



AUDIT REPORT OF ● ROLL BALL FEDRATION OF INDIA

Financial Year 2022 - 23

PAN : AAATR8593F

M/s. R T G S & Associates LLP

Chartered Accountants

FRN: 100647W

CA Rupesh Ashok Taori

Correspondence Address

4th Floor, Above PNG & sons Jewellers,
Happy Colony, Lane 1
Opp. Dhanukar Colony, Kothrud
Pune - 411038

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CA RUPESH ASHOK TAORI

B. Com. ACA, Arbitrator,
Public Finance and Government
Accounting Expert.
4th Floor, Above PNG & Sons
Happy Colony, Kothrud
Pune – 411 038,
Tel: 020-25423650 / 51
Cell: 9326931918
Email – info@rtgsca.com



RTGS & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
4th Floor, Above PNG & Sons
Happy Colony, Kothrud
Pune – 411 038,
, Tel: 020-25423650 / 51
Cell: 9326931918
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INDEPENDENT AUDITOR'S REPORT

To,

The Trustees of **ROLL BALL FEDRATION OF INDIA,**

Report on the Audit of the Financial Statements

We have audited the attached Balance Sheet of **ROLL BALL FEDRATION OF INDIA** as at 31st March, 2023, and also the Income and Expenditure Account for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management committee. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conduct our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the Accounting Principles used and significant estimates made by management, as well as evaluating the overall Financial Statements presentations. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. In our opinion proper books of account as required by law have been kept by the Trust, so far as it appears from our examination of the books.
3. The Balance Sheet and Income and Expenditure 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 me the said accounts subject to the manner so required give a true and fair view.

1. In so far as it relates to the Balance Sheet of the state of affairs of the Trust as at 31st March, 2023.
2. In so far as it relates to Income and Expenditure Account, of the Deficit of the Trust for the year ended 31st March, 2023.

Other Observation to be brought to the Notice of Charity Deputy or Assistant Charity Commissioner.

- 1) During the Year No TDS is deducted on any Payment made.
- 2) It is suggested that GST Registration to be obtained by the Trust to achieve the purpose of raising GST invoice for Advertisements / Sponsorships.

Place: Pune
Date: 24/08/2023



For R T G S & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: W100647

CA Rupesh Ashok Taori
Partner
Membership No. 164574
UDIN: 23164574BGQYOC4121

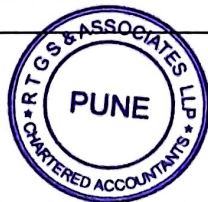
BOMBAY PUBLIC TRUST ACT 1950
Schedule VIII
(Vide Rule 17(1))
ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS & LIABILITIES	AMOUNT ₹	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹	AMOUNT ₹
TRUST FUND OR CORPUS		-	IMMOVABLE PROPERTIES (AT COST) (As per Schedule)		49,544.00
Balance as per last B/S	-				
Add: Received during the year	-				
Less : Donation Paid	-		<u>Investments</u>		-
Retained Earnings		-			
Balance as per last B/S	-		<u>Loans (Secured & Unsecured)</u>		
Add: Received during the year	-		International Roll Ball Federation		463,000.00
			TDS Receivable		110,565.00
OTHER EARMARKED FUND	-				
(Created under the provision of the trust deed or scheme or out of the income)			<u>Advances</u>		-
Sports Material Fund	-		To Trustee		
Running Event Fund	-		To Others	-	
Building Fund	-				
Depreciation Fund	-				
Sinking Fund	-				
Reserve Fund	-				
Any Other Fund			<u>Income Outstanding</u>		-
Balance as per last Balance Sheet	-		Rent Deposit	-	
Add: Addition During The Year	-		Interest	-	
Less: Tranferred	-		Other Income	-	
LOAN (SECURED/UNSECURED)		1,605,000.00			
From Vasant Rathi	1,000,000.00		Fixed Deposit		-
From Maharashtra Rollball Association	205,000.00				
From IRBF (Company)	400,000.00		For Advances		618,000.00
			Hasmukh Travels	568,000.00	
LIABILITIES		3,856,641.00	Subhash Surve (S Square)	50,000.00	
For Accounting Expense	5,000.00				
For Audit Fees Payable	19,000.00				
For Professional Fees Payable					
For Electricity Expense					
For Salary					
For Sundry Credit Balances	3,832,641.00				
INCOME & EXPENDITURE A/C :		(4,069,501.44)	CASH & BANK BALANCES		151,030.56
Balance as Per Last B/S	(3,874,430.12)		Bank Balance	147490.46	
Less :Appropriation if any	-		Cash In Hand	3540.10	
Less :Transfer to Trust Fund	-				
	(3,874,430.12)				
Add/Less :Surplus or	(195,071.32)				
Deficit as Per I & E A/c.					
Transfer to Building Fund	-				
	(4,069,501.44)				
TOTAL		1,392,139.56	TOTAL		1,392,139.56

