



RANGARAJU AND ASSOCIATES

CHARTERED ACCOUNTANTS

AUDIT & TAXATION DIVISION

No. 202, 2nd Floor,
73/25, Shree Complex,
St. John's Road,
Bangalore - 560 042

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AUDIT REPORT

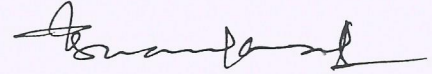
We have audited the attached Balance Sheet of "THE BILLIARDS AND SNOOKER FEDERATION OF INDIA, MILLER TANK BED AREA, JASMA BHAVAN ROAD, BANGALORE - 560 052" (Institution), as at 31st March 2015 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on audit.

We conducted 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Further we report that:

- i. 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;
- ii. in our opinion, proper books of accounts as required by law have been kept by the Institution, so far as, appears from our examination of those books.
- iii. The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account of the Institution.
- iv. in our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant accounting policies and notes forming part of accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. in the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2015.
- b. in the case of Income and Expenditure account, of the excess of expenditure over income of the Institution for the year ended on that date.

for RANGARAJU AND ASSOCIATES
CHARTERED ACCOUNTANTS



(KRISHNAN RANGARAJU)
PARTNER

Membership No. 018457

Firm Regn. No. 069125



Place : Bangalore
Date : 24.09.2015

THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

BALANCE SHEET AS AT 31ST MARCH 2015

(Rs. in Amount)

Particulars	Sch No.	As at 31st March, 2015	As at 31st March, 2014
Sources of Funds			
Capital Fund	I	4,40,629	4,40,629
Unsecured Loans		2,35,00,000	-
Total		2,39,40,629	4,40,629
Application of Funds			
Fixed Assets	II	15,09,239	-
Current Assets, Loans & Advances			
Affiliation Fee Receivable		6,76,409	4,36,409
Loans and Advances	III	42,61,016	5,30,675
Cash and Bank Balances	IV	44,42,851	23,95,765
Other Current Assets	V	16,61,513	23,20,355
		1,10,41,789	56,83,204
Less: Current Liabilities			
Other Liabilities	VI	1,47,28,863	85,25,159
Net Current Assets		(36,87,074)	(28,41,955)
Income and Expenditure Account		2,61,18,464	32,82,584
Total		2,39,40,629	4,40,629

Notes forming part of accounts
Schedules Nos I to XIV form part of the accounts

XV

THE BILLIARDS & SNOOKER FEDERATION OF INDIA

S. Balasubramaniam
(S. BALASUBRAMANIAM)
SECRETARY

Uthappa M C
(UTHAPPA M C)
TREASURER

As per our report of even date
for RANGARAJU AND ASSOCIATES
CHARTERED ACCOUNTANTS

Krishnan Rangaraju
(KRISHNAN RANGARAJU)
PARTNER

Membership No. 18457
Firm No. 006912S



Place: Bangalore
Date: 24.09.2015

THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore


**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR
ENDED 31ST MARCH 2015**

(Rs. in Amount)			
PARTICULARS	Sch No.	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
1. INCOME			
Income from Activities	VII	1,76,09,046	3,00,000
Grants and Re-Imbursements Received Towards International Event	VIII	26,12,535	56,11,163
Grants and Re-Imbursements Received Towards National Events	IX	3,00,000	5,01,37,592
Other Receipts	X	42,17,917	41,495
Total - A		2,47,39,498	5,60,90,250
2. EXPENDITURE			
Establishment Expenditure	XI	9,55,563	10,20,991
Administration Expenses	XII	10,64,788	14,72,544
Depreciation	II	2,68,991	-
Expenses on International Events	XIII	25,40,903	46,91,776
Expenses on National Events	XIV	4,29,71,505	5,04,95,016
Total -B		4,78,01,750	5,76,80,327
Excess of income over Expenditure Transferred to Balance sheet (A-B)		(2,30,62,252)	(15,90,077)

Notes forming part of accounts
Schedules Nos I to XIV form part of the accounts


XV

THE BILLIARDS & SNOOKER FEDERATION OF INDIA


(S. BALASUBRAMANIAM)
SECRETARY


(UTHAPPA M C)
TREASURER

As per our report of even date
for RANGARAJU AND ASSOCIATES
CHARTERED ACCOUNTANTS


