

ANNUAL REPORT 2024-2025

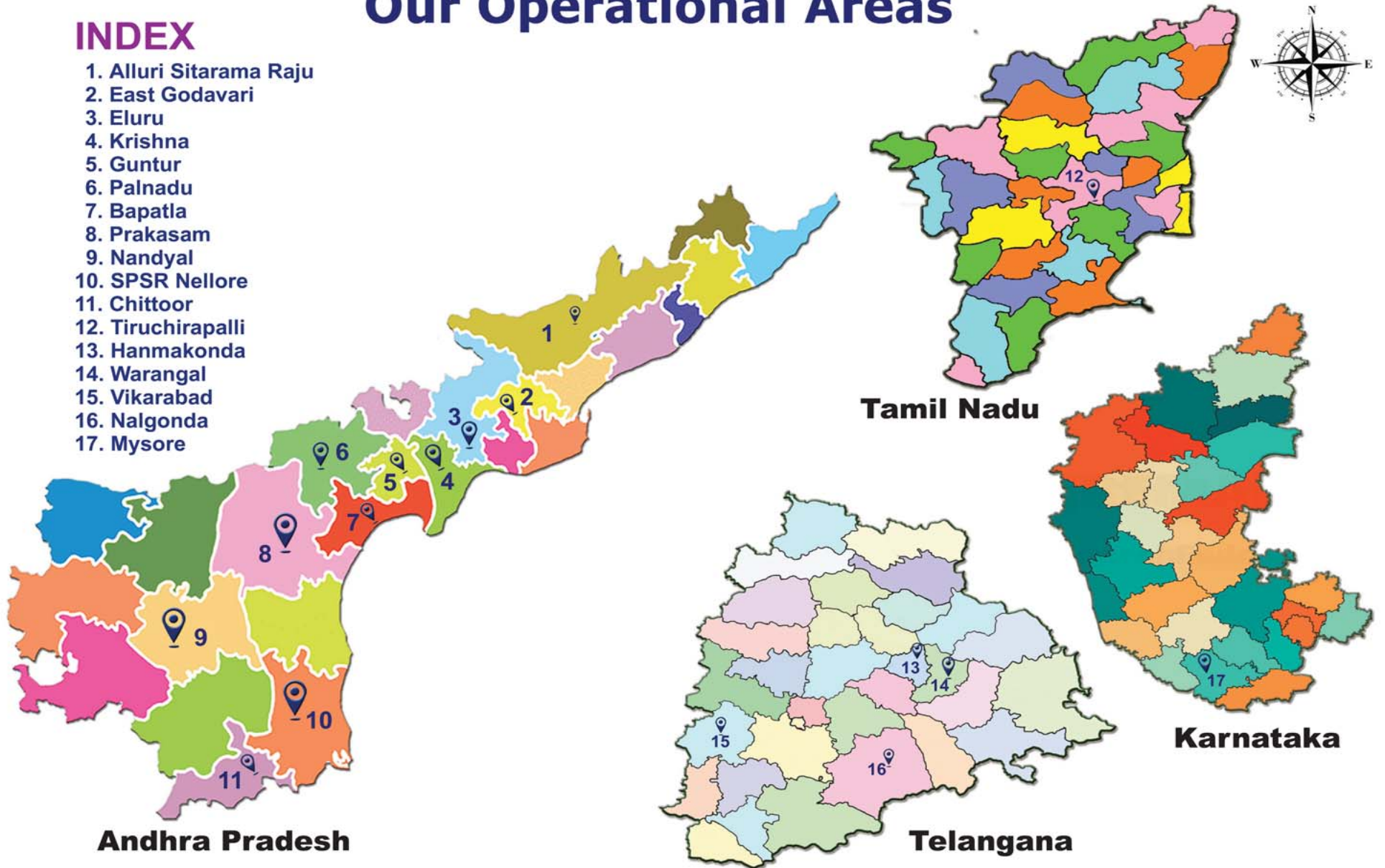
ASSIST
BUILDING IDEAL COMMUNITIES



Our Operational Areas

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1. Alluri Sitarama Raju
2. East Godavari
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10. SPSR Nellore
11. Chittoor
12. Tiruchirapalli
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Target Communities - 375, Target Families - 184,365, Target Population - 635,359 (Male 328,564 and Female 306,795)

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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.

MISSION:

"PROMOTE COMPREHENSIVE COMMUNITY DEVELOPMENT THROUGH COMMUNITY ACTION AND PARTNERSHIP"

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.



