

ASSIST

BUILDING IDEAL COMMUNITIES



ANNUAL REPORT 2023-2024

Our Operational Areas Andhra Pradesh



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Target Communities - 284, Target Families - 107,420, Target Population - 399,337 (Male 202,394 and Female 196,943)

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ASSIST in brief

ASSIST - Building Ideal Communities - was born in 1985 on the premise that "Development in India, can take place only in proportion to the development of Village-India". ASSIST strongly believes that " There is no freedom for India unless its villages are free" (Mahatma Gandhi).

VISION:

The ultimate vision of "ASSIST" is visualising an ideal society. All people of faith need to focus their attention first on the liberation of the victims of an unjust society, a total liberation which is personal and social, economic and political. At the same time, they need to be building a new society.

In the building of a new society, we need:

- to improve our communication,
- to learn to listen,
- to express our insights,
- to dialogue together our needs,
- to analyse the causes of our problems, and
- to plan and act together in teams, organisations and movements.

The guiding principles of the organisation are:

- The "COMMUNITY" is the centre of development and therefore the members of the community should be first of all organised to mutually respect and feel the need for one another (cohesive community).
- In the second stage, the community will PARTICIPATE in analysing the micro and macro realities and will begin a process of planning to intervene in different stages of development.
- The third stage would be where the community would begin A PROCESS OF ACTION for their own betterment. Part of this process is also the realisation of the need for inter-linking with neighbouring communities around common causes. This is also the stage where the economy of the community is made more stable.
- The fourth and last stage is where the community is able to SUSTAIN ITS UNITY AND VALUE SYSTEM and carry forward the work. This stage should enable the community to achieve self-reliance with strong unity and leadership, and a value system wherein resources are shared among the members of the community and concern for fellow human beings is felt very much.

MISSION:

"PROMOTE COMPREHENSIVE COMMUNITY DEVELOPMENT THROUGH COMMUNITY ACTION AND PARTNERSHIP"

FOREWORD



India is one of the fastest growing economies of the world and is poised to continue this path, with aspirations to reach high middle-income status by the centenary of its independence in the year 2047. India is also committed to ensuring that its growth trajectory is equipped to deal with the challenges of climate change, and is in line with its goal of achieving net-zero emissions by 2070.

The growth of the past two decades focusing on social progress and economic growth has led to India making remarkable progress in reducing extreme poverty. Between 2011 and 2019, the country is estimated to have halved the share of the population living in extreme poverty - below \$2.15 per person per day (2017 PPP) as per the World Bank Poverty and Inequality Portal and Macro Poverty Outlook-Spring 2023. In recent years, however, the pace of poverty reductions slowed down especially during the COVID-19 pandemic but has been moderated since 2021-22 onward.

However, certain challenges remain steadfast. Inequality in consumption continues, with a Gini index of around 35 over the past two decades (A Gini index of 0 represents perfect

equality, while an index of 100 implies perfect inequality). Child malnutrition has remained high, with 35.5% of children under the age of 5 years being stunted. Employment indicators have improved since 2020, but concerns remain about the quality of jobs created, extent of real growth and low female labour force participation.

Bordered by the fragile Himalayas and a long coastline, India's vast and varied geography is particularly vulnerable to climate change. Rising temperatures, changing rainfall patterns, declining groundwater levels, retreating glaciers, intense cyclones and sea-level rise can precipitate major crises for livelihoods, food security and the economy. More than 80% of India's population reside in districts that are at risk of climate-induced disasters.

Urban populations cannot escape the consequences of global warming either. Densely populated urban areas, especially those where unplanned urbanization has taken place, would increasingly be at risk from prolonged spells of extreme heat, floods, and disease.

In the last decade alone, economic losses due to extreme weather events have doubled. These are likely to increase further, threatening the country's overall development.

In this scenario, ASSIST as a responsible developmental organisation must concentrate its efforts on the following challenges to lead its target communities towards sustainable development:

- Poverty and Social Disparity
- Marginalization of Vulnerable in Accessing basic Human Needs
- Constant migration to urban agglomerations and over-population of cities
- Overexploitation of natural resources and environmental degradation
- Climate Change and its Ramifications

JASHTI RANGA RAO
Operational Director

K.S.R. MURTHY
Executive Director



NO POVERTY

INTERVENTIONS:

- 741 families have enrolled as new members in existing 03 MACTS (Mutually Aided Cooperative Thrift and Credit Societies) and 13 VDS (Village Development Societies) during this reporting year. Total membership stands at 4,557 by the end of the year.
- Overall, 1,821 members are benefiting from MACTS and 2,736 members are benefiting from VDS. They are provided regular training to enhance their skills and knowledge.
- 126 training camps (one or two or three days) are conducted during the year for 5,182 members on various topics: leadership building, conflict resolution, promoting micro entrepreneurship, financial literacy, preventive health care, menstrual and personal hygiene, water and environmental sanitation.
- Monthly savings of MACTS and VDS members valued to INR 9,99,790 in this reporting year.
- 2,000 families have secured loans to the tune of INR.48,330,000 from MACTS and VDS either to expand their livelihood unit or to start a new unit.
- 48 families from MACTS who have lost their earning member in the family are assisted with an insurance benefit of INR 15,000- each.
- 6,690 farmers are organised into 19 FPOs (Farmer Producer Organisations) with a share capital of INR.13,512,000.
- 4 FPOs started a 4 agricultural product collection centres to get better price for their product.
- 2 FPOs have established Solar dryers for acid lime.
- 2 FPOs have established agricultural input shops and selling the inputs for lower price to their members.

