

# T.I. & ASSOCIATES

Chartered Accountants

Door No. : X/1977, Post Office Road,

Kandam Lane, Thrissur - 680 001

E-mail : ktthomas\_fca@yahoo.co.in

Phone : 0487-2440369



CA K.T. THOMAS FCA

Proprietor

Mob : 9847243143

## AUDIT REPORT

1. We have examined the Balance Sheet as at 31<sup>st</sup> March 2016 and the Profit account for the year ended on that date attached herewith of M/s AQUATICS CLUB, ARISTO ROAD, MUNDUPALAM, THRISSUR 680005. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these statements based on our audit.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of accounts maintained by the CLUB at the registered office at Aristo Road, Thrissur 680005.
3. (a) We report the following observations/comments/discrepancies/ inconsistencies;
  - i) We have not physically verified the stock. We have relied on the certificate issued by the management.
  - ii) Sundry debtors of the Club are subject to confirmation.
  - iii) Fixed assets register is not maintained up to date.(b) Subject to above,-
  - (i) We have obtained all the information and explanations which, to the best our knowledge and belief, were necessary for the purposes of the audit.
  - (ii) In our opinion, proper books of account have been kept at the registered office of the Club, so far as appears from our examination of the books.
  - (iii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
    - (i) in the case of the balance sheet, of the state of affairs of Aquatics Club, Thrissur as at 31-03-2016 and
    - (ii) In the case of profit and loss account, of the loss of the Club for the year ended on that date.

Thrissur



For T.I. & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. K.T. THOMAS  
M.No. : 028668

# AQUATICS CLUB, ARISTO ROAD, THRISSUR 680 005

TRADING ACCOUNT FOR THE YEAR ENDED 31 <sup>st</sup> MARCH 2016					Amount in Rs.	
EXPENDITURE	previous year	Current year	INCOME	previous year	Current year	
To Opening stock	4,62,290.00	2,14,852.10	By Liquor Sales	88,97,524.10	1,02,08,196.05	
" Liquor Purchase	50,69,272.00	62,66,785.48	" Soda & Soft Drinks sales	4,68,960.00	4,11,982.00	
" Soda & Soft Drinks	59,861.88	62,299.10	" Cigarette Sales	4,88,190.00	5,41,609.00	
" Cigarette Purchase	3,06,921.20	3,50,901.94	" Ice cubes, Peanut & nuts	1,85,325.00	1,56,670.00	
" Turnover Tax & KVAT	11,16,557.23	12,75,368.31	" Closing Stock	2,14,852.10	2,34,887.85	
" Cashew & peanut purchase	74,770.00	37,730.50				
" Other purchase	1,94,961.76	1,90,178.03				
" Loading & Unloading Charges	46,168.00	46,050.00				
" Transportation Charges	36,625.00	30,457.00				
" Permit Room License fee	15,00,000.00	15,00,000.00				
" KSBCL Cess	50,707.00	63,187.00				
" Bar Consumables	70,047.73	1,18,764.50				
" Gross Profit c/d	12,66,669.40	13,96,770.94				
Total	1,02,54,851.20	1,15,53,344.90	Total	1,02,54,851.20	1,15,53,344.90	

07.05.2014

Thrissur 1. President *[Signature]*

2. Secretary *[Signature]*

3. Treasurer *[Signature]*

For T.I. & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
CA. K.T. THOMAS  
M.No. : 028668