FOREWORD



India stands at a defining moment in its development journey. As the nation approaches the centenary of independence in 2047, it carries the aspirations of over a billion people - for prosperity, dignity, and a future that is both inclusive and sustainable. In the past decade alone, India has lifted 171 million people out of extreme poverty, reducing the proportion of those living under \$2.15/day from 16.2% in 2011–12 to just 2.3% in 2022–23. This transformation is not just statistical - it is deeply human, reflecting lives changed, futures reclaimed, and communities strengthened.

Yet, challenges persist. Multidimensional poverty, which includes deprivations in education, health, and living standards, still affects 15.5% of the population, despite a sharp decline from 53.8% in 2005–06. Youth unemployment remains high at 13.3%, with rates soaring to 29% among graduates, and women's labour force participation hovers at 31%, underscoring persistent gender disparities. These figures remind us that while progress has been profound, it must also be purposeful - reaching those who remain excluded from the promise of growth.

We have witnessed firsthand the courage of mothers who rise before dawn to feed their families, the resilience of children who learn under leaking roofs, and the determination

of youth who dream beyond the boundaries of circumstance. These are the stories that shape our mission. These are the lives that inspire our work. This is where ASSIST finds its calling.

For 39 years, ASSIST has walked alongside communities - quietly, steadfastly, and with deep conviction-not as a distant actor, but as a trusted companion, in remote villages and urban slums, in disaster zones and drought-hit fields, in underserved school classrooms and community. We have provided education access to deserving children and youths, empowered youth and women through skill development, promoted livelihood opportunities to marginalised families, improved water and sanitation facilities, and supported climate-resilient agriculture. Our work is not just about service delivery - it is about restoring dignity and hope.

ASSIST's journey has always been rooted in empathy and guided by action. Whether it is building climate-resilient livelihoods, advocating for disability inclusion, or strengthening school infrastructure, our efforts are driven by a belief that every person deserves the chance to thrive. We do not just fill gaps - we build bridges: between policy and practice, between government and grassroots, between aspiration and access. We are proud to have contributed to India's development story by bridging gaps in government programmes, advocating for inclusive policies, and mobilising communities toward sustainable change. ASSIST continues to place people at the heart of progress.

This annual report is not just a reflection of what we have done - it is a reaffirmation of who we are. It is a tribute to the people who make our work possible and a call to all who believe in the power of compassion, courage, and collective change.

As India prepares to write its next chapter, ASSIST remains committed to ensuring that no voice is unheard, no child is left behind, and no community is excluded from the arc of opportunity. We are proud to be part of a development ecosystem that is evolving toward equity and sustainability. But pride alone is not enough. The road ahead demands renewed commitment, deeper collaboration, and bold imagination.

Let us continue this journey - with humility guiding our hearts, purpose shaping our steps, and hope illuminating the path ahead. For nearly four decades, ASSIST has stood not alone, but hand in hand with communities, partners, and changemakers. Together, we have turned quiet determination into lasting impact. As Helen Keller once said, *"Alone we can do so little; together we can do so much."* It is this spirit of unity and shared resolve that fuels our mission - empowering lives, restoring dignity, and building a future where every voice matters and every dream finds its ground.

JASHTI RANGA RAO
Operational Director

K.S.R. MURTHY
Executive Director

EMPOWERING CHILDREN AND YOUTH



Children and youth are not just beneficiaries of development - they are its heartbeat and its future. In alignment with the Sustainable Development Goals, particularly SDG 4 (Quality Education), and SDG 2 (Zero Hunger), ASSIST continues to invest in the foundational pillars of dignity, opportunity, and equity for India's next generation.

Every child deserves the chance to learn, grow, and thrive. For families living in poverty, education is not just a pathway - it is a lifeline. It offers the promise of stability, dignity, and a future beyond subsistence. In communities where daily survival often overshadows

long-term aspirations, access to education can break cycles of deprivation and unlock generational change. ASSIST's child and youth focused interventions are helping thousands of children access nutritious food, safe learning environment, and the support they need to stay in school. These efforts are not only improving attendance and academic performance; they are restoring hope, strengthening resilience, and building future where every child has the tools to rise. Each number in the interventions reflects a life touched, a barrier overcome, and a dream set in motion.

