

Ravinder K. Goel & Associates
Chartered Accountants

1011, Padma Tower-1,
Rajindra Place,
New Delhi-110008.
Phone No. : 91-11-41539021, 41539031,
Mob. No. 9810063421,
Email: rsg@icai.org

FORM NO: 10B
(See Rule 17B)

AUDIT REPORT TO BE FURNISHED UNDER CLAUSE (B) OF SUB-SECTION (1) OF SECTION 12A OF THE INCOME-TAX ACT, 1961.

We have examined the Balance Sheet of **Cerebral Palsy Sports Federation of India**, having Registered Address at 788A, Sector-15 Part II, Gurugram, Haryana-122001 having PAN: AAEAC2711R as at 31st March, 2022, and Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

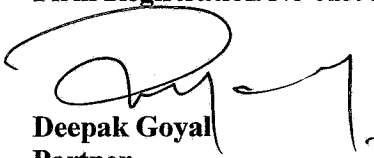
We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above-named institution, so far as appears from our examination of the books.

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, 2022, and
2. In the case of the Income & Expenditure Account, of the Income of its accounting year ending on 31st March, 2022.
3. In the case of the Receipts & Payment Account, of the Receipts of its accounting year ending on 31st March, 2022

The prescribed particulars are annexed hereto.

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


Deepak Goyal
Partner
Membership No 559399

Place: New Delhi
Date: 18.06.2022



**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. 2,82,512/- |
| 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. | No |
| 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. 12,986/- |
| 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 sown 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 | Nil |
| 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 | Rs.2,30,557/- has been applied for the object out of fund accumulated under section 11(5) |
| | 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 |



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**


**Deepak Goyal
Partner
Membership No 559399**

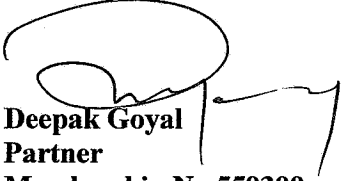
**Place: New Delhi
Date: 18.06.2022**



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 DURNING 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**


**Deepak Goyal
Partner
Membership No 559399
UDIN-22559399ALKTKT1818**

**Place: New Delhi
Date: 18.06.2022**



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001

Balance Sheet As At 31st March, 2022


Particulars	Note No.	As at 31.03.2022 Amount Rs.	As at 31.03.2021 Amount Rs.
I SOURCE OF FUND			
1 Corpus Fund	2	70,000	70,000
2 Other Fund			
(a) General Fund	3	782,865	1,014,938
Total		852,865	1,084,938
II APPLICATION OF FUND			
1 Fixed assets			
(a) Owned Assets	4	343,336	357,838
2 Current Assets & Loans And Advances			
(b) Cash and cash equivalents	5	569,530	774,290
III Less: Current Liabilities And Provisions			
(a) Other current liabilities	6	60,000	43,000
(b) Short-term provisions	7	-	4,190
Total (II-III)		852,865	1,084,938
Significant accounting policies and notes to accounts	1		


AUDITORS' REPORT

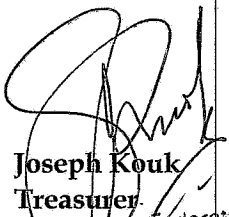
As per our Audit Report of even date attached
For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India


Deepak Goyal
Partner
Membership No 559399


General Secretary & C.E.O
Kavita Suresh
General Secretary


Joseph Kouk
Treasurer

Cerebral Palsy Sports Federation of India

Place: New Delhi
Date: 18/06/2022



Treasurer

CEREBRAL PALSY SPORTS FEDERATION OF INDIA

788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001

Income & Expenditure Account For The Year Ended 31st March, 2022 (Amount in Rs.)

Particulars	Note No.	For The Year Ended 31st March, 2022	For The Year Ended 31st March, 2021
I. Income			
Donation		230,000	157,000
Affiliation Fees		40,000	70,000
Bank Interest		25,498	44,244
II. Total Income		295,498	271,244
III. Expenditure			
Staff Payments & Benefits and bonus	8	12,000	9,000
Administrative & General Expenses	9	366,427	226,158
Repairs & Maintenance	10	7,599	-
Deprication	11	140,602	120,839
Finance cost	12	943	1,120
IV. Total Expenses		527,571	357,117
V. Excess of Income over Expenditure for the year		(232,073)	(85,873)

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

For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India


Deepak Goyal
Partner

Membership No 559399


Kavita Suresh
General Secretary


Joseph Kouk
Treasurer

Treasurer

Place: New Delhi

Date: 18/06/2022



CEREBRAL PALSY SPORTS FEDERATION OF INDIA

788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001

Receipt & Payment Account For The Year Ended 31st March, 2022 (Amount in Rs.)

Particulars	For The Year Ended 31st March, 2022	For The Year Ended 31st March, 2021
A Opening Cash and cash equivalents		
Cash In Hand (As Certified by the Management)	2,392	3670
Cash at Bank	771,898	1107606
Total	774,290	1,111,276
B Receipts During the Year		
Donation	230,000	157,000
Affiliation Fees	40,000	70,000
Bank Interest	25,498	44,244
Advance recovered from vendors	-	71,736
Total	295,498	342,980
Total (A+B)	1,069,788	1,454,256
D Payments During the year		
Staff Payments & Benefits and bonus	12,000	9,000
Administrative & General Expenses	346,427	198,968
Repairs & Maintenance	7,599	-
Finance cost	943	1,120
Payments of Other Current liabilities	7,190	-
Assets Purchased during the year	126,100	470,878
Total	500,259	679,966
E Closing Cash and cash equivalents		
Cash In Hand (As Certified by the Management)	2,871	2,392
Cash at Bank	566,659	771,898
Total	569,530	774,290
Total (C+E)	1,069,788	1,454,256

AUDITORS' REPORT

As per our Audit Report of even date attached
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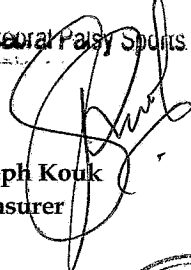
For Cerebral Palsy Sports
Federation of India

Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India


Deepak Goyal
Partner
Membership No 559399


Kavita Suresh
General Secretary


Joseph Kouk
Treasurer

Place: New Delhi

Date: 18/06/2022



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
Notes forming part of the Balance Sheet and Income & Expenditure
Account For the year ended 31st March 2022

Note '1'

A. 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.

B. 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.



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 recourses 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.



