

**HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
KOLKATA- 700 069**

**AUDIT REPORT
AND
ACCOUNTS**

FOR THE YEAR ENDED ON 31.03.2024

**MIR & ASSOCIATES
CHARTERED ACCOUNTANTS
92E, RASH BEHARI AVENUE, GROUND FLOOR
KOLKATA--700 026
PH. NO.- 033 2466 0004/9830113063
e-mail – ca.mirasso@gmail.com**



MIR & Associates
Chartered Accountants

Br. : 92E, Rash Behari Avenue
Ground Floor, Kolkata – 700 026
Tel. : 033 2466 0004, Mob : 09830113063
e-mail :- ca.mirasso@gmail.com
H.O. : 171, Sachivalaya Marg, 1st Floor,
Capital Masjid Commercial Complex
Unit-4, Bhubaneswar – 751 001
Tel : 0674 2532510, Mob : 09437353693
e-mail :- mirco.taxation@gmail.com

Auditor's Report

To
The Members,
HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
Kolkata-700069

We have audited the attached Balance Sheet of **HOCKEY BENGAL**, 1, Draper Lane (2nd Floor), Kolkata-700069, West Bengal as at 31st March, 2024 and also the Income and Expenditure Account for the year ended on that date annexed there to. These financial statements are the responsibility of the association. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the association, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India

- i) in the case of the Balance Sheet, of the state of affairs of **HOCKEY BENGAL** as on 31st March, 2024 and
- ii) in the case of the Income and Expenditure Account the excess of Expenditure over Income for the year ended on that date.

Place: Kolkata
Date : 06.09.2024



MIR & Associates
Chartered Accountants

M. M. Bhattacharya
Partner

M. M. Bhattacharya
M No. 058340
F No. 323590E

UDIN: 24058340BKJPZM2129

HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
KOLKATA - 700069

MIR & ASSOCIATES
CHARTERED ACCOUNTANTS
92E, RASH BEHARI AVENUE, GR FLOOR
KOLKATA--700 026

BALANCE SHEET AS ON 31ST MARCH, 2024

	SCHE.	AMOUNT RS.. P.
SOURCES OF FUNDS :		
1 FUND ACCOUNT	1	1162741.00
2 TOTAL SOURCES OF FUNDS		<u>1162741.00</u>
APPLICATION OF FUNDS :		
3 FIXED ASSETS	2	187102.00
CURRENT ASSETS, LOANS & ADVANCES		
A) CURRENT ASSETS:		
i) SECURITY DEPOSIT (WITH CESC LTD)		67480.00
ii) CASH IN HAND		10489.00
iii) LOANS & ADVANCE (ASSETS)		55000.00
iv) BANK BALANCE	3	2322056.00
iiiv) TDS		82000.00
B) CLOSING MATERIALS	4	34590.00
4 TOTAL CURRENT ASSETS (A +B)		<u>2571615.00</u>
CURRENT LIABILITIES, LOANS & PROVISIONS		
A) CURRENT LIABILITIES:		
i) SUNDRY CREDITORS	5	1506276.00
ii) LIABILITIES FOR EXPENSES	6	89700.00
B) UNSECURED LOAN		0.00
5 TOTAL CURRENT LIABILITIES (A+B)		<u>1595976.00</u>
6 NET CURRENT ASSETS (4 - 5)		975639.00
TOTAL APPLICATION OF FUNDS (3 + 6)		<u>1162741.00</u>

