

2023-24
**ANNUAL
FINANCIAL
REPORT**

COMPANY NAME

ROLL BALL FEDRATION OF INDIA

Registration No :- F/18932/PUNE

PAN : AAATR8593F

R T G S & Associates LLP

Chartered Accountants

CA Rupesh A. Taori

FRN. W100647 M.No 164574

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, 2024, 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, 2024.
2. In so far as it relates to Income and Expenditure Account, of the Deficit of the Trust for the year ended 31st March, 2024.

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: **27/08/2024**

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



CA Rupesh Ashok Taori
Partner
Membership No. 164574
UDIN: 24164574BKAQTN6157

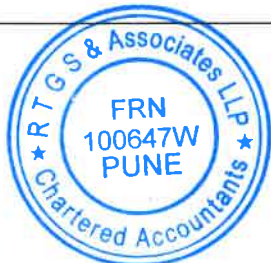
BOMBAY PUBLIC TRUST ACT 1950
Schedule VIII
(Vide Rule 17(1))
ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS & LIABILITIES	AMOUNT ₹	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹	AMOUNT ₹
TRUST FUND OR CORPUS			IMMOVABLE PROPERTIES (AT COST) (As per Schedule)		44,323.00
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			Loans (Secured & Unsecured)		363,000.00
Add: Received during the year			International Roll Ball Federation		110,565.00
			TDS Receivable		
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)		2,211,288.00			
From Vasant Rathi	1,000,000.00		Fixed Deposit		
From Maharashtra Rollball Association	555,000.00				
IRBF (Company)	400,000.00				
Raju Dabhade	200,000.00				
Rohan Dabhade	56,288.00		For Advances		
LIABILITIES		3,747,339.00			
For Accounting Expense	5,000.00				
For Audit Fees Payable	21,000.00				
For Professional Fees Payable					
For Electricity Expense					
For Salary					
For Sundry Credit Balances	3,721,339.00				
INCOME & EXPENDITURE A/C :		(4,318,295.13)			
Balance as Per Last B/S	(4,069,501.44)		CASH & BANK BALANCES		1,122,443.87
Less :Appropriation if any	-		Bank Balance	1121803.77	
Less :Transfer to Trust Fund			Cash In Hand	640.10	
	(4,069,501.44)				
Add/Less :Surplus or	(248,793.69)				
Deficit as Per I & E A/c.					
Transfer to Building Fund					
	(4,318,295.13)				
TOTAL		1,640,331.87	TOTAL		1,640,331.87

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: 24164574BKAQTN6157

Date : 27/08/2024
Place : Pune



Sayali Umbranikar
(Trustee)

(Trustee)

BOMBAY PUBLIC TRUST ACT 1950

Schedule IX
(Vide Rule 17(1))