The above Balance Sheet to the best of our belief contains a true account of the Funds and of the property and assets of the trust

For ROLL BALL FEDERATION OF INDIA

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647



CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYOC4121

Date : 24/08/2023
Place : Pune

(Signature)
(Trustee)
Sayali Umbrani Kar
(Trustee)

BOMBAY PUBLIC TRUST ACT 1950

Schedule IX
(Vide Rule 17(1))

ROLL BALL FEDERATION OF INDIA

Registration No :- F/18932/PUNE

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31ST MARCH, 2023

EXPENDITURE	AMOUNT ₹	AMOUNT ₹	INCOME	AMOUNT ₹	AMOUNT ₹
To, Expenditure in respect of Properties:		180,000.00	By, Donation		1,607,500.00
Rates, Taxes, cesses,	-		By Interest		6,383.00
Other expenses	-		On Saving	6,383.00	
Rent	180,000.00		By Income from Other Sources		2,979,752.95
To Establishment Exp.			India Camp Fees	738,000.00	
a) Bank Charges		34,352.00	Player Registration Fee	1,446,006.64	
b) Printing & Stationary Expenses	34,352.00		Team Entry Fee	795,746.31	
To Remuneration to Trustees	-		By Transfer from Reserve		
To Amount transferred to Specific Funds or Reserve	-		- Capital Asset Fund		
Audit Fees		19,000.00	- Unutilised Grants		
Legal Expenses		170,255.00	By Grant		-
Computer & Printer Exp		18,678.00	Discount Received		15483.00
Communication Expenses		5,833.00			
Salary		70,000.00			
Depreciation		5,976.00			
Misc Expenses		288,317.27			
Donations in Cash or Kind		-			
To, Expenditure on Object of the trust:		4,011,779.00			
Development Expenses	6,850.00				
Software	47,371.00				
Trophies & Medals	106,808.00				
New Ground Expenses	571,076.00				
Equipment for Sport	386,019.00				
Travelling Expenses	705,878.00				
Accommodation and Food	130,564.00				
Advertising and Publicity	93,559.00				
Catering	955,350.00				
Electrical Expenses	26,320.00				
Event Management Fees	55,000.00				
Flex Printing Exp	20,419.00				
Food & Beverage - Tours	50,701.00				
Hardware Material	6,686.00				
LED Screen Expenses	85,000.00				
Mandap Expenses	164,000.00				
Photography and Video Shooting	341,700.00				
Players Dress & Other Expenses	16,795.00				
Sport Material	146,683.00				
Track Suits & T-Shirts for Officials	95,000.00				
To, Surplus/(Deficit) Carried forward To B/S		(195,071.32)			
TOTAL		4,609,118.95	TOTAL		4,609,118.95

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647



CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYOC4121

Date : 24/08/2023
Place : Pune

For ROLL BALL FEDERATION OF INDIA

Petaw
(Trustee)

Sayali Umbranikar
(Trustee)

Schedule IX-C

Statement of Income of the public trust liable to contribution for the period ending 31st March, 2023

Name and Registration No. of Public Trust : **ROLL BALL FEDRATION OF INDIA**

Registration No :- F/18932/PUNE

		AMOUNT ₹	AMOUNT ₹
I)	Income as shown in the Income and Expenditure Account (Schedule IX)		4,593,635.95
II)	Items not chargeable to contribution under section 58 and rule 32		-
	1) Donations received from other public trusts and Dharmadas.	Nil	
	2) Grants receives from Government and local authorities.	0.00	
	3) Interest on Sinking or Depreciation Fund.	Nil	
	4) Amount spent for the purpose secular education.	Nil	
	5) Amount spent for the purpose medical relief.	Nil	
	6) Amount spent for the purpose of veterinary treatment of animals.	Nil	
	7) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	Nil	
	8) Deduction out of income from lands used for agricultural purposes:-	Nil	
	a) Land revenue and local fund, cess.		
	b) Rent payable to superior Landlord.		
	c) Cost of production, if lands are cultivated by trust.		
	9) Deductions out of income from lands used for non agricultural purposes.		
	a) Assessment, cesses and other Government of municipal taxes.	Nil	
	b) Ground rent payable to the superior landlord.	Nil	
	c) Insurance premium.	Nil	
	d) Repairs at 10 percent of gross rent of building.	Nil	
	e) Cost of collection at 4 percent of gross rent of buildings let out.	Nil	
	10) Cost of collection of income or receipts from securities, stocks etc. at one percent of such income.	Nil	
	11) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of estimated gross annual rent.	Nil	Nil
	Gross annual income chargeable to contribution.		4,593,635.95

"Certified that while claiming deductions admissible under the above schedule, we have not yet claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double-deduction."

