

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 **Cerebral Palsy Sports Federation Of India** as at 31st March, 2020, Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust and Receipt and Payment Account.

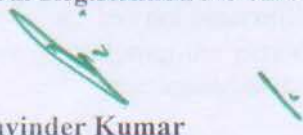
We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named institution, so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view: -

1. In the case of the Balance Sheet of the state of affairs of the above named institution as at 31st March, 2020, and
2. In the case of the Income & Expenditure Account, of the Income of its accounting year ending on 31st March, 2020.
3. In the case of the Receipts & Payment Account, of the Receipts of its accounting year ending on 31st March, 2020

The prescribed particulars are annexed hereto.

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N


Ravinder Kumar
Partner
Membership No 093365

Place: New Delhi

Date:

28/05/2020

UDIN: 20093365AAA AAA4078

ANNEXURE
STATEMENT OF PARTICULARS

A. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS:

- | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 | Amount of Income of the previous year applied to charitable or religious Purpose in India during the year | Rs. 2,35,071.13/- |
| 2 | Whether the trust/institution has exercised the option under clause (2) of the explanation of section 11(1)? If so the details of the amount of the Income deemed to have applied for Charitable or religious purpose in India during the previous year. | Rs. 10,50,000.00/- |
| 3 | Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held trust wholly/in part only | Rs. 43,011.87/- |
| 4 | Amount of Income eligible for exemption under Sec. 11(1) (C) (Give Details) | Nil |
| 5 | Amount of Income, in addition to the amount referred to in item 3 above, cumulated or set apart for specified purposed 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. | Nil |
| 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 | N.A. |
| 8 | Whether during the previous year, any part of income accumulated or set apart for specified purposes under Sec. 11(2) in any earlier year. | |
| | a. has applied for purpose other than charitable or religious purpose or has ceased to 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 utilized for purposed 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, details thereof | No |

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

Ravinder Kumar
Partner
Membership No 093365



Place: New Delhi
Date:

28/05/2020

B. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSON 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] thereafter referred to in this Annexure was such person? If so, give details of the amount, rate of interest charged any 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, or continued to be made, available for the use of any such person during the previous year? If so, give detail 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 there of 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 amount of Income or value of property so diverted. 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 as used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NO

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

Ravinder Kumar
Partner
Membership No 093365



Place: New Delhi

Date: 28/05/2020

C. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNED IN WHICH PERSONS REFERRED TO IN SECTION 13[3] HAVE A SUBSTANTIAL INTEREST.

S.NO.	NAME & ADDRESS OF THE CONCERN	WHERE THE CONCERN IS ACCOMPANY NO CLASS OF SHARES HELD	NOMINAL VALUE OF THE INVESTMENT	INCOME FROM THE INVESTMENT	WHETHER THE AMOUNT IN CO. [4] EXCEEDED 5% OF THE CAPITAL OF THE CONCERN DURING THE PREVIOUS YEAR SAY. YES/NO
1	2	3	4	5	6
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

Ravinder Kumar
Partner
Membership No 093365



Place: New Delhi

Date: 28/05/2020

CEREBRAL PALSY SPORTS FEDERATION OF INDIA

BALANCE SHEET AS AT 31ST March, 2020

Source of Fund	Amount Rs.	Amount Rs.	Application of Fund	Amount Rs.	Amount Rs.
CORPUS FUND		70,000.00	Fixed Assets		
GENERAL FUND			Printer (HP)	12,999.00	
Excess of Income over Expenditure		11,00,811.27	Less : Depreciation @ 40%	5,199.60	7,799.40
CURRENT LIABILITIES			CURRENT ASSETS & LOANS AND ADVANCES		
Audit Fees Payable		20,000.00	Current Assets		
			Cash in Hand (As Certified by the Management)	3,670.00	
			Cash at Bank		
			State Bank of India, New Delhi	114,521.69	
			Indusind Bank, Bengaluru	10,93,084.18	11,11,275.87
			Other Current Assets		
			Advance to Supplier		71,736.00
TOTAL		11,90,811.27	TOTAL		11,90,811.27

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N



Ravinder Kumar
Partner
Membership No 093365



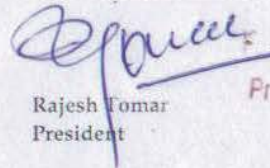
Place: New Delhi
Date:

28/05/2020



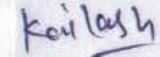
For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India



Rajesh Tomar
President

For Cerebral Palsy Sports Federation of India



Kailash
Treasurer



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31ST March, 2020

Expenditure	Amount Rs.	Income	Amount Rs.
Bank Charges	7,166.13	Affiliation Fees	55,000.00
Tour & Travelling Expenses	24,512.00	Bank Interest	6,083.00
Conveyance Expenses	1,780.00	Donations	12,67,000.00
Office Expenses	2,225.00		
EB Meeting Expenses	27,615.00		
Audit Fees	20,000.00		
Societ Registration Expenses	5,000.00		
Part time salary(Office help, 6Months)	48,000.00		
Stationery Expenses	4,325.00		
Depreciation on printer	5,199.60		
Membership Fees Paid	81,449.00		
Excess of Income over Expenditure	11,00,811.27		
TOTAL	13,28,083.00	TOTAL	13,28,083.00

