

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

**AUDIT REPORT  
AND  
ACCOUNTS  
FOR THE YEAR ENDED ON 31.03.2022**

**MIR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
62/C, SADANANDA ROAD  
KOLKATA--700 026  
PH. NO.- 033 2466 0004/9830113063  
e-mail – ca.mirasso@gmail.com**



**MIR & Associates**  
Chartered Accountants

Br. : 62/C, Sadananda Road  
Ground Floor, Kolkata - 700 026  
Tel. : 033 2419 6652, Mob : 09830113063  
H.O. : 171, Sachivalaya Marg, 1st Floor,  
Capital Masjid Commercial Complex  
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mirco.taxation@gmail.com

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

We have audited the attached Balance Sheet of HOCKEY BENGAL, 1, DRAPER LANE (2<sup>nd</sup> FLOOR), Kolkata-700069, West Bengal as at 31<sup>st</sup> March, 2022 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 31<sup>st</sup> March, 2022 and
- ii) in the case of the Income and Expenditure Account the excess of Income over Expenditure for the year ended on that date.

Place: Kolkata  
Date : 30.09.2022



**MIR & Associates**  
Chartered Accountants

*M. M. Bhattacharya*  
Partner

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

UDIN- 22058340AXSJLN2511

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

MIR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
62/C, SADANANDA ROAD  
KOLKATA-700 026

**BALANCE SHEET AS ON 31ST MARCH, 2022**

<b>SOURCES OF FUNDS :</b>		SCHE.	AMOUNT RS.. P.
1	FUND ACCOUNT	1	3946924.95
2	<b>TOTAL SOURCES OF FUNDS</b>		<b>3946924.95</b>
<b>APPLICATION OF FUNDS :</b>			
3	FIXED ASSETS	2	126326.50
CURRENT ASSETS, LOANS & ADVANCES			
A) CURRENT ASSETS:			
	i) SECURITY DEPOSIT ( WITH CESC LTD )		21712.00
	ii) CASH IN HAND		60594.00
	iii) LOANS & ADVANCE (ASSETS)		15951.00
	iv) BANK BALANCE	3	5163301.45
	B) CLOSING STOCK	4	34590.00
4	<b>TOTAL CURRENT ASSETS ( A +B )</b>		<b>5296148.45</b>
CURRENT LIABILITIES, LOANS & PROVISIONS			
A) CURRENT LIABILITIES:			
	i) SUNDRY CREDITORS	5	1409550.00
	ii) LIABILITIES FOR EXPENSES	6	66000.00
	B) UNSECURED LOAN		0.00
5	<b>TOTAL CURRENT LIABILITIES</b>		<b>1475550.00</b>
6	<b>NET CURRENT ASSETS ( 4 - 5 )</b>		<b>3820598.45</b>
<b>TOTAL APPLICATION OF FUNDS ( 3 + 6 )</b>			<b>3946924.95</b>

AS PER OUR REPORT ON EVEN DATE

DATE : 30.09.2022  
PLACE : KOLKATA



**MIR & Associates**  
Chartered Accountants

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

*Pranab*  
**President**  
Hockey Bengal

*Fahiyak Ah.*  
**Secretary General**  
Hockey Bengal

*Anish*  
**Treasurer**  
Hockey Bengal

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

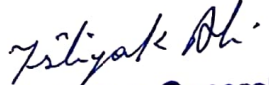
**MIR & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
62/C, SADANANDA ROAD  
KOLKATA--700 026

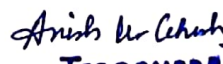
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2022**

P A R T I C U L A R S		SCHE.	AMOUNT RS. P.
<b>INCOME:</b>			
1	ANNUAL SUBSCRIPTION	08	31700.00
2	DONATION RECEIVED	"	998500.00
3	LEAGUE FEES	"	19000.00
4	PLAYER'S REG. FEES	"	42700.00
5	TRANSFER FEES	"	12470.00
6	UMPIRE FEES	"	15300.00
7	GOVT. GRANTS	"	5000000.00
8	SAVINGS BANK INTEREST	"	62277.00
9	SPONSORSHIP	"	1073253.88
	<b>TOTAL OF CREDITS (1 TO 8 )</b>		<b>7255200.88</b>
<b>EXPENDITURE :</b>			
10	ACCOMODATION	09	152916.00
12	JERSEY & BIPS	"	197658.00
13	PARTICIPATION FEES	"	2000.00
14	PRINTING & STATIONERY	"	41915.00
15	TIFFIN & REFRESHMENT EXPENSES	"	362256.00
16	TRAVELLING & CONVEYANCE	"	246944.00
17	TROPHY & MEMENTO	"	126856.00
18	POSTAGE & TELEGRAME	"	3650.00
19	TOURNAMENT HOISTING FEES	"	3500.00
20	DECORATION EXPENSES	"	413280.00
21	UMPIRE'S REMUNARATION	"	193000.00
22	ACCOUNTING CHARGES	"	15000.00
23	ANNUAL RENEWAL FEES 21-22(HI) / BOA	"	500.00
24	AUDIT FEES	"	15000.00
25	BANNER & HOARDING EXPENSES	"	185729.00
26	CARRING EXPENSES	"	1600.00
27	CLEANING & WASHING	"	8316.00
28	ZONE INCHARGE	"	5000.00
29	DONATION PAID	"	1758.00
30	ELECTRICITY EXPENSES	"	3640.00
31	FELICITATION	"	10810.00
32	LABOUR EXPENSES	"	173300.00
33	MEDICAL EXPENSES	"	18653.00
34	MISC. EXPENSES	"	17304.00
35	OFFICE EXPENSES	"	9992.00
36	OFFICE RENT	"	19500.00
37	PRIZE EXPENSES	"	82500.00
38	PHOTOGRAPHY EXPENSES	"	7400.00
39	REPAIR & MAINTENANCE	"	634326.00
	<b>BALANCE C/D</b>		<b>2954303.00</b>