Interventions

Focus Area	Key Achievements
Early Childhood Care	75 children (ages 3–5) received nutrition and medical care through Child Care Centers established in their community.
Nutrition & Mid-Day Meals	52 children (21 Boys + 31 girls) in the age group of 6–14 years are supported through Transitional Education Centres.
Residential Education for Girls	Residential supplementary education centre established to cater the needs of children, where there are no high school facilities available, benefiting 150 girls enrolled in safe residential centres with full academic and living support.
After School Support	762 children (6–14 years) benefitting from 7 centres established in the community. Children are provided nutritious supplementary food.
Support for Marginalized Children	795 children (315 boys + 480 girls) of government schools in the age group of 6-14 years provided supportive assistance to continue their studies.
Scholarships for Higher Studies	64 college students supported to continue education without financial burden.
Mobility for Education	533 bicycles distributed to high school students who are walking 2–5 km daily to go to school .
Children Participation	919 children are organised into 92 Child Cabinets. They conduct regular meetings and taking active part in school management activities.
Teacher Support	32 Vidya Volunteers placed in 27 Government Schools to improve student-teacher ratio.
School Infrastructure	19 Government Schools upgraded with child-friendly facilities, benefitting 1,218 children.
School Governance	99 School Management Committees strengthened for better functioning.
Career Guidance	1,001 students from 5 Zilla Parishad High Schools sensitised on higher education pathways.

Transformative Outcomes

- Drop-out rate reduced to 4% among target villages.
- Parents who once laboured without literacy now encourage their children to pursue higher studies. First-generation learners are stepping into classrooms with confidence, reshaping what is possible for their families and communities.
- Improved learning outcomes and school retention in targeted government schools. 90% increase in higher education enrolment among supported children and youth.
- Overall, 8,414 children supported through education interventions and their study progress are monitored.
- Child rights upheld in line with UNCRC principles.



ADVANCING GENDER EQUALITY AND WOMEN EMPOWERMENT



Gender equality is not just a standalone goal - it is the cornerstone of inclusive, resilient, and sustainable development. As outlined in SDG 5 (Gender Equality), ASSIST's commitment is clear: eliminate all forms of discrimination and empower women and girls to participate fully in social, economic, and political life. In ASSIST's target communities, this vision is being translated into reality. Where women once faced systemic barriers to education, income, and decision-making, ASSIST's interventions are helping rewrite the narrative.

Through self-help groups, financial literacy, leadership training, and gender sensitisation, women are reclaiming their strength, building livelihoods, and shaping community decisions. This work is not just about numbers - it is about dignity restored, confidence awakened, and future reclaimed. It is about creating a world where every woman can lead, earn, and thrive on her own terms.

Interventions

Focus Area	Key Achievements
Self-Help Groups (SHGs)	920 women enrolled in 92 SHGs, actively managing savings, lending, and bank linkages and among them 72% of women now run independent income generation units.
Financial Literacy	873 women trained in financial documentation and group governance.
Gender Sensitization	226 training programmes conducted to strengthen women participation in decision making process at home and at public forums/meetings.
Leadership in Governance	33% women represented in Executive Committees of 110 Village Development Societies promoted by ASSIST.

Transformative Outcomes

- SHG women are now managing their own financial ecosystems - saving regularly, lending internally, and accessing formal credit to launch income-generating activities. These groups are more than financial units; they are spaces of solidarity, learning, and leadership. This marks a profound transformation from dependency to entrepreneurship.
- Women are no longer passive participants - they are record-keepers, negotiators, and strategists in their own development journeys.
- Women are speaking up - in homes, in meetings, and in planning processes and their voices are being heard. 1,304 women entrepreneurs are now contributing to household incomes and community economies.
- Girls are staying in school longer, and the average age of marriage has increased to 21, signaling a shift towards informed choices and delayed childbearing.



HEALTH AND HYGIENE



Health, Hygiene and sanitation are not privileges - they are essential rights that uphold dignity, equity, and well-being. In alignment with SDG 3 (Good Health and Well-being), SDG 6 (Clean Water and Sanitation), and SDG 10 (Reduced Inequalities), ASSIST continues to implement targeted interventions that are transforming health outcomes across vulnerable communities. From household toilets and safe drinking water to school-based hygiene facilities and medical outreach, these efforts are not only preventing disease- they are reducing the financial burden of illness on families.

By promoting behavioural change through cultural campaigns, improving access to clean

water in over 10,000 households, and providing timely medical support to those with chronic conditions and disabilities, ASSIST is helping communities shift from reactive care to preventive health. Families are spending less on treatment and more on building their future. Girls are managing menstrual hygiene with dignity, and differently abled children are receiving the care and equipment they need to thrive. These interventions reflect ASSIST's unwavering belief: that health, hygiene, sanitation and inclusion are the foundation of sustainable development. By closing systemic gaps and empowering the most vulnerable, we are not only improving lives - we are restoring pride, resilience, and economic stability across entire community.