For Ravinder K Goel and Associates
 Chartered Accountants
 Firm Registration No-013997N



Ravinder Kumar
 Partner
 Membership No 093365

Place: New Delhi
 Date: 28/05/2020



For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India
 For Cerebral Palsy Sports Federation of India

Rajesh Tomar
 Rajesh Tomar
 President

For Cerebral Palsy Sports Federation of India

Kailash
 Kailash
 Treasurer

CEREBRAL PALSY SPORTS FEDERATION OF INDIA
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD ENDED 31ST March, 2020

Receipts	Amount(Rs.)	Payment	Amount(Rs.)
<u>To Receipts during the Year</u>		<u>By Payment made during the Year</u>	
Corpus Fund	70,000.00	Bank Charges	7,166.13
Affiliation Fees	55,000.00	Tour & Travelling Expenses	24,512.00
Donations	12,67,000.00	Conveyance Expenses	1,780.00
Bank Interest	6,083.00	Office Expenses	2,225.00
	<u>13,98,083.00</u>	EB Meeting Expenses	27,615.00
		Part time salary	48,000.00
		Societ Registration Expenses	5,000.00
		Stationery Expenses	4,325.00
		Membership Fees	81,449.00
			2,02,072.13
			12,999.00
			71,736.00
			3,670.00
			<u>11,07,605.87</u>
			<u>13,98,083.00</u>
			<u>13,98,083.00</u>

For Ravinder K Goel and Associates
 Chartered Accountants
 Firm Registration No. 013997K
 New Delhi
 Chartered Accountants
 Ravinder Kumar
 Partner
 Membership No 093365



For Cerebral Palsy Sports Federation of India
 For Cerebral Palsy Sports Federation of India

Rajesh Tomar
 Rajesh Tomar
 President



Kailash
 Kailash
 Treasurer



Place: New Delhi
 Date: 28/05/2020

CEREBRAL PALSY SPORTS FEDERATION OF INDIA
FOR THE YEAR ENDED 31ST MARCH, 2020

Annexure - 1

DETAILS OF CORPUS FUND

S. No.	Name	Address	PAN	Amount Rs.
1	Rajesh Tomar	788A, Sector 15-II, Gurugram, Haryana	AAGPT8159F	15,000.00
2	Rajender Kumar Jain	H.No. 13/2, Shakti Nagar, Delhi -110007	ABPPJ6013J	15,000.00
3	Kavita Suresh	4&5, AMCO Layout A Block, Kodigehalli, Bangalore - 560092	AFGPS6499Q	15,000.00
4	R K Tyagi	E- 119, Pocket -E, Mayur Vihar, Phase II, New Delhi -110092	AAFPT0113Q	15,000.00
5	Kushal Karnwal	H. No. -185, Bazar Bajaria, Chanpur, Bijnor, UP -246725	AVRPK9397E	10,000.00
TOTAL				70,000.00

Annexure - 2

DETAILS OF AFFILIATION FEES

S. No.	Particulars of Members	Amount Rs.
1	PTAI (Para Taekwondo Association)	10,000.00
2	CPSF, Gujarat	10,000.00
3	CPSARaj, Rajasthan	10,000.00
4	Mission for Differently Abled, Kolkata	5,000.00
5	Himachal Pradesh Para Sports Association	10,000.00
6	UMMEED, Vadodara, Gujarat	5,000.00
7	PNR Society, Bhavnagar, Gujarat	5,000.00
TOTAL		55,000.00

Annexure - 3

DETAILS OF MEMBERSHIP FEES PAID

S. No.	Particulars of Members	Amount Rs.
1	CPISTRA	69,888.00
2	IFCPF	8,021.00
3	Vishwa Yuvak Kendra	3,540.00
TOTAL		81,449.00



For Cerebral Palsy Sports Federation of India

Kavilash



Treasurer

For Cerebral Palsy Sports Federation of India

Yogee

President

CEREBRAL PALSY SPORTS FEDERATION OF INDIA

COMPUTATION OF APPLICATION OF INCOME AS ON 31ST MARCH 2020

TOTAL INCOME

Gross Income as per Income & Expenditure A/c	Total	13,28,083.00
Less: Utilization		13,28,083.00
Less: Accumulated u/s 11(2)		2,35,071.13
Accumulation of Income	3.24%	10,50,000.00
		43,011.87

Total Utilization of Funds

Expenditure

Total Expenditure as per Income & Expenditure A/c	2,27,271.73
Add : Purchase of Fixed Asset	12,999.00
Less: Depreciation	(5,199.60)
Utilization of Income during the period	2,35,071.13



For Cerebral Palsy Sports Federation of India

Kailash

Treasurer

For Cerebral Palsy Sports Federation of India

Younis

President

CEREBRAL PALSY SPORTS FEDERATION OF INDIA
Notes forming part of the Balance Sheet and Income & Expenditure
Account For the year ended 31st March 2020

Background and Principal Activities

Cerebral Palsy Federation of India, (CPSFI), an apex Cerebral Palsy (CP) sports body in India, is dedicated to the development of sports for persons suffering from Cerebral Palsy disease, pan India.

