



# Pakistan Blind Cricket Council



**Annual REPORT 2022-23**

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## TABLE OF CONTENTS

Domestic Cricket \_\_\_\_\_ 3

Domestic Cricket Competitions

Incentive for Players \_\_\_\_\_ 6

**FY July 2022 to June 2023**

## **Domestic Tournaments**

### **1. NBP Twenty-20 Blind Cricket Trophy 2022:**

The major event of Cricket for the Blind in Pakistan was conducted at Bahawalpur and Multan. Grade-1 leg was played from 01<sup>st</sup> to 05<sup>th</sup> November 2022 at Bahawalpur while Grade-2 was conducted from 10<sup>th</sup> to 14<sup>th</sup> October 2022 at Multan. Thirty (30) matches were played in the said prime event.

Tournament was played on Grade-1 and Grade-2 basis; eight (8) teams participated in Grade-1 which was played in Bahawalpur and its final was played between Bahawalpur and Okara at Dring Stadium Bahawalpur on 05<sup>th</sup> November 2022. Okara won the tournament by defeating Bahawalpur. Whereas, Grade-2 was played at Multan and its final was played between Abbottabad and Multan at Sports Complex Cricket Ground on 14<sup>th</sup> October 2022. Multan routed and grabbed the trophy.



## 2. PAF T-20 Cricket Champions Trophy for the Blind:

The PAF Cricket Champions Trophy for the Blind was played from 30<sup>th</sup> December 2022 to 02<sup>nd</sup> January 2023 in Islamabad. Islamabad Cricket Club of the Blind (ICCB) hosted the event. Four (4) teams named Islamabad, AJK, Gujranwala and Peshawar participated in the said Trophy. AJK and Islamabad reached in the final while the later on Islamabad won the title by 6 wickets.

## 3. LCCB T-20 Blind Cricket Tournament 2023:

LCCB T-20 Blind Cricket Tournament 2023 was organized by Lahore Cricket Club of the Blind (LCCB) from 30<sup>th</sup> January to 02<sup>nd</sup> February, 2023 at Lahore.

Four (4) teams Lahore, Islamabad, Bahawalpur and Sargodha participated in the said event. The final match of the event was played between Lahore and Bahawalpur while the Bahawalpur won the tournament by 5 runs.

## 4. Hafiz Muhammad Rafique Tahir Memorial T-20 Blind Cricket Tournament 2023:

Hafiz Muhammad Rafique Tahir Memorial T-20 Blind Cricket Tournament 2023 was organized by Azad Kashmir Cricket Club of the Blind from 16<sup>th</sup> to 19<sup>th</sup> February 2023 at Mirpur, AJK.

Four (4) teams Azad Kashmir, Lahore, Peshawar and Attock participated in the Tournament. AJK defeated Peshawar in the Final and bagged the title.

## 5. A. S. Ali One-day Blind Cricket Super League 2023:

A. S. Ali One-day Blind Cricket Super League 2023 was played from 03<sup>rd</sup> to 8<sup>th</sup> February 2023 in Faisalabad. Pakistan's best blind Cricket players divided in Five (5) provincial teams named Punjab, Sindh, KPK, Balochistan & Islamabad. The A. S. Ali One-day Blind Cricket Super League was played on robin league and 11 matches were played. Balochistan clinched the Trophy after defeating Punjab by 6 runs in a close finish.





## 6. T-10 Blind Cricket Tournament 2023:

T-10 Blind Cricket Tournament 2023 was played from 4<sup>th</sup> to 6<sup>th</sup> March 2023 in Sialkot. Gujranwala Cricket Club of the Blind (GCCB) hosted the event.

Four (4) teams named Gujranwala, Attock, AJK and Islamabad participated in the said Tournament. AJK won the event by 8 wickets.

## 7. Women Blind Cricket Tournament and Training Camp:

PBCC in a joint venture with Australian High Commission in Pakistan organized a Training Camp/2<sup>nd</sup> edition of National Championship of Blind Women Cricket from 15<sup>th</sup> to 20<sup>th</sup> March 2023 in Islamabad. Almost 45 Blind Women Cricket players got training/orientation about techniques and method of Cricket for the visually challenged; later these players divided in to Four (4) teams named Punjab, Sindh, KPK & Islamabad for the 2<sup>nd</sup> National Championship of Blind Women Cricket. Punjab and Islamabad reached in the final and Punjab clinched the Trophy by 8 wickets.





### 8. Youm e Takbeer Blind Cricket Cup 2023, Karachi:

Youm e Takbeer Blind Cricket Cup 2023 was played from 03<sup>rd</sup> to 04<sup>th</sup> May 2023 in Karachi. Karachi Cricket Club of the Blind (KCCB) hosted the event. Three (3) teams named Karachi, Hyderabad and Okara participated in the said Tournament. Hyderabad defeated Okara in the final and won the Tournament.

