



FORM 10B

{See rule 17B}

Audit report under section 12A (b) of the Income-tax, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of "ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD) as at 31st March 2021 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 or institution.

*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/institution 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/us, 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/institution as at 31st March 2021 and*
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31.03.2021.*

The prescribed particulars are annexed thereto.



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C. DHARAMALINGAM
CHARTERED ACCOUNTANT

C. DHARMALINGAM
CHARTERED ACCOUNTANT
No. 3, Govindarajan I Cross Street
West Tambaram, Chennai - 45

Place : Chennai
Date : 25.06.2021.

No. 3, Govindarajan 1st Cross Street West Tambaram, Chennai – 600 045
Cell : 9444381516, E-Mail: cdharmalingamca@gmail.com

ANNEXURE

Statement of particulars

1. APPLICATION OF INCOME FOR CHARITABLE OR RELEGIOUS PURPOSES

1. Amount of Income of the previous year applied to charitable or religious purposes in India during that year : Rs. 17,34,718/-
2. Whether the * trust/institution has exercised the option under clause (2) of the Explanation to Section 11 (I)? 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 : Rs. 17,34,718/-
3. Amount of income accumulated or set apart * for application Finally set apart : NIL
4. Amount of income eligible for exemption under section 11(1) (i) (Give details) : Rs. 17,34,718/-
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 : 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 : NIL
12. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year : NIL
 - 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 : NIL
 - b) has ceased to remain invested in any security referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or : NIL
 - 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 thereon, If so, the details : NIL



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE ABENEFIT 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 persons)? If so, give details of the amount, rate of interest charged and the nature of security, if any NIL

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 NIL

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 NIL

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 NIL

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 NIL

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 NIL

7. Whether any income of 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 NIL
* Strike out whichever is not applicable.

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

| S.NO | Name and Address Of the concern | Whether the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeds 5 percent of the capital of the concern during the previous year -say Yes/No |
|-------|---------------------------------|---|---------------------------------|----------------------------|---|
| I | 2 | 3 | 4 | 5 | 6 |
| Total | NIL | NIL | NIL | NIL | NIL |



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 West Tambaram, Chennai - 45.

ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pillaiyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram District.

BALANCE SHEET As 31st MARCH 2021

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|------------|-------------------|--|---------------|-------------------|
| GENERAL FUND | | | FIXED ASSETS | | |
| Opening Balance 1.04.2020 | 286,528.44 | | As Per Schedule | | 167,445.93 |
| Add : Excess of Income over Expenditure | 83,942.15 | 370,470.59 | CURRENT ASSETS | | |
| UNSECURED LOANS | | | Sundry Debtors | 22,783.00 | |
| Sundry Creditors | | 250,000.00 | Cash in Hand | 0.14 | |
| | | | Indian Overseas Bank | 21,691.49 | |
| | | | Axis Bank Ltd | 519.03 | |
| | | | Canara Bank | 1,319.00 | 46,312.66 |
| | | | LOANS & ADVANCES & DEPOSITS | | |
| | | | LOANS & ADVANCES | | |
| | | | Rental Advances | 50,550.00 | |
| | | | Staff Advances | 34,000.00 | |
| | | | Loan to Disabled | 26,200.00 | |
| | | | Festival Advances | 11,500.00 | |
| | | | Programme Advance | 48,062.00 | |
| | | | Micro Finance | 141,400.00 | |
| | | | DEPOSITS | | |
| | | | Fixed Deposits | 85,000.00 | |
| | | | Electricity Deposit | 10,000.00 | 406,712.00 |
| | | | | | |
| | | 620,470.59 | | (0.00) | 620,470.59 |

PLACE : CHENNAI
DATE 25.06.2021.

K. G. J.

ASSCOD

No.15, West Pillaiyar Koil St.,
KARUNGUZHI-603303,
Madhuranthakam Taluk
Kancheepuram District,
Tamilnadu, INDIA.

C. Dharmalingam
C.DHARMALINGAM
CHARTERED ACCOUNTANT

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No. 3, Govindarajan I Cross Street
West Tambaram, Chennai - 45.



ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pillaiyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram District.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|---------------------|--------------------------------|---------------------|
| To PROGRAMMES | | | |
| To Women Empowerment Programme | 103,750.00 | By Mind Sports Pvt Ltd | 500,000.00 |
| To Covid 19 | 353,970.00 | By United way Chennai | 265,361.00 |
| To Education | 462,996.00 | By Sun Pharmaceuticals | 228,580.00 |
| To Health Programme | 270,860.00 | By Amrutanjan | 198,000.00 |
| To Tree Plantation | 69,500.00 | By Idia Welfare Trust, Chennai | 150,000.00 |
| To Niranthara Programme | 35,000.00 | By United way Mumbai | 96,000.00 |
| To Solar Light | 30,200.00 | By Dhvani Foundation | 66,000.00 |
| To ADMINISTRATIVE EXPENSES | | By Seclore | 31,005.00 |
| To Salaries | 171,850.00 | By Manav Jagriti Foundation | 20,000.00 |
| To Rent | 37,000.00 | By Paypal USA | 117,804.15 |
| To Electricity | 2,230.00 | By Omprakash USA | 61,967.70 |
| To Telephone Charges | 5,581.00 | By Bank Interest | 1,792.00 |
| To Conveyance | 21,000.00 | | |
| To Repairs & Maintenance | 39,950.00 | | |
| To Sundry Expenses | 16,515.00 | | |
| To Website Expenses | 10,880.00 | | |
| To Bank Charges & Comissin | 1,095.90 | | |
| To Depreciation | 20,189.80 | | |
| To Excess of Income over Expenditure transferred to Balance Sheet | 83,942.15 | | |
| | 1,736,509.85 | | 1,736,509.85 |