(KRISHNAN RANGARAJU)
PARTNER

Membership No. 18457
Firm No. 006912S



Place: Bangalore
Date: 24.09.2015

THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

SCHEDULES TO THE BALANCE SHEET AS AT 31ST MARCH 2015

CAPITAL FUND

Schedule-I

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Capital Fund Balance	4,40,629	4,40,629
Total	4,40,629	4,40,629

LOANS AND ADVANCES

Schedule -III

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Security Deposits	14,000	14,000
Advances	2,50,000	53,034
Receivables from Associations	4,33,641	4,33,641
Other Advances	35,63,375	-
Total	42,61,016	5,00,675

CASH AND BANK BALANCES

Schedule-IV

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Cash in hand	4,92,133	2,64,580
Balances with Bank	39,50,718	21,31,185
Total	44,42,851	23,95,765



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

FIXED ASSETS

Schedule No. II

Particulars	Rate	WDV As On 01.04.2014	Additions During The Year		Total Additions	Value For Depreciation	Depreciation For The Year		Total	Net Block As On 31.03.2015
			>180 DAYS	>180 Days			>180 Days	<180 Days		
Equipment & Apparatus	15%	-	17,73,218	-	17,73,218	17,73,218	2,65,983	-	2,65,983	15,07,235
Computers	60%	-	5,011	-	5,011	5,011	3,007	-	3,007	2,004
			17,78,229		17,78,229	17,78,229	2,68,989	-	2,68,991	15,09,239



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
 #5/1, Miller Tank Bund Area, Jasma Road, Bangalore

SCHEDULES TO THE BALANCE SHEET AS AT 31ST MARCH 2015

OTHER CURRENT ASSETS

Schedule - V

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Grant and Reimbursement Receivable	6,31,637	15,78,377
Interest accrued on Fixed deposit with banks	17,019	17,019
TDS	10,12,857	7,94,259
Total	16,61,513	23,89,655

OTHER LIABILITIES

Schedule - VI

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Amounts Reimbursable To Players	63,17,141	75,50,451
Auditor's Remuneration	67,908	66,798
Other Payables	39,35,480	6,58,525
Advances Received towards Lease	44,08,333	-
Total	1,47,28,863	82,75,774



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2015**

INCOME FROM ACTIVITIES

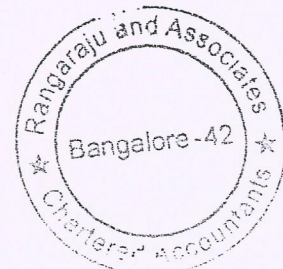
Schedule -VII

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Affiliation Fees	2,80,000	2,80,000
Capitation Fees	-	20,000
World Snooker	54,60,242	-
World Snooker Mumbai	1,18,18,804	-
Renewal Fees	50,000	-
Total	1,76,09,046	3,00,000

GRANTS AND RE-IMBURSEMENTS RECEIVED TOWARDS INTERNATIONAL EVENTS

Schedule -VIII

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
14 Asian U21 Snooker 2013 Indore Inc	-	6,17,700
1st Asian Team Championship Doha 24-30 May 13 INC	-	1,42,805
2013 WPA Women's 9 Ball China INC	-	46,966
29th Karachi Pakistan April 2013 IN	-	66,776
4th Asian Indoor Korea July 2013 Inc	-	7,05,560
Australian Open Billiards June 2013 Inc	-	3,82,959
Billiards & Snooker Nat C'ship 2014 Lucknow Inc	-	9,00,000
IBSF World Billiard Leed England Oct 13 Inc	-	5,88,390
IBSF World Cship Latvia Dec 2013 Inc	-	4,86,089
IBSF World U21 Snooker Championship-China2013 Inc	-	2,54,285
National Billiards & Snooker Championship 2013 at MP-Income	-	3,00,000
WPA 9ball World Doha Sep 2013 Inc	-	13,99,500
WPA China 9 Ball Championship at China May 2013 Inc	-	43,872
Yalin W World 10ball Champ Nov 2013 Inc	-	74,678
10ball Championship Philippines May 2011 INC	-	64,230
11 Billiards & 13 Asian U21 Snooker Champ-Goa-IN	-	94,142
IBSF Worl Billiards Chapion Carlow Sep 2011 Inc	-	87,319
IBSF World U21 Canada 2011 Inc	-	4,06,830
WPA Women 9 Ball Championship China Inc	-	1,38,226
WPA World Championship Doha July 2011 Inc	-	68,899
Yalin Women's World 10 Ball at Manila Aug 12-INC	-	64,299
U 21 Snooker Chap China July 2013 Inc	2,52,172	-
14th Asian Billiards C'ship U 21 Beijing China In	1,35,367	-
30th Asian Snoo Champ Fujairah UAE May 14 INC	1,26,012	-
ABCS Asian Karachi 2014 Aug Inc	98,714	-
APBU Asian Jr Cship Taipei Taiwan Aug 14 Inc	40,179	-
IBSF World 6 Red Snooker Cship MW Egypt June 14 Inc	3,37,927	-
IBSF World Billiards Cship England Oct 2014 Inc	3,75,440	-
IBSF World Billiards Scotland Aug 2014 Inc	2,00,529	-



