

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements:

I have audited the accompanying Financial Statements of NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R), which comprises of the Balance Sheet as at 31st March 2025, Receipts and Payments Account and Income & Expenditure Account, for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibilities for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and the financial performance of the Association in accordance with the Indian Accounting Standards. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility:

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require complying with ethical requirements and planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement whether due to fraud or error in the Financial Statements. In making those risks assessments, auditor considers internal control relevant to the Association and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

I believe the audit evidence I have obtained is Sufficient and appropriate to provide a basis for my audit opinion.

Opinion:

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required by the law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of Balance Sheet, of the state of affairs of the NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R), as at 31st March 2025;
- ii. In the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ending 31st March 2025
- iii. In the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Place: Mysuru

Date: 30-08-2025

UDIN: 25025113BMMIABC3191

G.N. ANANTHAVARDHANA
Chartered Accountant
G.N. ANANTHAVARDHANA
Chartered Accountants
Membership No. 025113
65, Gurikar Devanna St., 1 Cross
Fort Mohalla, MYSORE-570 001

NAMMA ROOPANAGARA RESIDENTS' WELFARE ASSOCIATION (R)

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

4th year

RECEIPTS AND PAYMENTS ACCOUNT for the year ending 31st March 2025

RECEIPTS	SCH	Rs.	Rs.
OPENING BALANCES:			
Cash on Hand		7,243	
Cash with UBI, Bogadi Br, SB 752 7020 1000 4720		<u>1,29,200</u>	1,36,443
RECEIPTS FROM MAIN OBJECTS:			
Annual Membership fee		1,59,000	
Tenant Membership Fee		7,750	
Decennial Membership Fee (apportioned)		85,375	
Application Fees		12,200	
Donations received		<u>7,84,347</u>	10,48,672
INTEREST INCOME:			
SB Interest - UBI, Bogadi Br, SB - 752702010004720		9,217	
Interest on Bank Fixed Deposits - UBI, Bogadi Br		<u>49,371</u>	58,588
CAPITAL RECEIPTS/OTHER RECEIPTS:			
Owner Life Membership Fee		5,07,500	
Owner Decennial Membership Fee		2,24,000	
Fixed Deposits with UBI Matured		<u>1,05,000</u>	8,36,500
TOTAL		<u>20,80,203</u>	
PAYMENTS			
REVENUE PAYMENTS:			
Development Expenses		8,97,098	
Functions & Program expenses (Rajyothsava & Other program Expenses)		51,459	
Printing & Stationery		3,045	
Office expenses		30,275	
Audit fee		20,650	
Telephone & Internet charges		1,612	
Miscellaneous Expenses		2,348	
Electricity Charges		552	
Bank charges		<u>235</u>	10,07,274
CAPITAL PAYMENTS;			
Fixed deposit made with Union Bank of India :	1	8,91,375	
Income tax: TDS AY 2025-2026		9,869	
FD Accrued Interest		11,224	
Owner Decennial Membership Fee apportioned		85,375	
New Furniture (Chairs)		<u>9,900</u>	10,07,743
CLOSING BALANCES:			
Cash on Hand		6,223	
Cash with UBI, Bogadi Br, SB 752702010004720		<u>58,963</u>	65,186
TOTAL		<u>20,80,203</u>	

As per my report of even date attached

G.N. ANANTHAVARDHANA

Chartered Accountant

Date : 30-08-2025

#65, Gurikar Devanna St., Fort Mohalla, MYSORE-570013
Chartered Accountant No. 025113
For NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION(R)

President

Secretary

Treasurer

(15)

NAMMA ROOPANAGARA RESIDENTS' WELFARE ASSOCIATION (R)
 No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026
 4th year

INCOME AND EXPENDITURE ACCOUNT for the year ending 31st March 2025

EXPENDITURE	SCH	Rs.	Rs.
Development Expenses		8,97,098	
Functions & Program expenses (Rajyothsava & Other program Expenses)		51,459	
Printing & Stationery		3,045	
Office expenses		30,275	
Audit fee		20,650	
Telephone & Internet charges		1,612	
Miscellaneous Expenses		2,348	
Electricity Charges		552	
Bank charges		235	10,07,274
Depreciation on Fixed Assets			1,965
			98,021
<i>Excess of Income over Expenditure</i>			<u>11,07,260</u>
TOTAL			

