

AUDITORS' REPORT

We have audited the annexed Balance Sheet as at 31st March 2019 of **BENGAL HOCKEY ASSOCIATION** along with Income & Expenditure Account for the year ended on that date incorporating the accounts of the Beighton Cup Hockey Tournament and the Schedules attached thereto.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the 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 misstatements. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income & Expenditure Account dealt by this Report are in agreement with the books of account, as presented to us.
3. In our opinion and to the best of our information and according to the explanations given to us the financial statements together with the schedules attached and read with the accounting policies annexed give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) In case of Balance Sheet of the state of affairs of the Association as at 31st March 2019, and
 - (ii) In case of the Income & Expenditure Account of the excess of income over expenditure for the year ended 31st March 2019.
4. We draw attention to:-
 - i. The Cash in hand as at 31st March 2019 is Rs.8,134.86 as certified by the management.
 - ii. While checking the voucher of Income & Expenditure, we notice that there are many vouchers without supporting documents.
 - iii. We also noticed during audit, payment in cash is made above Rs.10,000/- in few instances.

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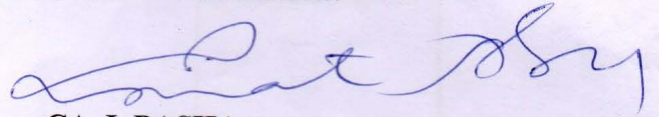
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- iv. The Grant from Government, Donations and Sponsorship received directly in the Allahabad Bank accounts of Bengal Hockey Association, were not supported by documentary evidence.
- v. Advance to Ravi Shankar Biswas amounting to Rs.50,362/- (Rupees Fifty thousand three hundred sixty-two only) has been written off in Income & Expenditure account which should be duly ratified by the management of the Association.

Place: Central Plaza, 3rd Floor,
41, B. B. Ganguly Street,
Kolkata – 700012.

Date: July 8, 2019.

For S R I ASSOCIATES
Chartered Accountants.



CA. I. PASHA
Partner.



BENGAL HOCKEY ASSOCIATION
1, Draper Lane, 2nd Floor, Kolkata - 700 069.

Balance Sheet as at 31st March, 2019.

<u>Particulars</u>	<u>Schedule</u>	<u>Amount</u> <u>(Rs.)</u>
<u>Sources of Fund</u>		
Fund Account	1	740,379.72
		740,379.72
<u>Assets</u>		
Fixed Assets (at WDV)	2	118,395.08
Security Deposit (with CESC Limited)		15,463.37
Closing Stock of Kits and Balls	3	34,590.00
Cash and Cash Equivalent	4	650,901.27
		819,349.72
Less: Current liabilities	5	78,970.00
		740,379.72
Accounting Policies	14	
Notes on Accounts	15	

Schedule 1 to 15 from an integral part of the Accounts of the Association.

Arindam Chakrabarti
Treasurer.

Sanjeev
Hony. Secretary.

[Signature]
President.

In terms of our report of even date.

Place: Central Plaza, 3rd Floor,
41, B. B. Ganguly Street
Kolkata - 700012.

For S R I ASSOCIATES
Chartered Accountants.

Date: 8th July 2019.



[Signature]
CA. I. PASHA
Partner.

BENGAL HOCKEY ASSOCIATION
1, Draper Lane, 2nd Floor, Kolkata - 700 069.

Income and Expenditure Account for the year ended 31st March, 2019.

Income	Schedule	Amount (Rs.)
Fees & Subscription	6	16,625.00
Interest on Deposits	7	8,603.00
Other Incomes	8	1,020,790.00
Income from Tournament	9	850,600.00
Closing Stock of Kits and Balls	3	34,590.00
Grant Received (Govt.)		500,000.00
		2,431,208.00

Expenditure	Schedule	Amount (Rs.)
Opening Stock of Kits and Balls		25,995.00
Establishment Expenses	10	885,996.53
Annual Prize Distribution	11	169,863.00
Tournament Expenses	12	233,267.00
Beighton Cup Expenses	13	1,040,548.00
		2,355,669.53
Add: Excess of Income over Expenditure		75,538.47
		2,431,208.00
Accounting Policies	14	
Notes on Accounts	15	

Schedule 1 to 15 from an integral part of the Accounts of the Association.

Anish Chakrabarti
Treasurer.

Sanjeev
Hony. Secretary.

[Signature]
President.

In terms of our report of even date.

Place: Central Plaza, 3rd Floor,
41, B. B. Ganguly Street
Kolkata - 700012.

Date: 8th July 2019.



For S R I ASSOCIATES
Chartered Accountants.

[Signature]

CA. I. PASHA
Partner.