



**AUDIT REPORT
OF**

INTERNATIONAL ROLL BALL FEDRATION

Financial Year 2022 - 23

PAN : AABTI2215G

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

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Pune - 411038

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CA RUPESH ASHOK TAORI

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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,
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INDEPENDENT AUDITOR'S REPORT

To,
The Trustees of **INTERNATIONAL ROLL BALL FEDRATION,**

Report on the Audit of the Financial Statements

We have audited the attached Balance Sheet of **INTERNATIONAL ROLL BALL FEDRATION** 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 Paid for Purchases & Labour Payments.
- 2) It is Advisable to obtain GST Registration for the Trust.
- 3) NO TDS return are filled during the year.

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

Place: Pune
Date: 25/09/2023



**CA Rupesh Ashok Taori
Partner**

Membership No. 164574

UDIN: 23164574BGQYPY6015

BOMBAY PUBLIC TRUST ACT 1950
Schedule VIII
(Vide Rule 17(1))
INTERNATIONAL ROLL BALL FEDRATION
Registration No :- F-21464/PUNE
BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS & LIABILITIES	AMOUNT ₹	AMOUNT ₹	PROPERTIES & ASSETS	AMOUNT ₹	AMOUNT ₹
TRUST FUND OR CORPUS		334,090.00	IMMOVABLE PROPERTIES (AT COST) (As per Schedule)		3,804.30
Balance as per last B/S	334,090.00				
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	-				
OTHER EARMARKED FUND	-				
(Created under the provision of the trust deed or scheme or out of the income)			<u>Advances</u>		140,000.00
Sports Material Fund	-		To Trustee		
Running Event Fund	-		To Others	140,000.00	
Building Fund	-				
Depreciation Fund	-		<u>Income Outstanding</u>		
Sinking Fund	-		Rent Deposit	-	
Reserve Fund	-		Interest	-	
Any Other Fund			Other Income	-	
Balance as per last Balance Sheet	-				
Add: Addition During the Year	-				
Less: Tranferred	-				
LOAN (SECURED/UNSECURED)		478,000.00			
From Trustee & Members	478,000.00		Fixed Deposit		53,673.00
From Others	-				
LIABILITIES					
For Accounting Expense	-	231,975.00			
For Audit Fees Payable	21,895.00				
For Professional Fees Payable	7,720.00				
For Electricity Expense	-				
For Salary	-				
For Sundry Credit Balances	202,360.00				
INCOME & EXPENDITURE A/C :		(702,202.99)			
Balance as Per Last B/S	(699,497.95)		CASH & BANK BALANCES		144,384.71
Less :Appropriation if any	-		Bank Balance	143435.71	
Less : Transfer to Trust Fund	-		Cash In Hand	949.00	
	(699,497.95)				
Add/Less : Surplus or Deficit as Per I & E A/c.	(2,705.04)				
Transfer to Building Fund	-				
	(702,202.99)				
TOTAL		341,862.01	TOTAL		341,862.01

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 INTERNATIONAL ROLL BALL FEDRATION

AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W/006647

Rupesh Ashok Taori



CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYPY6015

Date : 25/09/2023
Place : Pune

M. Dobhale
(Trustee)

P. Patil
(Trustee)

BOMBAY PUBLIC TRUST ACT 1950

Schedule IX

Schedule IX

INTERNATIONAL ROLL BALL FEDRATION

Registration No :- F-21464/PUNE

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

EXPENDITURE	AMOUNT ₹	AMOUNT ₹	INCOME	AMOUNT ₹	AMOUNT ₹
To, Expenditure in respect of Properties:		-	By, Donation		10,000.00
Rates, Taxes, cesses,	-		By Interest		7,638.00
Repairs-maintenance	-		On Saving	3,865.00	
Depreciation	-		On FDR	3,673.00	
(By way of provn.of adjt.)	-		On IT Refund	-	
Other expenses	-		By Income from Other Sources		788,201.00
Rent	-		Other		
To Establishment Exp.		53.34	- Sale of Ball	11,000.00	
a) Bank Charges	53.34		- Membership Fees	777,201.00	
b) Postage Expenses			- Tithe	-	
c) Printing & Stationary Expenses			By Transfer from Reserve		
To Remuneration to Trustees		-	- Capital Asset Fund		
To Amount transferred to Specific Funds or Reserve		-	- Unutilised Grants		
Audit Fees		25,880.00	By Grant		-
Cleaning Expenses					
Electric Expenses					
Legal Expenses		3,000.00			
Repairs & Maintenance					
Traveling Expenses		579,088.00			
TA DA Expenses		200,000.00			
Depreciation		422.70			
Advertisement Expense					
Donations in Cash or Kind		-			
To, Expenditure on Object of the trust:		-			
Government Salary Account					
Anamat Expense					
Kirana Expense					
Salary Paid					
Milk Expense					
Vegitable Expense					
Gas Expense					
Study Material Purchase					
School Uniform Purchase					
Flour Expense					
Saloon Expense					
Telephone Expense					
Medical Expense					
To, Surplus/(Deficit) Carried forward To B/S		(2,705.04)			
TOTAL		805,739.00	TOTAL		805,739.00

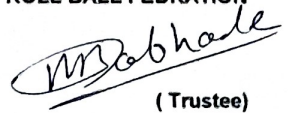
AS PER OUR REPORT OF EVEN DATE
For R T G S & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647


CA Rupesh Ashok Taori
Partner

Membership Number: 164574
UDIN: 23164574BGQYPY6015

Date : 25/09/2023
Place : Pune

For INTERNATIONAL ROLL BALL FEDRATION


(Trustee)


(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 : **INTERNATIONAL ROLL BALL FEDRATION**

Registration No :- F-21464/PUNE

		AMOUNT ₹	AMOUNT ₹
I)	Income as shown in the Income and Expenditure Account (Schedule IX)		805,739.00
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.		805,739.00

"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."

