



**S. BASKARAN & CO.**  
**CHARTERED ACCOUNTANTS**

NO. 536 (OLD NO.697),  
POONAMALLEE HIGH ROAD,  
AMINJIKARAI, CHENNAI - 600 029.  
PHONE : 26640970, E-MAIL : boss.fca@gmail.com

Date :

**AUDITOR'S REPORT**

I have examined the Balance Sheet of **Tamil Nadu Roller Skating Association** as at 31<sup>st</sup> March 2018 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I 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 the management as well as evaluating the overall financial statement presentation. I believe that my Audit provides a reasonable basis for my opinion.

I further report that:

- a) I have obtained all the information and explanation, which is to the best of my knowledge and belief, were necessary for the purpose of audit.
- b) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- c) In my Opinion and to the best of my information and according to the explanations given to me, the statements give a true and fair view:
  - i. In the case of the Balance Sheet of the state of affairs as at 31<sup>st</sup> March 2018 and
  - ii. In the case of the Income and Expenditure Account of the excess of expenditure over income for the year ended on that date.

**FOR S.BASKARAN & CO.,**  
**Chartered Accountants**

  
(S.BASKARAN)  
Proprietor  
M.No.026726.

PLACE: CHENNAI  
DATE : 14.07.2018



**TAMIL NADU ROLLER SKATING ASSOCIATION**  
**NO.96, PANTHEON ROAD, JANAPRIYA CREST, EGMORE,**  
**CHENNAI - 600 008.**

**BALANCE SHEET AS ON 31.03.2018**

| LIABILITIES                    | Rs         | Rs               | ASSETS         | Rs       | Rs               |
|--------------------------------|------------|------------------|----------------|----------|------------------|
| Capital Fund - Opening balance | 859587.37  |                  | Fixed Assets : |          |                  |
| Less: Excess of Expenditure    |            |                  | Printer        | 30342.45 |                  |
| Over Income                    | 2600349.71 | -1740762.34      | Computer       | 38640.00 | 68982.45         |
| Sundry Creditors               |            | 307716.00        | Cash in hand   |          | 32179.00         |
| Loan Receipts                  |            | 1580000.00       | Cash at Bank   |          | 45792.21         |
|                                |            | <b>146953.66</b> |                |          | <b>146953.66</b> |

For S. BASKARAN & CO.,  
 CHARTERED ACCOUNTANTS

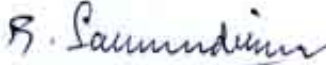


S. BASKARAN  
 PROPRIETOR  
 M.No. 26728





PRESIDENT



TREASURER

CHARTERED ACCOUNTANTS

DATE : 14.07.2018

**TAMIL NADU ROLLER SKATING ASSOCIATION**  
**NO.96, PANTHEON ROAD, JANAPRIYA CREST, EGMORE,**  
**CHENNAI - 600 008.**

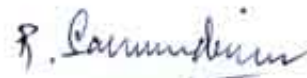
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018.**

| EXPENDITURE                       | Rs. | Rs.               | INCOME  | Rs. | Rs.               |
|-----------------------------------|-----|-------------------|---|-----|-------------------|
| TO                                |     |                   | BY  |     |                   |
| Accomodation Expenses             |     | 576468.00         | Entrance Fees Received                          |     | 3947582.30        |
| Salary & Expenses                 |     | 81500.00          | Track/Skin Suit Collections                     |     | 162075.00         |
| Audit Fees                        |     | 10750.00          | Interest earned on Fixed Deposit                |     | 45439.00          |
| Admin Expenses                    |     | 89408.00          | Excess of Expenditure over Income               |     | 2600349.71        |
| Bank Charges                      |     | 2626.46           |   |     |                   |
| Cleaning Charges                  |     | 85980.00          |   |     |                   |
| Conveyance                        |     | 166065.00         |   |     |                   |
| Award                             |     | 126020.00         |   |     |                   |
| Food Expenses                     |     | 461735.00         |   |     |                   |
| ID Card/ Chest No. Expenses       |     | 169627.00         |   |     |                   |
| Postage & Courier                 |     | 10401.00          |   |     |                   |
| Booklets Skaters- RSFI & TNRSA    |     | 51643.00          |   |     |                   |
| Printing & Stationery             |     | 183619.00         |   |     |                   |
| Miscellaneous Expenses            |     | 474796.00         |   |     |                   |
| Roller Skating Registration Fees  |     | 115000.00         |   |     |                   |
| State Meet Expenses               |     | 334200.00         |   |     |                   |
| Stage/Gallery/Tin Shed            |     | 934041.00         |   |     |                   |
| Shamiana Charges                  |     | 259810.00         |   |     |                   |
| Electricity Charges               |     | 19250.00          |   |     |                   |
| R.S.F.I. National Affiliation Fee |     | 73200.00          |   |     |                   |
| Entertainment Expenses            |     | 120914.00         |   |     |                   |
| Rent                              |     | 486000.00         |   |     |                   |
| Security Charges                  |     | 89792.00          |   |     |                   |
| Trophy & Gift Expenses            |     | 271380.00         |   |     |                   |
| Travelling Expenses               |     | 358409.00         |   |     |                   |
| Track Suit Expenses               |     | 607796.00         |   |     |                   |
| Video & IT Support Expenses       |     | 566196.00         |   |     |                   |
| Xerox Charges                     |     | 13805.00          |   |     |                   |
| Depreciation                      |     | 15014.55          |   |     |                   |
|                                   |     | <b>6755446.01</b> |   |     |                   |
|                                   |     |                   | For S. BASKARAN & CO.,<br>CHARTERED ACCOUNTANTS |     | <b>6755446.01</b> |