IMPACT:

- 3 MACTS are working independently and managed by their executive committee. These MACTS are lending monthly loans of INR.35 lakhs from their internal savings to its members. They do not depend on ASSIST or any other banks for the financial support. This has also reduced the role of money-lenders in these villages. These MACTS are self-sustained in terms of governance and financial capability.
- A total of 1,732 livelihood units have been promoted in this reporting period and the individual unit income has increased by 50% comparatively.
- 1,800 farmers received Government subsidies for seeds, fertilizers, and pesticides through FPOs.
- Direct market linkages have been established by FPOs not to depend on middlemen and 50 Metric Tonnes of commodities such as paddy, chilly, and acid lime were directly sold to the concerned parties. Farmers income has increased to nearly 50% over the last year's income.

SCALING UP:

- To expand the existing three MACTS in order to accommodate 500 additional members and promote two new MACTS with 1000 members.
- To establish 10 group-owned and managed enterprises for economic empowerment.
- To promote appropriate livelihood units for thousands of members and thereby enhance their economic status.





ZERO HUNGER

INTERVENTIONS:

- ASSIST CARE is established in Chilakaluripet adjacent to ASSIST Head Office to provide care and support to destitute women above sixty years of age. Nearly, 20 single women are staying in the care home and are provided with food, medical care and emotional support.
- 287 destitute women are being provided monthly provisions and care support.
- 50 children (19 boys and 31 girls) in the age group of 6-14 years are provided nutritious mid-day meal through Transitional Education Centre in their community.
- Residential supplementary education centres for girls are established in the communities where there are no high school facilities for girls. Nearly, 150 girls are benefitting through these residential educational centres.
- 50 children in the age group of 3-5 years are benefitting through Child Care Centre established in their community. They are provided with supplementary nutritious food and medical care.

IMPACT:

- 20 destitute women are leading dignified life having assured shelter and are protected from abuses. Overall health status of these women is increasing and their happiness quotient is improving. They have voluntarily involved in planting kitchen garden and using these vegetables for their consumption.
- Food security is ensured to 287 single and destitute women to lead a dignified life.
- 250 deprived children from landless labour families have assured food and access to education. Many first-generation children are studying and are encouraged to continue their education.
- Children attendance is regularised and drop-out rate is reduced considerably in all the communities. Parents are also educated to continue their children education.

SCALING UP:

- To expand ASSIST CARE home to accommodate more single women as there is more demand from the communities.
- To address the malnutrition problem among children of 3-14 years by extending mid-day nutritious meal programme to more children.
- To increase food production and enhance family income by promoting organic and natural farming practices.
- To work on food security by increasing production of basic food items thereby changing the focus of farmers away from commercial crops.







GOOD HEALTH AND WELL-BEING

INTERVENTIONS:

- Organized 132 cultural camps on health and hygiene practices.
- Pictorial wall paintings in 39 villages to promote health and hygiene.
- Improved awareness on personal health hygiene among 1650 school children through visual media.
- Constructed 225 household toilets.
- Provided sanitation and handwashing facilities in 17 schools.
- Providing sanitary pads to 330 adolescent girls in six high schools and established incinerator facilities in Six Zilla Parishad High Schools.
- Constructed 340 household washing platforms.
- Organized 15 medical camps and provided medicines for 1,104 members and spectacles for 105.
- Regular medicines were given to 135 people with chronic illnesses and disabilities.

IMPACT:

- Enhanced health awareness among the people and necessary primary health care support is provided to the target population. Their basic expenditure on health is reduced considerably.
- Nearly 80% girl children are sensitised on personal and menstrual hygiene. They are following hygiene practices and minimising gynaecological health problems.
- Open defecation reduced in 10 villages and people are motivated to use of household toilets. Women are feeling safe and feeling dignified by using the toilets.

SCALING UP:

- It is planned to improve 100% sanitation facilities in identified 10 villages to be declared as ODF.
- To improve health care among poor families by adopting preventive strategies among the project communities.