INCOME	Rs.	Rs.
Annual Membership fee	1,59,000	
Tenant Membership Fee	7,750	
Decennial Membership Fee (apportioned)	85,375	
Application Fees	12,200	
Donations received	7,84,347	
SB Interest - UBI, Bogadi Br, SB - 752702010004720	9,217	
Interest on Bank Fixed Deposits (received+ accrued)	49,371	
		11,07,260
TOTAL		<u>11,07,260</u>

BALANCE SHEET as on 31st March 2025

LIABILITIES	Rs.	Rs.
GENERAL RESERVE:	1,57,261	
Add :Excess of Income over Expenditure	<u>98,021</u>	2,55,282
MEMBERSHIP FEE:		
Owner Life Membership Fee	3	9,95,000
Owner Decennial Membership Fee	3	3,35,000
TOTAL		<u>15,85,282</u>

ASSETS	Rs.
FIXED ASSETS: as per previous B/S	2
	21,383

INVESTMENTS:	1	14,88,844
Fixed Deposits with Union Bank of India		

CURRENT ASSETS:		
Cash in Hand		6,223
Cash with UBI, Bogadi Br, SB 752702010004720		58,963
Income tax: TDS AY 2025-26		9,869
TOTAL		<u>15,85,282</u>

As per my report of
even date attached

G.N ANANTHADEVAN
Chartered Accountant
Date : 30-08-2025

G.N ANANTHADEVAN
Chartered Accountant
65, Gurikar Devanna St., I.C.F.S.
Fort Mohalla, MYSORE-570 004

President

Secretary

Treasurer

NAMMA ROOPANAGARA RESIDENTS WELFARE ASSCOCIATION (R)
No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

SCHEDULES TO ACCOUNTS: 2024-25

1 Fixed Deposits with Union Bank of India

PARTICULARS	01-04-2024	MADE	INTEREST ACCRUED	MATURED	31-03-2025
FD - 303/1731	73,607	-	4,422	-	78,029
FD - 303/1732	10,833	-	648	-	11,481
FD - 303/1733	10,915	-	685	-	11,600
FD - 303/1841	34,471	-	2,308	-	36,779
FD - 303/2048	22,526	-	1,508	-	24,034
FD - 303/1842	4,881	-	294	-	5,175
FD - 302/206	90,000	-	-	-	90,000
FD - 302/153 (Q)	33,750	-	-	-	33,750
FD - 302/154 (Q)	30,000	-	-	-	30,000
FD - 302/080 (Q)	2,25,499	-	1,216	-	2,26,715
FD - 302/081 (Q)	1,05,000	-	-	1,05,000	-
FD - 302/129 (Q)	45,000	-	-	-	45,000
FD - 323/247	4,763	-	143	-	4,906
FD - 302/331		2,25,000	-	-	2,25,000
FD - 302/332		1,31,375	-	-	1,31,375
FD - 302/301		3,00,000	-	-	3,00,000
FD - 302/334		1,05,000	-	-	1,05,000
FD - 335/108		1,20,000	-	-	1,20,000
FD - 335/109		10,000	-	-	10,000
TOTAL	6,91,245	8,91,375	11,224	1,05,000	14,88,844

2 Fixed Asset

PARTICULARS	01-04-2024	Depreciation		
		Additions	n	31-03-2025
Furniture Chairs	10,948	9,900	1,590	19,258
Speaker & Mike	2,500	-	375	2,125
TOTAL	13,448	9,900	1,965	21,383

3 (a)Owner Decennial Membership for 10Years (29 Members)

