



## **INDEPENDENT AUDITOR'S REPORT**

To  
The Board of Trustees of  
Deccan Development society  
Hyderabad, Telangana.

### **I. OPINION :**

We have audited the attached Financial Statements of **Deccan Development Society, Hyderabad, Telangana** which comprise the Balance Sheet as at 31<sup>st</sup> March 2025 and also the statement of Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date and notes to the financial statements, including a summary of Significant Accounting Policies.

In our opinion, the accompanying financial Statements give a true and fair view of the financial position of the Trust as at 31<sup>st</sup> March, 2025 and of its excess of Excess of expenditure over Income for the year then ended as on that date in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **II. BASIS FOR OPINION:**

We had conducted the audit in accordance with auditing 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 Trust in accordance with the Code of Ethics issued by ICAI that are relevant to our audit 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.

### **III. Responsibilities of Management and Those Charged with Governance for the Financial Statements:**

Management is responsible for preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Trust'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 the Management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Society's financial reporting process.

#### **IV. 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 scepticism 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 our 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 have communicated with those entrusted with the governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies if any identified during our audit.

Hyderabad  
22.09.2025

For G.Sambasiva Rao & Co,  
Chartered Accountants

FR No:003537s

G.Sambasiva Rao

Partner (M.No.023047)

UDIN:25023047BMJLMK1320



**DECCAN DEVELOPMENT SOCIETY**  
FLAT NO.101, KISHAN RESIDENCY  
BEGUMPET, HYDERABAD - 500016.

**Balance Sheet As At 31st March, 2025**

(Amount in Rs.)

Particulars	Notes	As at 31.03.2025	As at 31.03.2024
<b>Sources of Funds</b>			
NPO Funds			
Unrestricted Funds	1A	203,53,090	231,41,795
Restricted Funds	1B	102,72,673	95,81,802
Liabilities	2	54,61,217	52,72,023
Fixed Assets Fund (Contra)		328,06,706	330,34,751
<b>Total</b>		<b>688,93,686</b>	<b>710,30,371</b>
<b>Application of Funds</b>			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment (Contra)		328,06,706.0	330,34,751
Current assets			
Cash and Bank balances	3	269,25,043	255,01,859
Short Term Loans and Advances	4	91,25,770	123,79,977
Other current assets	5	36,167	1,13,784
<b>Total</b>		<b>688,93,686</b>	<b>710,30,371</b>

per our report of even date

For G.Sambasiva Rao & Co.,  
Chartered Accountants  
(FRN No. 0003537S)

**G. SAMBASIVA RAO**  
Partner

M No. 023047

Place: Hyderabad

Date : 22.09.2025

UDIN: 25023047BMJLMK1320



For DECCAN DEVELOPMENT SOCIETY

**R.Akhileshwar**  
Secretary

**Shantha Sinha**  
Treasurer







**DECCAN DEVELOPMENT SOCIETY**  
**FLAT NO. 101, KISHAN RESIDENCY, BEGUMPET, HYDERABAD - 500 016**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Note - 1 NPOs Funds**

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	<b>Unrestricted Funds</b>				
1	Corpus Funds	104,63,500	-	-	104,63,500
2	General Funds	126,78,295	-	27,88,705	98,89,590
3	Accumulated Funds	-	-	-	-
4	Designated Funds	-	-	-	-
	<b>Total Unrestricted</b>	<b>231,41,795</b>	<b>-</b>	<b>27,88,705</b>	<b>203,53,090</b>
(B)	<b>Restricted Funds</b>	<b>95,81,802</b>	<b>6,90,871</b>		<b>102,72,673</b>
	<b>Grand Total</b>	<b>327,23,597</b>	<b>6,90,871</b>	<b>27,88,705</b>	<b>306,25,763</b>
	<b>Previous Year (PY)</b>	<b>339,22,870</b>	<b>-</b>	<b>11,99,273</b>	<b>327,23,597</b>

**Note-2: Liabilities**

Particulars	31-Mar-25	31-Mar-24
Outstanding Liabilities	13,17,038	11,25,107
Other Liabilities	16,44,179	16,46,916
Advance against sale of land (Pending)	25,00,000	25,00,000
<b>Total</b>	<b>54,61,217</b>	<b>52,72,023</b>

**Note-3: Cash and Bank Balances**

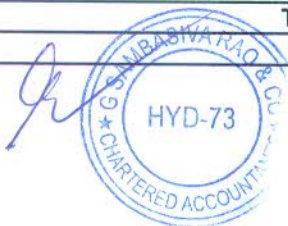
Particulars	31-Mar-25	31-Mar-24
<b>Cash and cash equivalents</b>		
On current accounts/ Saving bank	98,97,308	109,70,382
<b>Fixed Deposits</b>		
Deposits with original maturity of less than three months	169,72,858	144,72,858
Cash on hand	54,877	58,619
<b>Total</b>	<b>269,25,043</b>	<b>255,01,859</b>