- a) Cerebral Palsy means a medical condition usually caused by brain damage before or at birth that causes the loss of control of the arms or legs. Therefore, persons suffering from Cerebral Palsy disease are differently abled persons. Govt. of India is especially concerned and committed to the welfare of these differently abled persons of the society for upliftment of their social, physical and economic conditions.
- b) Cerebral Palsy sports is the least understood/ discussed subject in the society in India. As per the latest statistics there are about 25 lakh children in the country who are suffering from Cerebral Palsy disease. CPSFI is an apex body in India, duly recognised by International body i.e. CPSIRA; the founder member of International Paralympic Committee (IPC).
- c) CPSFI has drawn out a strategic Plan to be able to reach out to NGOs/ organisations/ individuals pan India, working for the cause of cp children, and introduce cp sports for upliftment of their social and physical conditions.
- d) CPSFI aim to conduct training camps for these athletes and prepare them for National and International games at district, state and national level. CPSFI is also working with individuals/ coaches/ physiotherapists to better train them to deal with cp athletes and the technical needs of cp sports.
- e) CPSFI intend to conduct / awareness programs selection camps and competitions etc to pick the deserving cp athletes to represent India at International level.

NOTE '1'

Accounting Policies & Notes On Accounts

1. Significant Accounting Policies

A) Basis of preparation of financial statements

The condensed financial statement are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis following going concern concept, except otherwise stated elsewhere. GAAP comprises accounting standards notified by the central Government of India, other pronouncement of the institute of Chartered Accountants of India.



[Signature]
President



For Cerebral Palsy Sports Federation of India

[Signature]
Treasurer

B) Use of estimates

The preparation of financial statements requires management to make estimates and assumption that affect the reported amounts of asset and liabilities, the disclosures of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual result could differ from those estimates.

C) Fixed asset

Fixed assets are stated at historical cost inclusive of inward freight, duties and expenditure incurred in the acquisition, construction and installation less accumulated Depreciation.

Interest on borrowed money allocated to and utilized for qualifying fixed asset, pertaining to the period up to the date of capitalization is capitalized.

D) Investment

Long-term investment is stated at cost. They are suitably adjusted to recognize permanent diminution in value, if any. Current Investments are valued at cost or market value, whichever is lower.

E) Depreciation

Depreciation is charged as per rate specified in Income Tax Act, 1961.

Further, No depreciation is charged in assets sold during the year.

F) Provision and contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation or in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognized, nor disclosed.

G) Revenue recognition

Donations:

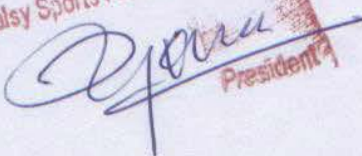
Grants/Donations are accounted for in the year of receipt.

Others:

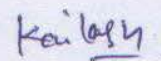
Other Incomes and expenditures are accounted for on accrual basis unless otherwise stated and provision is made for all known liabilities.

2. NOTES ON ACCOUNTS

A) The society being a charitable organization, there is no income taxable under the provision of Income Tax Act.

For Cerebral Palsy Sports Federation of India

President



For Cerebral Palsy Sports Federation of India

Treasurer

B) Confirmation of Accounts

Party's accounts showing debit or credit balances including squared-up accounts are subject to confirmation from them.

C) Cash and Cash Equivalents

Cash and Bank balances in the Balance Sheet comprises of cash at banks and cash in hand.

D) In view of the Management and to the best of their knowledge and belief, CPSFI had to organise "National CP Football Championship 2020" in colourfielf, Jawaharlal Nehru Stadium, Delhi on 22-24 March, 2020, which was postponed due to the unfortunate COVID-19 pandemic and lockdown declared by government of India and will be held at later dates. Therefore, society wants to exercise the option under clause (2) of the explanation of section 11(1) of income tax, Act. So that Accumulated funds should be utilised at the time of reorganization of championship

E) Contingent Liabilities

I) Any tax, levy, duty etc. as may be levied by the Govt. entities	Nil
II) Bill of Exchange discounted	Nil
III) Guarantee and Counter guarantee outstanding	Nil

F) Notes forms an integral part of the Balance Sheet and Income & Expenditure Account and have been authenticated as such.



AUDITORS' REPORT

As per our audit report of even date attached

For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

For Cerebral Palsy Sports Federation of India

Ravinder Kumar
Partner
Membership No 093365



Rajesh Tomar
Rajesh Tomar
President

For Cerebral Palsy Sports Federation of India

President

Kailash
Kailash
Treasurer

For Cerebral Palsy Sports Federation of India

Treasurer

Place: New Delhi

Date: 28/05/2020