Impact

Focus Area	Key Achievements
Health & Hygiene Awareness	226 cultural camps and 38 village wall paintings promoting behavioural change on hygiene sanitary practices.
School-Based Hygiene Interventions	1,571 children sensitised on safe hygiene practices and sanitation facilities provided in 8 Government schools.
Menstrual Hygiene Support	Incinerator installed in Zilla Parishad High School for female hygiene management.
Improve Toilet Usage practice	200 household toilets built to reduce open defecation.
Sanitation Infrastructure	760 washing platforms established in rural homes to promote environmental sanitation.
Medical Outreach	27 medical camps held; 925 people treated by providing the required medicines; 105 received spectacles. - Conducted diagnostic investigations for 480 veterans including their spouses.
Chronic Care Support	Regular medicines provided to 516 people with chronic illnesses and disabilities.
Safe Water Access	72 borewells established in 62 communities to provide safe water access.
Safe Potable water access	12 water treatment plants established in 12 villages affected by excess fluorine in the ground water.
Tank Restoration.	3 drinking water tanks are restored in three villages to provide access to safe drinking water.
Waste Management	Solid Waste Management project initiated in Mannasamudram village near Kalahasti.
Support for Differently Abled Persons	132 differently abled children provided necessary equipment and ongoing medical care. 40 differently abled adults provided four-wheel scooters for mobility and to take up income generation activity.



Transformative Outcomes

- ASSIST has sparked behavioral change in hygiene practices, reaching thousands with messages of health and self-care. Nearly, 62% of target group have improved their knowledge on health awareness, leading to reduced healthcare expenses.
- Children and Adolescent have been sensitised on personal hygiene, and facilities such as handwashing stations and incinerators are helping girls manage menstrual health with dignity. Nearly, 80% of girls now practicing menstrual hygiene, reducing gynaecological issues.
- Open defecation is stopped in four villages where women/girls now report feeling safer and more respected. These changes are not just infrastructural - they are deeply personal, restoring privacy and pride.
- Access to safe water has been a game-changer. With borewells, water treatment plants, and tank repairs, over 10,344 families now enjoy clean drinking water, significantly reducing the incidence of water-borne diseases and lowering healthcare costs.
- ASSIST's medical outreach efforts have not only improved health outcomes - they have restored self-worth and reduced dependency.
- Most profoundly, differently abled children have received equipment and medical care, allowing them to live with dignity and participate more fully in society. Families report a shift in perception - from burden to pride and communities are embracing inclusion with compassion.



CLIMATE RESILIENCE



Responsible consumption, climate resilience, and land stewardship are not abstract ideals - they are urgent necessities. In alignment with SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 15 (Life on Land), ASSIST is cultivating a culture of sustainability that begins among children in the classroom, among farmers in the farm-land, and flourishes across communities. ASSIST's approach is holistic: from celebrating Environment and Science Days to geo-tagging farms for carbon credit

sequestration, every action is a step toward a more sustainable, equitable future. Communities are not just participating, they are leading the change. These efforts reflect a powerful truth: when sustainability is rooted in local knowledge and collective action, it becomes a force for transformation. ASSIST is proud to walk alongside farmers, children, and communities as they reclaim their land, restore their ecosystems, and redefine their relationship with the planet.

Interventions

Focus Area	Key Achievements
Community Sensitisation	175 people engaged through World Environment Day and Science Day.
Environmental Awareness & Recycling	2,115 children sensitised through awareness and inter-school competitions in 19 schools; and 12 tonnes of dry waste recycled by the children.
Natural Farming & Input Management.	487 farmers supported with organic inputs (10,000 kgs of vermi-compost; 12,000 kgs of Neem cake; 100 liters of neem oil) and 335 farmers trained on bio-input management and natural farming practices.
Water & Soil Conservation	15 farm ponds, 4 rock-fill dams, 5 new check-dams, 8 percolation tanks, and 90 meters of peripheral trenches, 2,230 cubic mtrs. of farm bunding, 254 cubic mtrs. of stone outlets, 232 cubic mtrs. of trench bunding, 765 cubic mtrs. of pebble bunding constructed and 1 check-dam restored.
Horticulture Expansion	50 acres horticulture promoted and supported with 9 irrigation bore-wells.
Floriculture & Azolla Cultivation	40 acres of floriculture and 5 Azolla units introduced.
Carbon Credit	74,537 acres of horticulture plants geo-tagged for carbon credit for 264 farmers.
Renewable Energy Access	156 solar streetlights installed in Tamil Nadu.
Eco-Friendly Pest Control	3,000 pheromone traps distributed to 300 farmers in 11 villages.
Wasteland Reclamation	752 acres developed and transitioned to sustainable agriculture.

