UROLOGICAL ASSOCIATION OF KERALA
MEDICAL COLLEDGE HOSPITAL CALICUT

ANNUAL REPORT

2025-26

REGD. OFFICE
PANDIT KARUPPAN ROAD,
THEVARA, KOCHI-682013

RAVIMON & ASSOCIATES
Chartered Accountants
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ravimong@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
UROLOGICAL ASSOCIATION OF KERALA
Medical College Hospital, Calicut,
Kerala – 673 008.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **UROLOGICAL ASSOCIATION OF KERALA** ("the Association"), which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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 Association as at 31st March 2026; and
(b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure of the Association for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). 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 Association in accordance with the Code of Ethics issued by ICAI, 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 opinion.

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Responsibility of Management for the Financial Statements

The Association's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Association in accordance with the accounting principles generally accepted in India.

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 misstatement, whether due to fraud or error; the selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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.

As part of an audit in accordance with SAs, we exercise professional judgement 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.

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- 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 Association's ability 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 a true and fair view.

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.

Report on Other Legal and Regulatory Requirements

We report that 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, and that, in our opinion, proper books of account as required by law have been kept by the Association so far as it appears from our examination of those books.

For Ravimon & Associates
Chartered Accountants
Firm Registration No.: 027138S

Signature valid
Digitally signed by RAVIMON GOVINDANKUTTY NAIR

CA G. Ravimon, FCA
Partner
Membership No.: 023135
Place: Kochi
Date: 09-07-2026
UDIN: 26023135HDEIKD5597

UROLOGICAL ASSOCIATION OF KERALA

MEDICAL COLLEGE HOSPITAL CALICUT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(₹)	INCOME	AMOUNT(₹)
UAK Mid-term Conference Expense	1,30,000	Interest received on FD	2,69,908
UAK Mid-term Conference Hotel Booking	45,777	Interest received on SB	1,24,290
Miscellaneous Expense UAK Mid-Term Conference	35,000	Academic Grant	4,64,955
Prize Money paid	31,000	CONFERENCE 2025 Registration	19,500
Medals	4,000		
Website Maintenance	59,000		
Avenue Hotel- Leadership Meeting	13,400		
Faculty Expense -Leadership Meeting	15,790		
Conference Brocher By Event management	17,912		
UAK Registration Renewal	11,800		
Advertisement Expense	15,000		
TAJ Hotel- Leadership Meeting	1,69,902		
Zoom Subscription renewal	14,613		
Event Management Fee -3 Quarters	1,32,750		
Razor pay Charges	3,097		
Travelling Expense	12,923		
Excess of Income over Expenditure	1,66,689		
Total	**8,78,653**	**Total**	**8,78,653**

As per our report even date

For Ravimon & Associates

Chartered Accountants

FRN:- 027138S

Signature valid Digitally signed by RAVIMON GOVINDANKUTTY NAIR

CA G.Ravimon FCA
Partner
M No 023135
Kochi,09-07-2025
UDIN:

For UROLOGICAL ASSOCIATION OF KERALA

President

Secretary

Treasurer

UROLOGICAL ASSOCIATION OF KERALA,DEPT OF UROLOGY

MEDICAL COLLEGE HOSPITAL CALICUT

BALANCE SHEET AS AT 31.03.2026

LIABILITIES		AMOUNT(₹)	ASSETS	AMOUNT(₹)
CORPLUS FUND			**CURRENT ASSETS**	
Balance as on 01.04.2025	64,59,275		TDS Receivable	1,78,404
Add: Excess of Income over Expenditure	1,66,689	66,25,964		
			CASH AND BANK BALANCES	
LIFE MEMBERSHIP FEE			Fixed Deposit	41,50,383
Balance as on 01.04.2025	8,59,079		Saving Bank A/c - SBI	17,48,699
Add: Additions during the year	1,08,000	9,67,079	Saving Bank A/c - Federal Bank	10,80,557
			Seed Money paid to the ASU	20,00,000
Prof Roy Chally Endowment Fund		5,25,000		
Website and development fund from TVM URO club		7,40,000		
Office Expense fund from Kollam URO club		3,00,000		
Total		**91,58,043**	**Total**	**91,58,043**

As per our report even date

For Ravimon & Associates

Chartered Accountants

FRN:- 027138S

Signature valid Digitally signed by RAVIMON GOVINDANKUTTY NAIR

CA G.Ravimon FCA

Partner

M No 023135

Kochi,09-07-2025

UDIN:

For UROLOGICAL ASSOCIATION OF KERALA

President

Secretary

Treasurer