AS PER OUR REPORT ON EVEN DATE

DATE : 06/09/2024
PLACE : KOLKATA



MIR & Associates
Chartered Accountants

M. M. Bhattacharya
Partner

M. M. Bhattacharya
M No. 058340
F No. 323590E

UDIN: 24058340BKJPZM2129

Talibak Ah
Secretary General
Hockey Bengal

Arish for Chand
Treasurer
Hockey Bengal

HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
KOLKATA - 700069

MIR & ASSOCIATES
CHARTERED ACCOUNTANTS
92E, RASH BEHARI AVENUE, GR FLOOR
KOLKATA--700 026

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2024

PARTICULARS	SCHE.	AMOUNT RS. P.
INCOME:		
1 ANNUAL SUBSCRIPTION	07	232700.00
2 DONATION RECEIVED	"	2486000.00
3 IT REFUND	"	12501.00
4 SAVINGS BANK INTEREST	"	33484.00
5 SPONSORSHIP	"	4300000.00
6 DISCOUNT RECEIVED	"	14600.00
7 TOURNAMENT MONEY RECEIVED	"	332200.00
8 TOTAL OF CREDITS (1 TO 7)		<u>7411485.00</u>
EXPENDITURE :		
9 ACCOMODATION	08	202596.00
10 JERSEY & BIPS	"	168304.00
11 PARTICIPATION FEES	"	3000.00
12 PRINTING & STATIONERY	"	56993.00
13 TIFFIN & REFRESHMENT EXPENSES	"	1850414.00
14 TRAVELLING & CONVEYANCE	"	876494.00
15 TROPHY & MEMENTO	"	297465.00
16 POSTAGE & TELEGRAM	"	2403.00
17 REGISTRATION FEES	"	600.00
18 DECORATION EXPENSES	"	241880.00
19 UMPIRE'S REMUNERATION	"	294770.00
20 ACCOUNTING CHARGES	"	0.00
21 ANNUAL RENEWAL FEES 22-23(HI) / BOA	"	2000.00
22 AUDIT FEES	"	29500.00
23 BANNER & HOARDING EXPENSES	"	353085.00
24 CARRYING EXPENSES	"	18182.00
25 CLEANING & WASHING	"	11390.00
26 OFFICE EXPENSES	"	0.00
27 OFFICE RENT	"	13500.00
28 ELECTRICITY EXPENSES	"	9960.00
29 FELICITATION	"	4170.00
30 LEGAL EXPENSES	"	938.00
31 LABOUR EXPENSES	"	502820.00
32 MISC. EXPENSES.	"	10790.00
33 MEDICAL EXPENSES	"	20567.00
34 COACH REMUNARATION	"	60000.00
35 PRIZE EXP	"	551000.00
36 PHOTOGRAPHY	"	13000.00
37 REPAIR & MAINTENANCE	"	263956.00
38 SALARIES	"	393500.00
39 SOCIAL & WALFARE	"	40000.00
40 LOCKER RENT	"	6490.00
41 WEB SITE RENEWAL EXP.	"	13000.00
		<u>6312767.00</u>
BALANCE C/D		<u>6312767.00</u>

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Faziyak Ali Secretary General
Hockey Bengal

Arifur Rahman Treasurer
Hockey Bengal

HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
KOLKATA - 700069

MIR & ASSOCIATES
CHARTERED ACCOUNTANTS

"2"

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2024

PARTICULARS	SCHE.	AMOUNT RS. P.
	BALANCE B/D	6312767.00
42 BROADCASTING	"	96700.00
43 BANK CHARGES	"	4586.00
44 HIRE CHARGES	"	104900.00
45 TELEPHONE EXP.	"	10492.00
46 TECHNICAL OFFICIAL PAYMRNT	"	61761.00
47 PROGRAMME EXPENSES	"	20610.00
48 MATERIAL PURCHASE	"	694504.00
49 COMMISSION CHARGES	"	20000.00
50 PROMOTION EXPENSES	"	4080.00
51 TOURNAMENT DIRECTOR	"	14008.00
52 SOUVENIER & ADVERTISEMENT EXPENSES	"	82600.00
53 TOTAL (10 TO 52)		<u>7427008.00</u>
54 LOSS BEFORE DEPRECIATION (8-53)		<u>-15523.00</u>
55 DEPRECIATION	"02	<u>26277.00</u>
56 LOSS BEFORE TAXES (55 - 56)		<u><u>-41800.00</u></u>

DATE : 06/09/2024
PLACE : KOLKATA

AS PER OUR REPORT OF EVEN DATE



MIR & Associates
Chartered Accountants
M. M. Bhattacharya
Partner
M. M. Bhattacharya
M No. 058340
F No. 323590E

