



Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Financial Statement for the year ended as on
31st March, 2025

Ramesh Chandra Roy & Associates

Chartered Accountants

Kogey Commercial Complex, Zero Point Tinali

Itanagar, Arunachal Pradesh-791111

Mob. No. - 9862348723

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Ramesh Chandra Roy & Asso.
Chartered Accountants

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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, 2025** 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 **Qualified Opinion**.

Basis of Qualified Opinion

We have attached 'Annexure'A' herewith stating basis of our qualified opinion on the financial statement of the Association.

Qualified Opinion

In our opinion, the financial statements present fairly, in all material respects except for the effects of the matters described in the basis of qualified opinion vide Annexure 'A', financial position of **Hockey Arunachal**, Itanagar, Papum Pare District, Arunachal Pradesh, as at **31st March, 2025**, and of its financial performance and its cash flows for the year then ended is in accordance with Generally Accepted Accounting Principles.

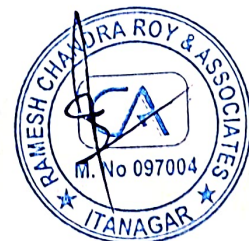
Emphasis of Matter

We draw attention to notes to accounts of the financial statements which describe the impact of financial transactions on Association. Volume and nature of collective impact of observations read with disclosures made in the notes of accounts, being material in nature, our opinion is qualified in respect of those matters.

Report on Other Legal and Regulatory Requirements

Subject to our observations given under basis of qualified opinion, 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.





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- 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.

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, 2025**;
- 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 October, 2025

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN 016170N
CA Ramesh Chandra Roy
Partner
M.N.-097004
UDIN: 25097004BMIPVU1821



Ramesh Chandra Roy & Asso.
Chartered Accountants

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Annexure-A

Hockey Arunachal
Itanagar, Paum Pare District
Arunachal Pradesh

Basis of qualified opinion on the financial statement of Hockey
Arunachal

(Attached to and forming part of the Audit Report for the period ending 31.03.2025)

1. Fixed Assets:

- a) Fixed Assets and consumable Register were under updation and reconciliation with Financial Records .

2. Books & Records Maintenance:

- a) Detailed records of participation in various events have not been properly compiled and provided for audit purpose.
- b) Most of the Grant Expenses were incurred in cash by way of withdrawl of entire amount in the form of staff advance.
- c) Most of the expenditure vouchers were internal in nature and supporting with internal documents only.
- d) Records corroborating codal compliances in procurement of goods and services have not been provided for audit verification.
- e) We suggest maintaining the "Double Entry System" of Book Keeping.

Place: Itanagar

Date: 04th October' 2025


For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN/076170N
CA Ramesh Chandra Roy
Partner
M.N.-097004



Ramesh Chandra Roy & Asso.
Chartered Accountants

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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 31.03.2025)

3. Accounting Policy:

- a) Barring few exceptions, 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.

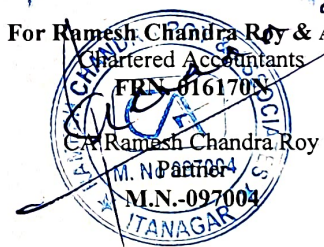
4. Books & Records Maintenance:

- a) Fixed Assets and consumable have been accounted for on historical cost basis.
- b) Association has provided depreciation on the flat rate of 10% following written down value method.

Place: Itanagar

Date: 04th October' 2025

For Ramesh Chandra Roy & Asso.
Chartered Accountants



Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

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Balance Sheet as on 31-03-2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund :Opening Balance	1,31,473.00	Fixed Assets(As per Annexure II)	1,45,203.00
Add: Member's Contributions	0.00	Deposits	0.00
Add:Reserve & Surplus	9,707.00	Capital Expenditure	0.00
Total Capital Fund	1,41,180.00	Current Assets	
Loans & Advances	0.00	Grant Receivable	0.00
Current Liabilities		Sundry Debtor	0.00
Sundry Creditor	7,830.00	Staff Advance	15,170.00
Provisions(As per Annexure I)	23,460.00	Membership Fee Receivable	0.00
		Closing Balance(Cash & Bank)	12,097.00
TOTAL	1,72,470.00	TOTAL	1,72,470.00

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

(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

Secretary
Hockey Arunachal
Itanagar

Date: 04-10-2025

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

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Income & Expenditure Account for the financial year ending 31-03-2025

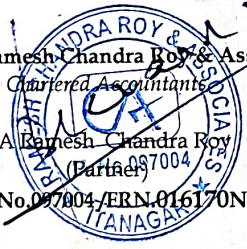
INCOME	AMOUNT	EXPENDITURE	AMOUNT
Membership Fee	44,380.00	Salary & Honorarium	50,270.00
General Donations & Contribution	0.00	Administrative Expenses	28,450.00
Fund Raising Activity	0.00	Miscellaneous Expenses	8,043.00
Other Income	0.00	Printing & Stationery	10,320.00
Grant-in-Aid		Electricity & Water Charges	18,530.00
Sports Authority of Arunachal	10,00,000.00	Telephone Exp.	17,180.00
Dated:-11/06/2024		Travelling Expenses	32,270.00
Hockey India		Repairs & Maintenance	8,450.00
Dated:-26/02/2025	7,35,000.00	Website Development	49,000.00
Dated:-08/10/2024	24,500.00	Legal & Professional Fee	3,000.00
Dated:-16/01/2025	24,500.00	Programme Exp.(Annexure III)	15,77,000.00
		Depreciation	16,160.00
		Excess of Income over Expenditure	9,707.00
TOTAL	18,28,380.00	TOTAL	18,28,380.00

For Ramesh Chandra Roy & Asso.

