



Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Financial Statement for the year ended as on
31st March, 2024

Ramesh Chandra Roy & Associates

Chartered Accountants

Kogey Commercial Complex, Zero Point Tinali

Itanagar, Arunachal Pradesh-791111

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Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
'O' Point Tinali, Itanagar-791111
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INDEPENDENT AUDITOR'S REPORT

To,
The Member
Hockey Arunachal
Itanagar, Papum Pare District
Arunachal Pradesh

Report on Financial Statement

We have audited the accompanying financial statements of **Hockey Arunachal**, Itanagar, Papum Pare District, Arunachal Pradesh, which comprise the balance sheet as at **31st March, 2024** and the Income & Expenditure account along with the Receipt and Payment account for the year ending on that date annexed thereto and a summary of significant accounting policies.

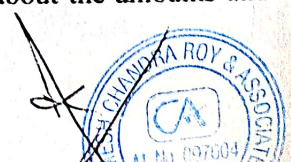
Management's responsibility for Financial Statement

Management of **Hockey Arunachal** is responsible for the preparation of these financial statements that give true and fair view of the financial position, financial performance and cash flows of the school in accordance with the Generally Accepted Accounting Principles and the applicable statutes. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give true and fair view and free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable matters related to going concern and using going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility

Our responsibility is to express opinion on these financial statements based on our audit. We conduct our audit in accordance with standard of auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and





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disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, of the financial position of **Hockey Arunachal**, Itanagar, Papum Pare District, Arunachal Pradesh, as at **31st March, 2024**, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

Emphasis of Matter

We draw attention to notes to accounts of the financial statements which describe the impact of financial transactions on School. Volume and nature of collective impact of observations read with disclosures made in the notes of accounts, not being material, our opinion is not qualified in respect of those matters.

Report on Other Legal and Regulatory Requirements

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of accounts as required by law have been kept by the Management so far as appears from our examination of those books.
- c. The Balance Sheet, Receipt & Payment Account and Trading & Profit & Loss Account dealt with by this report are in agreement with the books of account.





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In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements, read together with the notes to the account thereon gives the information required by law in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India.

- a) In the case of Balance Sheet, of the State of Affairs of the **Hockey Arunachal**, as at 31st **March, 2024**;
- b) In the case of the Income & Expenditure Account, the surplus for the period ended on that date and;
- c) In the case of Receipts and Payment accounts, the transactions for the period ended on that date.

Place: Itanagar

Date: 04th December, 2024

For Ramesh Chandra Roy & Asso.
Chartered Accountants
ERN: 016170N
M. No. 097004
CA Ramesh Chandra Roy
Partner
M.N.-097004
UDIN: 24097004BKDGAS2862



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Hockey Arunachal
Itanagar, Paum Pare District
Arunachal Pradesh

Significant Accounting Policies and Notes on Accounts
(Attached to and forming part of the Audit Report for the period ending 31.03.2024)

1. Accounting Policy:

- a) The books of Accounts have been maintained on the Accrual Basis System of Accounting.
- b) The Accounting of expenditure is based on the release of payments in some cases.

2. Books & Records Maintenance:

- a) We suggest maintaining the "Double Entry System" of Book Keeping.
- b) Fixed Assets and consumable Register were under updation and reconciliation with Financial Records.
- c) Most of the expenditure vouchers were internal in nature and supporting with internal documents only.

Place: Itanagar

Date: 04th December' 2024

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN-016170N
M. No. 097004
CA Ramesh Chandra Roy
Partner
M.N.-097004

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Balance Sheet as on 31-03-2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund : Opening Balance	78,063.00	Fixed Assets (As per Annexure II)	1,46,683.00
Add: Member's Contributions	45,000.00	Deposits	0.00
Add: Reserve & Surplus	8,410.00	Capital Expenditure	0.00
Total Capital Fund	1,31,473.00	Current Assets	
Loans & Advances	0.00	Sundry Debtor	0.00
Current Liabilities		Staff Advance	11,090.00
Sundry Creditor	14,040.00	Membership Fee Receivable	0.00
Provisions (As per Annexure I)	19,590.00	Closing Balance (Cash & Bank)	7,330.00
TOTAL	1,65,103.00	TOTAL	1,65,103.00

In terms of our report of even date attached herewith
For Ramesh Chandra Roy & Asso.

