



MATHEW ALEX & KAMATH

Chartered Accountants

41/3615 B1, Old Railway Station Road, Near Town North Police Station, Kacheripady, Ernakulam, Kochi-682018,
Ph:0484-4025282, email:mak14cas@gmail.com

Independent Auditors' Report

Report on the financial statements

We have audited the accompanying financial statements KERALA HOCKEY (No.PKD/CA/448/2014 of societies Registration Act XXI 1860), which comprises the balance sheet as at March 31, 2018, and the statement of profit and loss for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management of the M/s. KERALA HOCKEY (No.PKD/CA/448/2014 of societies Registration Act XXI 1860) is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

We report that:

- (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit; subject to certain expenses where supporting were either not attached or only copy such supporting were attached. The list of which have been provided along with the report.
- (b) In our opinion, proper books of account as required by law have been kept by the Association so far as appears from our examination of the books of account;
- (c) The balance sheet and statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, and to the best of our information and according to the explanations given to us, The statements together with the notes attached and read with the Accounting policies and Notes forming part of Accounts give a true and fair view:

(i) In the case of the balance sheet, of the state of affairs as at March 31, 2018;

(ii) In the case of the statement of profit and loss, of the loss for the period ended on that date.

Date: 05-06-2018

Place: Kochi

For MATHEW ALEX & KAMATH
CHARTERED ACCOUNTANTS


CA. TONY GEORGE MATHEW
M. No. 23051 TRN : 015464S



Payment File Discrepancies				
SL No	Date	Particulars	Amount	Query
1	01-05-2017	DA & TA	22200	Supportings not attached
2	01-05-2017	Apparels and Sports Equipments	6000	Supportings not attached
3	30-05-2017	Apparels and Sports Equipments	6000	Supportings not attached
4	31-03-2018	Apparels and Sports Equipments	6350	Supportings not attached
5	12-06-2017	Meeting Expenses	6023	Supportings not attached
6	26-11-2017	Publicity and Promotion	5000	Supportings not attached
7	26-11-2017	Stadium Rent	40000	Supportings not attached
8	26-12-2017	Stadium Rent	50000	Supportings not attached
9	31-03-2018	Medical Expense	3554	Supportings not attached

