

# 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



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Income Tax Department, Government of India

Acknowledgement Number -539031630260922

We have examined the balance sheet of **INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY AAATI4698G** [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

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-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and,
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	AASHISH GOYAL
Membership Number	434174
Firm Registration Number	027194C
Date of Audit Report	26-Sep-2022
Place	223.233.67.248
Date	26-Sep-2022

## 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 ₹ 3,07,22,437
2. Whether the Trust 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 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 for such purposes. ₹ 1,75,940
4. Amount of income eligible for exemption under section 11(1)(c) (Give No details)

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Sl. No.	Details	Amount
	No Records Added	

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)	₹ 0
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	Not Applicable, -
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	Not Applicable, -
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 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

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Trust 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

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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust 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

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust 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

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

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**INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY**  
**KANDOLIA MARG, OPPOSITE POLICE LINE, PAURI, PAURI, UTTARAKHAND, 246001**  
**BALANCE SHEET AS AT 31st March 2022**

Funds & Liabilities	Amount Rs.	Property & Assets	Amount Rs.
<b>Trust Funds or Corpus :-</b>			
Balance as per last Balance Sheet	5694438.40	<b>Fixed Assets</b>	
Add : Excess Income Over Expenditure	175939.82	(as per Dep Chart)	156901.00
	5870378.22		
<b>Current Liabilities</b>			
TDS Payable	9870.00	<b>Investments</b>	
		FDRs	646819.00
		Security Deposits	223500.00
<b>Current Assets</b>			
		Cash in Hand	479814.29
		Oriental Bank of Commerce #0043	22700.93
		Oriental Bank of Commerce #3823	1399477.32
		Punjab National Bank # 2031	432556.19
		Punjab National Bank # 593	1847795.30
		Punjab National Bank # 0698	3475.19
		TDS AY 2016-17	454266.00
		TDS AY 2019-20	202043.00
		TDS AY 2020-21	10,900
<b>Total</b>	<b>5880248.22</b>	<b>Total</b>	<b>5880248.22</b>

Auditors report

"As per our separate report of even date"

For Aashish Goyal & Associates

*Aashish*



CA Aashish Goyal  
Chartered Accountant

Place : Dehradun

Dated : 26.09.2022

UDIN: 22434174AVDLTE5764

For Institute for Development Support Society

*Sharal*

(Authorised Signatory)



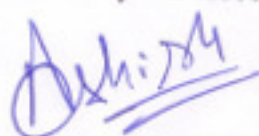
**INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY**  
**KANDOLIA MARG, OPPOSITE POLICE LINE, PAURL PAURL, UTTARAKHAND, 246001**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
<u>Expenditure for IIMPACT</u>	9612625.70	<u>Gross Donations</u>	
<u>Expenditure for UNOPS</u>	19432445.48	IIMPACT	10094645.00
<u>Homestay Skill Training Management and Capacity Building</u>	323580.00	UNOPS	20552560.00
<u>Other Administrative Expenses</u>		Saving Bank Interest	217993.00
Salary Expenses	540000.00	FDRs Interest	33179.00
Travelling & Conveyance	217450.80		
Office Rent	240000.00		
Community Expenses	272671.20		
Accounting Charges	36000.00		
Bank Charges	3924.00		
Depriciation	43740.00		
Surplus carried over to Balance Sheet	175939.82		
<b>Total</b>	<b>30898377.00</b>	<b>Total</b>	<b>30898377.00</b>

Auditors report

"As per our separate report of even date"

For Aashish Goyal & Associates



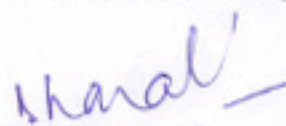

CA Aashish Goyal  
Chartered Accountant

Place : Dehradun

Dated : 26.09.2022

UDIN: 22434174AVDLTE5764

For Institute for Development Support Society



(Authorised Signatory)



**INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY**  
**KANDOLIA MARG, OPPOSITE POLICE LINE, PAURL PAURL, UTTARAKHAND, 246001**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2022**

Receipts	AMOUNT Rs.	Payments	AMOUNT Rs.
<b>Opening Balance</b>		<b>Expenditure for IIMPACT</b>	9612625.70
Cash in Hand	235142.48	<b>Expenditure for UNOPS</b>	19097118.07
Cash at Bank	3418978.51	<b>Homestay Skill Training Management and Capacity Building</b>	323580.00
<b>Gross Donations</b>		<b>Other Administrative Expenses</b>	
IIMPACT	10094645.00	Salary Expenses	530130.00
UNOPS	20552560.00	Travelling & Conveyance	217450.80
Saving Bank Interest	217993.00	Office Rent	240000.00
		Community Expenses	272671.20
		Accounting Charges	36000.00
		Bank Charges	3924.00
		<b>Closing Balance</b>	
		Cash in Hand	479814.29
		Cash at Bank	3706004.93
<b>TOTAL</b>	<b>34519318.99</b>	<b>TOTAL</b>	<b>34519318.99</b>

Auditors report  
 "As per our separate report of even date"

For Aashish Goyal & Associates

  
 CA Aashish Goyal  
 Chartered Accountant



For Institute for Development Support Society

  
 (Authorised Signatory)  


Place : Dehradun  
 Dated : 26.09.2022  
 UDIN: 22434174AVDLTE5764

**INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY**

**KANDOLIA MARG, OPPOSITE POLICE LINE, PAURI, PAURI, UTTARAKHAND, 246001**

**Details of Fixed Assets & Depreciation**

Particulars	W.D.V. as on 01/04/2021	Additions Before	Total	Rate of Dep.	DEP.	W.D.V. as on 31/03/2022
Furniture & Fixtures	88133.00	0.00	88133.00	10%	8813.00	79320.00
Electrical Equipments	40305.00	0.00	40305.00	15%	6046.00	34259.00
Computers	72203.00	0.00	72203.00	40%	28881.00	43322.00
<b>TOTAL (A)</b>	<b>200641.00</b>	<b>0.00</b>	<b>200641.00</b>		<b>43740.00</b>	<b>156901.00</b>

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For Aashish Goyal & Associates

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Chartered Accountant



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(Authorised Signatory)

Place : Dehradun

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