NAME	AMOUNT	AMOUNT
Opening Balance as on 1-4-2024		2,03,875
Add:Membership Fees Collected During the year		
1.Bhaskar	7,500	
2.Ravindranath	7,500	
3.Renukumari	7,500	
4.Krishnakumar	7,500	
5.Gopala B M	7,500	
6.N S Sundargovindan	7,500	
7.Sandeep Hegde	7,500	
8.Vinayak	7,500	
9.Ramakanth	7,500	
10.Srinivasa B S	7,500	
11.Amith	7,500	
12.B K Bhat	7,500	
13.Ravishenkar S K	7,500	
14.Harishchandra Manchinal	6,500	
15.S Sunitha	7,500	
16.Divya K	7,500	
17.Vijayalakshmi	7,500	
18.Mohan T E	7,500	
19.Mangai Ayyappan	7,500	1,41,500
TOTAL		3,45,375

NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R)
No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

SCHEDULES TO ACCOUNTS: 2024-25

(a) Owner Decennial Membership for 10 Years (29 Members) CONTINUE

NAME	AMOUNT	AMOUNT
TOTAL	3,45,375	
20.Ganesha V	7,500	
21.Lakshmi Sunil	7,500	
22.Manjunath D K	7,500	
23.Dinesh M N	7,500	
24.Krishnakant DM	7,500	
25.Asha Mahesh	7,500	
26.Mahesh	7,500	
27.M V Sundar	7,500	
28.Ravisha L S	7,500	
29.Mukesh Thimaia	7,500	75,000
		4,20,375
Less : Written off during the period		85,375
	TOTAL	3,35,000

(b) Owners Life Membership (35 Members)

NAME	AMOUNT	AMOUNT
Opening Balance as on 1-4-2024		4,80,000
Add: Membership Fees Collected During the year		
1.Venkataramu Ravishenkar	15,000	
2.Dakshinamurthy	15,000	
3.M A Kumar	15,000	
4.Abhishek J G	15,000	
5.Shiva HN Shankar	15,000	
6.Lakshmi N P	15,000	
7.Shiva Shankar K S	15,000	
8.Shivayogi S K	15,000	
9.Bindu Balaji	15,000	
10.Prasanakumar	15,000	
11.Karthik	15,000	
12.G Suresh	15,000	
13.Manjula S	15,000	
14.Rajsekhar	15,000	
15.Manjunath C	15,000	
16.Vidya Pai	15,000	
17.Madhyastha	15,000	
18.Shobha Harish	15,000	
19.Deepa R Hebbar	15,000	
20.Shashidhar Tudur	15,000	
21.Virupaksha	15,000	
22.Biresha K B	15,000	
23.Raghavendra V	15,000	
24.Umesh Mokshi	15,000	
25.Sriram Arun Desai	15,000	
26.Praveen	15,000	
27.Jose Jinesh	15,000	
28.Anbarasu Kannan	15,000	
29.B A Kodandarama	15,000	
30.Lokesh N	15,000	
31.Satish K	6,000	
32.Rachita V R	14,000	
33.Dr Nalinakshi	15,000	
34.Ravindra Gore	15,000	
35.Krishna Prasad	15,000	5,15,000
	TOTAL	9,95,000

NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R)
No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO,
Mysuru - 570 026

SCHEDULES TO ACCOUNT: 2024-25

4. Notes of Accounts:

4.1 The Association is registered under the Karnataka Societies Registration Act, 1960 vide No.DRMY/SOR/198/2021-22 dated 09-09-2021. The main objective of the Association is to bring together the residents of Roopanagar layout and undertake activities for the welfare of layout residents. Any person who has completed the age of 18 and who comes under the Association scope are eligible to become a member.

4.2 Classes of Members: There are three types of Membership as per Rules & Regulations:

- I. Life Members fee Rs.15,000/- or more.
- II. Decennial membership: Rs.7,500/- duration 10 years from the date of payment.
- III. Ordinary Members: Rs.1,000/- duration one year from the date of payment. 167 members on rolls.
- IV. Tenant Membership: Any person who is a Tenant and pays a sum of Rs.750/- shall be a member for a period of one year from the date of payment.

4.3 Method of Accounting: The Financial Statements are prepared under cash system of accounting except for FD Interest. Accordingly, all incomes are accounted when received rather than when accrued and all expenses are accounted when paid rather than when incurred.