QUALITY EDUCATION

INTERVENTIONS:

- 50 school-drop out children are schooled in residential TEC (Transitional Education Centre) and are mainstreamed in nearby government schools.
- 150 girl children from different communities, where there are no schools, are identified and admitted in to the girls residential care centre. These girls are enrolled in government school nearby to the residential care centre. These girls are provided residential care (food, accommodation, study materials) and educational support (after school coaching) and their study progress is monitored.
- Two child care centres is maintained to accommodate 50 children in the age group of 3-5 years. This centre is established where the government anganwadi does not exist and providing early child care and preparing them to go to school after completing 5 years of age.
- School Management Committees (SMC) are strengthened in 154 Government Schools and the committee members have understood their roles and responsibilities and are performing their tasks.
- 1,510 children (568 boys and 942 girls) in the age group of 6-14 were provided supportive assistance to continue their studies in Government Schools.
- Child-friendly school infrastructure is strengthened in 24 Government Schools to ensure children are getting access to necessary facilities in the school. These facilities are benefitting nearly 1,556 children.
- Teaching and learning material is provided to 2,400 children in this reporting period to improve the quality of education in Government Schools.
- 237 college students are provided scholarship support for higher studies and all of them are continuing their studies without worrying about financial difficulties.
- 32 vidya volunteers are trained and placed in 32 Government Schools to fill the gap of short-fall in student-teacher ratio.
- Career guidance sessions are conducted to 1,001 children in five Zilla Parishad High Schools and the children are sensitised on higher studies option available.

- 944 bicycles provided to High School going children as they usually have to walk for nearly 2 to 5 kms to go to high school from their native village.

IMPACT:

- 7,648 children are benefiting in total through supportive education interventions and their progress is monitored to continue their studies. These children rights are ensured as per the UNCRC and their future is streamlined for better living conditions.
- Quality of education is improved among the government schools, where the interventions are undertaken. The child-friendly facilities are retaining the children and school drop-out rate is reduced to 2%.
- Children are conscious of their strengths and weaknesses to choose their preferred course of higher studies. 97% increase in children enrolment for higher studies in Government Schools and Colleges.
- Girl children enrolment has increased in high schools and colleges.

SCALING UP:

- As per the UNCRC, all children in the age group of 6-14 should have access to quality education and accordingly future interventions will be focused. The key focus will be on sustaining the children attendance and improving their overall learning ability.
- Two more residential centres to be established covering over 250 school drop-out children and gradually enrol them in the government schools.
- Expand Learning Beyond School (After School) Programme for about 2,000 children to improve their learning ability.
- Strengthen the STEM (Science, Technology, Engineering and Mathematics) teaching Programme in Government School to increase and develop the children interest in STEM subject and provide equal opportunities to children from the vulnerable groups.





GENDER EQUALITY

INTERVENTIONS:

- 14,988 women members enrolled in 1,500 SHGs (Self Help Groups) continue to engage in thrift-credit activities. They are provided necessary support and guidance. The group members are independently carrying out SHGs functionality-regular savings, internal lending, and bank linkages to obtain external credit to undertake viable income generation activities.
- 2,361 women capacitated on Financial Literacy, and they have taken active roles in the documentation process of their self-help groups.
- 17 Joint Liability Groups formed with 70 women members, and received INR 6,320,000- as loan from commercial banks. Income generation units are established by these JLGs.
- 132 gender sensitization programmes were organised to sensitise the target communities on giving equal importance and representation of women in decision making processes at all levels. As a result, 65% of women have established income generation units and maintaining them independently.
- 33% women have representation as members in the Executive Committees of 92 Village Development Societies.

IMPACT:

- 1,020 women of ASSIST target communities have become entrepreneurs over the years.
- 375 Self-Help Groups have increased their monthly savings and obtained more credit from the commercial banks.
- Social space and financial independence enhance women participation at all levels and they are re-gaining their self-confidence and self-esteem. Women started actively participating in community development activities.

- Girls are continuing their higher education and their average marriage age is marginally postponed to 23 years.
- Women are being given equal importance and given space for expressing their opinions both at family level and community level. Their opinions are invited and accordingly decisions are made in a consultative manner.

SCALING UP:

- Promotion of new Self-Help Groups and Joint Liability Groups of women to ensure that all the target families have representation in these groups.
- Greater emphasis would be given on financial literacy to enable the women group leaders to be involved in documentation process and not to depend on external personnel.
- Continue focus on gender sensitisation and promoting girl children higher education.







CLEAN WATER AND SANITATION

INTERVENTIONS:

- 132 cultural programmes organised to sensitise the target population on the importance of safe water, household sanitation and environmental sanitation to improve quality of life.
- 14 Borewells provided to ensure fourteen problematic communities getting access to safe water for drinking and consumption needs.
- Water storage tank in Lakshmipuram has been renovated by strengthening the bund with fencing.
- 8 Water Treatment Plants have been established in eight villages to provide safe potable water for the people who do not have alternative source as the ground water contains excess fluoride.
- 225 household toilets have been constructed in 10 villages to stop open defecation and to improve environmental sanitation.
- Solid Waste Management project initiated in Mannasamudram village near Kalahasti.