Transformative Outcomes

- Through school-based recycling campaigns and inter-school competitions, school children have embraced the principles of reduce, reuse, and recycle reducing household spending on stationery. These habits are reshaping mindsets and promoting environmental responsibility from an early age.
- ASSIST is helping farmers transition from chemical-intensive practices to natural farming. With the distribution of organic inputs, pheromone traps, and solar-powered infrastructure fertiliser and pesticide use has dropped by 50%, improving soil health, protecting groundwater, and reducing health risks.
- Water and soil conservation efforts are helping farmers retain moisture, prevent erosion, and stabilise micro-climate. These interventions are not only protecting land, they are building resilience against climate variability and securing livelihoods.



LIVELIHOOD



Poverty is not just a lack of income - it is a lack of access, opportunity, and control over one's future. In alignment with SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth), ASSIST is enabling communities to reclaim their economic benefits through cooperative finance, skill development, and enterprise creation. These interventions are not only improving livelihoods - they are actively reducing poverty by equipping individuals and families with the tools to generate income, manage resources, and build long-term financial resilience.

Through the strengthening of Mutually Aided Cooperative Thrift and Credit Societies (MACTS) and Farmer Producer Organizations (FPOs), ASSIST has helped thousands of members access affordable credit, bypass exploitative

moneylenders, and invest in sustainable livelihood ventures. These efforts are not just reshaping local economies - they are restoring dignity, expanding choices, and building pathways out of poverty. By investing in inclusive systems and nurturing local leadership, ASSIST is building communities that are not only economically active - but economically empowered, self-reliant, and future-ready.



Interventions

Focus Area	Key Achievements
Cooperative Financial Inclusion	3 MACTS now self-sustained with 3,852 members; INR 6.61 lakh mobilised in savings during current year and 12 new members have newly joined.
Affordable Credit Access	INR 45.5 million is secured from the banks to provide as repayable loan to 1,821 families.
Capacity Building & Training	107 training camps held for 7,166 members on micro-entrepreneurship, financial literacy, conflict resolution and leadership, etc.,
Skill Development for Weavers	519 handloom weavers trained on skills related to weaving - Jacquard motor repair, Jala technique, designing and entrepreneurship development.
Youth Livelihoods	225 adolescent girls trained on fashion designing, general duty assistance and MS Office Applications.
Agricultural Value Addition	2 product collection centers, 3 solar dryers for value addition to Acid lime, 15 bio-input shops established to sell the inputs to lower than marker price to the farmers via FPOs.
Farm Productivity Support	122 Taiwan sprayers distributed to farmers for improved yield and efficiency; one cold storage unit is constructed for cashew processing.
Social Protection	48 bereaved families supported with insurance benefits of INR 15,000 each.
Flood Relief	6,000 provision kits given to flood victims.

Transformative Outcomes

- At the heart of this transformation MACTS are now fully self-sustained and managed by their own members. With 3,852 members and INR 3.5 million disbursed monthly as internal loans, these cooperatives have reduced dependence on moneylenders and external institutions restoring dignity and financial autonomy to rural families.
- In agriculture, Farmer Producer Organisations (FPOs) are driving value addition and market access. With collection centres, solar dryers, cold rooms, and input shops, farmers are securing better prices and reducing input costs making farming more viable and resilient.
- ASSIST's support for handloom weavers and adolescent girls has led to tangible economic gains. 150 weavers now earn 40% more income, while 135 girls have launched their own work units, contributing to household stability and delaying early marriage. These outcomes reflect a shift from vulnerability to empowerment.

