

M.K.PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

OPP.HOTEL BHAWANI, G.S.ROAD, BIKANER

PH.0151-3555411,(M) - 94142-30111

(M)- 89496-14866

MANOJ KUMAR PAREEK

M.COM., LL.B., FCA.,

DISA (ICAI), DIRM (ICAI),

CAAT (ICAI), CCCA (BANK)

e-mail-mkpbkn@gmail.com

AUDITOR'S REPORT

We have audited the accompanying financial statements of Softball Association of India which comprise the Balance Sheets as at 31st March, 2023 and the statements of Income & Expenditure account for the Period 01-04-2022 to 31-03-2023. These Financial Statement are the responsibility of the Association, Our responsibility is to express as opinion in these financial statement based on our audit.

We have conducted our audit in accordance with the Standards on Auditing Generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. An audit also enclosed evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the presentation of the financial statements.

We believed that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) in the Case of the Balance Sheet of the state of affairs of the Association as at march 31, 2023.
- b) In the case of the statements of Income & Expenditure Account, for the ear ended on 31st March 2023.

Further, We report that :-

- 1- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit:
- 2- In our opinion, proper books of account have been kept by the Association so far as it appears from our examination of books.
- 3- The Balance Sheet, Statement of Income & Expenditure Account dealt with by this Report are in agreement with the books of accounts.

Place : Bikaner

Date : 27th September, 2023

UDIN : 23400441BGZCKQ5273

C & AG NO. : CR5176



For : M.K. PAREEK & ASSOCIATES

FRN : 010606C

Chartered Accountants

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CA MANOJ KUMAR PAREEK

M.NO. - 400441

M.K.PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

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Softball Association of India

Indore-(M.P.)

(Financial Year 2022-23)

ANNEXURE: Observation/Comments/Discrepancies/Inconsistencies

1. The confirmation of the Balances of Unsecured Loans, Receivables, Loans and Advances etc. are subject to confirmation and verification.
2. The Association has incurred many Expenses in excess of Rs.10,000/- in cash.
3. No bifurcation of contribution from players for International Tournaments has been made available.
4. The Accounts relates to the Softball Association of India, 26/1, Sikh Mohalla, Near District Court, Indore-(M.P.) and does not depict the whole affairs of the District and/or State Level Association



Place : Bikaner

Date : 27th Day of September, 2023

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CHARTERED ACCOUNTANTS

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)
Balance Sheet

As at 31st March 2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
General Fund:- Opening Balance Less - Excess of Expenditure Over Income During the Year	736,099.23	383,784.49	Fixed Assets (As per Schedule "A")	31,500.00	216,075.00
	-352,314.74		Furniture & Fixture	27,900.00	
Current Liabilities:- Outstanding Audit Fees Loan From Pony Soft Ball UnSecured Loan Manas Sarkar International Tournament (Korea 23-24)		40,000.00	Computer	7,500.00	
		800,000.00	Printer	149,175.00	
		1,200,000.00	Sports Equipments		
		2,300,000.00	Current Assets:-		
			Affiliation Entry & Registration		479,550.00
			Fee Recivable		1,800,000.00
			Contribution For International		2,081,000.00
			Tournament Recivable From Plyers		
			International Tournament Exp (Korea 23-24)		
			Cash And Bank Balance:-		
			Balance with Bank Of India	25,773.93	147,159.49
			(Subject to Reconciliation)		
			Balance with HDFC	107,376.56	
			(Subject to Reconciliation)		
			Cash-In-Hand	14,009.00	
			(As Certified By the Management)		
Total		4,723,784.49	Total		4,723,784.49

Subject to our report of even date and notes to accounts (Schedule "B")

Place : Bikaner

Date : 27-09-2023
UDIN:23400441BGZCKQ5273
C & AG No.: CR5176



[Signature]

Treasurer
Softball Association of India

For : Softball Association Of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

For : M.K. PAREEK & ASSOCIATES
FRN: 010606C
Chartered Accountants
CA MANOJ KUMAR PAREEK
M. NO. 400441

[Signature]

Secretary
Soft Ball Association of India

[Signature]