For ROLL BALL FEDRATION OF INDIA

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647

(Signature)

CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYOC4121



Date : 24/08/2023
Place : Pune

(Signature)
Sayali Umbranikar
(Trustee)

ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
RECEIPT & PAYMENT STATEMENT FOR THE PERIOD ENDING 31ST MARCH 2023.

RECEIPT	AMOUNT ₹	AMOUNT ₹	PAYMENT	AMOUNT ₹	AMOUNT ₹
Opening Balances		247,218.88	Establishment Expenses		582,435.27
Cash in hand	813.10		Legal Expenses	165,255.00	
Bank balance	246,405.78		Computer & Printer Exp	18,678.00	
FDR			Communication Expenses	5,833.00	
			Salary	70,000.00	
			Misc Expenses	288,317.27	
			Printing & Stationary Expenses	34,352.00	
			Rent		180,000.00
			Expenditure on objects of the Trust		3,748,889.00
Donations		1,597,000.00	Development Expenses	6,850.00	
Unsecured Loan Recived		450,000.00	Software	47,371.00	
			Trophies & Medals	106,808.00	
			New Ground Expenses	571,076.00	
			Equipment for Sport	189,817.00	
			Travelling Expenses	705,890.00	
			Accommodation and Food	130,564.00	
			Advertising and Publicity	93,559.00	
			Catering	955,350.00	
			Electrical Expenses	26,320.00	
			Event Management Fees	55,000.00	
			Flex Printing Exp	20,419.00	
			Food & Beverage - Tours	50,701.00	
			Hardware Material	6,686.00	
			LED Screen Expenses	85,000.00	
			Mandap Expenses	164,000.00	
			Photography and Video Shooting	275,000.00	
			Players Dress & Other Expenses	16,795.00	
			Sport Material	146,683.00	
			Track Suits & T-Shirts for Officials	95,000.00	
India Camp Fees		738,000.00	Advance to Ravi Shankar Sharma		50,000.00
Player Registration Fee		1,446,006.64	Advance to Hasmukh Travels		568,000.00
Team Entry Fee		795,746.31	Closing Balance		151,030.56
			Bank Balance	147,490.46	
Bank Interest		6,383.00	Cash in hand	3,540.10	
TOTAL		5,280,354.83	TOTAL		5,280,354.83

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647

Rupesh Ashok Taori

CA Rupesh Ashok Taori
Partner

Membership Number: 164574
UDIN: 23164574BGQYOC4121



Date : 24/08/2023
Place : Pune

For ROLL BALL FEDERATION OF INDIA

Petaw
(Trustee)

Sayali Umbranikar
(Trustee)

Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 and
rule 19 of the Bombay Public Trust Act.

Registration No. : F/18932/PUNE
Name of the Public Trust : ROLL BALL FEDRATION OF INDIA
For the year ending : 31ST MARCH, 2023

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	: Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	: Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	: Yes
(d) whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	: Yes
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	: No
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	: Yes
(g) Whether any property or funds of the Trust were applied for any object purpose other than the object or purpose of the Trust;	: No
(h) The amounts of outstandings for more than one year and the amounts written off, if any;	: Not Applicable
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-;	: Yes
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	: No
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	: No
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	: Not Applicable
(m) Whether the budget has been filed in the form provided by rule 16A;	: No
(n) Whether the maximum and minimum number of the trustee is maintained;	: Yes
(o) Whether the meetings are held regularly as provided in such instrument;	: Yes
(p) Whether the minute books of the proceedings of the meeting is maintained;	: Yes
(q) Whether any of the trustees has any interest in the investment of the trust;	: No
(r) Whether any of the trustees is a debtor or creditor of the trust;	: No
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	: Not Applicable
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	: Yes (See Note attached to this report)

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647



CA Rupesh Ashok Taori
Partner

Membership Number: 164574 Date : 24/08/2023
UDIN: 23164574BGQYOC4121 Place : Pune

"SCHEDULE IX-D

[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of the Public Trust
Registration Number

