



**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 31<sup>st</sup> March, 2022 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 31<sup>st</sup> March 2022;  
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:30.09.2022  
Place: Bangalore

For Gunasheela & Associates  
Chartered Accountants  
FRN No: 011931S

  
Akil Suriya  
Partner

Mem no: 234942  
UDIN:22234942AZEGBU2261



<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>		Assessment Year 2022-23	
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAATA9965G		
Name	ALL INDIA SPORTS COUNCIL OF THE DEAF		
Address	1-B, INSTITUTIONAL AREA , 'N' POCKET , NEAR JANTA FLATS , SARITA VIHAR , NEW DELHI , 09-Delhi , 91-India , 110076		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	753908300271022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0
Income Tax Return submitted electronically on 27-Oct-2022 18:05:20 from IP address 49.206.19.252 and verified by SURESH KUMAR G having PAN AESPG0294E on 14-Nov-2022 using XARTKQJGGI generated through Aadhaar OTP mode			
System Generated			
Barcode/QR Code	AAATA9965G07753908300271022DD208F4278759F40AAA44A53F375ADB5CD38B099		

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

*\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."*

ALL INDIA SPORTS COUNCIL OF DEAF			
COMPUTATION OF INCOME APPLIED FOR THE PURPOSE OF THE TRUST			
Financial Year	2021-22	Assessment Year	2022-23
PAN		PAN	AAATA9965G
PARTICULARS	Amount (Rs.)	Amount (Rs.)	
<b>A. GROSS RECEIPTS FROM THE TRUST PROPERTIES</b>			
<u>Grant Receipts</u>	30,19,521		
Grant received	1,10,100		
Donations received			
<u>Interest Received On</u>	19,232		
Interest on S B. A/c.			
<u>Other incomes</u>	3,67,631		
Entry Fee Received	1,030		
Affiliation Fees Received	-		
Penalty Received			
	<u>35,17,514</u>		
	<b>TOTAL RECEIPTS</b>		35,17,514
<b>B. Less: Amount Eligible for Accumulations @ 15% of the above</b>			64,658
			<u>34,52,856</u>
<b>C. Less: Total Expenditures Incurred During The Year</b>			
<u>Revenue Expenditure</u>			
Membership Fee Paid to APDSC	30,686.00		
Membership Fee Paid to IBDS	15,330.00		
Membership Fees Paid to ICSD	46,674.00		
Membership Fees Paid to WDFG	8,468.00		
Participation Fees	59,042.00		
Refund of Grant	9,36,282.00		
Tournament Expenses	11,16,893.26		
Audit Fees	43,120.00		
Bank Charges	18,479.90		
Conveyance	24,976.00		
Forex Fluctuation Account	32,113.50		
Legal Expenses	20,000.00		
Meeting Expenses	3,980.00		
Miscellaneous Expenses	31,472.00		
Penalty Fees Paid	51,128.00		
Postage/courier Charges	1,965.00		
Press Expense	12,778.00		
Printing & Stationery	26,848.00		
Registration Fee	35,009.80		
Sports Kit Expenses	25,610.00		
Staff Welfare	31,273.00		
Travelling Expenses	4,82,457.00		
Visa Expenses	3,79,078.00		
Fixed Assets-Investment	19,193.00		
			<u>34,52,856</u>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			-
<b>DEFICIT FOR THE YEAR</b>			-
<b>Less: SET OFF OF CARRY FORWARD DEFICITS</b>			-
Deficit A.Y.			-
<b>CARRY FORWARD OF DEFICITS</b>			-
Deficit A.Y.			-
<b>TOTAL</b>			<u>-</u>
<b>Tax Payable</b>		<b>Advance Tax</b>	<b>TDS</b>
	-	-	-
			<b>Total Tax</b>
			-
for ALL INDIA SPORTS COUNCIL OF DEAF			
Trustee			

**ALL INDIA SPORTS COUNCIL OF DEAF**  
**BALANCE SHEET AS AT 31ST MARCH 2022**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Capital</b>		<b>Fixed Assets</b>	
Capital fund	7,18,812	(As Per Schedule)	31,330
Corpus fund	6,50,818	<b>Current Assets</b>	
Welfare fund	40,097	Security Deposit with MTNL	1,000
<b>Loans (Liability)</b>		Security Deposit with NDMC	786
Unsecured Loans	4,43,543	Grant-in-aid Recievable	4,91,557
<b>Current Liabilities</b>		Cash in hand	449
Advance Received	6,85,000	Bank Balance - Canara Bank	10,45,963
		Bank Balance - SBI 3543	88,180
		Loans and Advances	8,79,005
	<b>25,38,270</b>		<b>25,38,270</b>

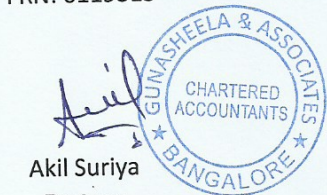
For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

Date:30.09.2022  
Place: New Delhi

For GUNASHEELA & ASSOCIATES  
Chartered Accountants  
FRN: 011931S



Akil Suriya  
Partner  
M No 234942

Date:30.09.2022  
Place: Bangalore

**ALL INDIA SPORTS COUNCIL OF DEAF**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Membership Fee Paid to APDSC	30,686	By Grant Received	29,34,521
To Membership Fee Paid to IBDS	15,330	By Affiliation Fees Received	85,000
To Membership Fees Paid to ICSD	46,674	By Donations received	1,10,100
To Membership Fees Paid to WDGf	8,468	By Entry Fee Received	3,67,631
To Participation Fees	59,042	By Other income	1,030
To Refund of Grant	9,36,282	By SB Interest Received	19,232
To Tournament Expenses	11,16,893		
To Audit Fees	43,120		
To Bank Charges	18,480		
To Conveyance	24,976		
To Depreciation	7,319		
To Forex Fluctuation Account	32,114		
To Legal Expenses	20,000		
To Meeting Expenses	3,980		
To Miscellaneous Expenses	31,472		
To Penalty Fees Paid	51,128		
To Postage/courier Charges	1,965		
To Press Expense	12,778		
To Printing & Stationery	26,848		
To Registration Fee	35,010		
To Sports Kit Expenses	25,610		
To Staff Welfare	31,273		
To Travelling Expenses	4,82,457		
To Visa Expenses	3,79,078		
To Excess of Income Over Expenditure	76,532		
	<b>35,17,514</b>		<b>35,17,514</b>