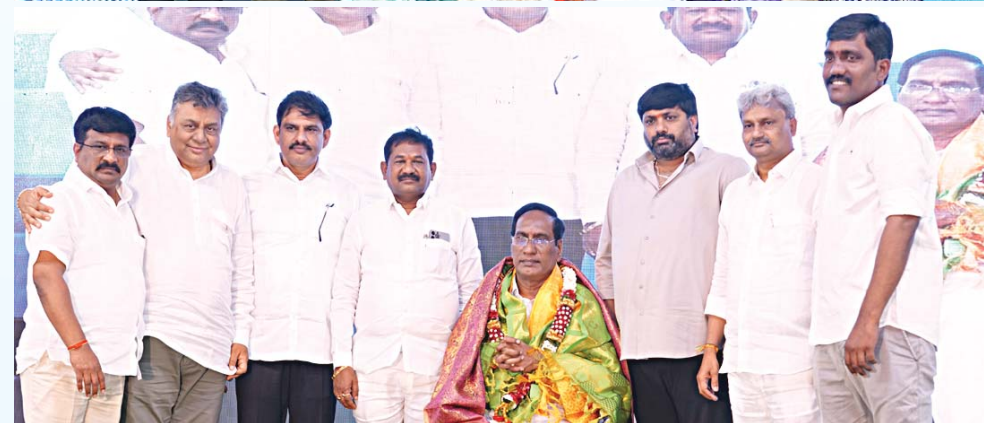


The Director of ASSIST has dedicated over five decades to the NGO sector, recently crossing an extraordinary milestone of 53 years in service to people's empowerment. Throughout this journey, he has pioneered numerous innovative, multi-thematic projects across Andhra Pradesh and Tamil Nadu, demonstrating deep expertise in grassroots development. Drawing from his rich experience, he authored the book 'Comprehensive Community Development Process', a valuable guide for aspiring changemakers seeking to make a lasting impact among marginalised communities.

In recognition of his lifelong commitment and selfless service, Southwestern American University, a leading university from USA awarded him an Honorary Doctorate in Social work during November 2024 – a fitting tribute as he marked 50 years of guiding ASSIST since its inception. This honor stands as a crowning achievement in his career and a testament to his visionary leadership.

Under his stewardship, ASSIST has grown into one of the Andhra Pradesh's most respected NGOs, with a legacy of uninterrupted success. His contributions have been deeply appreciated by the Board and staff of ASSIST, who proudly organised Jubilee Celebrations to mark this historic occasion. The two-day event brought together a distinguished gathering of dignitaries, including a former Supreme Court Judge, policy makers, ministers, elected representatives, government officials, and leaders from the NGO sector, all of whom shared heartfelt honors and reflections on his achievement.

It was a proud and jubilant moment for the entire ASSIST team and the communities it serves – celebrating a leader whose vision continues to inspire and uplift.





HABITAT DEVELOPMENT



ASSIST's integrated approach, aligned with SDG 1 (No Poverty), SDG 11 (Sustainable Cities and Communities), and SDG 16 (Peace, Justice and Strong Institutions), reflects a commitment to building communities that are not only economically secure but socially empowered and institutionally resilient. ASSIST is nurturing community-led development through the strengthening of Village Development Societies (VDS), housing support, and capacity building. By investing in grassroots institutions, secure housing, and leadership development, ASSIST is building communities that are not only sustainable but self-governed, resilient, and rooted in dignity.

The strengthening of Village Development Societies (VDS) is a cornerstone of grassroots governance. These societies serve as platform for collective decision-making, grievance redressal, and resource mobilisation. By investing in leadership development, especially among women and youth, ASSIST is fostering democratic participation and social accountability at the village level. Communities are no longer passive recipients of aid; they are active architects of their own future. By nurturing grassroot institutions, enabling secure housing, and cultivating local leadership, ASSIST is building villages that are not only sustainable but self-governed, resilient, and rooted in dignity.

Interventions

Focus Area	Key Achievements
Village Development Societies (VDS)	11 new VDS are promoted with 2,019 members.
Capacity Building & Leadership	64 trainings conducted to the VDS members leadership, government schemes and programs, resource mobilisation, etc.,
Community Savings & Credit	This year, newly formed Village Development Societies mobilised INR 263,750 in savings, enabling 1,813 families to access revolving fund credit facilities.
Housing Support for Vulnerable Families	In four villages, 296 vulnerable families received partial housing support through a matching grant along with government assistance, enabling them to construct new and secure homes. Additionally, 282 families were supported to renovate existing structures ensuring safety, stability, and dignity in their living conditions.
Migration Prevention & Livelihood Stability	Families retained in villages with secure housing and local livelihood options
Government Convergence & Advocacy	VDS facilitated access to government schemes through strengthened local partnerships.