UDIN: 24058340BKJPZM2129

Tilipal Ch.
Secretary Genera.
Hockey Bengal

Anish Das
Treasurer
Hockey Bengal

HOCKEY BENGAL
1, DRAPER LANE (2nd FLOOR)
NEAR PODDAR NAGAR SCHOOL
KOLKATA - 700068

MIR & ASSOCIATES
CHARTERED ACCOUNTANTS
92E, RASH BEHARI AVENUE, GR FLOOR
KOLKATA--700 026

RECEIPT & PAYMENTS FOR THE YEAR ENDED ON 31.03.2024

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	RS.	P.		RS.	P.
TO <u>OPENING BALANCE:</u>			BY PURCHASES OF FIXED ASSETS		91700.00
CASH IN HAND	26193.00		LOAN & ADVANCE		55000.00
CASH AT BANK	<u>2398126.00</u>		PAYMENT TO SUNDRY CREDITORS		169550.00
		2424319.00	ACCOMODATION		202596.00
ANNUAL SUBSCRIPTION		232700.00	JERSEY & BIPS		131190.00
DONATION RECEIVED		2486000.00	PARTICIPATION FEES		3000.00
IT REFUND AND MISC.		12501.00	PRINTING & STATIONERY		56993.00
SAVINGS BANK INTEREST		33484.00	TIFFIN & REFRESHMENT EXPENSES		1850414.00
SPONSORSHIP		4218000.00	TRAVELLING & CONVEYANCE		876594.00
TOURNAMENT MONEY RECEIVED		332200.00	TROPHY & MEMENTO		191665.00
			POSTAGE & TELEGRAM		2403.00
			REGISTRATION FEES		600.00
			DECORATION EXPENSES		241880.00
			UMPIRE'S REMUNERATIONS		294770.00
			ACCOUNTING CHARGES		12000.00
			ANNUAL RENEWAL FEES 22-23(HI) / BOA		2000.00
			AUDIT FEES		29500.00
			BANNER & HOARDING EXPENSES		160000.00
			CARRYING EXPENSES		18182.00
			CLEANING & WASHING		11390.00
			OFFICE EXPENSES		0.00
			OFFICE RENT		13500.00
			ELECTRICITY EXPENSES		9960.00
			FELICITATION		2300.00
			LEGAL EXPENSES		938.00
			LABOUR EXPENSES		502820.00
			MISC. EXPENSES.		10690.00
			MEDICAL EXPENSES		20567.00
			COACH REMUNARATION		60000.00
			PRIZE MONEY EXPENSES		551000.00
			PHOTOGRAPHY		13000.00
			REPAIR & MAINTENANCE		263956.00
			SALARIES		393500.00
			SOCIAL & WELFARE		40000.00
			LOCKER RENT		6490.00
			WEB SITE RENEWAL EXP.		13000.00
			BROADCASTING		96700.00
			BANK CHARGES		4586.00
			GROUND HIRE CHARGES		104900.00
			TELEPHONE EXP.		10492.00
			TECHNICAL OFFICIAL PAYMRNT		61761.00
			PROGRAMME EXPENSES		22480.00
			MATERIAL PURCHASES		694504.00
			COMMISSION CHARGES		20000.00
			PROMOTION EXPENSES		4080.00
			TOURNAMENT DIRECTOR		14008.00
			SOUVENIER & ADVERTISEMENT EXPENSES		70000.00
			<u>CLOSING BALANCE:</u>		
			CASH IN HAND		10489.00
			CASH AT BANK		<u>2322056.00</u>
					2332545.00

TOTAL

9739204.00

TOTAL

9739204.00

DATE : 06/09/2024
PLACE : KOLKATA

AS PER OUR REPORT OF EVEN DATE



MIR & Associates
Chartered Accountants

M. M. Bhattacharya
Partner

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M No. 058340

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UDIN: 24058340BKJPZM2129

Talibak Ali
Secretary General
Hockey Bengal

Ashim Chak
Treasurer
Hockey Bengal

NOTES TO THE ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared on the basis of going concern, under the historic cost convention to comply in all material aspect with applicable accounting principles generally accepted in India.

General:

1. Accounting policies not specifically referred to are otherwise consistent and in consensus with generally accepted accounting principles.
2. System of Accounting: The Society follows the accrual system of accounting.
3. Revenue Recognition: All the items of costs/expenditure and revenue/income have been accounted for on accrual basis.
4. Fixed Assets: Fixed assets are recorded on historical cost and all expenses till the asset is ready for put to use are capitalized.
5. Depreciation: Depreciation has been provided as per the rates provided in the Schedule to the Income Tax Act, 1961 on the basis of written down value system.

Cash in hand:

Cash in hand as on 31.03.2024 has been certified by association.

Date : 06.09.2024
Place : Kolkata



Zabiyak Ali
Secretary General
Hockey Bengal

Arish in Chak
Treasurer
Hockey Bengal