

**AUDITORS' REPORT**

We have audited the annexed Balance Sheet as at 31st March 2017 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 2017 and
- (ii) In case of the Income & Expenditure Account of the excess of expenditure over income for the year ended 31st March 2017.

4. We also draw attention to:-

1. Addition to fixed asset Rs.1645/- (Rupees one thousand six hundred and forty five only) could not be verified by us since no documents could be produced in support of the purchase/acquisition of the asset during the year.

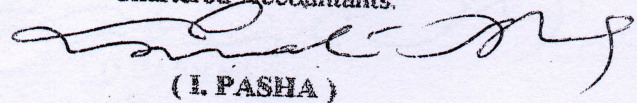
2. Bank account balance of Allahabad bank A/c No.20097582677 as appearing in the books of accounts Rs. 9,37,168.18 (Rupees Nine Lacs Thirty seven thousand one Hundred and sixty eight and paise eighteen only) as at 31<sup>st</sup> March 2017 is not reconciled with the bank statement of account.

3. Opening cash balance in hand as at 01<sup>st</sup> April 2016 was Rs.21,215/- (Rupees Twenty one thousand two hundred and fifteen only) as per the audited accounts for the year 2015-16. However in the cash book of the current Year (FY2016-17) the opening cash balance was taken at Rs.5000/- (Rupees Five thousand) only. The above discrepancy has remained unreconciled.

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

Date: 12<sup>th</sup> October 2017.

For S R I ASSOCIATES  
Chartered Accountants.



( I. PASHA )  
Partner.

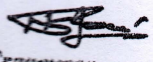


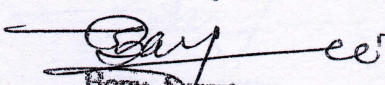
**BENGAL HOCKEY ASSOCIATION**  
1, Draper Lane, 2nd Floor, Kolkata - 700 069.

Balance Sheet as at 31st March, 2017

<u>Particulars</u>	<u>Schedule</u>	<u>Amount</u> (Rs.)
<b>Sources of Fund</b>		
Fund Account	1	
Bank Overdraft	2	9,79,040.25
		<u>9,79,040.25</u>
<b>Assets</b>		
Fixed Assets		
Sundry Receivable	3	61,910.97
Fixed Deposits	4	50,362.00
Security Deposit	5	5,049.00
Tax Deducted at Source	6	8,675.00
Closing Stock of Kits & Balls	7	1,07,639.00
Cash and Cash Equivalent	8	28,907.00
	9	9,83,476.28
Less: Sundry Creditors	10	12,46,019.25
		2,66,979.00
		<u>9,79,040.25</u>
Accounting Policies		
Notes on Accounts	19	
	20	

Schedule 1 to 20 from an integral part of the Accounts of the Association.

  
Treasurer.

  
Honorary Secretary.

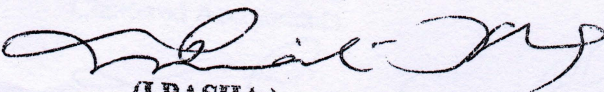
  
President.

In terms of our report of even date.

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

Date: 12th October 2017.

For S R I ASSOCIATES  
Chartered Accountants.

  
(LPASHA)  
Partner.


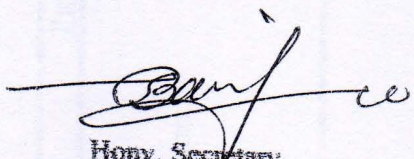



**BENGAL HOCKEY ASSOCIATION**  
1, Draper Lane, 2nd Floor, Kolkata - 700 069.

Income and Expenditure Account for the year ended 31st March, 2017.

Income	Schedule	Amount (Rs.)
Fees & Subscription	11	40,491.58
Interest on Deposits	12	1,62,133.00
Other Incomes	13	63,540.00
Income from Tournament	14	18,250.00
Closing Stock of Kits and Balls	8	28,907.00
Donation Received		1,47,502.00
Net Income form Beighton Cup Hockey tournament	18	11,92,821.50
		<b>16,53,645.08</b>
Expenditure	Schedule	Amount (Rs.)
Opening Stock of Kits and Balls		39,557.00
Establishment Expenses	15	13,49,764.56
Annual Prize Distribution	16	2,59,743.00
Tournament Expenses	17	1,42,039.00
		<b>17,91,103.56</b>
LESS: Excess of Expenditure over Income		1,37,458.48
		<b>16,53,645.08</b>
Accounting Policies	19	
Notes on Accounts	20	

Schedule 1 to 20 from an integral part of the Accounts of the Association.

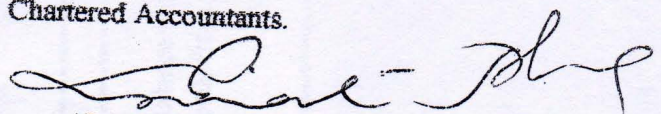
 Treasurer.  
 Hony. Secretary.  
 President.

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: 12th October 2017.

  
 (L. PASHA)  
 Partner.

