



Hockey Arunachal

Itanagar, Papum Pare District
Arunachal Pradesh

Financial Statement for the year ended as on
31st March, 2023

Ramesh Chandra Roy & Associates

Chartered Accountants

Kogey Commercial Complex, Zero Point Tinali

Itanagar, Arunachal Pradesh-791111

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Email-rcroyassociates@gmail.com



Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
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INDEPENDENT AUDITOR'S REPORT

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

Report on Financial Statement

We have audited the accompanying consolidated financial statements of **Hockey Arunachal**, Itanagar, District Papum Pare, Arunachal Pradesh, which comprise the balance sheet as at **31st March, 2023** and the consolidated Income & Expenditure account along with the consolidated 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 consolidated financial statements that give true and fair view of the financial position, financial performance and cash flows of the society 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 consolidated 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 consolidated 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, District Papum Pare, Arunachal Pradesh, as at **31st March, 2022**, 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 the financial statements which describe the impact of financial transactions on society. 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 Society so far as appears from our examination of those books.
- c. The Balance Sheet, Receipt & Payment Account and Income and Expenditure 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, 2023**;
- b) In the case of the Income and 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: 03rd Febauary, 2024

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN. 016170N

CA Ramesh Chandra Roy
Partner
M.N.-097004

UDIN: 24097004BKDFOH3471





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Hockey Arunchal
Itanagar, Papum Pare District, Arunachal Pradesh

Significant Accounting Policies and Notes on Accounts

(Attached to and forming part of the Audit Report for the period ending 31.03.2023)

1. Accounting Policy:

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

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) Cash Book was under updation.
- d) Most of the expenditure vouchers were internal in nature and supported with internal documents only.

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN. 016170N

CA Ramesh Chandra Roy
Partner
M.N.-097004



Place: Itanagar

Date: 03rd Febuary, 2024

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District::Arunachal Pradesh

Balance Sheet as on 31-03-2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund :Opening Balance	61,566.00	Fixed Assets(As per Annexure II)	72,533.00
Member's Contributions	6,000.00	Deposits	0.00
Reserve & Surplus	10,497.00	Capital Expenditure	0.00
Capital Fund	78,063.00	Current Assets	
Loans & Advances	0.00	Sundry Debtor	0.00
Current Liabilities		Staff Advance	9,280.00
Dry Creditor	0.00	Membership Fee Receivable	0.00
Dry Creditor for Fixed Assets	7,700.00		
Provisions(As per Annexure I)	12,210.00	Closing Balance(Cash & Bank)	16,160.00
TOTAL	97,973.00	TOTAL	97,973.00

terms of our report on even date attached herewith
For Ramesh Chandra Roy & Asso.
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)

M.No. 097004/ERN: 016170N
UDIN: 24097004BKDFOH8471



(Certified above to be true & Correct)

(Secretary)

Hockey Arunachal
Secretary
Hockey Arunachal

03.02.2024

Itanagar

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District

Income & Expenditure Account for the financial year ending 31-03-2023

INCOME	AMOUNT	EXPENDITURE	AMOUNT
Membership Fee	38,340.00	Salary & Honorarium	38,130.00
General Donation & Contribution	2,42,800.00	Administrative Expenses	15,210.00
and Generating Activities	0.00	Miscellaneous Expenses	4,220.00
Other Income	9,820.00	Printing & Stationery	3,530.00
		Electricity & Water Charges	13,140.00
		Telephone Expenses	9,610.00
		Travelling Expenses	13,150.00
		Repairs & Maintenance	4,520.00
		Legal & Professional Fee	3,000.00
		<i>Programme Exp.(Annexure III)</i>	1,67,880.00
		Depreciation	8,073.00
		Excess of Income Over Expenditure	10,497.00
TOTAL	2,90,960.00	TOTAL	2,90,960.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)

M.No. 097004/PRN. 016170N



(Certified above figures true & Correct)

(Secretary)