Chartered Accountants

CA Ramesh Chandra Roy
(Partner)

M.No.097004/ERN.016170N



(Certified above figures as true & Correct)

Hockey Arunachal

Secretary
Hockey Arunachal
Itanagar

Date: 04-10-2025

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

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Receipt & Payment Account for the financial year ending 31-03-2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	7,330.00	Salary & Honorarium	49,400.00
Membership Fee	44,380.00	Administrative Expenses	28,450.00
General Donations & Contribution	0.00	Miscellaneous Expenses	8,043.00
Fund Raising Activity	0.00	Printing & Stationery	10,320.00
Other Income	0.00	Electricity & Water Charges	18,530.00
Sundry Debtors	0.00	Telephone Exp.	17,180.00
Loans & Advances	0.00	Travelling Expenses	32,270.00
Deposits	0.00	Repairs & Maintenance	8,450.00
Advance Refund	0.00	Website Development	49,000.00
Member's Contribution	0.00	Legal & Professional Fee	0.00
Staff Advance	6,170.00	Programme Exp.(Annexure III)	15,77,000.00
Grant-in-Aid Received	17,84,000.00	Fixed Assets	13,220.00
		Payment to Creditors	7,670.00
		Staff Advance	10,250.00
		Capital Expenditure	0.00
		Loans & Advances	0.00
		Deposits	0.00
		Closing Balance	
		Cash at Bank	3,487.00
		Cash in Hand	8,610.00
	18,41,880.00	TOTAL	18,41,880.00

For Ramesh Chandra Roy & Asso.

Chartered Accountant

CA Ramesh Chandra Roy
(Partner)

M.No.097004/FRN.016170N

(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

Secretary
Hockey Arunachal
Itanagar

Date: 04-10-2025

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

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Annexed to and forming part of the Financial Statement for the year 2024-25

Annexure I

PARTICULARS	Balance on	For the year 2024-25		
	1-4-24	Expenditure	Payments	Net Balance
Salary & Honorarium	10,590.00	50,270.00	49,400.00	11,460.00
Administrative Expenses	0.00	28,450.00	28,450.00	0.00
Miscellaneous Expenses	0.00	8,043.00	8,043.00	0.00
Printing & Stationery	0.00	10,320.00	10,320.00	0.00
Electricity & Water Charges	0.00	18,530.00	18,530.00	0.00
Telephone Exp.	0.00	17,180.00	17,180.00	0.00
Travelling Expenses	0.00	32,270.00	32,270.00	0.00
Repairs & Maintenance	0.00	8,450.00	8,450.00	0.00
Website Development	0.00	49,000.00	49,000.00	0.00
Legal & Professional Fee	9,000.00	3,000.00	0.00	12,000.00
Programme Exp.(Annexure III)	0.00	15,77,000.00	15,77,000.00	0.00
Total	19,590.00	18,02,513.00	17,98,643.00	23,460.00

For Ramesh Chandra Roy & Asso.

Chartered Accountants

C. Ramesh Chandra Roy
Partner

M.No.097004/ERN/016170N
ITANAGAR

(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

Secretary
Hockey Arunachal
Itanagar

Date: 04-10-2025

Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Annexed to and forming part of the Financial Statement for the year 2024-25

Annexure II

PARTICULARS	GROSS BLOCK				DEPRECIATION	W.D.V
	As at 01.04.2024	Addition during the year	Sold during the year	As at 31.03.2025	Total	As at 31.03.2025
Furniture & Fixtures	17,273.00	0.00	0.00	17,273.00	1,730.00	15,543.00
Electrical Fittings	39,100.00	0.00	0.00	39,100.00	3,910.00	35,190.00
Games Equipment	32,720.00	0.00	0.00	32,720.00	3,280.00	29,440.00
Office Equipments	28,700.00	8,250.00	0.00	36,950.00	3,700.00	33,250.00
Other Assets	28,890.00	6,430.00	0.00	35,320.00	3,540.00	31,780.00
Total	1,46,683.00	14,680.00	0.00	1,61,363.00	16,160.00	1,45,203.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants
Ramesh Chandra Roy
Partner
M.No-097004/PRN.016170N
ITANAGAR

(Certified above figures as true & Correct)

(Secretary)
Hockey Arunachal
Secretary
Hockey Arunachal
Itanagar

Date: 04-10-2025
Place: Itanagar

Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

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4 Schedule of Programmes conducted by Society during the Financial year 2024-25

Annexure III

PARTICULARS	Opening Balance	Expenditure	Payments	Net Balance
Olympic Day Celebration 23rd June 2024 at Itanagar	0.00	3,18,560.00	3,18,560.00	0.00
Plantation Prog	0.00	60,270.00	60,270.00	0.00
State Olympic game Participation	0.00	2,52,640.00	2,52,640.00	0.00
15th Senior Women National Championship	0.00	1,25,350.00	1,25,350.00	0.00
15th Senior Men National Championship	0.00	2,06,460.00	2,06,460.00	0.00
15th Sub-Junior Men National Championship	0.00	1,74,270.00	1,74,270.00	0.00
15th Sub-Junior Women National Championship	0.00	1,26,520.00	1,26,520.00	0.00
15th National Championship Junior Men's	0.00	1,02,400.00	1,02,400.00	0.00
National Sports day Celebration at Itanagar	0.00	2,10,530.00	2,10,530.00	0.00
Total	0.00	15,77,000.00	15,77,000.00	0.00

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
Itanagar

Date: 04-10-2025

Place: Itanagar