

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

**AUDIT REPORT
AND
ACCOUNTS
FOR THE YEAR ENDED ON 31.03.2023**

**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**



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, 2023 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, 2023 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 : 22.09.2023



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

UDIN: 23058340BGYZNE4390

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, 2023

	SCHE.	AMOUNT RS.. P.
SOURCES OF FUNDS :		
1 FUND ACCOUNT	1	1204541.00
2 TOTAL SOURCES OF FUNDS		1204541.00
APPLICATION OF FUNDS :		
3 FIXED ASSETS	2	121679.00
CURRENT ASSETS, LOANS & ADVANCES		
A) CURRENT ASSETS:		
i) SECURITY DEPOSIT (WITH CESC LTD)		67480.00
ii) CASH IN HAND		26193.00
iii) LOANS & ADVANCE (ASSETS)		0.00
iv) BANK BALANCE	3	2398126.00
B) CLOSING MATERIALS	4	34590.00
4 TOTAL CURRENT ASSETS (A+B)		2526389.00
CURRENT LIABILITIES, LOANS & PROVISIONS		
A) CURRENT LIABILITIES:		
i) SUNDRY CREDITORS	5	1341827.00
ii) LIABILITIES FOR EXPENSES	6	101700.00
B) UNSECURED LOAN		0.00
5 TOTAL CURRENT LIABILITIES (A+B)		1443527.00
6 NET CURRENT ASSETS (4 - 5)		1082862.00
TOTAL APPLICATION OF FUNDS (3 + 6)		1204541.00

AS PER OUR REPORT ON EVEN DATE

DATE : 22.09.2023

PLACE : KOLKATA



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

UDIN: 23058340BGYZNE4390

[Signature]
President
Hockey Bengal

[Signature]
Secretary General
Hockey Bengal

[Signature]
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,2023

PARTICULARS	SCHE.	AMOUNT RS. P.
INCOME:		
1 ANNUAL SUBSCRIPTION	08	311490.00
2 DONATION RECEIVED	"	1806149.00
3 LEAGUE FEES	"	5000.00
4 IT REFUND	"	24420.00
5 SAVINGS BANK INTEREST	"	90031.00
6 SPONSORSHIP	"	2086186.00
7 DISCOUNT RECEIVED	"	217927.00
8 TOTAL OF CREDITS (1 TO 7)		<u>4541203.00</u>
EXPENDITURE :		
9 ACCOMODATION	09	236642.00
10 JERSEY & BIPS	"	161755.00
11 PARTICIPATION FEES	"	3000.00
12 PRINTING & STATIONERY	"	66938.00
13 TIFFIN & REFRESHMENT EXPENSES	"	721045.00
14 TRAVELLING & CONVEYANCE	"	730011.00
15 TROPHY & MEMENTO	"	269390.00
16 POSTAGE & TELEGRAM	"	692.00
17 TOURNAMENT HOISTING FEES	"	5000.00
18 DECORATION EXPENSES	"	101493.00
19 UMPIRE'S REMUNERATION	"	270752.00
20 ACCOUNTING CHARGES	"	60000.00
21 ANNUAL RENEWAL FEES 22-23(HI) / BOA	"	500.00
22 AUDIT FEES	"	25000.00
23 BANNER & HOARDING EXPENSES	"	232748.00
24 CARRYING EXPENSES	"	20688.00
25 CLEANING & WASHING	"	14985.00
26 ZONE INCHARGE REMUNERATION	"	21000.00
27 DONATION PAID	"	21600.00
28 ELECTRICITY EXPENSES	"	2070.00
29 FELICITATION	"	21235.00
30 CULTURAL EVENT EXPENSES	"	6500.00
31 LABOUR EXPENSES	"	399060.00
32 LEGAL EXPENSES	"	1195.00
33 MEDICAL EXPENSES	"	58936.00
34 TRAINING EXPENSES	"	5000.00
35 OFFICE EXPENSES	"	0.00
36 OFFICE RENT	"	18000.00
37 COACH REMUNERATION	"	8500.00
38 PRIZE EXPENSES	"	874000.00
39 PHOTOGRAPHY EXPENSES	"	5000.00
40 LOCKER RENT	"	38503.00
41 REPAIR & MAINTENANCE	"	440600.00
		<u>4841838.00</u>


BALANCE C/D

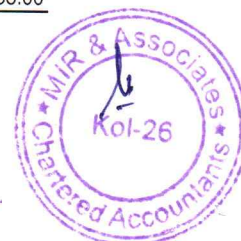
4841838.00

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President
Hockey Bengal


Secretary General
Hockey Bengal


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,2023

P A R T I C U L A R S		SCHE.	AMOUNT RS. P.
	BALANCE B/D		4841838.00
42	SALARIES	"	317275.00
43	SOCIAL & WELFARE	"	0.00
44	TELEPHONE EXPENSES	"	7110.00
45	UMPIRE MANAGERS REMUNERATION	"	16400.00
46	WEB SITE DEVELOPMENT EXPENSES	"	13000.00
47	REFUND GROUND EXPENSES	"	0.00
48	BANK CHARGES	"	14204.00
49	HIRE CHARGES	"	125259.00
50	SERVICE CHARGES	"	3500.00
51	TECHNICAL OFFICIAL REMUNERATION	"	35956.00
52	TOURNAMENT DIRECTOR REMUNERATION	"	13900.00
53	MATERIAL PURCHASES	"	1305156.00
54	PROFESSIONAL / CONSULTANCY FEES	"	570000.00
55	TOTAL (9 TO 54)		<u>7263598.00</u>
56	LOSS BEFORE DEPRECIATION (8-55)		<u>-2722395.00</u>
56	DEPRECIATION	"02	19989.00
57	LOSS BEFORE TAXES (55 - 56)		<u><u>-2742384.00</u></u>