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2015**

GRANTS AND RE-IMBURSEMENTS RECEIVED TOWARDS INTERNATIONAL EVENTS (Contd....)

Indian B & S Women WPA World 9Ball China Jun 14 Inc	72,069	-
U 21 M W UAE May 2014 Inc	2,44,086	-
WBL Australian Billiards Cship Melbourne June 14 In	3,52,032	-
WPA 10 Ball C'hip Phillippines Feb 15 Inc	84,438	-
WPA World 9ball Cship Doha Qatar June 14 Inc	1,44,718	-
WPA World Pool Cship Beijing China Aug 14 Inc	1,48,852	-
Total	26,12,535	70,05,963

GRANTS AND RE-IMBURSEMENTS TOWARDS NATIONAL EVENTS

Schedule -IX

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Asian Billiards U21 2013 Indore Inc	-	15,51,633
Indian Open Champion Ship Delhi Oct 2013	-	4,37,79,000
Lucknow Nationals Inc	-	19,25,000
Punjab Billiards INC	-	13,95,000
Reimbursement From AIG Korea 2013 Inc	-	5,51,699
Uttar Pradesh Billiards Adv - Inc	-	3,00,000
Zlpsports	-	1,90,000
Billiards and Snooker National Championship 2014 Lucknow	3,00,000	-
Total	3,00,000	4,96,92,332

OTHER INCOME

Schedule -X

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Interest - Saving Bank	41,740	41,495
Sale of Table and Accessories	1,04,000	26,46,725
Miscellaneous Income	7,80,000	1,23,000
Sale of Tickets	-	3,36,700
Entry Fees	1,56,375	1,82,560
Let out of Tables and Cloths	30,83,602	-
Selection Camp	52,200	-
Total	42,17,917	32,88,985

ESTABLISHMENT EXPENDITURE

Schedule -XI

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Salaries and Wages	7,99,220	9,03,000
Meeting Expenses	1,55,178	1,08,521
Staff Welfare	1,165	-
Total	9,55,563	10,11,521



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2015

ADMINISTRATION EXPENSES

Schedule -XII

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Affiliation Fee	-	23,287
Agency Charges	-	10,584
Telephone Expenses	39,267	20,500
Audit Fee	34,200	33,708
Conveyance	19,865	30,658
Computer Maintainence	8,848	30,520
IBSF	-	2,00,000
Freight Charges	900	1,11,766
Membership Fee	1,91,974	17,514
Miscellenous Expenses	-	2,94,280
Office Expenses	6,100	22,080
Postage and Courier	57,206	95,714
Printing and Stationery	28,021	29,653
Professional Fee	1,52,558	1,34,443
Purchase of Table and Accessories	-	23,94,853
Rates and Taxes	3,000	2,368
Hotel Expenses	-	38,572
Travelling and Conveyance	3,60,258	4,97,473
Website Expenses	5,650	45,400
Bank Charges	5,955	8,182
Coaching Camp Expenses	95,200	-
Advertisement	6,300	-
Entry fee	4,000	-
Referees fee	18,500	-
Room Rent charges	26,986	-
Total	10,64,788	40,41,553



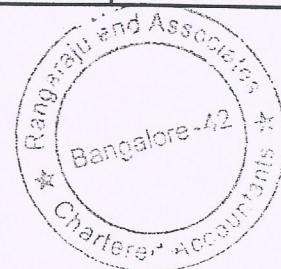
THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2015**