IMPACT:

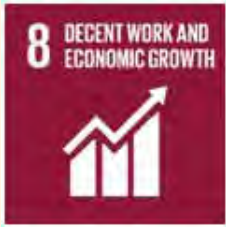
- 5,034 families have access to safe water for drinking and consumption needs. Because of that seasonal and water-borne diseases are prevented among the communities. This contributed to the overall well-being of the population and the decrease in their health-care expenses.
- Open defecation has been arrested in ten target villages and people are sensitised and safe sanitation practices. Women and children especially benefiting out of the household toilets and their privacy is ensured.

SCALING UP:

- Promote construction of household toilets to arrest open defecation.
- Creating access to safe drinking water for over 50,000 people.
- Strengthen school infrastructure in over 30 Government Schools.
- Initiate rain water harvesting structures in over 50 villages.







DECENT WORK AND ECONOMIC GROWTH

INTERVENTIONS:

- Celebrated National Handloom Day on 7th August at Subhodaya Handloom Weavers Society at Ayodyanagar to sensitise the public on the importance and relevance of handloom products.
- 480 handloom weavers are trained on Jacquard motor repair, Cutwork Jacquard, Jala technic, Designing and Entrepreneurship Development.
- 34 women are trained on making fashion jewellery by using non-gold materials.
- 50 women are trained on tailoring and embroidery and they are supported with sewing machines.
- 150 handloom weavers' youth (4 male and 146 female) are trained in various vocational skills to promote alternate livelihood opportunities.

IMPACT:

- 116 handloom weavers' have gained alternative livelihood skills and are earning 40% more income than earlier. They choose to continue the new skills as their employment opportunity.
- 45 women handloom weavers' got the bank loan of INR 1,800,000- to take up different income generation activities and it has resulted in the increase of income by 50% over the earlier income to these families.
- 226 women have improved their economic status by establishing and running their own work units.

SCALING UP:

- Youth from handloom weaving families will be motivated for vocational training as alternative and additional source of livelihood opportunities as many wish to diversify their trade.
- Enhance better opportunities for production and marketing for over 1,000 handloom weavers' families to make their skill a profitable venture.
- Establish alternate income generation units for thousands of landless families, especially among single women headed families.







REDUCED INEQUALITIES

INTERVENTIONS:

- 60 differently abled persons were supported with the requisite equipment and regular medical assistance is provided.

IMPACT:

- Self-esteem among 60 differently abled persons is restored and their dependence on others reduced considerably. They can continue their life in dignified manner. Timely medical support is improving their health condition as well and family members feel they are not a burden anymore.
- Local community members started treating them as fellow human beings and they could lead a respectable life in the society with pride and dignity.

SCALING UP:

- Extension of support to a greater number of needy challenged persons in ASSIST operational areas.
- Developing strategies for community based rehabilitative interventions.
- Promoting livelihood skills among capable differently abled persons.







SUSTAINABLE CITIES AND COMMUNITIES

INTERVENTIONS:

- Partial matching grant support along with government housing support is provided to 71 needy families to build their new houses in 5 villages.
- Another 90 families in 5 villages are provided support to renovate their damaged houses to ensure secured shelter for their families.

IMPACT:

- 161 families have safe and secured houses. Women and children are feeling safe and living without fear in the new/renovated houses. Their vulnerability is minimised to an extent.
- New and renovated houses for these 161 families have given them due respect in the society and they could live with pride and dignity.
- Their migration is totally arrested and they could choose the appropriate livelihood option in the village to make their living.

SCALING UP:

- To provide supportive assistance for secured shelter to a greater number of needy and deserving families.







RESPONSIBLE CONSUMPTION AND PRODUCTION

INTERVENTIONS:

- Inter-school Recycling Championship competitions conducted in 67 schools for 22,444 children as part of sensitisation.
- Environmental awareness created among 22,444 school going children on Reduce, Reuse and Recycling of waste papers/material/products.

IMPACT:

- Awareness created among children, parents, and teachers on recycling and reuse of waste papers/material/products.
- 50 tonnes of waste papers, used notes and notebooks collected for recycling from school going children and sent for recycling.

- Inculcated the habit of reusing waste paper among children and parents.
- Reduction in purchase of new books and stationary expenditure.
- Cleanliness improved in school premises and houses.

SCALING UP:

- Habit of reusing waste paper to be extended to more villages in ASSIST operational areas.
- Over 100 tonnes of waste paper to be sent for recycling.
- To create environmental awareness among 50,000 children, parents, and teachers on reuse of waste paper.