PLACE : CHENNAI
DATE 25.06.2021.

K. G.

ASSCOD
No.15, West Pillaiyar Koil St.,
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C. Dharmalingam
C.DHARMALINGAM
CHARTERED ACCOUNTANT
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CHARTERED ACCOUNTANT
No. 3, Govindarajan I Cross Street
West Tambaram, Chennai - 45.



MEMO OF INCOME

NAME

: M/s ASSOCIATION FOR SUSTAINABLE COMMUNITY
DEVELOPMENT (ASSCOD)

ADDRESS

: No. 15, West Pillaiyar Koil Street, Karughuzhi, Madurantakam Taluk,
Kancheepuram District, Pin code - 603 303.

D.O.C. : 16.06.1994

P A No. : AAAAA3750A

ASSESSMENT YEAR : 2021 - 22

STATUS : A.O.P. - TRUST

PREVIOUS YEAR : 31.03.2021

PARTICULARS

I. INCOME FROM OTHER SOURCES

Excess of Expenditure Over Income as per
our Income & Expenditure Account

83,942.15

LESS: Deduction Under Section 11

Exempt of Expenditure over Income
as per Deduction Under Sec. 11

83,942.15

Taxable Income

-

Rounded off

-

TAX PARTICULARS

Tax Payable thereon

NIL

Tax Pauable

NIL

PLACE : CHENNAI
DATE 25.06.2021.

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C. DHARMALINGAM
CHARTERED ACCOUNTANT
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CHARTERED ACCOUNTANT
No. 3, Govindarajan I Cross Street
West Tambaram, Chennai - 45,



K. S. S.
ASSCOD
No. 15 West Pillaiyar Koil Str.,
KARUNGUZHII-603 303,
Madurantakam Taluk,
Kancheepuram District,
Tamilnadu, INDIA.

ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pilliyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram District.

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31.03.2021

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|--------------------------------|---------------------|-----------------------------------|---------------------|
| To OPENING BALANCE | | By PROGRAMMES | |
| Cash in Hand | 0.44 | Women Empowerment Programme | 103,750.00 |
| Indian Overseas Bank | 743.67 | Covid 19 | 353,970.00 |
| Axis Bank Ltd | 59,189.98 | Education | 462,996.00 |
| Canara Bank | 864.00 | Health Programme | 270,860.00 |
| | 60,798.09 | Tree Plantation | 69,500.00 |
| To And Sports Pvt Ltd | 500,000.00 | Niranthara Programme | 35,000.00 |
| To United way Chennai | 265,361.00 | Solar Light | 30,200.00 |
| To Sun Pharmaceuticals | 228,580.00 | By ADMINISTRATIVE EXPENSES | |
| To Amrutanjan | 198,000.00 | Salaries | 171,850.00 |
| To Idia Welfare Trust, Chennai | 150,000.00 | Rent | 37,000.00 |
| To United way Mumbai | 96,000.00 | Electricity | 2,230.00 |
| To Dhvani Foundation | 66,000.00 | Telephone Charges | 5,581.00 |
| To Seclore | 31,005.00 | Conveyance | 21,000.00 |
| To Manav Jagriti Foundation | 20,000.00 | Repairs & Maintenance | 39,950.00 |
| To Paypal USA | 117,804.15 | Sundry Expenses | 16,515.00 |
| To Omprakash USA | 61,967.70 | Website Expenses | 10,880.00 |
| To Bank Interest | 1,792.00 | Bank Charges & Commissin | 1,095.90 |
| To Microfinance Repayment | 68,600.00 | Micro Finance | 210,000.00 |
| | | BY CLOSING BALANCE | |
| | | Cash in Hand | 0.52 |
| | | Indian Overseas Bank | 21,691.49 |
| | | Axis Bank Ltd | 519.03 |
| | | Canara Bank | 1,319.00 |
| | | | 23,530.04 |
| | 1,865,907.94 | | 1,865,907.94 |

PLACE : CHENNAI
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(Handwritten Signature)

ASSCOD
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Kancheepuram District,
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(Handwritten Signature)
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ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pillaiyar Koil Street, Karunguzhi (Post), Maduranthakam Taluk, Kancheepuram Dist.