### 9. 6<sup>th</sup> PBCC Blind Cricket Super League 2023.

6<sup>th</sup> PBCC Blind Cricket Super League 2023 was conducted from 07<sup>th</sup> to 13<sup>th</sup> May 2023 in Abbottabad. Four (4) provincial teams Sindh, Punjab, KPK and Balochistan consisting of the best players of the country participated in the league.

6<sup>th</sup> PBCC Blind Cricket Super League was played on double round robin league and 13 matches were played. KPK and Sindh reached in the Final while KPK clinched the Trophy.



### Incentives for the Players:

During the year, Pakistan Blind Cricket Council (PBCC) bestowed the monthly Honorarium to 17 players of Pakistan Blind Cricket team. The players had been divided into three categories considering their performances i.e. category A, B and

C and the amount of Rs.20,000/, Rs.17,000/ and Rs.15,000/ respectively was granted per month. The aggregate sum of **Rs=3,276,000/** were granted to players.

Further, PBCC gave aggregate **Rs=1,785,000/-** (to players only) as match fees in Domestic matches.

PBCC gave **Rs=788,500/-** as a Cash Prizes to Teams and individuals in PBCC domestic Tournaments in the shape of Winning Prize, Runners-up prize, Man of the match, man of the tournament etc.

PBCC provided Educational/Medical stipends and financial assistance of total **Rs=201,391/-** to deserving players to complete their education and livelihood

### **Strengthening District Clubs:**

PBCC bestowed the annual grant of **Rs=1,259,000/-** to its various registered District Clubs for the promotion of cricket for the visually challenged at grass-roots level, net practices and to meet with their administrative expenses.

### **Future Plans FY 2022-2023:**

- PBCC will participate in IBSA World Blind Games 2023 to be held in August 2023 at Birmingham UK.
- Three (3) National tournaments will be conducted in the FY 2023-24.

# ***Report/Accounts***

*of*

**PAKISTAN BLIND CRICKET COUNCIL**

For the year ended June 30, 2023



**Fatima and Company**  
**CHARTERED ACCOUNTANTS**

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Main Gulberg Lahore.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
PAKISTAN BLIND CRICKET COUNCIL  
Report on the Audit of Financial Statement**

**Opinion**

We have audited the financial statements of **PAKISTAN BLIND CRICKET COUNCIL**, which comprise the Balance Sheet as on June 30, 2023 and Income and expenditure Account, Cash Flows Statement and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the Balance Sheet of **PAKISTAN BLIND CRICKET COUNCIL**, as at June 30, 2023 and (of) its financial performance and its cash flows for the year then ended in accordance with the approved accounting and reporting standards as applicable in Pakistan.

**Basis for Opinion**

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the **PAKISTAN BLIND CRICKET COUNCIL**, in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants as adopted by the Institute of Chartered Accountant of Pakistan (The code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management**

The management committee is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management committee determine(s) is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management committee is responsible for assessing the society'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 society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the society's financial reporting process.

## Auditor's Responsibilities

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 guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan 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.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Fatima and Co.*

*Fatima and Company*  
Chartered Accountants  
Audit Engagement Partner:  
Fatima Shumaila  
Date: 13 October 2023  
Lahore



**PAKISTAN BLIND CRICKET COUNCIL**  
**BALANCE SHEET**  
**AS ON JUNE 30, 2023**

<b><u>ASSETS</u></b>	<b>Notes</b>	<b>2023 Rupees</b>	<b>2022 Rupees</b>
<b><u>NON CURRENT ASSETS</u></b>			
Fixed Assets	4	3,155,264.00	3,328,724.00
Securities Deposited		150,000.00	150,000.00
		<u>3,305,264.00</u>	<u>3,478,724.00</u>
<b><u>CURRENT ASSETS</u></b>			
Cash in Hand		37,155.00	31,924.00
Cash at Bank		9,230,224.00	5,019,067.00
		9,267,379.00	5,050,991.00
		<u>12,572,643.00</u>	<u>8,529,715.00</u>
<b><u>FUNDS AND LIABILITIES</u></b>			
Accumulated Surplus / (Deficit)		8,529,715.00	11,194,635.00
Surplus / (Deficit) for the year		2,542,928.00	(2,664,920.00)
		11,072,643.00	8,529,715.00
<b><u>CURRENT LIABILITIES</u></b>			
Loan from PBCC		1,500,000.00	-
		<u>12,572,643.00</u>	<u>8,529,715.00</u>

The annexed notes form an integral part of these financial statements.