CLIMATE ACTION

INTERVENTIONS:

- Capacity building trainings are organised for 98 farmers on chemical free natural farming practices and traditional farming methods.
- 35 farmers are trained exclusively on horticulture cultivation through farmer field school.
- 6,957 horticulture saplings planted in the fields of Tribal farmers under Tribal Development Project.
- 70,290 kgs of Vermi compost and 49,765 kgs of Neem cake provided to 487 farmers as part of horticulture plantation programme under Tribal Development Project.
- Pulse seeds provided to farmers to raise inter crop amid horticulture plantation in 304 acres.
- Horticulture plants in 1,222 acres have been geo-tagged to obtain the carbon credit benefit for 417 farmers.
- 48 Self Help Group members are trained on Apiculture (honeybee rearing for honey harvesting).
- 15 farm ponds are promoted benefitting 120 acres of cultivable land.
- Constructed 368 cubic meters of farm bunding, 75 cubic meters of stone outlets, 233 cubic meters of trench cum bunding and 239 cubic meters of Pebble bunding as part of soil and moisture conservation works.

IMPACT:

- Awareness generated among farmers on the importance of horticulture and subsequent contribution to carbon credit. Nearly, 487 tribal farmers have shifted from commercial crop farming to horticulture.

- Fertiliser and pesticides usage are reduced by farmers to the tune of 50% having realised the negative effects of chemicals on farm land (soil degradation, ground water pollution, affecting fauna and flora in surrounding area, increasing pest attack, decreasing yield, increase in usage of chemical inputs over the period, etc) and also people's health.
- Farmers are slowly realising the value in preventing soil erosion and the importance of undertaking measures to increase moisture in the fields.
- Overall, ASSIST interventions strategies are adding up to stabilising the weather pattern at micro-level and building the resilience among the local farming community. Future interventions will bring in a greater number of farmers to adopt to natural farming methods which will have a cumulative effect of minimising the impact of climate change at micro level benefiting the local community.

SCALING UP:

- 2,000 acres of land to be brought under carbon credit programme by promoting horticulture plantation. Nearly, 120,000 horticulture saplings will be planted in 750 acres of farmers' land under a pilot project and the benefit of carbon credit will be provided to the farmers directly as additional source of income along with horticulture harvest.
- Water conservation activities to be implemented in 60 villages to improve the ground water level and water availability for farming.
- Establish Biochar units to control the carbon emissions from agricultural waste.
- To establish three solid waste management units in ASSIST target villages.





PEACE, JUSTICE AND STRONG INSTITUTIONS

INTERVENTIONS:

- Hand-holding support and occasional trainings are provided to 92 Village Development Societies, which are functioning actively among project communities in ASSIST project area.
- 34 training camps organised for 1,306 members on strengthening of Village Development Societies (Unity, Roles and Responsibilities of VDS, Conflict Management and Convergence with Government etc.,).
- Revolving fund in being maintained successfully by 13 Village Development Societies on their own covering 2,736 families.
- 870 children are organised into 91 Child Cabinets. They conduct regular meetings and taking active part in school management activities.
- Conducted Essay writing competitions on promotion of personal hygiene practices for 156 children.

IMPACT:

- 92 VDS covering 20,518 families in ASSIST in its target villages are functioning independently and leading their communities towards sustainable development.
- 92 VDS have resolved the problems and conflicts on their own without external involvement.
- Village Development Societies have developed good relations with the concerned departments in the local Government and obtained various schemes for their village development.
- 352 families have received an external loan of INR 70,55,000 to extend loans from revolving fund to the members for livelihood activities.
- Created child-friendly environment in 52 schools and children are coming regularly to these schools with joy and pleasure.

- 91 Child Cabinets are taking part in school management activities and demanding their rights from the school and the local government.

SCALING UP:

- VDS executive committee members will be promoted to the local bodies for their village development.
- 100 schools to be converted as child-friendly schools.
- Build the capacity of Community Based Organisations (CBOs) at village level to ensure the sustainability.





INDEPENDENT AUDITOR'S REPORT

To
The Members
ASSIST

Opinion

We have audited the financial statements of ASSIST (the Society), which comprise the Balance Sheet at March 31st 2024, the Income and Expenditure Account and Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 of financial position of the Society as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Members and Those Charged with Governance for the Financial Statements

Members are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as members determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, members are 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 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 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.

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.

For Nagachaitanya & Associates
Chartered Accountants
Firm Registration No. 025617S

Sd/-
(CA. K. Naga Chaitanya)
Partner
Membership No.249342

Place: Chilakaluripet
Date : 20-09-2024
UDIN: 24249342BKCETM1082

BALANCE SHEET AS ON	31st March 2024 INR	31st March 2023 INR
LIABILITIES		
Unrestricted Funds	6,085,329	11,304,652
Restricted Funds	2,207,523	5,269,209
Loan Funds	12,030,624	10,833,624
TOTAL	20,323,476	27,407,486
ASSETS		
Fixed Assets	10,161,286	12,579,618
Current Assets, Loans & Advances	10,162,190	14,827,867
TOTAL	20,323,476	27,407,486

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED	31st March 2024 INR	31st March 2023 INR
INCOME		
Donations Received	18,217,440	4,928,024
Interest and other Income	13,977,233	1,907,774
Excess of Expenditure over Income	5,222,323	-
TOTAL	37,416,996	6,835,798
EXPENDITURE		
Projects Related Expenses	35,471,075	679,629
Interest and Administration	1,125,527	703,658
Depreciation	820,394	1,009,626
Excess of Income over Expenditure	-	4,442,885
TOTAL	37,416,996	6,835,798