EXPENSES ON INTERNATIONAL EVENTS

Schedule -XIII

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
14 Asian U21 Snooker Indore 2013	-	6,17,700
1st Asian Team Championship Doha 24-30 May 2013	-	1,55,571
2013 WPA Women's 9 Ball China	-	46,966
29th Karachi Pakistan April 2013	-	66,776
4th Asian Indoor Korea July 2013	-	7,05,560
Australian Open Billiards June 2013	-	3,82,959
Billiards and Snooker Nat C'ship 2014 Lucknow	-	9,00,000
IBSF World Billiard Leed England Oct 13	-	5,88,390
IBSF World Cship Latvia Dec 2013	-	4,86,089
IBSF World U21 Snooker Championship-China2013	-	2,54,285
National Billiards and Snooker Championship 2013	-	3,00,000
Sports Authority of India	-	13,95,000
WPA 9ball World Doha Sep 2013	-	43,872
WPA China 9 Ball Championship at China May 2013	-	74,678
Yalin W World 10ball Champ Nov 2013	-	64,230
10ball Championship Philippines May 2011	-	94,142
11 Billiards and 13 Asian U21 Snooker Champ-Goa	-	87,319
IBSF Worl Billiards Chapion Carlow Sep 2011	-	4,06,830
IBSF World U21 Canada 2011	-	1,38,226
WPA Women 9 Ball Championship China	-	68,899
WPA World Championship Doha July 2011	-	64,299
Yalin Women`s World 10 Ball at Manila Aug 12	-	72,439
U 21 Snooker Chap China July 2013 Inc	2,52,172	-
14th Asian Billiards C'ship U 21 Beijing China In	1,35,367	-
30th Asian Snoo Champ Fujairah UAE May 14 INC	1,26,012	-
ABCS Asian Karachi 2014 Aug Inc	98,714	-
APBU Asian Jr Cship Taipei Taiwan Aug 14 Inc	40,179	-
IBSF World 6 Red Snooker Cship MW Egypt June 14 Inc	3,37,927	-
IBSF World Billiards Cship England Oct 2014 Inc	3,75,440	-
IBSF World Billiards Scotland Aug 2014 Inc	2,00,529	-
Indian B & S Women WPA World 9Ball China Jun 14 Inc	72,069	-
U 21 M W UAE May 2014 Inc	2,44,086	-
WBL Australian Billiards Cship Melbourne June 14 In	2,89,015	-
WPA 10 Ball C'hip Phillipines Feb 15 Inc	75,823	-
WPA World 9ball Cship Doha Qatar June 14 Inc	1,44,718	-
WPA World Pool Cship Bejing China Aug 14 Inc	1,48,852	-
Total	25,40,903	70,14,230



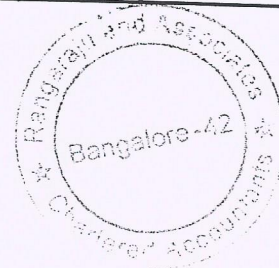
THE BILLIARDS & SNOOKER FEDERATION OF INDIA
 #5/1, Miller Tank Bund Area, Jasma Road, Bangalore

**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2015**

EXPENSES ON NATIONAL EVENTS

Schedule -XIV

PARTICULARS	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Indian Open Champion Ship Delhi Oct 2013	-	4,29,39,531
Asian Billiards U21 2013 Indore		21,51,633
Lucknow Nationals		19,25,000
Maharastra Billiards Snooker		3,00,000
Punjab Billiards Exp		13,95,000
Reimbursement From AIG Korea 2013		5,51,699
Uttar Pradesh Billiards		3,00,000
Billiards & Snooker Nat C'ship 2014 Lucknow Exp	3,00,000	-
World Snooker	1,06,81,146	-
World Snooker Mumbai	3,19,90,359	-
Total	4,29,71,505	4,95,62,863



