

AUDITORS' REPORT

We have audited the annexed Balance Sheet as at 31st March 2018 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 2018, and
 - (ii) In case of the Income & Expenditure Account of the excess of expenditure over income for the year ended 31st March 2018.

4. We also draw attention to:-

- i. **Bank account balances as appearing in the books of accounts as at 31st March 2018 are not reconciled with the bank statements of account.**
- ii. **The Cash Balance as shown in the audited accounts of 2015-16 was Rs.21,215/- (Rupees Twenty-one thousand two hundred fifteen only). The Opening Balance considered in the Cash Book as on 01.04.2016 was, however, Rs.5,000/- (Rupees Five thousand only). This difference has remained unreconciled till 31.03.2018.**

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

Date: November 13, 2018.



For **S R I ASSOCIATES**
Chartered Accountants.

(**I. PASHA**)
Partner.

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

Balance Sheet as at 31st March, 2018.

<u>Particulars</u>	<u>Schedule</u>	<u>Amount</u> <u>(Rs.)</u>
<u>Sources of Fund</u>		
Fund Account	1	664,841.25
Bank Overdraft	2	-
		664,841.25
<u>Assets</u>		
Fixed Assets	3	79,846.61
Sundry Receivable	4	50,362.00
Fixed Desposits	5	5,049.00
Security Deposit	6	15,463.37
Tax Deducted at Source	7	-
Closing Stock of Kits & Balls	8	25,995.00
Cash and Cash Equivalent	9	496,975.27
		673,691.25
Less: Sundry Creditors	10	8,850.00
		664,841.25
Accounting Policies	18	
Notes on Accounts	19	

Schedule 1 to 19 from an integral part of the Accounts of the Association.

Anish Bis Choudhury
Asst. Treasurer.

Banijee
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: 13 November 2018.



[Signature]
(I. PASHA)
Partner.

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

Income and Expenditure Account for the year ended 31st March, 2018.

Income	Schedule	Amount (Rs.)
Fees & Subscription	11	34,855.00
Interest on Deposits	12	34,649.00
Other Incomes	13	287,221.00
Income from Tournament	14	157,258.00
Closing Stock of Kits and Balls	8	25,995.00
Grant Received (Govt.)		500,000.00
Liability Not Required (200000+58129)		258,129.00
		1,298,107.00

Expenditure	Schedule	Amount (Rs.)
Opening Stock of Kits and Balls		28,907.00
Establishment Expenses	15	1,193,506.00
Annual Prize Distribution	16	95,199.00
Tournament Expenses	17	294,694.00
		1,612,306.00
Less: Excess of Expenditure over Income		314,199.00
		1,298,107.00
Accounting Policies	18	
Notes on Accounts	19	

Schedule 1 to 19 from an integral part of the Accounts of the Association.

Anish Mukherjee
Asst. Treasurer.

Anish Mukherjee
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: 13 November 2018.

For S R I ASSOCIATES
Chartered Accountants.



[Signature]
(I. PASHA)
Partner.