Accounting Policies and Notes to Accounts
form part of accounts

Sd/-
Ravi Vadlamani
President

PLACE: CHILAKALURIPET
DATE : 20.09.2024

Sd/-
J. Ranga Rao
Director

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED	31st March 2024 INR	31st March 2023 INR
RECEIPTS		
Opening balances	9,727,974	22,718,406
Donations Received	124,070,566	111,236,470
Interest and other Income	15,552,443	2,471,347
Loans and Advances Received & Recovered	9,120,481	10,773,596
TOTAL	158,471,464	147,199,818
PAYMENTS		
Projects Related Expenses	144,482,726	129,045,355
Interest and Administration	764,539	341,668
Loans and Advances Given & Refunded	7,667,481	8,084,820
Closing balances	5,556,718	9,727,974
TOTAL	158,471,464	147,199,818

For NAGACHAITANYA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 025617S

Sd/-
(CA. K. NAGACHAITANYA)
PARTNER
Membership No. 249342

NOTES FORMING PART OF ACCOUNT

1. Organizational Status

ASSIST is a Society registered under the Societies Registration Act, 1860 vide registration certificate. S.O.C No. 229 of 1985. the main object of the society is to work towards the rural development

The society has been granted an exemption under section 12A of the income tax Act, 1961 vide Registration No. AAETA0791NE20211 date: 30.05.2022 for a period of 5 years from AY 2022-23 to AY 2026-2027.

The society has been granted an exemption under section 80G(5) of the income tax Act, 1961 vide Registration No. AAETA0791NE20214 date: 28.05.2021 for a period of 5 years from AY 2022-23 to AY 2026-2027.

Further, the society has been registered under the foreign contribution (regulation) Act, 1976 for carrying out activities of social nature with registration no. 010190079 vide letter no. 0300003292021 dated 18/12/2021 which has been renewed for a period of 5 years with effect from 01-01-2022.

2. Significant Accounting Policies

a. Basis of Preparation of financial statements

The Financial statement of the Society have been prepared under the historical cost convention and cash basis of accounting. i.e. income is recorded when cash is received, and expenses are recorded when cash is paid out.

b. Fixed Asset

Fixed assets are stated at historical cost less depreciation. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.

c. Depreciation

Depreciation on fixed assets is charged at the rates prescribed by income tax act on written down value method.

d. Revenue Recognition:

1. Donation Received in Cash:

Donation received in cash other than those received for depreciable asset, are recognized as income when the donation is received.

2. Donation Received in Kind:

Donation received in kind, other than those received for depreciable asset are measured at fair value on the date of receipt and recognized as income only upon their utilization.

3. Donation made with specific direction:

Donation made with a Specific direction that they shall form part of the corpus fund or endowment fund of the society are classified as such and are directly reflected as society capital funds in the balance sheet.

4. Interest Income:

Bank interest on deposits is recognized as income when the interest is credited to bank Account

e. Employee benefits:

All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employee and the Society make monthly contribution to the fund, which is equal to a specified percentage of the covered employee's basic salary. The Society has no further obligations under this plan beyond its monthly contributions. Monthly contributions made by the Society are charged to respective projects.

f. Foreign Currency Transactions:

Foreign Grants received by the society are accounted for as per the exchange value credited by the bank taking into account the prevailing foreign exchange conversion rate.

g. The disclosure of contingent liability is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

h. Accounting for taxes on income:

The Society is registered under Section 12A of the income tax act 1961, under the provisions of income tax Act, the income of the society is exempt from tax, subjected to compliance of terms and conditions specified in the Act.

Consequent to the insertion of tax liability on anonymous donations vide finance act 2006, the trust provides for the tax liability in accordance with the provisions of section 115BBC of the act if any such anonymous donations received.

3. Unrestricted Funds

a. Corpus Fund

- i. Corpus fund relates to fund contributed by the founder members and Admission fees received from new members of the Society.
- ii. Donations received from donors with a specific direction to form part of the corpus fund.

b. General Fund

- i. General funds are unrestricted funds which neither have any restriction on their use nor have been designated for any specific purposes as they are available for use at the discretion of management in furtherance of objectives of the Society.
- ii. The balance in income and expenditure account i.e., surplus / (deficit) is transferred to this fund.
- iii. Assets acquired out of restricted funds have been added to General fund

4. Restricted Funds

Restricted funds are funds subject to certain conditions set out by the contributors for their utilization and agreed by the NGO. Unexpended funds in the restricted funds at the end of year are shown as liability.

The Society may need to refund the contributions received from Agencies, if the same is not utilized for the sanctioned purpose as per the agreement.

