditure Account dealt with by our report are in agreement with the books of accounts.
- iv) In our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view:
 - 1) in the case of Balance Sheet of the state of affairs of the Trust as at 31st March 2021; and
 - 2) in the case of Income and Expenditure Account of the **EXCESS OF EXPENDITURE OVER INCOME** for the year ended on that date.

Date:10.01.2022

Place: Bangalore

For Gunasheela & Associates
Chartered Accountants
FRN No: 0119315


Akil Suriya
Partner

Mem no: 234942



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**

We have examined the Balance sheet of **ALL INDIA SPORTS COUNCIL OF THE DEAF (PAN: AAATA9965G)** as at **31.03.2021** 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 **31.03.2021** and

(ii) In the case of the Income and Expenditure Account, of the Excess of **Expenditure Over Income** for its year ending on **31st March 2021**.

The prescribed particulars are annexed hereto.

For Gunasheela & Associates
Chartered Accountants
FRN No: 011931S



Date: 10.01.2022

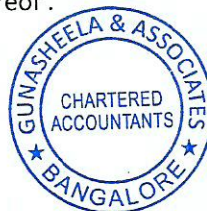
Place: Bangalore

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. 12,48,010/- |
| 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. | NIL |
| 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**

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

For Gunasheela & Associates
Chartered Accountants
FRN No: 011931S



Akil Suriya
Partner

Date: 10.01.2022
Place: Bangalore

Mem no: 234942
UDIN:22234942AAAAAY4275

ALL INDIA SPORTS COUNCIL OF DEAF

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
-Cash on Hand	14,111	Grant in Aid Refunded	3,75,000
-Balance with Banks - Canara Bank	9,49,921	Grants Paid	4,20,711
-Balance with Banks - SBI	81,832	Membership Fee Paid to APDSC	73,198
		Membership Fees Paid to ICSD	44,203
Grants Received	7,11,194	PM Cares Fund	4,55,111
Entry Fee	21,100	World Deaf Golf Federation	8,666
Affiliation Fee Received	10,000	Bank Charges	8,662
Donations Received	36,401	Conveyance	2,173
		Miscellaneous Expenses	207
Penalty Received	8,000	Penalty Fees Paid	6,875
SB Interest	29,619	Postage/courier Charges	2,202
PM Care Fund	4,31,696	Printing & Stationery	15,908
		Advances Written Back	10,329
Unsecured Loans		Unsecured Loans	
Loan from Suresh Kumar	1,56,110	Advance Repaid	5,76,358
		Closing Balance	
		- Cash on Hand	3,782
		- Balance with Banks - Canara Bank	3,65,416
		- Balance with Banks - SBI 3543	81,184
	24,49,984		24,49,984

For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

Date:10.01.2022
Place: New Delhi

For GUNASHEELA & ASSOCIATES

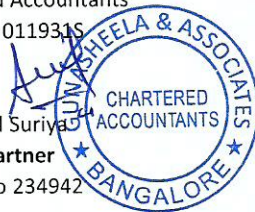
Chartered Accountants

FRN: 011931S

Akil Suriya

Partner

M No 234942



Date:10.01.2022
Place: Bangalore

ALL INDIA SPORTS COUNCIL OF DEAF

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Grant in Aid Refunded	3,75,000	By Grant Received	7,11,194
To Grants Paid	4,20,711	By PM CARE FUND	4,31,696
To Membership Fee Paid to APDSC	73,198	By Donations received	36,401
To Membership Fees Paid to ICSD	44,203	By Entry Fee Received	21,100
To PM Cares Fund	4,55,111	By Affiliation Fees Received	10,000
To World Deaf Golf Federation	8,666	By SB Interest Received	29,619
To Bank Charges	8,662	By Penalty Received	8,000
To Conveyance	2,173		
To Depreciation	2,877		
To Miscellaneous Expenses	207		
To Penalty Fees Paid	6,875		
To Postage/courier Charges	2,202		
To Printing & Stationery	15,908		
To Advances Written Back	15,372		
		Excess Expenditure over Income	1,83,155
	14,31,165		14,31,165

For ALL INDIA SPORTS COUNCIL OF DEAF

For GUNASHEELA & ASSOCIATES

Chartered Accountants

FRN: 011931S

President

General Secretary

Akil Suriya

Partner

M No 234942



Date:10.01.2022

Place: New Delhi

UDIN:22234942AAAAAY4275

Date:10.01.2022

Place: Bangalore

ALL INDIA SPORTS COUNCIL OF DEAF

BALANCE SHEET AS AT 31ST MARCH 2021

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital		Fixed Assets	
Capital fund	6,42,280	(As Per Schedule)	19,456
Corpus fund	6,50,818		
Welfare fund	40,097	Current Assets	
Loans (Liability)		Security Deposit with MTNL	1,000
Unsecured Loans	19,990	Security Deposit with NDMC	786
Current Liabilities		Grant-in-aid Recievable	4,91,557
Advance Received	5,05,000	Cash in hand	3,782
		Bank Balance - Canara Bank	3,65,416
		Bank Balance - SBI 3543	81,184
		Loans and Advances	8,95,005
	18,58,185		18,58,185

For ALL INDIA SPORTS COUNCIL OF DEAF

For GUNASHEELA & ASSOCIATES

Chartered Accountants

FRN: 011931S

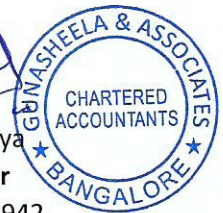
President

General Secretary

Akil Suriya

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M No 234942



Date:10.01.2022

Place: New Delhi

UDIN:22234942AAAAAY4275

Date:10.01.2022

Place: Bangalore

**Depreciation as per Income Tax Act
FY 2020-21**

Particulars	Opg WDV as on 01.04.2020	Additions during the year		Total as on 31.03.2019	Rate of depreciation	Depreciation for the year	Clg WDV as on 31.03.2021
		>180 days	<180 days				
Furniture and fixtures	9,496	-	-	9,496	10%	950	8,546
Office Equipments	3,352	-	-	3,352	15%	503	2,849
Printer	5,292	-	-	5,292	15%	794	4,498
Refrigerator	424	-	-	424	15%	64	361
Air Conditioner	3,765	-	-	3,765	15%	565	3,200
Computer	5	-	-	5	40%	3	2
Total	22,333	-	-	22,333		2,877	19,456