Chartered Accountants
M. No. 097004

CA Ramesh Chandra Roy
(Partner)

M.No.097004/FRN.016170N
UDIN: 24097004BKDGAS2862

(Certified above figures as true & Correct)

(Secretary)
Hockey Arunachal

SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Income & Expenditure Account for the financial year ending 31-03-2024

INCOME	AMOUNT	EXPENDITURE	AMOUNT
Membership Fee	41,230.00	Salary & Honorarium	45,430.00
General Donations & Contribution	4,28,350.00	Administrative Expenses	24,520.00
Fund Raising Activity	20,860.00	Miscellaneous Expenses	6,860.00
Other Income	12,840.00	Printing & Stationery	9,140.00
		Electricity & Water Charges	16,290.00
		Telephone Exp.	15,510.00
		Travelling Expenses	24,380.00
		Repairs & Maintenance	6,820.00
		Legal & Professional Fee	3,000.00
		Programme Exp.(Annexure III)	3,26,600.00
		Depreciation	16,320.00
		Excess of Income over Expenditure	8,410.00
TOTAL	5,03,280.00	TOTAL	5,03,280.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)

M.No.097604/ERN.016170N

(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Receipt & Payment Account for the financial year ending 31-03-2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	16,160.00	Salary & Honorarium	41,050.00
Membership Fee	41,230.00	Administrative Expenses	24,520.00
General Donations & Contribution	4,28,350.00	Miscellaneous Expenses	6,860.00
Fund Raising Activity	20,860.00	Printing & Stationery	9,140.00
Other Income	12,840.00	Electricity & Water Charges	16,290.00
Sundry Debtors	0.00	Telephone Exp.	15,510.00
Loans & Advances	0.00	Travelling Expenses	24,380.00
Deposits	0.00	Repairs & Maintenance	6,820.00
Advance Refund	0.00	Legal & Professional Fee	0.00
Member's Contribution	45,000.00	Programme Exp.(Annexure III)	3,26,600.00
Staff Advance	5,450.00		
		Fixed Assets	80,890.00
		Payment to Creditors	3,240.00
		Staff Advance	7,260.00
		Capital Expenditure	0.00
		Loans & Advances	0.00
		Deposits	0.00
		Closing Balance (Cash&Bank)	7,330.00
	5,69,890.00	TOTAL	5,69,890.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants
CA Ramesh Chandra Roy
(Partner)
M.No.097004/ERN.016170N

(Certified above figures as true & Correct)

(Secretary)
Hockey Arunachal

SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

4Annexed to and forming part of the Financial Statement for the year 2023-24

Annexure I

PARTICULARS	Balance on	For the year 2023-24		
	1-4-23	Expenditure	Payments	Net Balance
Salary & Honorarium	6,210.00	45,430.00	41,050.00	10,590.00
Administrative Expenses	0.00	24,520.00	24,520.00	0.00
Miscellaneous Expenses	0.00	6,860.00	6,860.00	0.00
Printing & Stationery	0.00	9,140.00	9,140.00	0.00
Electricity & Water Charges	0.00	16,290.00	16,290.00	0.00
Telephone Exp.	0.00	15,510.00	15,510.00	0.00
Travelling Expenses	0.00	24,380.00	24,380.00	0.00
Repairs & Maintenance	0.00	6,820.00	6,820.00	0.00
Legal & Professional Fee	6,000.00	3,000.00	0.00	9,000.00
Programme Exp. (Annexure III)	0.00	3,26,600.00	3,26,600.00	0.00
Total	12,210.00	4,78,550.00	4,71,170.00	19,590.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)
M.No.097004/FRN.016170N

(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Annexed to and forming part of the Financial Statement for the year 2023-24

Annexure II

PARTICULARS	GROSS BLOCK				DEPRECIATION	W.D.V
	As at 01.04.2023	Addition during the year	Sold during the year	As at 31.03.2024	Total	As at 31.03.2024
Furniture & Fixtures	19,193.00	0.00	0.00	19,193.00	1,920.00	17,273.00
Electrical Fittings	0.00	43,450.00	0.00	43,450.00	4,350.00	39,100.00
Games Equipment	0.00	36,360.00	0.00	36,360.00	3,640.00	32,720.00
Office Equipments	31,890.00	0.00	0.00	31,890.00	3,190.00	28,700.00
Other Assets	21,450.00	10,660.00	0.00	32,110.00	3,220.00	28,890.00
Total	72,533.00	90,470.00	0.00	1,63,003.00	16,320.00	1,46,683.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants
CA Ramesh Chandra Roy
(Partner)
M.N.6.097004/FRN.016170N

(Certified above figures as true & Correct)

(Secretary)
Hockey Arunachal
SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

4 Schedule of Programmes conducted by Society during the Financial year 2023-24

Annexure III

PARTICULARS	Opening Balance	Expenditure	Payments	Net Balance
Olympic Day Celebration 23rd June 2023	0.00	60,590.00	60,590.00	0.00
Plantation Programme on 1st Aug, 2023	0.00	35,350.00	35,350.00	0.00
Participated in National Championship Junior Boys Category	0.00	76,820.00	76,820.00	0.00
Participated in National Championship Senior Boys Category	0.00	82,420.00	82,420.00	0.00
National Sports day Celebration	0.00	71,420.00	71,420.00	0.00
Total	0.00	3,26,600.00	3,26,600.00	0.00

For Ramesh Chandra Roy & Asso.
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M.No. 897004 / FRN.016170N

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(Secretary)
Hockey Arunachal

SECRETARY
Hockey Arunachal (HA)

Date: 04-12-2024

Place: Itanagar