5. Interest Income is recognized on cash basis. Interest Income also includes interest received on staff loans.
6. Project Expenses under income and expenditure account or receipts and payments account are reported according to following functional classification:
 1. Community Development Programme
 2. Livelihood Promotion Activities
 3. Child Labour Welfare Project
 4. Water, Health and Sanitation
 5. Sustainable Farming
 6. Social Housing
 7. Administration
7. Materials issued to the villagers for various construction purposes are treated as materials consumed during the year.
8. There are no contingent liabilities.
9. The figures for the previous year have been regrouped or rearranged where ever considered necessary to confirm the current year classification.

For ASSIST

Sd/-
Ravi Vadlamani
President

Place: Chilakaluripet
Date : 20-09-2024

Sd/-
J. Ranga Rao
Director

For NAGACHAITANYA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 025617S

Sd/-
(CA. K. NAGACHAITANYA)
PARTNER
Membership No. 249342

1. SALARY AND BENEFITS OF THE HEAD OF THE NGO:

NAME	BENEFITS	AMOUNT INR
Mr. JASHTIRANGA RAO	Basic	15,000
	D.A.	15,000
	H.R.A.	10,000
	F.T.A.	8,000
	SPECIAL	77,000
TOTAL		125,000

2. STAFF REMUNERATION (Gross annual salary + benefits) in Rupees

	INR	
Highest Salary Paid (Mr. J.Ranga Rao, Operational Director)	1,500,000	per annum
Lowest Salary Paid (Mrs. Nakka Sujatha, Balwadi Teacher)	125,280	per annum

3. All remuneration and reimbursements to Board members : NIL

4. Distribution of staff according to salary levels:

Slab of gross salary per month (in INR) plus benefits paid to staff staff	Male staff	Female staff	Total staff
Less than 5,000	-	-	-
5,000 - 10,000	21	32	53
10,000 - 25,000	38	31	69
above 25,000	13	3	16
Total	72	66	138

5. Total cost of international travel by all personnel (including volunteers) : NIL

6. Total cost of National travel by all personnel (including volunteers) : INR 13,762/-

PARTNERS IN PROGRESS

S.No.	DONOR/AGENCY	PROGRAMME
1	ALLIANCE ONE INTERNATIONAL INDIA PRIVATE LIMITED, GUNTUR	<ul style="list-style-type: none"> Child Labour awareness and wash programme
2	AMANDA ELIZABETH FIRKINS, AUSTRALIA	<ul style="list-style-type: none"> Community Development Works
3	ANDOR TECH INDIA PVT. LTD., BANGALORE	<ul style="list-style-type: none"> Community Development Works
4	ANNELLA WEHLAGE, CANADA	<ul style="list-style-type: none"> Community Development Works
5	BENEVITY THROUGH GLOBAL REMITTANCE, CANADA	<ul style="list-style-type: none"> Child Sponsorship Programme
6	DDU-GKY, NEW DELHI	<ul style="list-style-type: none"> Vocational Training
7	DECCAN TOBACCO CO., GUNTUR	<ul style="list-style-type: none"> Survey and Research
8	DKA, AUSTRIA	<ul style="list-style-type: none"> Lead Ten Weavers' Communities towards Sustainability in Chirala Area
9	DSV CHARITABLE FOUNDATION, MUMBAI	<ul style="list-style-type: none"> Installation of Water Treatment Plants
10	FONDAZIONE SAN ZENO ONLUS, ITALY	<ul style="list-style-type: none"> Combating the problem of Child Labour in Piduguralla
11	GIVE2ASIA, USA	<ul style="list-style-type: none"> "Education as an Equalizer" - Scholarships to College Students Strengthen Government Schools Bicycles for high school going children
12	GIVE FOUNDATION, BANGALORE	<ul style="list-style-type: none"> Child sponsorship Bore wells
13	GIVING FOUNDATION, UK	<ul style="list-style-type: none"> Child Sponsorship Programme
14	INDIAN OIL CORPORATION LTD., HYDERABAD	<ul style="list-style-type: none"> Solid Waste Management Project
15	INSIEME SI PUO, ITALY	<ul style="list-style-type: none"> Child Sponsorship Programme Bicycles for high school going children
16	ITC LIMITED, KOLKATA	<ul style="list-style-type: none"> Community Development Programme in 75 villages of Palnadu District
17	MISSION BAMBINI FOUNDATION, ITALY & SWITZERLAND	<ul style="list-style-type: none"> Distance Adoption Programme in Bollapalli and Markapur Areas
18	MYTHRI MOVIE MAKERS, HYDERABAD	<ul style="list-style-type: none"> Community Development Works