Softball Association Of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)
Income & Expenditure Account
For the year ending on 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To International Tournament Expenses:-			
Asian Universities Women Softball Asia Cup:-			
Air Ticket Expenses	800,000.00	By Grant From SAG For National Games	1,981,972.00
Playing Kit Expenses	153,196.00	By Govt. Grant (Jr National Championship):-	
Boarding, Lodging & Conveyance Expenses	1,117,200.00	Vishakhapatnam Jr. National Championship	700,000.00
Entry Fee	42,000.00	Chandigarh Jr. National Championship	1,000,000.00
U-23 & Senior Men Softball Asia Cup :-			
Air Ticket Expenses	4,115,000.00	By Contribution from Players for International Tournament :-	11,497,169.16
Playing Kit Expenses	297,763.00	By Affiliation, Entry & Registration Fees Received during the year	443,600.00
Visa Expenses	331,500.00	By Bank Interest	8,146.00
Boarding, Lodging & Conveyance Expenses	2,186,520.00		
Entry Fee	42,000.00		
WBSC U-12 Mixed Softball Word Cup:-			
Air Ticket Expenses	1,130,491.00		
Playing Kit Expenses	162,495.00		
Visa Expenses	120,000.00		
Boarding, Lodging & Conveyance Expenses	1,117,200.00		
Entry Fee	168,000.00		
Miscellaneous Expenses	38,930.00		
To SAG National Games Expenses:-			
Kit & Uniform Expenses	381,601.00		
TADA to National Games Official	1,600,371.00		
To Govt. Grant Exp.(Jr National Championship):-			
Vishakhapatnam Jr. National Championship	700,000.00		
Chandigarh Jr. National Championship	1,000,000.00		
Total Balance C/F	15,504,267.00	Total Balance C/F	15,630,887.16



Softball Association Of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Income & Expenditure Account
For the year ending on 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Balance B/F	15,504,267.00	Balance B/F	15,630,887.16
To Affiliation & Entry Fee	85,000.00	By Excess of Expenditure Over Income	
To Website Update Expenses	25,000.00	During the Year	352,314.74
To Computer Repair Expenses	7,650.00		
To General Body Meeting Expenses	87,360.00		
To Legal Fee	21,000.00		
To Postage & Courier Expenses	10,453.00		
To Printing & Stationary Expenses	16,490.00		
To Tours & Travels Expenses	115,949.00		
To General Expenses	12,335.00		
To Audit Fee	40,000.00		
To Bank Charges	4,272.90		
To Depreciation	53,425.00		
Total	15,983,201.90	Total	15,983,201.90

Subject to our report of even date and notes to accounts

Place : Bikaner

Date : 27-09-2023
UDIN:23400441BGZCKO5273
C & AG No.: CR5176

For : M.K. PAREEK & ASSOCIATES
FRN: 010606C
Chartered Accountants
CA MANOJ KUMAR PAREEK
M. NO. 400441



For : Softball Association Of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

Treasurer
[Signature]

Softball Association of India

Secretary General
Soft Ball Association of India
[Signature]
Secretary

SOFT BALL ASSOCIATION OF INDIA
INDORE-(M.P.)

FINANCIAL YEAR 2022-23

SCHEDULE "A" AND "B" ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2023

SCHEDULE "A" : FIXED ASSETS

PARTICULARS	RATE	WRITTEN DOWN VALUE AS ON 01.04.2022	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.2023
Furniture, Fixtures & Off. Equip.	10%	35,000.00	-	35,000.00	3,500.00	31,500.00
Computers	40%	46,500.00	-	46,500.00	18,600.00	27,900.00
Printer	40%	12,500.00	-	12,500.00	5,000.00	7,500.00
Sports Equipments	15%	175,500.00	-	175,500.00	26,325.00	149,175.00
TOTAL		269,500.00	-	269,500.00	53,425.00	216,075.00

Place : Bikaner

As per Our Report of Even Date

Date : 27th September, 2023



M. N. K. & Associates
Chartered Accountants

[Signature]
Treasurer
Softball Association of India

[Signature]
Secretary General
Soft Ball Association of India

Softball Association Of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Receipts & Payments Account

