

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, rakeshgarg@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, 2021, 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, 2021, and
2. In the case of the Income & Expenditure Account, of the Income of its accounting year ending on 31st March, 2021.
3. In the case of the Receipts & Payment Account, of the Receipts of its accounting year ending on 31st March, 2021

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: 18/11/2021

**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. Nil |
| 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. 40,687/- |
| 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) | Rs. 2,30,557/- |
| 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. | Appropriate amount has been deposited in account with a scheduled bank as modes prescribed under section 11(5) of Income Tax Act. |
| 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 | Yes, Society has faced hurdles while Application of funds during the relevant financial year |
| 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 |



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

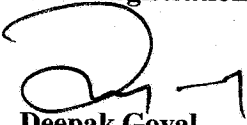
Place: New Delhi
Date: 18/11/2021



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-21559399AAAACU8044

**Place: New Delhi
Date: 18/11/2021**



CEREBRAL PALSY SPORTS FEDERATION OF INDIA

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

BALANCE SHEET AS AT 31ST March, 2021

Previous year Amount (in Rs.)	Source of Fund	Sch	Current year Amount (in Rs.)	Previous year Amount (in Rs.)	Application of Fund	Sch	Current year Amount (in Rs.)
70,000	CORPUS FUND		70,000	7,799	Fixed Assets	2	357,838
1,100,811	GENERAL FUND	1	1,014,938		CURRENT ASSETS & LOANS AND ADVANCES		
20,000	CURRENT LIABILITIES		40,000	3,670	Current Assets		
-	Audit Fees Payable		3,000		Cash in Hand (As Certified by the Management)		2,392
-	Professional Charges payable		4,190	14,522	Cash at Bank		89,696
-	Provision for Income Tax			1,093,084	- State Bank of India, New Delhi		682,203
				71,736	- Indusind Bank, Bengaluru		
1,190,811		3	1,132,128		Other Current Assets		
					Advance to Supplier		
	TOTAL		1,132,128	1,190,811	TOTAL		1,132,128
	Significant Accounting Policies and notes to Accounts						

AUDITORS' REPORT

As per our Audit Report of even date attached

For Ravinder K Goel and Associates

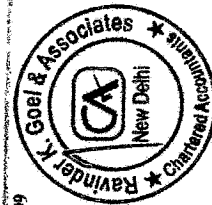
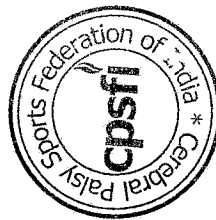
Chartered Accountants

Firm Registration No 013997N

(Signature)
Deepak Goyal
Partner
Membership No 559399

Place: New Delhi

Date: 18/11/2021



For Cerebral Palsy Sports Federation of India

For Cerebral Palsy Sports Federation of India

(Signature)
General Secretary & C.E.O

Kavita Suresh
General Secretary


(Signature)
Joseph Koutk
Treasurer

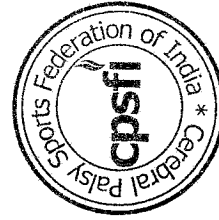
CEREBRAL PALSY SPORTS FEDERATION OF INDIA
788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST March, 2021

Previous year Amount (in Rs.)	Expenditure	Current year Amount (in Rs.)	Previous year Amount (in Rs.)	Income	Current year Amount (in Rs.)
7,166	Bank Charges	1,120	55,000	Affiliation Fees	70,000
24,512	Tour & Travelling Expenses	-	6,083	Bank Interest	44,244
1,780	Conveyance Expenses	1,257	1,267,000	Donations	157,000
2,225	Office Expenses	1,021	-		
27,615	EB-Meeting Expenses	-			
20,000	Audit Fees	20,000			
5,000	Society Registration Expenses	-			
48,000	Salary & Wages Expenses	9,000			
-	Professional Charges	9,000			
-	Donations	101,000			
4,325	Stationery Expenses	6,422			
5,200	Depreciation	120,899			
81,449	Membership fees Paid	83,268			
-	Provision for Income Tax	4,190			
1,100,811	Excess Of Income Over Expenditure	(85,873)			
1,328,083	TOTAL	271,244	1,328,083	TOTAL	271,244


AUDITORS' REPORT

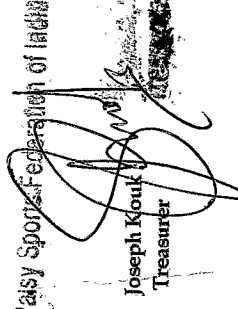
As per our Audit Report of even date attached
 For Ravinder K Goel and Associates
 Chartered Accountants
 Firm Registration No 013997N