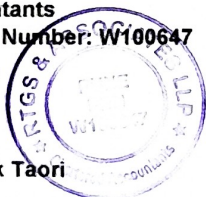
For INTERNATIONAL ROLL BALL FEDRATION

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: 23164574BGQYPY6015**

**Date : 25/09/2023
Place : Pune**



(Trustee)



(Trustee)

INTERNATIONAL ROLL BALL FEDRATION
Registration No :- F-21464/PUNE
RECEIPT & PAYMENT STATEMENT FOR THE PERIOD ENDING 31ST MARCH 2023.

RECEIPT	AMOUNT ₹	AMOUNT ₹	PAYMENT	AMOUNT ₹	AMOUNT ₹
Opening Balances		125,340.05	Establishment Expenses		598,021.34
Cash in hand	2,949.00		Audit Fees	18,880.00	
Bank balance	72,391.05		Traveling Expenses	579,088.00	
FDR	50,000.00		Bank Charges	53.34	
			Rent		-
Donations		10,000.00	Expenditure on objects of the Trust		-
Unsecured Loan			Unsecured Loan Repaid		135,000.00
Sale of Ball		11,000.00			
Membership Fees		777,201.00			
Bank Interest		7,538.00	Closing Balance		198,057.71
			Bank Balance	143,435.71	
			Cash in hand	949.00	
			FDR	53,673.00	
TOTAL		931,079.05	TOTAL		931,079.05

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: 23164574BGQYPY6015

Date : 25/09/2023
Place : Pune

For INTERNATIONAL ROLL BALL FEDRATION

M. D. Bhaade
(Trustee)

P. S. Joshi
(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-21464/PUNE
Name of the Public Trust : INTERNATIONAL ROLL BALL FEDRATION
For the year ending : 31ST MARCH, 2023

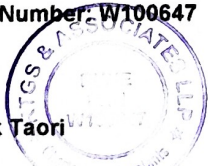
(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	: Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	: Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the 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/-;	: NA
(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 : 25/09/2023

UDIN: 23164574BGQYPY6015 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

**INTERNATIONAL ROLL BALL FEDRATION
F-21464/PUNE**

Sr. No	Particulars	Details		
1	PAN of the Trust	AABTI2215G		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	AABTI2215GE20231 - 02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A - 21/07/2023		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No	Acknowledgement Number	Year
		1	627713231081022	2022-23
		2	250668090240222	2021-22
		3	985432191010121	2020-21
4	PAN No. of all Trustees	Sr. No	Name of Trustee	PAN
		1	Atul Shrirang Bobade	
		2	Amol Valmikrao Kajlepatil	
		3	Raju Dabhade	AAIPD6954D
		4	Chetan Bhandwalkar	ANBPB6215E
		5	Anand Yadav	AAXPY5736G
		6	Pramod Kale	AHOPK7708G
		7	Rohan R. Dabhade	BTFPD0872C

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: 23164574BGQYPY6015

Date : 25/09/2023

Place: Pune

INTERNATIONAL ROLL BALL FEDRATION
Registration No :- F-21464/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.

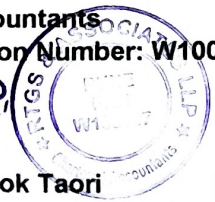
6 CASH IN HAND

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.

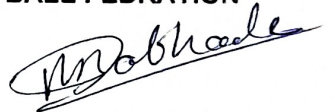
AS PER OUR REPORT OF EVEN DATE
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Chartered Accountants
Firm Registration Number: W100647



CA Rupesh Ashok Taori
Partner
Membership Number: 164574
UDIN: 23164574BGQYPY6015

Date : 25/09/2023
Place : Pune

For INTERNATIONAL ROLL BALL FEDRATION



(Trustee)



(Trustee)

INTERNATIONAL ROLL BALL FEDRATION

SCHEDULE OF FIXED ASSETS

PARTICULAR	RATE OF DEPRECIATION	OPENING WRITTEN DOWN VALUE / COST	ADDITION / DEDUCTION IN THE YEAR UPTO 02-10-22	ADDITION / DEDUCTION IN THE YEAR AFTER 02-10-22	DEPRECIATION ALLOWABLE	CLOSING WRITTEN DOWN VALUE / COST FOR THE YEAR	CLOSING WRITTEN DOWN VALUE / COST FOR THE PREVIOUS YEAR
Building	0%						
Digital Printer	10%	4,227.00			422.70	3,804.30	
TOTAL		4,227.00			422.70	3,804.30	

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

(Signature)

CA Rupesh Ashok Taori
Partner

Membership No.: 164574
UDIN: 23164574BGQYPY6015

Place: Pune

Date : 25/09/2023



For and on behalf of
INTERNATIONAL ROLL BALL FEDRATION

(Trustee)

(Signature)
(Trustee)



RTGS & Associates LLP

Chartered Accountants

Website : www.rtgsc.com

Tel : 020 - 2542 3650 / 51

CORPUS FUND CERTIFICATE

This is to certify that total corpus fund of **INTERNATIONAL ROLL BALL FEDRATION** as on 31st March 2023 is Rs. 0/-.

AS PER OUR REPORT OF EVEN DATE
For RTGS & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: W100647

Date: 25/09/2023
Place: Pune



CA Rupesh Ashok Taori
Partner

Membership Number: 164574

UDIN: 23164574BGQYPY6015