AUDIT REPORT AND STATEMENT OF ACCOUNTS

From 01-04-2024 to 31-03-2025

HOCKEY JHARKHAND
RANCHI

C.K. PRUSTY & ASSOCIATES
CHARTERED ACCOUNTANTS
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INDIA
C.K. Prusty & Associates
CHARTERED ACCOUNTANTS

Independent Auditors' Report

TO THE MEMBERS OF HOCKEY JHARKHAND

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of the **HOCKEY JHARKHAND (PAN: AABTH1429F)** RANCHI, which comprise the balance sheet as at 31st March 2025 and the Income and Expenditure Account and the Receipts and Payment Account for the Year than ended, and notes to the financial statements, including a summary of significant accounting policies.

BASIS FOR OPINION

We conducted our audit in accordance with the standards on Auditing (SAs) issued by ICAI Our responsibilities under those Standards are Further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance With the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe our opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for preparation of the financial statements in accordance with The Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are 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, basic 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. We have complied the final statement of account on the basis of information/ facts and figures provided by the office – bearers of the trust.

AUDITORS RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economy decisions of users taken on the basis of these financial statements.

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HOCKEY JHARKHAND

Dhanendra Kumar

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

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As part an audit in accordance with SAs, exercise professional Judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may invoice collusion forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management use of the going concern basic of accounting and based on the audit evidence obtained a material uncertainty exist related to events or conditions that may cast significant doubt on the entity's ability to continues as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the cause the entity to continuous may cause the entity cease to continue as a going concern. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including, any significant deficiencies in internal control that we identify during our audit.
  We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relevant relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Ranchi.
Date: 18-08-2025

For C.K. Prusty & Associates
Chartered Accountants
Firm Regn No. 323220E

HOCKEY JHARKHAND

C.K. PRUSTY & ASSOCIATES CHARTERED ACCOUNTANTS 323220E

(Dharmendra Kumar Sinha)
Partner
Membership No. 412799
UDIN: 25412799BMKZYJ3199

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Hockey Jharkhand
Ranchi

Balance Sheet as at 31st March, 2025

Liabilities		Amount	Assets		Amount
General Fund			**Fixed Assets (Note-3)**		
Opening Balance	-39,49,249.54		Antivirus software	1,440.00	
Add- Excess of expenditure	-73,875.60		CCTV Camera	445.95	
Over Income		-40,23,125.14	Chair	13,317.48	
			Computer	906.33	
			Furniture & Fixtures	1,12,435.29	
			HP Laptop	5,942.16	
			Kitchen Assets	8,201.25	
			Mobile	6,230.50	
Current Liabilities			Printer	796.31	
Sundry Creditors (Note-1)	1,32,48,165.63		Refregerator	2,851.15	
Other Current Liablities (Note2)	51,500.00	1,32,99,665.63	UPS	2,340.00	
			Television Set	2,582.83	1,57,489.25
			Current Assets		
			Loans & Advances (Note-4)	88,000.00	
			Cash-in-Hand	22,096.00	
			Cash at Bank	53,26,794.24	
			Other Current Assets (Note-5)	36,82,161.00	91,19,051.24
		92,76,540.49			**92,76,540.49**

Notes on Account as per Schedule 'A'
As per our Audit report of even date attached

For C K Prusty & Associates
Chartered Accountants
FRN: 323220E

C.K. PRUSTY & ASSOCIATES ★ 323220E ★ CHARTERED ACCOUNTANTS

CA Dharmendra Kumar Sinha
Partner
Membership No.:412799
UDIN:25412799BMKZYJ3199
Date: 18-08-2025
Place: Ranchi

For Hockey Jharkhand

Treasurer
Hockey Jharkhand

General Secretary
Hockey Jharkhand

President
Hockey Jharkhand

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Hockey Jharkhand
Ranchi

Income and Expenditure Account for the year ended on 31st March, 2025

Expenditure	Amount	Income	Amount
To Tournament Organising Expense (Note-6)	84,30,944.00	By Amount Received (Note-08)	1,00,54,832.00
To Championship participation & Hockey promotion Expenses (Note-07)	46,39,401.00	By Amount Receivable (Note-09)	28,36,317.00
		By Other Receipt (Note-10)	2,87,299.00
To Adminitrative & Other Expense			
Audit Fees	30,000.00	By Excess of Expenditure Over Income	73,875.60
Postage & Courier Expense	215.00		
Printing & Stationery Expense	24,651.00		
Website Annual Maintenance Fee	10,850.00		
Depreciation	25,688.04		
Photo & Videography Expense	12,100.00		
Bank Charges	1,324.56		
Consumables Expense	27,150.00		
Grant paid to Hockey Ranchi	50,000.00		
	1,32,52,323.60		**1,32,52,323.60**

Notes on Account as per Schedule 'A'
As per our Audit report of even date attached

For C K Prusty & Associates
Chartered Accountants
FRN: 323220E

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

CA Dharmendra Kumar Sinha
Partner
Membership No.:412799
UDIN:25412799BMKZYJ3199
Date: 18-08-2025
Place: Ranchi

For Hockey Jharkhand

Treasurer
Hockey Jharkhand

General Secretary
Hockey Jharkhand

President
Hockey Jharkhand

HOCKEY JHARKHAND

SCHEDULE A - NOTES ON ACCOUNTS

For the year Ended on 31st March 2025

1. **Basis of Accounting**
   a. The financial statements have been prepared under the Historical cost convention in accordance with the generally accepted accounting principles and commercial practices
   b. The society generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis

2. In Audit evidence, we have accepted the explanations, Information and proof of expenditure incurred as provided by the office bearers of the institution, however external Audit evidences were lacking.

3. Cash in hand as on 31.03.2025 is as per books and as certified by the management.

4. **Fixed Assets:**
   These are stated at cost of acquisition or construction inclusive of Freight, Duties & taxes and other expenditure incurred till installation and are stated at cost less depreciation.

5. **Depreciation:**
   Depreciation on Fixed assets has been provided on W.D.V basis by adopting the rates as prescribed in the income tax rules 1962.

6. Where external vouchers are not found, internal voucher have been relied upon. The internal vouchers are not properly made and revenue stamp has not been affixed on the voucher.

7. Amount Rs. 4,87,500.00 receivable from Hockey India for the tournament "14th Hockey India Junior Women National Hockey Championship, 2024" but only Rs. 4,12,500.00 was received. Difference amount Rs. 75,000.00 has been debited in the Income & Expenditure Account.

Dharmendra Kumar Sinha

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

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