AS PER OUR REPORT OF EVEN DATE

DATE : 22.09.2023
PLACE : KOLKATA



MIR & Associates
Chartered Accountants

Partner

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

UDIN: 23058340BGYZNE4390

[Signature]
President
Hockey Bengal

[Signature]
Secretary General
Hockey Bengal

[Signature]
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 31.03.2023

	RECEIPTS		AMOUNT			PAYMENTS		AMOUNT		AMOUNT	
	RS.	P.	RS.	P.		RS.	P.	RS.	P.	RS.	P.
TO OPENING BALANCE:					BY						
CASH IN HAND	60593.00				PAYMENT TO SUNDRY CREDITORS					405295.00	
CASH AT BANK	5163301.00				ACCOMODATION					236642.00	
			5223894.00		BANNER & HOARDING EXP.					232748.00	
ANNUAL SUBSCRIPTION			311490.00		CARRIAGE EXPENSES					20688.00	
DONATION RECEIVED			1757149.00		CLEANING & WASHING					14985.00	
SAVING BANK INTEREST			90031.00		COACH REMUNARATION					8500.00	
SPONSORSHIP			2086186.00		CONSULTANCY/PROFESSIONAL FEES					570000.00	
ENTRY FEE			5000.00		CULTURAL EVENT EXPENSES					6500.00	
IT REFUND			24420.00		DECORATION EXP					97193.00	
HOCKEY INDIA			49000.00		DONATION PAID					21600.00	
					ELECTRICITY EXP.					2070.00	
					FELICITATION					21075.00	
					HIRE CHARGES					125259.00	
					JERSEY & BIPS					110205.00	
					LABOUR CHARGES					300335.00	
					LEGAL CHARGES					1195.00	
					LOCKER RENT					38503.00	
					MATERIAL PURCHASES					1149156.00	
					HALL BOOKING					4300.00	
					MEDICAL EXP.					58546.00	
					PARTICIPATION FEES					3000.00	
					PRINTING & STATIONERY					66608.00	
					TIFFIN & REFRESHMENT EXP.					401455.00	
					TRAVELLING & CONVEYANCE					726861.00	
					TROPHY & MEMENTO					134290.00	
					POSTAGE & TELEGRAM					692.00	
					TOURNAMENT HOISTING FEES					5000.00	
					UMPIRES REMUNARATION					270752.00	
					ANNUAL RENEWAL FEES 22-23 (HI)/BOA					500.00	
					ZONE INCHARGE					21000.00	
					PRIZE EXPENSES					874000.00	
					UMPIRE MANAGERS PAYMENT					16400.00	
					TRAINING EXPENSES					5000.00	
					OFFICE RENT					18000.00	
					PHOTOGRAPHY					5000.00	
					REPAIR & MAINTENANCE					440600.00	
					SALARY					317275.00	
					TELEPHONE EXP.					7110.00	
					WEB SITE DEVLOPMENT EXP.					13000.00	
					SERVICE CHARGES					3500.00	
					TECHNICAL OFFICIAL PAYMENT					35956.00	
					TOURNAMENT DIRECTOR PAYMENT					13900.00	
					SECURITY DEPOSIT					45768.00	
					LOAN & ADVANCE (ASSETS)					193545.00	
					LIABILITIES FOR PAYMENT					49300.00	
					PURCHASES OF FIXED ASSETS					15340.00	
					BANK CHARGES					14204.00	
					CLOSING BALANCE:						
					CASH IN HAND					26193.00	
					CASH AT BANK					2398126.00	
											2424319.00
TOTAL			9547170.00		TOTAL						9547170.00

DATE : 22.09.2023
PLACE : KOLKATA

AS PER OUR REPORT OF EVEN DATE

[Signature]
President
Hockey Bengal

[Signature]
Secretary General
Hockey Bengal

[Signature]
President
Hockey Bengal



MIR & Associates
Chartered Accountants
[Signature]
Partner
M. M. Bhattacharya
UDIN: 23058340BGYZNE4390
M No. 058340
F No. 323590E

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 31.03.2023 has been certified by association.

Date : 22.09.2023
Place : Kolkata




President
Hockey Bengal


Secretary General
Hockey Bengal


Treasurer
Hockey Bengal

A circular purple stamp with "HOCKEY BENGAL" around the top, "ESTD 1908" in the center, and a star at the bottom.