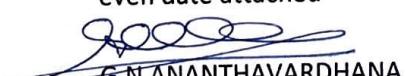
4.4 Executive Committee members List:

No.	Designation	Name	No.	Designation	Name
1	President	Narasimha Murthy MN	10	Director	Chidananda H S
2	VicePresident	A Suryanarayan	11	Director	K M Chandrashekhar
3	Secretary	K S Somayaji	12	Director	Sudarshan N D
4	Jt Secretary	Priya Shashidharan	13	Director	Gopala B M
5	Treasurer	Sridhar Tantry	14	Director	Shiva H N Shankar
6	Director	Uma Peshwa	15	Director	Dakshina Murthy E
7	Director	Dr. SuShma Appaiah	16	Director	Malati Bhat
8	Director	Maya Shanbhag	17	Director	Srivaths Shankar
9	Director	M K Raghu Srinivasan			

4.5. Books of Account Maintained:

- a) Cash Books and General Ledger Maintained in tally Prime Edit Log.
- b) Bank Passbook of UBI SB A/c's, Bogadi Branch as on 01-04.2024 to 31.03.2025
- c) Payment Vouchers. And Receipt Books: Book No.06 to 15.

As per my report of
even date attached


G.N. ANANTHAVARDHANA
Chartered Accountant

Date : 30-08-2025

G.N. ANANTHAVARDHANA
Chartered Accountants
Membership No. 025113
65, Gurikar Devanna St., I Cross
Fort Mohalla, MYSORE-570 004

For NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION(R)


President


Secretary


Treasurer

2024-25 Budget sanctioned and actual expenses

SI No	Particulars	Anticipated Receipts	Actual Receipts	Anticipated Expenses	Actual Expenses
1	Interest on Deposits	40000	58588		
2	Annual Membership Fee Collection 16	160000	159000		
3	Tenant Membership Fee collection 75	7500	7750		
4	Application Fee Collection 40X100	4000	12200		
6	Donations/Contributions	1000000	784347		
7	Apportioned Value of Decennial Mem	20000	85375		
8	Cultural Programmes			55000	34169
9	Public lecture series			12000	4235
10	Medical camp and any other health program			20000	5470
11	Other Activities			10000	2348
12	AGM expenses			18000	7585
13	Office cleaning and Maintenance			8000	2750
14	Office Infrastructure/Interiors			35000	15915
15	Office printing and stationery			3000	3045
16	Banners and Posters			3000	2500
17	Office Phone expenses			5000	1612
18	Office Rent and Electricity			10000	552
19	Office shifting exp			3000	2300
20	Registration renewal fee			9000	13490
21	Bank service charges			500	235
22	Auditor fees			6000	
23	Applying for 12A and 80G			24000	20650
24	Auditor govt fees for applying for CSR1			10000	
23	Park Development Expenses			1000000	897038
24	Park Maintenance A/c				
25	Misc				4220
26	Community Services				
27	Green Initiative				
		1231500	1107260	1231500	1018114



Budget 2025-26

SI No	Particulars	Anticipated Receipts	Anticipated Expenses
1	Interest on Deposits	78000	
2	Annual Membership Fee Collection	160000	
3	Tenant Membership Fee collection	9000	
4	Application Fee Collection	3000	
5	Donations/Contributions	800000	
6	Apportioned Value of Decennial Membership	41250	
7	Cultural Programmes		55000
8	Public lecture series		12000
9	Medical camp and any other health program		20000
10	Other Activities		10000
11	AGM expenses		30000
12	Office cleaning and Maintenance		8000
13	Office Infrastructure		25000
14	Office printing and stationery		3000
15	Banners and Posters		5000
16	Office Phone expenses		5000
17	Office Rent and Electricity		5000
18	Registration renewal fee		6000
19	Bank service charges		500
20	Auditor fees		15000
22	Auditor govt fees for applying for CSR1		11000
23	Park Development Expenses		500000
24	Park Maintenance A/c		180000
25	Misc		25000
26	Community Services		75000
27	Green Initiative		25000
		1091250	1015500