For the year ending on 31st March 2023

RECEIPTS		AMOUNT		PAYMENTS		AMOUNT	
To Opening Balance:-				By International Tournament Expenses:-			
Bank Of India, Indore	128,962.23	131,949.23	Asian Universities Women Softball Asia Cup:-	Air Ticket Expenses	800,000.00	2,112,396.00	
Cash In Hand	2,987.00			Playing Kit Expenses	153,196.00		
To Contribution from Players for International Tournament :-		Boarding, Lodging & Conveyance Expenses		1,117,200.00			
To Grant From SAG for National Games		1,981,972.00	Entry Fee	42,000.00			
To Govt. Grant (Jr National Championship):-				U-23 & Senior Men Softball Asia Cup :-			
Vishakhapatnam Jr. National Championship	700,000.00	1,700,000.00	Air Ticket Expenses	Playing Kit Expenses	4,115,000.00	6,972,783.00	
Chandigarh Jr. National Championship	1,000,000.00			Visa Expenses	297,763.00		
To Affiliation, Entry & Registraion Fees		298,700.00		Boarding, Lodging & Conveyance Expenses	331,500.00		
To Loan From Pony Softball		800,000.00	Entry Fee	2,186,520.00			
To Bank Interest		8,146.00		42,000.00			
To Unsecured Loan		1,200,000.00	WBSC U-12 Mixed Softball Word Cup:-				
To Contribution from Players for International Tournament (Korea 23-24)		2,300,000.00	Air Ticket Expenses	1,130,491.00	2,737,116.00		
			Playing Kit Expenses	162,495.00			
			Visa Expenses	120,000.00			
			Boarding, Lodging & Conveyance Expenses	1,117,200.00			
			Entry Fee	168,000.00			
			Miscellaneous Expenses	38,930.00			
By International Tournament (Korea 23-24)							
			Air Ticket Expenses	1,900,000.00	2,081,000.00		
			Equipments Expenses	50,000.00			
			Miscellaneous Expenses	131,000.00			
By SAG National Games Expenses:-							
			Kit & Unifrom Expenses	381,601.00	1,981,972.00		
			TA/DA to National Games Official	1,600,371.00			
Total Balance C/F		18,117,936.39	Total Balance C/F		15,885,267.00		



Softball Association Of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)
Receipts & Payments account
For the year ending on 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Balance B/F	18,117,936.39	Balance B/F	15,885,267.00
		By Govt. Grant Exp.(Jr National Championship):-	1,700,000.00
		Vishakhapatanm Jr. National Championship	700,000.00
		Chandigarh Jr. National Championship	1,000,000.00
		By Affiliation & Entry Fee	85,000.00
		By Website Update Expenses	25,000.00
		By Computer Repair Expenses	7,650.00
		By General Body Meeting Expenses	87,360.00
		By Legal Fee	21,000.00
		By Postage & Courier Expenses	10,453.00
		By Priting & Stationary Expenses	16,490.00
		By Tours & Travels Expenses	115,949.00
		By General Expenses	12,335.00
		By Bank Charges	4,272.90
		By Closing Balance:-	147,159.49
		Bank of India, Indore	25,773.93
		HDFC Bank	107,376.56
		Cash In Hand	14,009.00
Total	18,117,936.39	Total	18,117,936.39

Subject to our report of even date and notes to accounts

Place : Bikaner

Date : 27-09-2023
UDIN:23400441BGZCKQ5273
C & AG No.: CR5176



For : Softball Association Of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

For : M.K. PAREEK & ASSOCIATES
FRN: 010606C
Chartered Accountants

M. PAREEK

CA MANOJ KUMAR PAREEK
M. NO. 400441

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Treasurer

Treasurer
Softball Association of India

Secretary General
Secretary General
Soft Ball Association of India
Secretary

Softball Association of India
Indore (M.P.)

(Financial Year 2022-23)

SCHEDULE 'B': ACCOUNTING POLICIES & NOTES ON ACCOUNTS:

1. Accounting Convention:

The Accounts have been prepared on Historical Cost basis, and on concept of going concern.

The Association generally follows the mercantile system of accounting.

2. Fixed Assets:

Normally fixed assets are stated at their original cost. The assessee capitalises all costs relating to acquisition and installation of fixed assets.

3. Depreciation:

Depreciation on all assets has been provided on the figures of the Written down Value provided to us as on 01.04.2022 and Assets Acquired during the financial year 2022-23, if any at the rate prescribed in the Income Tax Act, 1961.

4. All Grants are booked on accrual basis and as and when actually received from the Authority.
5. No Investment were made during the year.
6. Debit & credit balances are subject to confirmation.
7. The Audit Report has been provided on the basis of documents and records produced before us by management

Place: Bikaner



AS PER OUR REPORT OF EVEN DATE

(Signature)

CHARTERED ACCOUNTANTS

Date: 27TH Day of September, 2023

(Signature)

Treasurer
Softball Association of India

(Signature)

Secretary General
Soft Ball Association of India