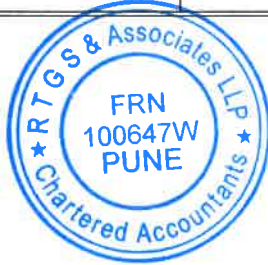
ROLL BALL FEDERATION OF INDIA

Registration No :- F/18932/PUNE

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31ST MARCH, 2024

EXPENDITURE	AMOUNT ₹	AMOUNT ₹	INCOME	AMOUNT ₹	AMOUNT ₹
To, Expenditure in respect of Properties: Rates, Taxes, cesses, Other expenses Rent		400,000.00	By, Donation By Interest On Saving	7,987.00	304,000.00 7,987.00
To Establishment Exp.			By Income from Other Sources Other Income India Camp Fees Player Registration Fee Team Entry Fee World Cup Fees	76,200.00 102,000.00 491,111.31 640,400.00 100,000.00	1,409,711.31
a) Bank Charges b) Printing & Stationary Expenses	827.00 14,700.00	15,527.00	By Transfer from Reserve - Capital Asset Fund - Unutilised Grants By Grant		2,875,000.00
To Remuneration to Trustees To Amount transferred to Specific Funds or Reserve Audit Fees Legal Expenses Depreciation Salary Misc Expenses Donations in Cash or Kind		21,000.00 2,000.00 5,221.00 40,000.00 220,204.07	Discount Received		310554.00
To, Expenditure on Object of the trust:		4,452,093.93			
TRAVELLING Accommodation and Food Catering Certificate Expenses Photography and Video Shooting Players Dress & Other Expenses Track Suits & T-Shirts for Officials DECORATION EXPENSES Diesel Expenses Equipment for Sport Fabrication Material Inauguration Ceremony Expenses Software Development Website Renewal Charges	1,604,170.93 45,100.00 223,200.00 18,000.00 12,200.00 156,600.00 171,419.00 826,000.00 100,000.00 837,404.00 300,000.00 28,000.00 30,000.00 100,000.00				
To, Surplus/(Deficit) Carried forward To B/S		(248,793.69)			
TOTAL		4,907,252.31	TOTAL		4,907,252.31

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: 24164574BKAQTN6157

Date : 27/08/2024
Place : Pune

For ROLL BALL FEDERATION OF INDIA



Sayali Umbranikar
(Trustee)

Petaw
(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 FEDERATION OF INDIA**

Registration No :- F/18932/PUNE

		AMOUNT ₹	AMOUNT ₹
I)	Income as shown in the Income and Expenditure Account (Schedule IX)		4,596,698.31
II)	Items not chargeable to contribution under section 58 and rule 32		2,875,000.00
	1) Donations received from other public trusts and Dharmadas.	Nil	
	2) Grants received from Government and local authorities.	2875000.00	
	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.		1,721,698.31

"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 FEDERATION OF INDIA

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

Rupesh

CA Rupesh Ashok Taori
Partner

Membership Number: 164574
UDIN: 24164574BKAQTN6157



Date : 27/08/2024
Place : Pune



Sayali Umbranikar
(Trustee)

Peter
(Trustee)

ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
RECEIPT & PAYMENT STATEMENT FOR THE PERIOD ENDING 31ST MARCH 2024

RECEIPT	AMOUNT ₹	AMOUNT ₹	PAYMENT	AMOUNT ₹	AMOUNT ₹
Opening Balances		151,030.56	Establishment Expenses		677,731.07
Bank Balance	147,490.46		Legal Expenses	2,000.00	
Cash in hand	3,540.10		Salary	40,000.00	
FDR			Misc Expenses	220,204.07	
			Rent	400,000.00	
			Bank Charges	827.00	
			Printing & Stationary Expenses	14,700.00	
Donations		304,000.00	Expenditure on objects of the Trust		2,947,553.93
			TRAVELLING	925,630.93	
			Accommodation and Food	45,100.00	
			Catering	223,200.00	
			Certificate Expenses	18,000.00	
			Photography and Video Shooting	12,200.00	
			Players Dress & Other Expenses	156,600.00	
			Track Suits & T-Shirts for Officials	171,419.00	
			Disel Expenses	100,000.00	
			Equipment for Sport	837,404.00	
			Fabrication Material	300,000.00	
			Inguration Ceremony Expenses	28,000.00	
			Software Development	30,000.00	
			Website Renewal Charges	100,000.00	
Other Income		76,200.00			
India Camp Fees		102,000.00			
Player Registration Fee		491,111.31			
Team Entry Fee		640,400.00			
World Cup Fees		100,000.00			
By Grant		2,875,000.00	Closing Balance		1,122,443.87
Bank Interest		7,987.00	Bank Balance	1,121,803.77	
			Cash in hand	640.10	
TOTAL		4,747,728.87	TOTAL		4,747,728.87

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

Rupesh

CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 24164574BKAQTN6157



Date : 27/08/2024
Place : Pune

For ROLL BALL FEDERATION OF INDIA



Sayali Umbranikar
(Trustee)

Petan
(Trustee)