FIXED ASSETS SCHEDULE

SCHEDULE - I

| Sl. No. | PARTICULARS | W.D.V. as on 1.04.2020 | Additions | Deletions | Total | Depreciation | W.D.V. As on 31.03.2021 |
|---------|----------------------------|------------------------|-----------|-----------|------------|--------------|-------------------------|
| 1 | First Block @ NIL % | | | | | | |
| | Land | 22,500.00 | - | - | 22,500.00 | - | 22,500.00 |
| | Buildings | 50,000.00 | - | - | 50,000.00 | - | 50,000.00 |
| 2 | Second Block @ 10 % | | | | | | |
| | Furniture & Fixtures | 9,511.66 | - | - | 9,511.66 | 951.17 | 8,560.49 |
| | Electrical Fittings | 1,575.96 | - | - | 1,575.96 | 157.60 | 1,418.36 |
| | Office Equipments | 61,997.68 | - | - | 61,997.68 | 6,199.77 | 55,797.91 |
| | Cell Phone | 1,853.02 | - | - | 1,853.02 | 185.30 | 1,667.72 |
| 3 | Third Block @ 15 % | | | | | | |
| | Tailoring Machine | 10,242.83 | - | - | 10,242.83 | 1,536.42 | 8,706.41 |
| | Motor | 113.08 | - | - | 113.08 | 16.96 | 96.12 |
| | Two Wheeler | 20,644.20 | - | - | 20,644.20 | 3,096.63 | 17,547.57 |
| 4 | Fourth Block @ 40 % | | | | | | |
| | Computer & Printer | 9,197.29 | - | - | 9,197.29 | 8,045.95 | 1,151.34 |
| | | 187,635.73 | - | - | 187,635.73 | 20,189.80 | 167,445.93 |

ASSCOD

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ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pilliyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram Dist.

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021
(FOREIGN FUNDS)**

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|-------------------|------------------|-------------------|
| To PROGRAMMES | | By Paypal | 117,804.15 |
| Education Programme | 6,000.00 | | |
| Women Empowerment Programme | 25,250.00 | By Omprakash | 48,371.70 |
| Health Programme | 12,000.00 | | |
| Covid 19 | 118,345.00 | By Bank Interest | 155.00 |
| Tree Plantation | 51,500.00 | | |
| Solar Light | 11,600.00 | | |
| To ADMINISTRATIVE EXPENSES | | | |
| Bank Charges & Commission | 306.80 | | |
| To Excess of Income over Expenditure transferred to B/S | (58,670.95) | | |
| | 166,330.85 | | 166,330.85 |

PLACE : CHENNAI

DATE 25.06.2021.

R. G.

ASSCOD

No.15, West Pillaiyar Koil St.,
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Tamilnadu, INDIA.

dm
C.DHARMALINGAM
CHARTERED ACCOUNTANT

C. DHARMALINGAM
CHARTERED ACCOUNTANT
No. 3, Govindarajan I Cross Street
West Tambaram, Chennai - 46.



ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pilliyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram Dist.

**BALANCE SHEET As At 31st MARCH 2021
(FOREIGN FUNDS)**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|--|-------------|------------------|-----------------------|-------------|------------------|
| GENERAL FUND | | | FIXED ASSETS | | |
| Opening Balance 1.04.20 | 86,039.10 | | Office Equipments | 26,849.00 | |
| ADD : Excess of Income over Expenditure | (58,670.95) | 27,368.15 | Less : Depreciation | - | 26,849.00 |
| | | | CURRENT ASSETS | | |
| | | | Cash | 0.12 | |
| | | | Axis Bank | 519.03 | 519.15 |
| | | 27,368.15 | | | |
| | | | | 0.00 | 27,368.15 |

PLACE : CHENNAI

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K. G.

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ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

No. 15, West Pillaiyar Koil Street, Karunguzhi (Post), Madhuranthakam Taluk, Kancheepuram Dist.

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31.03.2021
(FOREIGN FUNDS)**

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|---------------------------|-------------------|-----------------------------------|-------------------|
| To OPENING BALANCE | | By PROGRAMMES | |
| Cash in Hand | 0.12 | Education Programme | 6,000.00 |
| Axis Bank | 59,189.98 | Women Empowerment Program | 25,250.00 |
| | 59,190.10 | Health Programme | 12,000.00 |
| To Paypal USA | 117,804.15 | Covid 19 | 118,345.00 |
| To Omprakash USA | 48,371.70 | Tree Plantation | 51,500.00 |
| | | Solar Light | 11,600.00 |
| To Bank Interest | 155.00 | By ADMINISTRATIVE EXPENSES | |
| | | Bank Charges & Commission | 306.80 |
| | | By CLOSING BALANCE | |
| | | Cash in Hand | 0.12 |
| | | Axis Bank | 519.03 |
| | | | 519.15 |
| | 225,520.95 | | 225,520.95 |

PLACE : CHENNAI

DATE 25.06.2021.



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