For ALL INDIA SPORTS COUNCIL OF DEAF

For GUNASHEELA & ASSOCIATES

Chartered Accountants

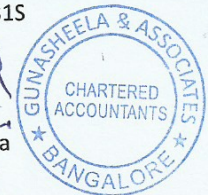
FRN: 011931S

*Aakil*

Akil Suriya

Partner

M No 234942



President

General Secretary

Date:30.09.2022

Place: New Delhi

Date:30.09.2022

Place: Bangalore

**ALL INDIA SPORTS COUNCIL OF DEAF**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance</b>		<b>Expenses</b>	
-Cash on Hand	3,782	Grant in Aid Refunded	9,36,282
-Balance with Banks - Canara Bank	3,65,416	Tournament Expenses	13,50,245
-Balance with Banks - SBI	81,184	Membership Fee Paid to APDSC	30,686
		Membership Fee Paid to IBDS	15,330
		Membership Fees Paid to ICSD	46,674
		Membership Fees Paid to WDGf	8,468
<b>Incomes</b>		Participation fees	59,042
Grants Received	29,34,521	Audit Fees	43,120
Entry Fee	3,67,631	Bank Charges	18,480
Affiliation Fee Received	85,000	Conveyance	24,976
Donations Received	1,10,100	Legal Expenses	20,000
Other Income	1,030	Meeting Expenses	3,980
SB Interest	19,232	Miscellaneous Expenses	31,472
		Penalty Fees Paid	51,128
<b>Current Liabilities</b>		Postage/courier Charges	1,965
Advnce received	22,50,074	Press Expense	12,778
		Printing & Stationery	26,848
		Foreign Exchange loss	32,114
		Registration Fee	35,010
		Sports Kit Expenses	25,610
		Staff Welfare	31,273
		Travelling Expenses	4,82,457
		Visa Expenses	3,79,078
		<b>Fixed assets Purchases</b>	19,193
<b>Unsecured Loans</b>		<b>Unsecured Loans</b>	
Loan from Suresh Kumar	4,56,645	Advance Repaid	18,20,722
		Other loan	33,092
		<b>Closing Balance</b>	
		- Cash on Hand	449
		- Balance with Banks - Canara Bank	10,45,963
		- Balance with Banks - SBI 3543	88,180
	<b>66,74,614</b>		<b>66,74,614</b>

For ALL INDIA SPORTS COUNCIL OF DEAF

President

General Secretary

For GUNASHEELA & ASSOCIATES

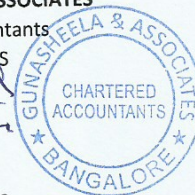
Chartered Accountants

FRN: 011931S

Akil Suriya

Partner

M No 234942

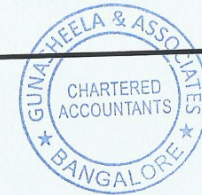


Date:30.09.2022  
Place: New Delhi

Date:30.09.2022  
Place: Bangalore

**Depreciation as per Income Tax Act  
FY 2021-22**

Particulars	Opg WDV as on 01.04.2021	Additions during the year		Total as on 31.03.2022	Rate of depreciation	Depreciation for the year	Clg WDV as on 31.03.2022
		>180 days	<180 days				
Furniture and fixtures	8,546	-	-	8,546	10%	855	7,691
Office Equipments	2,849	-	-	2,849	15%	427	2,422
Printer	4,498	11,399	-	15,897	15%	2,385	13,512
Refrigerator	361	-	-	361	15%	54	306
Air Conditioner	3,200	-	-	3,200	15%	480	2,720
Computer	2	7,794	-	7,796	40%	3,118	4,678
<b>Total</b>	<b>19,456</b>	<b>19,193</b>	<b>-</b>	<b>38,649</b>		<b>7,319</b>	<b>31,330</b>





**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**

We have examined the Balance sheet of **ALL INDIA SPORTS COUNCIL OF THE DEAF (PAN: AAATA9965G)** as at **31.03.2022** 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 **31.03.2022** 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 2022**.

The prescribed particulars are annexed hereto.

Date: 30.09.2022

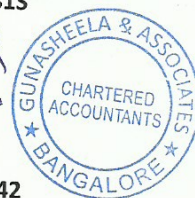
Place: Bangalore

For Gunasheela & Associates  
Chartered Accountants  
FRN No: 011931S

  
Akil Suriya  
Partner

Mem no: 234942

UDIN:22234942AZEFGK3006





**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. 34,52,856/- |
| 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. 64,658/-    |
| 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           | NA              |
| 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 |

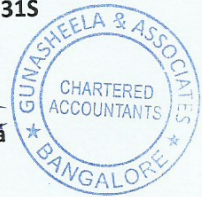


**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH  
PERSONS  
REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

<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

*Aakil*  
Akil Suriyā  
Partner



Date: 30.09.2022  
Place: Bangalore

Mem no: 234942  
UDIN:22234942AZEFGK3006