*SS Shah*  
**Chairman**  
**Chairman**  
**Pakistan Blind Cricket Council**



*Qasim Ali*  
**Director**  
**Director Finance,**  
**Pakistan Blind Cricket Council**

**PAKISTAN BLIND CRICKET COUNCIL**  
**INCOME & EXPENDITURES ACCOUNT**  
**FOR THE YEAR ENDED ON JUNE 30, 2023**

EXPENDITURES	2023		INCOME	2023	
	Rupees			Rupees	
Salaries Expenses	3,465,464.00		PCB Grants(Admin/Dev)	9,876,888.00	
Daily Allowance	388,000.00		PCB Grants(Tournament)	15,014,972.00	
Newspaper charges	12,760.00		Donation/Grants (Private source)	5,749,848.00	
Office Rent	824,315.00		Reg./ Aff. Fee	25,000.00	
Stipend / Financial Assistance	201,391.00			—	
Match fee (Player)	1,785,000.00			—	
Ground Rent charges	110,000.00			—	
Electricity charges	154,140.00			—	
Water charges	9,000.00			—	
Sui Gas charges	9,945.00			—	
Telephone / Mobile charges	115,451.00			—	
Computer Accessories	6,000.00			—	
Fee charges	1,479,980.00			—	
Official fee charges	819,300.00			—	
Travelling charges	2,172,651.00			—	
Tall Tax	21,740.00			—	
General Repair charges	590,971.00			—	
Medical charges	55,753.00			—	
Cash Award/ Prize Money	788,500.00			—	
Honorarium charges	3,276,000.00			—	
Sports Material / Uniform charges	2,057,210.00			—	
Tantage,Lights etc.	234,900.00			—	
Bank deduction	551.00			—	
Donation Dr.	1,259,000.00			—	
P.O.L. charges	502,312.00			—	
Fare/ Conveyance charges	34,481.00			—	
Printing & Stationery	308,080.00			—	
Postage & Courier charges	204,395.00			—	
Entertainment Exp(Food,Refreshment)	2,417,299.00			—	
Accommodation charges	4,483,580.00			—	
Internet charges(Website)	62,150.00			—	
Misc. Expenses	100,001.00			—	
Depreciation Expenses	173,460.00			—	
Surplus / (Deficit)	2,542,928.00			—	
	<b>30,666,708.00</b>			<b>30,666,708.00</b>	

The annexed notes form an integral part of these financial statements.

*SS Shah*  
**Chairman**

**Chairman**  
**Pakistan Blind Cricket Council**

*Per Ali*

**Director**

**Director Finance,**  
**Pakistan Blind Cricket Council**



**PAKISTAN BLIND CRICKET COUNCIL**  
**CASH FLOW STATEMENT**  
**AS ON JUNE 30, 2023**

	2023 Rs.	2022 Rs.
<b>Cash flow from Operating Activities</b>		
Excess of Income/Expenditures over Income/Expenditures	2,542,928.00	(2,664,920.00)
Add: Depreciation	173,460.00	175,727.00
	2,716,388.00	(2,489,193.00)
<b>Cash flow from Investing Activities</b>		
Less: Increase in Machinery / Equipment A/c	-	(146,000.00)
	-	(146,000.00)
<b>Cash flow from Financing Activities</b>		
Loan from PBCC	1,500,000.00	-
	1,500,000.00	-
	<b>4,216,388.00</b>	<b>(2,635,193.00)</b>
Cash in Hand 30-06-2023	37,155.00	31,924.00
Cash at Bank 30-06-2023	9,230,224.00	5,019,067.00
	9,267,379.00	5,050,991.00
Cash in Hand 30-06-2022	31,924.00	181,478.00
Cash at Bank 30-06-2022	5,019,067.00	7,504,706.00
	5,050,991.00	7,686,184.00
<b>Net Increase/Decrease in Cash in Hand &amp; Cash at Bank</b>	<b>4,216,388.00</b>	<b>(2,635,193.00)</b>

The annexed notes form an integral part of these financial statements.

*S.S. Shah*  
**Chairman**  
**Chairman**  
**Pakistan Blind Cricket Council**



*Qasim Ali*  
**Director**  
**Director Finance,**  
**Pakistan Blind Cricket Council**

# PAKISTAN BLIND CRICKET COUNCIL

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED JUNE 30, 2023.

### 1 THE COMPANY AND ITS OPERATIONS

The Company was incorporated as a Company limited by Guarantee on September 19, 2003 under the company Ordinance 1984. The principal activities of the company are to make effort for promotion of blind cricket throughout the country and to arrange cricket tournament at local, national and international levels.

### 1 BASIS OF PREPARATION

#### 1.1 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan. Approved accounting standards comprise of such International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB), Accounting Standards for Not for profit Organization (NPOs) and Islamic Financial Accounting Standards (IFAS) Issued by the Institute of Chartered Accountants of Pakistan (ICAP). In case requirements differ, the provisions or directives of the companies Act 2017 shall prevail.