THE BILLIARDS & SNOOKER FEDERATION OF INDIA

#5/1. Miller Tank Bund Area, Jasma Road, Bangalore

Sub Schedules To Balance Sheet

AMOUNTS RE-IMBURSABLE TO PLAYERS

PARTICULARS	As at March 31, 2015	As at March 31, 2014
11 Billiards & 13 Asian U21 Snooker Champ-Goa	1,63,000	1,63,000
14 Asian U21 Snooker 2013 Indore	6,17,700	6,17,700
14th Asian Billiards C'ship U 21 Beijing China C	1,35,367	-
2012 World 9 Ball Doha & Beijing	(47,976)	18,329
2013 WPA Women's 9 Ball China	-	39,358
2014 WPA W9 World Cship Guilin Chin Oct14 CL	-	-
28th Asian Snooker Championship-Qatar	28,291	28,291
30th Asian Snooker Champ Fujairah UAE May 14 CL	46,012	-
4th Asian Indoor Korea July 2013	25,983	29,600
ABCS Asian Karachi 2014 Aug CL	18,714	-
APBU Asian Jr Cship Taipei Taiwan Aug 14 CL	5,179	-
Australian Open Billiards June 2013 CL	(61,211)	-
Billiards & Snooker Assn. Maharashtra	61,584	61,584
Billiards & Snooker Nat C'ship 2014 Lucknow	4,50,000	9,00,000
Chandigarh Billiards & Snooker Association	31,300	31,300
Grant for IBSF World Snooker Championship Bangalore	4,76,749	4,76,749
Grant ONGC IBSF Hyderabad 2009	2,50,000	2,50,000
IBSF World Billiards Champion Carlow Sep 2011	-	4,06,830
IBSF World Billiard Leed England Oct 13	94,545	5,88,390
IBSF World Cship Latvia Dec 2013	87,641	4,86,089
IBSF World 6 Red Snooker Cship MW Egypt June 14 CL	37,927	-
IBSF World Billiards Cship England Oct 2014 CL	25,440	-
IBSF World Billiards Scotland Aug 2014 CL	1,00,529	-
Indian B & S Women WPA World 9Ball China Jun 14 CL	27,069	-
Indian Pool and Snooker League (IPSL)	5,00,000	-
U 21 M W UAE May 2014 CL	8,398	-
WBL Australian Billiards Cship Melbourne June 14 CL	14,165	-
WPA 10 Ball Cship Philippines Feb 15 CL	75,823	-
WPA World 9ball Cship Doha Qatar June 14 Inc CL	31,348	-
WPA World Pool Cship Beijing China Aug 14 CL	48,852	-
IBSF World Snooker Championship 2012 -Bulgaria	-	16,356
IBSF World U21 Canada 2011	-	1,38,226
IBSF World Under 21 Snooker Championship 2012-China	2,54,285	2,54,285
Karnataka State Billiards Assn	43,836	43,469
Lucknow Nationals	1,00,656	1,00,656
National Billiards & Snooker Championship 2013 - MP	-	3,00,000
Punjab Billiards	5,792	5,792
Reimbursement From AIG Korea 2013	5,51,699	5,51,699
Sports Authority of India - Payable	15,59,015	13,95,000
Tamil Nadu Billiards Snooker Assn.	1,00,000	1,00,000
World Billiards Championship 2012-England	4,53,776	4,53,776
WPA 9ball World Doha Sep 2013	-	43,872
Yalin Women's World 10 Ball Championship-Manila	(4,347)	50,100
Total	63,17,141	75,50,451



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1. Miller Tank Bund Area, Jasma Road, Bangalore

Sub Schedules To Balance Sheet

OTHER PAYABLE

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Indian Oil Championship 2013	5,26,180	5,26,180
First City Travels & Cargo	10,584	10,584
First Flight Courier Ltd	2,737	1,762
Mallappa K (CA)	-	7,500
Rangaraju and Associates	1,09,236	1,05,377
World Snooker Mumbai	27,07,169	-
World Snooker	3,46,034	-
Excelsior Travels Pvt Ltd	7,122	-
Other Creditors	2,26,418	-
Total	39,35,480	6,51,403

ADVANCES

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Advance Sanjay Sawanth	50,000	50,000
Imprest Stalin	-	3,034
Meridian Marketing Services	2,00,000	-
Total	2,50,000	53,034

RECEIVABLES FROM ASSOCIATION

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Goa Billiards Snooker Association	48,351	48,351
National Billiards & Snooker Championship 2013 - MP	31,834	31,834
Uttar Pradesh Billiards	3,53,456	3,53,456
Total	4,33,641	4,33,641