Contd...2

  
**President**  
Hockey Bengal

  
**Secretary General**  
Hockey Bengal

  
**Treasurer**  
Hockey Bengal



"2"

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2022**

P A R T I C U L A R S		SCHE.	AMOUNT RS. P.
	BALANCE B/D		2954303.00
40	SALARIES	"	264100.00
41	SOCIAL & WELFARE	"	0.00
42	TELEPHONE EXPENSES	"	3748.00
43	UMPIRE MANAGERS PAYMENT	"	6000.00
44	WEB SITE DEVELOPMENT EXPENSES	"	11500.00
45	REFUND GROUND EXPENSES	"	0.00
46	BANK CHARGES	"	1494.65
47	HIRE CHARGES	"	93239.00
48	SERVICE CHARGES	"	5320.00
49	TECHNICAL OFFICIAL PAYMENT	"	57206.00
50	TOURNAMENT DIRECTOR PAYMENT	"	1100.00
51	TOTAL ( 10 TO 50 )		<u>3398010.65</u>
52	PROFIT BEFORE DEPRECIATION (9-51)		<u>3857190.23</u>
53	DEPRECIATION	"02	<u>21292.00</u>
54	PROFIT BEFORE TAXES ( 52 - 53 )		<u><u>3835898.23</u></u>

AS PER OUR REPORT OF EVEN DATE

DATE : 30.09.2022

PLACE : KOLKATA



**MIR & Associates**  
**Chartered Accountants**

*M. M. Bhattacharya*  
Partner

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

*Banji*  
**President**  
**Hockey Bengal**

*Tilijak Bh.*  
**Secretary General**  
**Hockey Bengal**

*Anish kr Chosh*  
**Treasurer**  
**Hockey Bengal**

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

MIR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
52/C, SADANANDA ROAD  
KOLKATA - 700028

RECEIPT & PAYMENTS FOR THE YEAR ENDED ON 31.03.2022

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	RS.	P.		RS.	P.
TO <b>OPENING BALANCE:</b>			BY UNSECURED LOAN		149184.00
CASH IN HAND	19520.50		PAYMENT TO VIJAY INTERNATIONAL		95450.00
CASH AT BANK	<u>1351662.22</u>		PAYMENT TO SUNDRY CREDITORS		600000.00
UNSECURED LOAN		1371182.72	ACCOMODATION		152916.00
LOAN & ADVANCE		137670.00	JERSEY & BIPS		182582.00
ANNUAL SUBSCRIPTION		10000.00	PARTICIPATION FEES		2000.00
DONATION RECEIVED		31700.00	PRINTING & STATIONERY		41915.00
LEAGUE FEES		998500.00	TIFFIN & REFRESHMENT EXP.		345746.00
PLAYER REG. FEES		19000.00	TRAVELLING & CONVEYANCE		246944.00
TRANSFER FEES		42700.00	TROPHY & MEMENTO		126858.00
UMPIRE FEES		12470.00	POSTAGE & TELEGRAM		3650.00
GOVT. GRANT		15300.00	TOURNAMENT HOISTING FEES		3500.00
SAVING BANK INTEREST		5000000.00	DECORATION EXP		122780.00
SPONSORSHIP		62277.00	UMPIRES REMUNARATION		193000.00
		1073253.00	ANNUAL RENEWAL FEES 20-21 (HI)/BOA		500.00
			BANNER & HOARDING EXP.		132184.00
			CLEANING & WASHING		8316.00
			ZONE INCHARGE		5000.00
			DONATION PAID		1758.00
			ELECTRICITY EXP.		3640.00
			FELICITATION		10810.00
			PRIZE EXPENSES		82500.00
			LABOUR CHARGES		173300.00
			UMPIRE MANAGERS PAYMENT		6000.00
			MEDICAL EXP.		18653.00
			MISC. EXP.		17304.00
			OFFICE EXP.		9992.00
			OFFICE RENT		19500.00
			PHOTOGRAPHY		7400.00
			REPAIR & MAINTENANCE		192326.00
			SALARY		264100.00
			TELEPHONE EXP.		3748.00
			WEB SITE DEVELOPMENT EXP.		11500.00
			HIRE CHARGES		93239.00
			SERVICE CHARGES		5320.00
			TECHNICAL OFFICIAL PAYMENT		57206.00
			TOURNAMENT DIRECTOR PAYMENT		1100.00
			LOAN & ADVANCE (ASSETS)		65061.00
			LIABILITIES FOR PAYMENT		15000.00
			PURCHASES OF FIXED ASSETS		76684.00
			BANK CHARGES		1494.65
			<b>CLOSING BALANCE:</b>		
			CASH IN HAND	60592.62	
			CASH AT BANK	<u>5163301.45</u>	
					5223894.07
<b>TOTAL</b>		<u><b>8774052.72</b></u>	<b>TOTAL</b>		<u><b>8774052.72</b></u>



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## 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.

#### **Fixed Assets:**

Depreciation have provided in the account according to the Provision of Income Tax Act,1961 during the year under audit,

#### **Cash in hand:**

Cash in hand as on 31.03.2022 has been certified by association.

Date : 30.09.2022

Place : Kolkata