#### 1.2 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pak Rupees, which is the company's functional currency. All financial information presented in Pak rupees.

#### 1.3 USE OF ESTIMATES AND JUDGMENT

The preparation of Financial Statements in conformity with approved accounting standard, as applicable in Pakistan, require the management to make judgment, estimate and assumption that effect the application of policies and the reported amount of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various others factors that are believed to be reasonable under the circumstances, the result of which form of basis of making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual result may differ from these estimates.

Information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on amounts recognized in the financial statements.



## **1 SIGNIFICANT ACCOUNTING POLICIES**

### **1.1 ACCOUNTING CONVENTION**

These Accounts have been prepared under the historical cost convention.

### **1.2 PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment are stated at cost less accumulated depreciation except land.

Depreciation on property, plant and equipment is charged on reducing balance method at the rate specified in note 4. Full year depreciation charged on addition during the year whereas no depreciation is charged when asset disposed of.

Gains or losses on disposal of property, plant and equipment, if any, are taken to profit and loss account currently.

Normal repair and maintenance are charged to income, as and when incurred. Subsequent expenditure is capitalized only when it increases the future economic benefit embodied in the item of property, plant and equipment.

### **1.3 ASSETS SUBJECT OF FINANCE LEASE**

Assets subject finance lease are stated at the lower of present value of minimum lease payments under the lease agreement and the fair value of assets acquired on lease. The related obligation of the lease are accounting for as liabilities. Assets acquired under a finance lease are depreciation over the useful life.

### **1.4 TAXATION**

Charge for current taxation is based on taxable income at the current rates after considering the unabsorbed tax depreciation, rebate and tax credits available, if any or based on turnover at the specific rate whichever is higher. The company does not provide for deferred taxation liability, if any arising on account of timing difference.

### **1.5 TRADE DEBTS**

Trade debts originated by the company are recognized and carried at original invoice amount less an allowance for any uncollectible amounts. An estimate provision for doubtful debts is made when collection of full amount is no longer probable, bad debts are written off as incurred.

### **1.6 INCOME RECOGNITION**

Revenue represents the fair value of consideration received or receivable for services rendered, net of discounts and sales tax. Revenue is recognized when the services are reliably measured and when it is probable that the economic benefits associated with the transaction will flow to the company and the amount of revenue, and the associated cost incurred or to be incurred, can be measured reliably.



## 1.7 CASH AND CASH EQUIVALENT

For the purpose of the cash flow statement, cash and cash equivalent consist of cash in hand, Cheques on hand and deposits in banks.

## 1.8 PROVISIONS

A provision is recognized in the Balance Sheet when the company has a legal or constructive obligation as a result of a past event and it is probable that an out flow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made to the amount of obligation.

## 1.9 GENERAL

Figures have been re-arranged for the purpose of comparison.  
Figures have been rounded off to the nearest rupee.

## 5 EXPENSES PAYABLE

Expenses payable to PBCC	1,500,000/-
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## 6 DATE FOR AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue in the board of directors meeting held on September 30, 2023.

## 7 GENERAL

Figures have been rounded off to the nearest of rupee and previous years have been re-arranged wherever found necessary for comparison purpose only.





# PAKISTAN BLIND CRICKET COUNCIL

FOR THE YEAR ENDED JUNE 30, 2023

## FIXED ASSETS SCHEDULE

PARTICULARS	COST			DEPRECIATION			W.D.VALUE	
	AS ON 1-Jul-22	ADDITIONS (DELETIONS)	AS ON 30-Jun-23	RATE	AS ON 1-Jul-22	FOR THE YEAR	AS ON 30-Jun-23	AS ON 30-Jun-23
Vehicles A/c	2,550,000		2,550,000.00	5%	248,625.00	115,069.00	363,694.00	2,186,306.00
Motor Cycle A/c	35,626.00		35,626.00	10%	16,693.00	1,893.00	18,586.00	17,040.00
Machinery / Equipments	1,210,456.00		1,210,456.00	5%	323,588.00	44,343.00	367,931.00	842,525.00
Furniture, Fixtures & Fitti	193,916.00		193,916.00	10%	72,368.00	12,155.00	84,523.00	109,393.00
Securities Deposited	150,000.00		150,000.00				-	150,000.00
Rupees	4,139,998.00	-	4,139,998.00		661,274.00	173,460.00	834,734.00	3,305,264.00

*SSS Shah*  
Chairman  
Chairman  
Pakistan Blind Cricket Council



*Qasim Ali*  
Director  
Director Finance,  
Pakistan Blind Cricket Council