GRANTS AND RE-IMBURSEMENT RECEIVABLE

PARTICULARS	As at March 31, 2015	As at March 31, 2014
IBSF World Billiard Leed England Oct 13 Ca	94,545	5,88,390
IBSF World Cship Latvia Dec 2013 CA	87,641	4,86,089
IBSF World U21 Snooker Championship-China2013 CA	2,54,285	2,54,285
World Billiards Championship 2012-England-CA	1,85,383	1,85,383
Yalin-W World 10ball Champ Nov 2013 CA	9,783	64,230
Total	6,31,637	15,78,377



THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1. Miller Tank Bund Area, Jasma Road, Bangalore

Sub Schedules To Balance Sheet

OTHER ADVANCES

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Miscellaneous	35,63,375	-
Total	35,63,375	-

BANK BALANCES

PARTICULARS	As at March 31, 2015	As at March 31, 2014
Axis Bank - 693010100016029	4,16,041	18,25,251
Axis Bank - Kolkata	8,141	8,141
Yes Bank 002288700000127	8,47,962	24,019
Yes Bank 002288700000139	26,78,574	2,73,774
Total	39,50,718	21,31,185



**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS
FOR THE YEAR ENDED 31st MARCH, 2015**

PART A: - SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of preparation of Financial Statements

The financial statements are prepared under historical cost convention in accordance with generally accepted accounting principles in India.

2. Basis of Accounting

The federation maintains its accounts on accrual basis following the historical cost convention in accordance with the generally accepted accounting principles and in compliance with the accounting standards issued by The Institute of Chartered Accountants of India.

3. Capital Fund:

The Capital Fund represents the accumulation of receipts over expenditure, till the period upto Financial Year 2014-15. No adjustments have been made against the Capital Fund.

4. Revenue Recognition

The Trust recognizes income from its activities as per the Accounting Standard 9 (Revenue Recognition). The Incomes towards National and International Events are recognized taking into consideration the receipts during the year and confirmed receivables in respect of the events conducted during the current year.

5. Provisions, Contingent Liability and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. The Trust does not have any Contingent Liability during the current financial year. Contingent Assets are neither recognized nor disclosed in the financial statements.

PART B: - NOTES ON ACCOUNTS:

6. The Expenses towards National and International Events are recognized taking into consideration the actual amounts expended during the year and amounts payable in respect of the events conducted during the current year.

7. Balances shown under loans and advances, debtors and creditors are subject to confirmations/reconciliations and consequential adjustments, if any.

THE BILLIARDS AND SNOOKER
FEDERATION OF INDIA

Balasubramaniam

(S.BALASUBRAMANIAM)
SECRETARY

Uthappa M C
(UTHAPPA M C)
TREASURER

Place: Bangalore
Date: 24.09.2015

As per our report of even date
for RANGARAJU AND ASSOCIATES
CHARTERED ACCOUNTANTS

Krishnan Rangaraju

(KRISHNAN RANGARAJU)
PARTNER

Membership No. 018457
Firm No. 006912S




THE BILLIARDS & SNOOKER FEDERATION OF INDIA
#5/1, Miller Tank Bund Area, Jasma Road, Bangalore

COMPUTATION OF TOTAL TAXABLE INCOME FOR THE ASSESSMENT YEAR 2015-16

Sl.No	Particulars	Amount in (Rs.)
A.	Income from the activities of the Trust as per the Income and Expenditure Statement	2,47,39,498
B.	Add: Voluntary Contributions towards Corpus of the Trust	-
C.	Total Income(A+B)	2,47,39,498
D.	Less: Income allowed under section 11(1)(a) (15% of Total Income)	37,10,924.65
E.	Sub-Total (C-D)	2,10,28,573
F.	Less: Income exempted under Section 11(1)(d)	-
G	Sub Total (E-F)	2,10,28,573
H	Less: Amount applied for Charitable Purposes	-
	a. Expenditure incurred for Running the Trust (as per income and Expenditure Statement)	4,78,01,750
	b. Capital Expenditure incurred towards the objects of the Trust	17,78,229
	Sub Total (H)	4,95,79,978
I	Excess of application over income [G-H]	(2,85,51,405)
	Tax on above	-NIL-
	Les: Tax Deducted at Source	3,07,118
	Tax Payable / (Refund)	(3,07,118)

THE BILLIARDS & SNOOKER
FEDERATION OF INDIA


(S.BALASUBRAMANIAM)
SECRETARY

Place: Bangalore
Date: 24.09.2015