Deepak Goyal
 Partner
 Membership No 559399
 Place: New Delhi
 Date: 16/11/2021



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


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


Joseph Kouk
 Treasurer

CEREBRAL PALSY SPORTS FEDERATION OF INDIA
788A, SECTOR-15 PART II, GURUGRAM, HARYANA-122001
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST March, 2021

Receipts	Amount (in Rs.)	Payment	Amount (in Rs.)
To <u>Opening Balance</u>		By <u>Payment made during the Year</u>	
Cash In Hand	3,670	Bank Charges	1,120
Cash At Bank	1,107,606	Conveyance Expenses	1,257
		Office Expenses	1,021
To <u>Receipts during the Year</u>		Salary & Wages Expenses	9,000
Affiliation Fees	70,000	Professional Charges	6,000
Donations	157,000	Donations	101,000
Bank Interest	44,244	Stationery Expenses	6,422
Receipt of Advance	71,736	Membership Fees Paid	83,268
		By Purchase Of Fixed Asset	470,878
		<u>Closing Balance</u>	
		By Cash In Hand (As Certified By The Management)	2,392
		Cash At Bank	771,898
TOTAL	1,454,256	TOTAL	1,454,256

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




 General Secretary & C.E.O

Kavita Suresh
 General Secretary


 Joseph Kouk
 Treasurer

Place: New Delhi
 Date: 18/11/2021

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

Schedule-1
GENERAL FUND

Particulars	Amount (in Rs)
Opening Balance	1,100,811.27
Less : Excess of Expenditure over Income	85,873.02
TOTAL	1,014,938.25

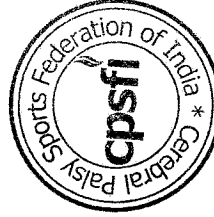
Schedule-2

FIXED ASSETS AS ON 31.03.2021

Particulars	Rate	Opening Cost	Additions		Sales / W/off	Total	Opening Depreciation	Depreciation	Dep W/off	Total	Amount (in Rs.)	
			more than 180 days	less than 180 days							WDV as on 31.03.20	WDV as on 31.03.2021
Printer (HP)	40%	12,999	-	-	-	12,999	5,200	3,120.00	-	8,320	7,799	4,679
Website Development	25%	-	470,878	-	-	470,878	-	117,719.00	-	117,719	-	353,159
Total		12,999	470,878	-	-	483,877	5,200	120,839	-	126,039	7,799	357,838

For Cerebral Palsy Sports Federation of India

Kanika
General Secretary & C.E.O



Cerebral Palsy Sports Federation of India
[Signature]



CEREBRAL PALSY SPORTS FEDERATION OF INDIA
Notes forming part of the Balance Sheet and Income & Expenditure
Account For the year ended 31st March 2021

Schedule '3'

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.



For Cerebral Palsy Sports Federation of India


General Secretary & C.E.O.



For Cerebral Palsy Sports Federation of India


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 recourses is remote, no provision or disclosure is made.

Contingent Assets are neither recognized, nor disclosed.

G) Revenue recognition

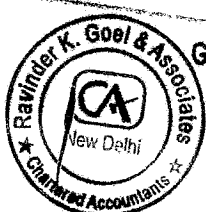
Donations:

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.

For Cerebral Palsy Sports Federation of India



General Secretary & C.E.O



Cerebral Palsy Sports Federation of India

A handwritten signature in black ink, likely belonging to the Treasurer of the Cerebral Palsy Sports Federation of India.

CEREBRAL PALSY SPORTS FEDERATION OF INDIA
FOR THE YEAR ENDED 31ST MARCH, 2021

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

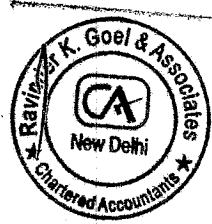
For Cerebral Palsy Sports Federation of India


General Secretary & C.E.O



Cerebral Palsy Sports Federation of India


Treasurer



CEREBRAL PALSY SPORTS FEDERATION OF INDIA

COMPUTATION OF APPLICATION OF INCOME AS ON 31ST MARCH 2021

TOTAL INCOME

Gross Income as per Income & Expenditure A/c		271,244
	Total	271,244
Less: Utilization		(330,634)
Less: Accumulated u/s 11(2)		230,557
Accumulation of Income	15.00%	40,687
	Taxable Income	330,634

Total Utilization of Funds

Expenditure

Total Expenditure as per Income & Expenditure A/c	357,117
Add : Purchase of Fixed Asset	470,878
Less: Provision	(4,190)
Less: Depreciation	(120,839)
Utilization of Income during the period	702,966
Less : - Disallowance for non deduction of TDS	139,800
Less : - B/F Accumulated u/s clause (2) of the explanation of section 11(1)	893,800
Utilization of Income during the period	(330,634)

For Cerebral Palsy Sports Federation of India


General Secretary & C.E.O



Cerebral Palsy Sports Federation of India


Treasurer