**Note-4: Short Term Loans and Advances**

Particulars	31-Mar-25	31-Mar-24
Advance to staff & others	88,96,187	121,48,888
Programme Advances	2,29,583	2,31,089
<b>Total</b>	<b>91,25,770</b>	<b>123,79,977</b>

**Note-5: Other current assets**

Particulars	31-Mar-25	31-Mar-24
Deposits	16,000	16,000
TDS Receivable	20,167	97,784
<b>Total</b>	<b>36,167</b>	<b>1,13,784</b>



*S. Mubin*

*Shanku*



<b>Note-6: Other income</b>		
<b>Particulars</b>	<b>31-Mar-25</b>	<b>31-Mar-24</b>
Sale of Seeds	63,702	56,680
Contribution for balwadi land lease	1,11,200	1,40,000
Contribution for millet festivals	38,004	33,758
Institutional Charges	32,900	23,998
Miscellaneous receipts	16,463	16,672
PC Farm receipts	6,601	77,630
Jaggery sales	1,47,130	1,56,880
Sale of equipment	-	3,50,000
Sale of Vehicles	1,73,010	4,30,000
Voluntary contributions	1,45,535	84,424
Scalagro Research project receipts	2,00,000	-
Receipts from Trees cuttings	82,450	-
<b>Total</b>	<b>10,16,995</b>	<b>13,70,042</b>
<b>Note-7: Projects expenditure under Foreign Funds</b>		
<b>Particulars</b>	<b>31-Mar-25</b>	<b>31-Mar-24</b>
1. <b>INTER PARES:</b> Enabling Millet Sisters to act Locally, Nationally & Internationally against hunger and malnutrition in support of biodiversity and to combat climate change	40,72,336	35,97,736
2. <b>SWALLOWS:</b> Restoration of the place for Millets in our Food Systems	106,88,649	51,31,014
3. Documentation of DDS Sanghams Stories	1,97,653	14,160
4. Food Sovereignty Workshop	-	87,862
5. Seeds, Soil, Culture & Voice project	-	3,38,514
6. Integrated rural development programme	-	10,207
<b>Total</b>	<b>149,58,638</b>	<b>91,79,493</b>
<b>Note-8: Projects expenditure under Indian Funds</b>		
<b>Particulars</b>	<b>31-Mar-25</b>	<b>31-Mar-24</b>
1. ICAR - Krishi Vigyan Kendra	233,03,846	118,20,229
2. CFLD - Oil Seeds programme	-	1,50,000
3. CFLD - Pulses programme	-	8,60,000
4. Swatch Action Plan programme	26,002	27,400
5. KVK Revolving Fund for Maintenance of Farm and Demo Units	24,77,923	8,71,167
6. Community Radio Station	-	23,500
7. APF - Improving Food Security, Seed Security and Ecological Security of small /marginal farmers	82,62,661	70,33,610
8. Agriculture Skill Training programmes	7	84,000
9. PM Kisan Samman Sammelan programme	17,439	-
10. Protection of Plants Varieties and Farmers' Rights Act	1,15,000	-
11. Schedule Caste Sub Plan Project	9,00,000	-
<b>Total</b>	<b>351,02,878</b>	<b>208,69,906</b>



*R. McIntosh*

*Shankh*





Note-9: Project Expenses (Charitable Purposes)		
Particulars	31-Mar-25	31-Mar-24
<b><u>Programme Expenditure</u></b>		
Farm expenditure	1,04,601	1,17,692
Pastapur training centre exp.	48,624	84,808
Scalagro research project exp.	38,991	-
Staff Salaries	22,19,605	15,68,747
Nutrition counselling centre Rent	94,235	85,668
Health Referral support	19,110	11,900
Seed Banks Repairs & maintenance	37,040	45,320
Radio station license fees	22,330	-
Food festivals	34,025	14,900
Support for Organic Farmers market	5,31,779	6,36,598
Jaggery Preparation expenses (Ganuga)	78,200	3,00,494
Community production centre	-	615
Oil unit expenses	-	40,002
Travel & Food expenses	-	67,387
<b><u>Administrative Expenditure</u></b>		
Staff Welfare expenses incl. medical & hospital charges	77,000	73,000
Legal expenses	1,65,389	16,500
Administration expenses	13,758	20,532
Bank charges & lockers rent	13,763	4,520
Profession Tax payment	30,781	-
Consultancy services	59,000	-
Travel & food expenses	20,565	-
Miscellaneous expenses	29,024	16,680
Provident fund payment	2,97,847	-
Repairs & Maintenance of Buildings	-	5,080
Vehicles Fuel expenses	-	33,075
Taxes and Insurances	-	50,503
Vehicles Repairs & Maintenance	6,580	79,149
<b>Total</b>	<b>39,42,247</b>	<b>32,73,170</b>



*A. M. Srinivas*

*Shankar*