ROLL BALL FEDERATION OF INDIA
F/18932/PUNE

Sr. No	Particulars	Details		
1	PAN of the Trust	AAATR8593F		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAATR8593FF20231 - 12-Clause (iv) of first proviso to sub-section (5) of section 80G - 19/05/2023		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No	Acknowledgement Number	Year
		1	627795741081022	2022-23
		2	250704760240222	2021-22
		3	985228651010121	2020-21
4	PAN No. of all Trustees	Sr. No	Name of Trustee	PAN
		1	Dr. Om Pathak	AJBPP0486C
		2	Mr. Manoharkant Kalohia	ADBPK1017D
		3	Dr. M. Srinivasan	
		4	Mr. Manoj Yadav	AAIPY5814C
		5	Adv. Parth Rawal	AHTPR2049C
		6	Mr. Chetan Bhandwalkar	ANBPB6215E
		7	Mr. Vijay Sane	BPKPS6747G
		8	Ms. Archana Kaur	BAXPK4174K
		9	Adv. Mahima Khajuria	GOBPK0582J
		10	Mr. Ranbir Singh	BGHPS2700R
		11	Ms. Sayali Umranikar	AAZPU0972G
		12	Mr. Saji S.	BFBPS7334J
		13	Mr. Sukhlang Dakkar	AQVPD4507E

AS PER OUR REPORT OF EVEN DATE

For R T G S & ASSOCIATES LLP

Chartered Accountants

Firm Registration Number: W100647

CA Rupesh Ashok Taori
Partner

Membership Number: 164574
UDIN: 23164574BGQYOC4121



Date : 24/08/2023

Place: Pune

ROLL BALL FEDERATION OF INDIA

SCHEDULE OF FIXED ASSETS

PARTICULAR	RATE OF DEPRECIATION	OPENING WRITTEN DOWN VALUE / COST	ADDITION / DEDUCTION IN THE YEAR UPTO 02-10-21	ADDITION / DEDUCTION IN THE YEAR AFTER 02-10-21	DEPRECIATION ALLOWABLE	CLOSING WRITTEN DOWN VALUE / COST FOR THE YEAR	CLOSING WRITTEN DOWN VALUE / COST FOR THE PREVIOUS YEAR
Air Conditioner	10%	11,987.00			1,199.00	10,788.00	
Computer	40%	119.00	-		48.00	71.00	
Dell Battery	10%	1,166.00			116.00	1,050.00	
Finger Print Scanner	10%	1,994.00			199.00	1,795.00	
Furniture & Fixtures - Goal Post	10%	730.00			73.00	657.00	
Office Furniture	10%	27,840.00			2,784.00	25,056.00	
Tablet	40%	1,296.00			518.00	778.00	
Television	10%	10,388.00			1,039.00	9,349.00	
TOTAL		55,520.00	-	-	5,976.00	49,544.00	-

For R T G S & Associates LLP
Chartered Accountants
ICAI Firm registration number: W100647

CA Rupesh Ashok Taori
Partner
Membership No.: 164574
UDIN: 23164574BGOYOC4121
Place: Pune
Date : 24/08/2023



For and on behalf of
ROLL BALL FEDERATION OF INDIA

(Trustee)

Sayali Umbradi Kar
(Trustee)

ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
FOR THE YEAR ENDED 31ST MARCH, 2023

1 ACCOUNTING CONVENTION:

Financial Statements are prepared under Historic Cost Convention, on accrual basis, in accordance with generally accepted accounting principals in India.

2 INCOME:

Interest on Loans and advances issued is calculated according to accrual system of accounting.

3 FIXED ASSETS

Fixed assets are stated at cost less Depreciation

4 DEPRECIATION

Depreciation has been charged using Written Down Value Method at the rates prescribed under the Income Tax Act 1961

5 FUNDS

a) CORPUS FUND -

The Corpus fund is created out of amount received from members as entrance fees.

b) RESERVE FUND -

During the year there is Deficit hence no amount is transferred to Reserve Fund.

c) WELFARE FUND

During the year there is Deficit hence no amount is transferred to Reserve Fund.


6 CASH IN HAND

We have not verified Physical cash as on March 31, 2023. The same has been accepted by us on the basis of Information & Explanation issued by the Management.

7 Some Expenses are not having supporting and Many Expenses are Rembursed to the Various Mambers & Employees after the same is being spent by them.

8 Wherever required balances are regrouped and reclassified.


AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647


CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYOC4121

Date : 24/08/2023
Place : Pune



For ROLL BALL FEDERATION OF INDIA


(Trustee)
Sayali Umbranikar
(Trustee)



R T G S & Associates LLP

Chartered Accountants

Website : www.rtgscs.com

Tel : 020 - 2542 3650 / 51

CORPUS FUND CERTIFICATE

This is to certify that total Donation of Roll Ball Federation of India as on 31st March 2022 is Rs. 1607500/-.

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647

Date: 24/08/2023
Place: Pune



CA Rupesh Ashok Taori
Partner

Membership Number: 164574
UDIN: 23164574BGQYOC4121

Reg. Add : 4 th Floor, Above PNG & Sons Jewellers, Happy Colony, Opp. Dahanukar Colony, Kothrud, Pune - 411 038
Email : info@rtgscs.com / Mobile : 93269 31918