DATE : 14.07.2018



PRESIDENT



TREASURER



S. BASKARAN  
 PROPRIETOR  
 M No. 26726

CHARTERED ACCOUNTANTS



**TAMIL NADU ROLLER SKATING ASSOCIATION**  
**NO.96, PANTHEON ROAD, JANAPRIYA CREST, EGMORE,**  
**CHENNAI - 600 008.**

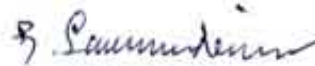
**Fixed Asset Schedule:**

| Description  | W.D.V as on<br>01.04.2017 | Rate<br>(%) | Addition /<br>Deletion | Total        | Depreciation | W.D.V as on<br>31.03.2018 |
|--------------|---------------------------|-------------|------------------------|--------------|--------------|---------------------------|
| Computer     | -                         | 40          | 48300                  | 48300        | 9660         | 38640                     |
| Printer      | 17619                     | 15          | 18078                  | 35697        | 5355         | 30342                     |
| <b>TOTAL</b> | <b>17619</b>              | <b>-</b>    | <b>66378</b>           | <b>83997</b> | <b>15015</b> | <b>68982</b>              |

DATE: 14.07.2018



**PRESIDENT**



**TREASURER**

for S. BASKARAN & CO.,  
 CHARTERED ACCOUNTANTS



S. BASKARAN  
 PROPRIETOR  
 M.No. 26726

**CHARTERED ACCOUNTANTS**



**TAMIL NADU ROLLER SKATING ASSOCIATION**  
**NO.96, PANTHEON ROAD, JANAPRIYA CREST, EGMORE,**  
**CHENNAI - 600 008.**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018.**

| RECEIPTS                         | Rs.      | Rs.               | PAYMENTS                          | Rs.      | Rs.               |
|----------------------------------|----------|-------------------|-----------------------------------|----------|-------------------|
| To                               |          |                   | By                                |          |                   |
| <b>Balance b/d</b>               |          |                   | Accommodation Expenses            |          | 576468.00         |
| Cash in Hand                     | 55393.00 |                   | Salary & Exp.                     |          | 81500.00          |
| Cash at Bank                     | 86575.37 | 141968.37         | Audit Fees                        |          | 10750.00          |
| Entrance Fees Received:          |          | 3947582.30        | Admin Expenses                    |          | 89408.00          |
| Track/Skin Suit Collections      |          | 162075.00         | Bank Charges                      |          | 2626.46           |
| Fixed Deposit Matured            |          | 700000.00         | Cleaning Charges                  |          | 85980.00          |
| Interest earned on Fixed Deposit |          | 45439.00          | Conveyance                        |          | 166065.00         |
| Loan Receipts                    |          | 1580000.00        | Award                             |          | 126020.00         |
|                                  |          |                   | Food Expenses                     |          | 461735.00         |
|                                  |          |                   | ID Card/ Chest No. Expenses       |          | 169627.00         |
|                                  |          |                   | Postage & Courier                 |          | 10401.00          |
|                                  |          |                   | Booklets Skaters- RSFI & TNRSA    |          | 51643.00          |
|                                  |          |                   | Printing & Stationery             |          | 183619.00         |
|                                  |          |                   | Miscellaneous Expenses            |          | 471296.00         |
|                                  |          |                   | Roller Skating Registration Fees  |          | 115000.00         |
|                                  |          |                   | State Meet Expenses               |          | 334200.00         |
|                                  |          |                   | Stage/Gallery/Tin Shed            |          | 906231.00         |
|                                  |          |                   | Shamiana Expenses                 |          | 259810.00         |
|                                  |          |                   | Electricity Charges               |          | 19250.00          |
|                                  |          |                   | R.S.F.I. National Affiliation Fee |          | 73200.00          |
|                                  |          |                   | Entertainment Expenses            |          | 120914.00         |
|                                  |          |                   | Rent                              |          | 486000.00         |
|                                  |          |                   | Purchase of Printer               |          | 18078.00          |
|                                  |          |                   | Purchase of Computer              |          | 48300.00          |
|                                  |          |                   | Security Charges                  |          | 27000.00          |
|                                  |          |                   | Trophy & Gift Expenses            |          | 271380.00         |
|                                  |          |                   | Travelling Expenses               |          | 358409.00         |
|                                  |          |                   | Track Suit Expenses               |          | 394182.00         |
|                                  |          |                   | Video & IT Support Expenses       |          | 566196.00         |
|                                  |          |                   | Xerox Charges                     |          | 13805.00          |
|                                  |          |                   | <b>Balance c/d</b>                |          |                   |
|                                  |          |                   | Cash in Hand                      | 32179.00 |                   |
|                                  |          |                   | Cash at Bank                      | 45792.21 | 77971.21          |
|                                  |          | <b>6577064.67</b> |                                   |          |                   |
|                                  |          |                   |                                   |          | <b>6577064.67</b> |

For S. BASKARAN & CO.,  
 CHARTERED ACCOUNTANTS

  
 PRESIDENT

  
 TREASURER

  
 S. BASKARAN  
 PROPRIETOR  
 M.No. 2577  


DATE : 14.07.2018

CHARTERED ACCOUNTANTS