# AQUATICS CLUB, ARISTO ROAD, THRISSUR 680 005

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

Expenses	previous year	Current year	Income	previous year	Current year
To Salary & allowances	5,85,715.00	7,00,570.00	By Gross Profit b/d	12,66,669.40	13,96,770.94
" Office expenses	16,500.00	51,475.00	" Guest fees	3,68,420.80	5,34,886.00
" Swmimmng Pool Maintenance	2,29,852.00	1,73,237.00	" Subscription- members	6,52,600.00	8,97,300.00
" Travelling Expenses	80,447.00	41,339.00	" Swimming Coching Fee	6,42,100.00	8,98,158.00
" Telephone charges	54,821.00	70,005.00	" Swimming guest Fee	2,51,401.10	3,08,100.00
" Printing & stationary	1,07,627.20	1,39,114.50	" Hall Rent	8,47,500.00	9,16,500.00
" News paper & Periodicals	6,385.00	5,390.00	" Room Rent	3,97,865.00	5,07,200.00
" Cleaning & Other Expenses	2,91,184.00	3,45,532.00	" Advertisement income	57,165.00	50,000.00
" AGM & Meeting Expenses	1,00,777.00	1,47,379.00	" Miscellenous Income	3,06,496.46	3,61,717.49
" Interest & Bank Charges	28,750.40	21,955.46	" Shuttle coaching fees	27,000.00	9,000.00
" Rates,Rates,Taxes & fees	75,975.63	7,05,397.00	" Shuttle guest fees	36,750.00	21,800.00
" Electricity Charges	8,48,901.00	9,61,404.00	" Interest received	3,13,229.00	58,963.00
" ESI & Abkari Contribution	58,801.00	69,055.00	" IT Refund	42,300.00	1,80,630.00
" Postage & courier charges	17,545.00	11,156.00	" Restaurent rent	1,500.00	2,00,026.00
" Programme Expenses	4,92,010.00	6,36,666.00	" Health club fee	3,12,178.10	3,41,250.00
" Service Tax Paid	13,22,812.00	8,12,182.00	" Agricultural income	42,181.00	-
" Luxury Tax Paid	1,66,699.00	4,22,407.00	" Net Loss for the year	26,96,661.94	29,68,687.01
" Legal expenses	11,730.00	27,160.00			
" Health club & SPA expenses	-	1,78,259.00			
" Staff welfare expenses	5,61,205.00	6,36,687.50			
" Wages & Cooly charges	6,97,874.00	3,39,030.00			
" Vehicle Maintenance	2,600.00	1,205.00			
" Audit fee	22,800.00	22,900.00			
" Charity & donation	1,95,850.00	1,68,600.00			
" Laundry Expenses	23,274.00	51,015.00			
" Bad debts	-	32,000.00			
" Miscellenous Expenses	1,59,619.07	26,879.60			
" Repairs & Renovation	4,28,984.50	11,69,278.38			
" Genset maintenance expenses	1,21,833.00	1,20,562.00			
" Garden Maintenance	31,735.00	39,440.00			
" Water charges	29,510.00	7,375.00			
" Website & software expenses	4,000.00	10,000.00			
" Professional charges	57,456.00	8,200.00			
" Festival expenses	22,050.00	1,06,194.50			
" Advertisement charges	15,500.00	14,600.00			
" Internet & Cable charges	58,323.00	34,265.00			
" Vatanappilly Inaugration expense	40,128.00	-			
" Depreciation for the year	12,92,744.00	13,43,073.50			
<b>Total</b>	<b>82,62,017.80</b>	<b>96,50,988.44</b>		<b>82,62,017.80</b>	<b>96,50,988.44</b>

10.05.2016

Thrissur

1. President

2. Secretary

3. Treasurer

For T.I. & ASSOCIATES  
CHARTERED ACCOUNTANTS



CA. K.T. THOMAS  
M.No. : 028668

# AQUATICS CLUB, ARISTO ROAD, THRISSUR 680 005

## BALANCE SHEET AS ON 31<sup>st</sup> MARCH 2016

LIABILITIES	Previous year	Current year	ASSETS	Previous year	Current year
<b>Members' Fund:-</b>			<b>Fixed Assets</b>		
SCHEDULE - 1	5,31,80,385.00	5,73,42,845.00	SCHEDULE - 6	2,79,86,773.18	2,85,83,295.49
<b>Current Liabilities</b>			<b>Current Assets</b>		
Audit Fee payable	22,800.00	22,900.00	<b>Bank Deposits</b>		
Luxury Tax Payable	4,167.50	7,688.00	SCHEDULE - 3	13,19,607.00	13,19,607.00
Bills Payable	4,745.57	9,019.22	<b>Other Deposits</b>		
Sales Tax Payable	40,836.00	29,349.00	SCHEDULE - 5	1,93,088.00	2,03,713.00
Rent advance	2,52,500.00	79,000.00	<b>Advances &amp; Receivables</b>		
Luxury Tax collected	25,020.00	-	SCHEDULE - 4	2,57,845.16	12,90,830.22
			<b>Bank Accounts</b>		
			SCHEDULE - 2	30,27,242.44	8,23,617.10
			License Fee Advance	15,00,000.00	15,00,000.00
			Cash in Hand	1,05,472.40	1,40,589.76
			Closing Stock	2,14,852.10	2,34,887.85
			Luxury Tax advance	2,99,500.00	2,99,500.00
			<b>Profit &amp; Loss a/c :</b>		
			Net Loss c/f	2,01,26,073.79	
			Net Loss for		
			the year	29,68,687.01	
<b>Total</b>	<b>5,35,30,454.07</b>	<b>5,74,90,801.22</b>	<b>Total</b>	<b>5,35,30,454.07</b>	<b>5,74,90,801.22</b>

