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## AUDITOR'S REPORT

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To

**The President,  
Swimming Federation of India**

### Opinion

We have audited the accompanying financial statements of **Swimming Federation of India, Ahmedabad**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, and the Income & Expenditure for the year ended on that date.

In our opinion the accompanying financial statements of the Entity are Prepared, in all material respects, in accordance with the Societies registration Act, 1961.

### Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Societies registration Act, 1961 that give a true and fair view of the state of affairs results of Operation and of the entity.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are also responsible for overseeing the entity's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Report on Other Legal and Regulatory Requirements**

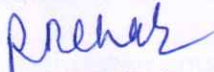
As required by Societies registration Act, as applicable, we further Report same as under:-

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) In our opinion, the Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the books of account.
- b) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Excess of income over expenditure give a true and fair view.

Date: 07/09/2019  
Place: Ahmedabad

For R.S. Patel & Co.  
Chartered Accountants  
FRN : 107758W



Rajan B. Shah  
Partner

Membership No. 101998  
UDIN: 19101998AAAAFX3510