Transformative Outcomes

- ASSIST promoted so far 126 active Village Development Societies (VDS), including 11 newly promoted this year collectively serving over 22,570 families. These community-led institutions are driving local development, managing revolving funds, and unlocking government schemes through improved liaison. With over 7,000 members trained in leadership, financial literacy, and conflict resolution, VDS committees are emerging as trusted engines of inclusive governance and grassroots empowerment.
- ASSIST's housing support has enabled 578 families to access secure shelter through both new construction and critical renovations restoring safety, dignity, and social recognition. Women and children now live without fear, and families are choosing to stay in their villages, where they can pursue livelihoods and actively contribute to local development. Housing stability has become a foundation for community resilience and inclusion.
- Community-managed revolving funds and monthly savings systems have empowered Village Development Society (VDS) members to access credit independently reducing reliance on moneylenders and formal banks. With greater financial autonomy, families are investing in livelihoods and strengthening solidarity through collective action and mutual support.



Elderly Care



ASSIST Home stands as a sanctuary of compassion and dignity for 19 destitute women in their twilight years. More than a shelter, it is a place of healing, belonging, and quiet joy—where each resident is treated with the respect, love, and care they deserve. “Our dedicated team ensures that every woman receives holistic support, from daily nourishment to emotional companionship, fostering a life of safety, serenity, and self-worth. The home reflects our enduring commitment to inclusive care and the restoration of agency among society’s most vulnerable.” “Services Offered” “Safe Shelter & Accommodation: “Clean, secure living spaces that promote comfort and privacy.” “Nutritious Meals: Balanced diets tailored to age-specific health needs.” “Medical Care & Health Check-ups: “Regular monitoring and access to essential treatments.” “Emotional Support: Compassionate listening, companionship, and mental wellness activities.” “Recreational Engagement: Gentle physical activities, storytelling, and cultural celebrations that uplift spirits.

Groceries to single women for Subsistence

The monthly provision distribution has meaningfully improved the lives of 114 destitute women by restoring access to essential food supplies and reinforcing their right to live with dignity. Beyond immediate relief, the initiative has fostered emotional security, social inclusion, and trust in community-based support systems. “Basic Needs Met with Dignity: Regular access to staple provisions reduced hunger and nutritional vulnerability, allowing women to focus on other aspects of well-being.” “Catalyst for Holistic Support: By addressing food insecurity, the initiative opened pathways for further engagement in health, livelihood, and psychosocial support.” “Aligned with Global Goals: The intervention contributes directly to SDG 1 (No Poverty), SDG 2 (Zero Hunger), and SDG 5 (Gender Equality), reinforcing inclusive development.



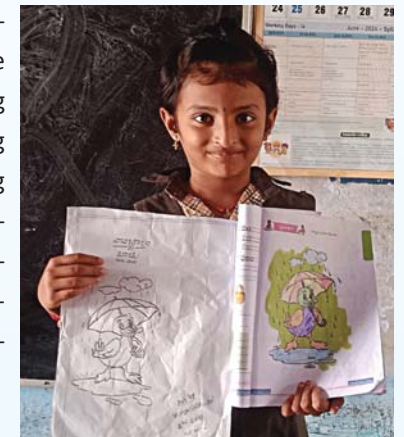
People’s Voice



Harika, a bright and ambitious student from a rural background, secures a scholarship from ASSIST to pursue her MBBS. Her father, a dedicated working employee, strives to provide for their family. The scholarship alleviates financial stress, empowering Harika to focus on her studies. With renewed hope, Harika

excels in medical school, aspiring to become a skilled doctor and serve her community. This support transforms her future prospects.

After School Programme in Backward communities sponsored by ISP Italy in partnership with ASSIST empowers children through supplementary education. Mokshita Bai, a 7-year-old participant, benefits from the program's engaging activities, improving her math and reading skills. The program expands its reach, transforming lives and futures of underprivileged children.



People's Voice



Beneficiary Testimonial: Bhoomiraj aged 55 years, lives in Pernaickanur village of Manapparai Block, Thoppampatty Panchayat.

Farm Size: 2.5 acres

Current Use: 1.5 acre actively farmed, cultivated ground nut and getting income of Rs. 67000/- yearly income; 1 acre lying unused due to lacking of capital to invest.

Reason for Unused Land: Mr. Bhoomiraj has experienced consecutive years of poor crop yields due to soil degradation and lack of access to irrigation systems. He has limited access to credit to invest in farm restoration.

Solution Implemented: Bhoomiraj collaborated with HDFC Bank - ASSIST to develop the one acre of land for irrigation, he cultivated ground nut and also cultivated black gram and onion as intercropping. Thanks to HDFC Bank Parivartan and ASSIST for this support.