S.No.	DONOR/AGENCY	PROGRAMME
19	NABARD	<ul style="list-style-type: none"> • Tribal Development Fund • Promotion and strengthening of FPO (Farmers Producer Organisations)
20	OIL AND NATURAL GAS CORPORATION LTD., NEW DELHI	<ul style="list-style-type: none"> • Water Treatment Plants
21	PHILIP MORRIS, SWITZERLAND	<ul style="list-style-type: none"> • Prevention and Elimination of Child Labour through After School Activity • Water Conservation - Farm Ponds • Women Empowerment
22	RRDF, THE NETHERLANDS	<ul style="list-style-type: none"> • Comprehensive Community Development Programme
23	SEED, USA	<ul style="list-style-type: none"> • ASSIST CARE • Groceries to Destitute Women • Learning Beyond School
24	SIR HORACE KADOORIE INTERNATIONAL FOUNDATION, HONG KONG	<ul style="list-style-type: none"> • CCDP in 10 villages of Bollapalli Mandal
25	SRI NUKALA RAMAKOTESWARA RAO, GUNTUR	<ul style="list-style-type: none"> • Community Development Works
26	SRI VASAVI INDUSTRIES, ERODE, TAMILNADU	<ul style="list-style-type: none"> • Community Development Works
27	SRR PROJECTS PVT. LTD., HYDERABAD	<ul style="list-style-type: none"> • Community Development Works
28	SYNCHRONY INTERNATIONAL SERVICES, HYD.	<ul style="list-style-type: none"> • Water Treatment Plants • Tribal Development Project • Vidya Volunteers • Health check-up of veterans and their spouses • Medical Equipment • Support to Blind Musician • Household Sanitation
29	TERESA, USA	<ul style="list-style-type: none"> • Comprehensive Community Development Programme • Social Housing
30	UNIVERSAL LEAF TOBACCO COMPANY, USA	<ul style="list-style-type: none"> • Household Sanitation
31	VISWA YUVAK KENDRA, NEW DELHI	<ul style="list-style-type: none"> • Workshop on Climate change and Global Warming
32	VRIDDHI INFRATECH INDIA PVT. LTD., HYDERABAD	<ul style="list-style-type: none"> • Community Development Works

FUTURE READY

"The future belongs to those who prepare for it today." – Malcolm X



ASSIST is undergoing a transformation and is preparing itself for a better tomorrow. The not-for-profit eco system in the country is undergoing a rapid change. From being a cause-based grass root organization, we are slowly but steadily shifting gears to work according to the changing aspirations of the communities. Specially after the change in the public policy and the corporate social responsibility provisions being implemented rapidly in the Country, we have identified four major challenges, and we are preparing ourselves to ensure that we work with the renewed commitment and dedication exhibited by us over the past four decades.

Financial challenge : A financial squeeze by donor agencies is certainly not new to us, more so when our country is perceived as a developing country, the foreign donor agencies are shying away from supporting our cause. ASSIST is trying to reach the corporates through their corporate social responsibility programs. But, we are facing difficulties to reach them as we are located in a remote corner having limited access to approach these corporates.

The Competitive challenge : We are aware that there are a wide range of not-for-profit organizations working in the country. The competition in this sector is growing rapidly.

ASSIST understands we need to invest in technology to meet the competitive challenge and the threat of competition.

The Operational Effectiveness Challenge : The biggest challenge in operational effectiveness challenge is human resources. It is not easy to get the adequate personnel in not-for-profit sector specially with the limited budget on human resources.

The Talent Challenge : To attract good talent to work for a not-for-profit organization with low pay structures is huge challenge.

The following steps taken by ASSIST will certainly enable us to propel ourselves into the future:

- Investing in digital marketing and crowd fund raising
- Improving the systems and reporting
- Offering to work in new places and moving out of our traditional areas
- Willing to be innovative and flexible in implementing programs
- Training modules to be implemented regularly
- Expansion of the non-executive board and bringing experts with passion and commitment to enable ASSIST to have a road map for the future.

We are confident that with some of these initiatives we will be able to face the challenges of tomorrow and work as diligently with dedication and passion to ensure that ASSIST has a special place in the changing tomorrow of the Country.

Dr. RAVI VADLAMANI
President

EXECUTIVE COMMITTEE



Rtn. Ravi Vadlamani

President



Dr. T. Naga Swetha

Member



Fr. Antony Santiago

Vice-President



Mr. Ramakumar Seshu

Member



Fr. N. Bala Showraiah

Executive Secretary



Ms. B. Sunitha

Member



Mr. B. Hemanth Kumar

Joint Secretary



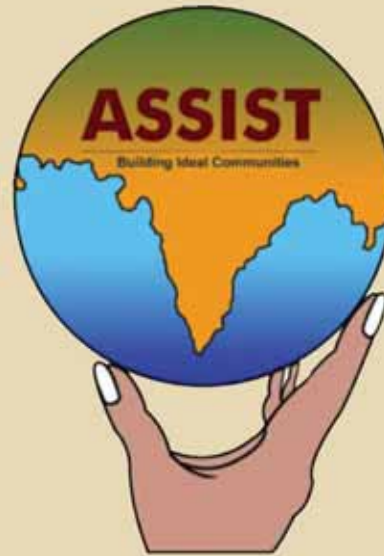
Dr. K. Padmaja

Member



Mr. Muthineni Venkateswarlu

Treasurer



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