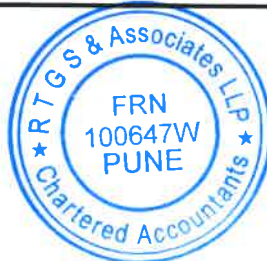
**Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 and
rule 19 of the Bombay Public Trust Act.**

Registration No. : **F/18932/PUNE**
Name of the Public Trust : **ROLL BALL FEDRATION OF INDIA**
For the year ending : **31ST MARCH, 2024**

(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 atatched to this report)

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

Rupesh



CA Rupesh Ashok Taori
Partner

Membership Number: 164574 Date : 27/08/2024
UDIN: 24164574BKAQTN6157 Place : Pune

"SCHEDULE IX-D

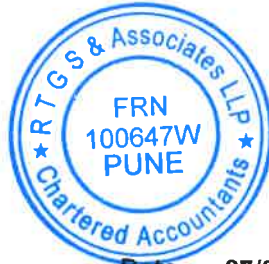
[See rule 19 (2A)]

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		2022-23
		2	627795741081022	2022-23
		3	250704760240222	2021-22
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	BCHPS2700R
		11	Ms. Sayali Umranikar	AAZPU0972G
		12	Mr. Saji S.	BFBPS7334J
		13	Mr. Sukhlang Dakkar	AQVPD1507E

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: 24164574BKAQTN6157****Date : 27/08/2024****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 02-10-23	ADDITION / DEDUCTION IN THE YEAR AFTER 02-10-23	DEPRECIATION ALLOWABLE	CLOSING WRITTEN DOWN VALUE / COST FOR THE YEAR	CLOSING WRITTEN DOWN VALUE / COST FOR THE PREVIOUS YEAR
Air Conditioner	10%	10,788.00			1,079.00	9,709.00	
Computer	40%	71.00	-		28.00	43.00	
Dell Battery	10%	1,050.00			116.00	934.00	
Finger Print Scanner	10%	1,795.00			180.00	1,615.00	
Furniture & Fixtures - Goal Post	10%	657.00			66.00	591.00	
Office Furniture	10%	25,056.00			2,506.00	22,550.00	
Tablet	40%	778.00			311.00	467.00	
Television	10%	9,349.00			935.00	8,414.00	
TOTAL		49,544.00	-	-	5,221.00	44,323.00	-

For R T G S & Associates LLP
Chartered Accountants

ICAI Firm registration number: W100647

Rupesh Ashok Taori

CA Rupesh Ashok Taori
Partner

Membership No.: 164574

UDIN: 24164574BKAQTN6157

Place: Pune

Date : 27/08/2024



For and on behalf of
ROLL BALL FEDERATION OF INDIA

Sayali Umbramkar

(Trustee)



Purvi

(Trustee)

ROLL BALL FEDERATION OF INDIA
Registration No :- F/18932/PUNE
FOR THE YEAR ENDED 31ST MARCH, 2024

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 recived 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, 2024. The same has been accepted by us on the basis of Information & Explanation issued by the Management.

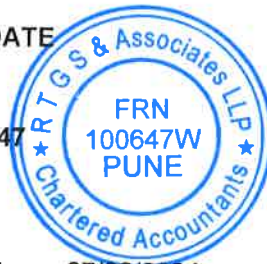
7 Some Expenses are not having supporting and Many Expenses are Rembursed to the Various Mambers & Employees after the same is being spent by them.

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: 24164574BKAQTN6157



Date : 27/08/2024
Place : Pune

For ROLL BALL FEDERATION OF INDIA



Sayali Umbranikan
(Trustee)

Petaw
(Trustee)

CORPUS FUND CERTIFICATE

This is to certify that total Corpus Donation of Roll Ball Federation of India as on 31st March 2024 is Rs. 0.00/-.

Place: **Pune**
Date: **27/08/2024**

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



Rupesh

CA Rupesh Ashok Taori
Partner
Membership No. 164574
UDIN: **24164574BKAQTN6157**