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
Notes forming part of Final Accounts

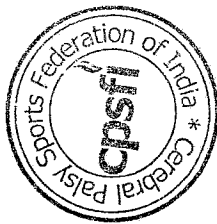
Note No.	Particulars	As at	As at
		31.03.2022	31.03.2021
		Amount Rs.	Amount Rs.
2	Corpus Fund		
	Balance at the beginning of the year	70,000	70,000
	Addition during the year	-	-
	Balance at the end of the year	70,000	70,000
3	General Fund		
	Balance at the beginning of the year	1,014,938	1,100,811
	Profit / (Loss) during the year	(232,073)	(85,873)
	Balance at the end of the year	782,865	1,014,938
5	Cash & Cash Equivalents		
	Cash In Hand (As Certified by the Management)	2,871	2,392
	Cash at Bank		
	- State Bank of India, New Delhi	129,047	89,696
	- Indusind Bank, Bengaluru	437,612	682,203
	TOTAL	569,530	774,290
6	Other current liabilities		
	Audit Fees Payable	60,000	40,000
	Professional Charges payable	-	3,000
	TOTAL	60,000	43,000
7	Short-term provisions		
	Provision for Income tax	-	4,190
	TOTAL	-	4,190



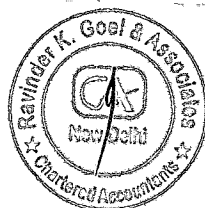
CEREBRAL PALSY SPORTS FEDERATION OF INDIA
788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001

Note - 4
FIXED ASSETS AS ON 31.03.2022

Particulars	Rate	Opening Cost	Additions more than 180 days	Additions less than 180 days	Sales/W/off	Total	Opening Depreciation	Depreciation	Dep W/off	Total	Amount (in Rs.)	
											WDV as on 31.03.21	WDV as on 31.03.2022
Printer (HP)	40%	12,999	-	-	-	12,999	8,320	1,872.00	-	10,192	4,679	2,807
Laptop	40%	-	126,100	-	-	126,100	-	50,440.00	-	50,440	-	75,660
Website Development	25%	470,878	-	-	-	470,878	117,719	88,290.00	-	206,009	353,159	264,869
Total		483,877	126,100	-	-	609,977	126,039	140,602	-	266,641	357,838	343,336



Note No.	Particulars	As at	As at
		31.03.2022	31.03.2021
		Amount Rs.	Amount Rs.
8	Staff Payments & Benefits		
	Salary , wages and bonus	12,000	9,000
	TOTAL	12,000	9,000
9	Administrative & General Expenses		
	Affiliation fees - CPISRA	83,284	83,268
	Athlete Assessment Expenses	35,000	-
	Audit Fees	20,000	20,000
	Coach Expenses	5,000	-
	Conveyance Expenses	9,875	1,257
	Donation	-	101,000
	General Expenses	5,789	-
	Meeting Expenses	10,483	-
	Office Expenses	12,367	1,021
	Printing & stationery	17,565	6,422
	Professional Charges	-	9,000
	Travelling Expenses	157,859	-
	Website & IT Charges	9,205	-
Provision for Income Tax	-	4,190	
	TOTAL	366,427	226,158
10	Repairs & Maintenance		
	Others	7,599	-
	TOTAL	7,599	-
11	Depreciation		
	Depreciation charged during the year	140,602	120,839
	TOTAL	140,602	120,839
12	Finance Cost		
	Bank charges	943	1,120
	TOTAL	943	1,120



13. NOTES ON ACCOUNTS

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


Deepak Goyal
Partner
Membership No 559399

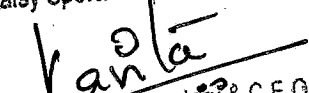
Place: New Delhi

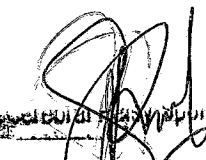
Date: 18/06/2022



For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India


Kavita Suresh & C.E.O
General Secretary


Joseph Kouk
Treasurer

Treasu



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
FOR THE YEAR ENDED 31ST MARCH, 2022

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



CEREBRAL PALSY SPORTS FEDERATION OF INDIA

COMPUTATION OF APPLICATION OF INCOME AS ON 31ST MARCH 2022

TOTAL INCOME

Gross Income as per Income & Expenditure A/c		295,498
	Total	295,498
Less: Utilization		282,512
Less: Accumaltes u/s 11(2)		-
Accumulation of Income	4.39%	12,986

Total Utilization of Funds

Expenditure

Total Expenditure as per Income & Expenditure A/c	527,571
Add : Purchase of Fixed Asset	126,100
Less: Provision	-
Less: Depreciation	140,602
Utilization of Income during the period	513,069
Less : - Disallowance for non deduction of TDS	-
Less : - B/F Accumaltes u/s clause (2) of the explanation of section 11(1)	230,557
Utilization of Income during the period	282,512