Hockey Arunachal
Secretary
Hockey Arunachal

Date: 03.02.2024

Place: Itanagar

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District::Arunachal Pradesh

Receipt & Payment Account for the financial year ending 31-03-2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	6,430.00	Salary & Honorarium	37,130.00
Membership Fee	38,340.00	Administrative Expenses	15,210.00
General Donation & Contribution	2,42,800.00	Miscellaneous Expenses	4,220.00
and Generating Activities	0.00	Printing & Stationery	3,530.00
		Electricity & Water Charges	13,140.00
Other Income	9,820.00	Telephone Expenses	9,610.00
undry Debtors	0.00	Travelling Expenses	13,150.00
ans & Advances	0.00	Repairs & Maintenance	4,520.00
osits	0.00	Legal & Professional Fee	0.00
ivance Refund	0.00	<i>Programme Exp.(Annexure III)</i>	1,67,880.00
ember's Contribution	6,000.00		
ff Advance	14,460.00		
ipital Expenditure	0.00	Fixed Assets	27,770.00
		Payment to Creditors	0.00
		Staff Advance	5,530.00
		Capital Expenditure	0.00
		Loans & Advances	0.00
		Deposits	0.00
		Closing Balance (Cash&Bank)	16,160.00
	3,17,850.00	TOTAL	3,17,850.00

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

Date: 03.02.2024

Place: Itanagar

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District::Arunachal Pradesh

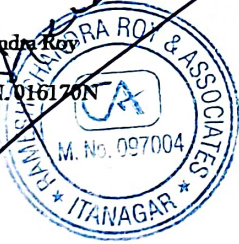
Annexed to and forming part of the Financial Statement for the year 2022-23

Annexure I

PARTICULARS	Balance on	For the year 2022-23		
	1-4-22	Expenditure	Payments	Net Balance
Salary & Honorarium	5,210.00	38,130.00	37,130.00	6,210.00
Administrative Expenses	0.00	15,210.00	15,210.00	0.00
Miscellaneous Expenses	0.00	4,220.00	4,220.00	0.00
Printing & Stationery	0.00	3,530.00	3,530.00	0.00
Electricity & Water Charges	0.00	13,140.00	13,140.00	0.00
Telephone Expenses	0.00	9,610.00	9,610.00	0.00
Travelling Expenses	0.00	13,150.00	13,150.00	0.00
Repairs & Maintenance	0.00	4,520.00	4,520.00	0.00
Legal & Professional Fee	3,000.00	3,000.00	0.00	6,000.00
Programme Exp. (Annexure III)	0.00	1,67,880.00	1,67,880.00	0.00
Total	8,210.00	2,72,390.00	2,68,390.00	12,210.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants

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



Date: 03.02.2024
Place: Itanagar

(Certified above figures as true & Correct)

(Secretary)
Hockey Arunachal
Secretary
Hockey Arunachal

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District::Arunachal Pradesh

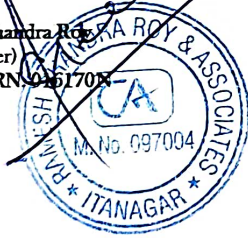
Annexed to and forming part of the Financial Statement for the year 2022-23

Annexure II

PARTICULARS	GROSS BLOCK				DEPRECIATION	W.D.V
	As at 01.04.2022	Addition during the year	Sold during the year	As at 31.03.2023	Total	As at 31.03.2023
Furniture & Fixtures	21,326.00	0.00	0.00	21,326.00	2,133.00	19,193.00
Office Equipments	12,860.00	22,580.00	0.00	35,440.00	3,550.00	31,890.00
Other Assets	13,600.00	10,240.00	0.00	23,840.00	2,390.00	21,450.00
Total	47,786.00	32,820.00	0.00	80,606.00	8,073.00	72,533.00

For Ramesh Chandra Roy & Asso.
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)
M.No. 097004/FRN/0461708



(Certified above figures as true & correct)

(Secretary)

Hockey Arunachal
Secretary
Hockey Arunachal

Date: 03.02.2024

Place: Itanagar

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District::Arunachal Pradesh

Schedule of Programmes conducted by the Society during the Financial year 2022-23

Annexure III

PARTICULARS	Opening Balance	Expenditure	Payments	Net Balance
Annual State Championship Prog.	0.00	52,450.00	52,450.00	0.00
13th Senior Mens National Hockey Championship	0.00	44,160.00	44,160.00	0.00
Hockey Coaching Prog.	0.00	46,840.00	46,840.00	0.00
Sports & Cultural Activities	0.00	24,430.00	24,430.00	0.00
Total	0.00	1,67,880.00	1,67,880.00	0.00

For Ramesh Chandra Roy & Asso
Chartered Accountants

CA Ramesh Chandra Roy
(Partner)

M.No. 097004/FRN-20151704



Date: 03.02.2024
Place: Itanagar

(Certified above figures as true & Correct)

[Signature]
Secretary
Hockey Arunachal
Hockey Arunachal