10.05.2016

Thrissur

1. President

sd/ 

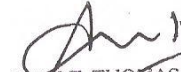
2. Secretary

sd/ 

3. Treasurer

sd/ 

For T.I. & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. K.T. THOMAS  
M.No. : 028668



<p align="center"><b>SCHEDULE - 6</b>  <b>FIXED ASSETS AS ON 31<sup>ST</sup> MARCH 2016</b></p>							
Name of Asset	Opening Balance	Addition		Total	Depn. Rate	Depn.	Balance on 31-03-2016
		Upto 30-09-15	After 30-09-15				
Electrical Equipments	7,72,119.40	-	27,002.81	7,99,122.21	15%	1,17,843.00	6,81,279.21
Furniture & Fixtures	8,19,174.20	15,000.00	5,20,459.00	13,54,633.20	10%	1,09,440.00	12,45,193.20
Kitchen & Bar Utensils	3,70,779.14		4,98,832.00	8,69,611.14	10%	62,020.00	8,07,591.14
Building a/c	65,55,363.94		91,88,236.00	1,57,43,599.94	5%	5,57,474.00	1,51,86,125.94
Cleaner & Heater	20,293.00			20,293.00	15%	1,015.00	19,278.00
Computer & Accessories	12,164.60	18,000.00		30,164.60	60%	18,099.00	12,065.60
CCTV Camera	6,404.00	25,800.00		32,204.00	15%	19,322.00	12,882.00
LCD Projector	23,421.00			23,421.00	30%	7,026.00	16,395.00
Health Club Equipments	14,19,165.00			14,19,165.00	15%	2,12,875.00	12,06,290.00
Land	12,47,001.00			12,47,001.00	0%	-	12,47,001.00
Land Vadanappilly	62,94,200.00			62,94,200.00	0%	-	62,94,200.00
Motor Vehicle	7,305.60			7,305.60	10%	731.00	6,574.60
Mobile Phone	4,950.00			4,950.00	15%	495.00	4,455.00
Sports Equipments	65,314.50			65,314.50	10%	6,531.00	58,783.50
Water Purifier & Cooler	44,377.00			44,377.00	10%	4,438.00	39,939.00
Generator	2,98,495.31			2,98,495.31	15%	44,774.00	2,53,721.31
Motor bike	13,646.25			13,646.25	20%	2,729.00	10,917.25
Battery & Stabiliser	80,166.00			80,166.00	15%	12,025.00	68,141.00
Air conditioners	5,22,409.00			5,22,409.00	15%	78,361.00	4,44,048.00
Finger print scanner	288.64			288.64	60%	173.00	115.64
Television	2,65,034.00			2,65,034.00	15%	39,755.00	2,25,279.00
Bio Gas Plant	11,054.00			11,054.00	15%	1,658.00	9,396.00
Road Tarring	1,62,743.00			1,62,743.00	15%	24,411.00	1,38,332.00
Tennis Court	3,92,972.00			3,92,972.00	15%	-	3,92,972.00
Well	10,830.00			10,830.00	5%	541.50	10,288.50
Swimming Pool a/c	2,13,368.60			2,13,368.60	10%	21,337.00	1,92,031.60
<b>Total</b>	<b>1,96,33,039.18</b>	<b>58,800.00</b>	<b>1,02,34,529.81</b>	<b>2,99,26,368.99</b>		<b>13,43,073.50</b>	<b>2,85,83,295.49</b>