Beneficiary Testimonial: Mrs. Anthonyammal, aged 45, resides in Pambarakodankinaickanur village, Manapparai Block, Thoppampatty Panchayat

- **Farm Size:** 2.5 acres
 - **Current Use:** 1 acre under active cultivation
 - **Crops Grown:** Sesame, black gram, and maize
 - **Annual Income:** Rs.60,000 generated after development
- Solution Implemented:** Cultivate groundnut on an additional 1.5 acres

Adopt intercropping with black gram and onion, improving land use and income



"Thanks to HDFC Bank Parivartan and ASSIST for their timely support. The farm pond has helped us cultivate more land, improve our income, and bring new hope to our family," - Mrs. Anthonyammal

ASSIST CARE provides comprehensive support to elderly residents, offering medical care, nutritious meals, and recreational activities. A 72 -year-old resident, Shaik Mahaboobi , who previously lived alone, now enjoys social interaction and care. The home's staff assists with daily tasks, medication management, and emotional support, significantly improving Mahaboobi quality of life. ASSIST CARE's holistic approach enhances the well-being and dignity of its residents.



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 2025, 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, 2025, 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)
Proprietor
Membership No.249342

Place: Chilakaluripet
Date : 20-09-2025
UDIN: 25249342BMJVDR8625

BALANCE SHEET AS ON	31st March 2025 INR	31st March 2024 INR
LIABILITIES		
Unrestricted Funds	73,48,363	60,85,329
Restricted Funds	2,22,77,614	22,07,523
Loan Funds	95,39,625	1,20,30,624
TOTAL	3,91,65,602	2,03,23,476
ASSETS		
Fixed Assets	94,60,677	1,01,61,286
Current Assets, Loans & Advances	2,97,04,925	1,01,62,190
TOTAL	3,91,65,602	2,03,23,476

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED	31st March 2025 INR	31st March 2024 INR
INCOME		
Donations Received	2,31,46,930	1,82,17,440
Interest and other Income	16,66,874	1,39,77,233
Excess of Expenditure over Income	-	52,22,323
TOTAL	2,48,13,804	3,74,16,996
EXPENDITURE		
Projects Related Expenses	1,95,72,616	3,54,71,075
Interest and Administration	32,77,545	11,25,527
Depreciation	7,00,609	8,20,394
Excess of Income over Expenditure	12,63,034	-
TOTAL	2,48,13,804	3,74,16,996

Accounting Policies and Notes to Accounts
form part of accounts

Sd/-
Ravi Vadlamani
President

PLACE: CHILAKALURIPET
DATE : 20.09.2025

Sd/-
J. Ranga Rao
Director

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED	31st March 2025 INR	31st March 2024 INR
RECEIPTS		
Opening balances	55,56,718	97,27,974
Donations Received	15,97,26,488	12,40,70,566
Interest and other Income	19,31,332	1,55,52,443
Loans and Advances Received & Recovered	35,55,042	91,20,481
TOTAL	17,07,69,580	15,84,71,464
PAYMENTS		
Projects Related Expenses	13,63,46,540	14,44,82,726
Interest and Administration	32,77,546	7,64,539
Loans and Advances Given & Refunded	59,66,041	76,67,481
Closing balances	2,51,79,453	55,56,718
TOTAL	17,07,69,580	15,84,71,464

For NAGACHAITANYA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 0256175

Sd/-
(CA. K. NAGACHAITANYA)
Proprietor
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

- 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.
- The balance in income and expenditure account i.e., surplus / (deficit) is transferred to this fund.
- 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. Relief Assistance
 8. 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 : 20-09-2025

Sd/-
J. Ranga Rao
Director

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

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

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

NAME	BENEFITS	AMOUNT INR
Mr. JASHTI RANGA 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)	1,25,280	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	19	42	61
10,000 - 25,000	29	34	63
above 25,000	12	2	14
Total	60	78	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 1,10,924/-

PARTNERS IN PROGRESS

S.No.	AGENCY	PROGRAMME
1.	Abhay Dan, New Delhi	- Community Development Programmes - Building Climate Resilience
2.	Alliance One International India Private Limited, Guntur	Child labour awareness and WASH Programme
3.	Andor Tech India Pvt. Ltd., Bangalore	Community Development Works
4.	ASSIST INDIA, UK	Community Development Programmes
5.	Azim Premji Foundation, Bangalore	Ensuring access to safe and adequate drinking water for all Chenchu households and facilitate access to welfare schemes & documents for eligible Chenchus
6.	Benevity, Canada through Online Giving Foundation, UK	Community Development Programmes
7.	Chris Gulley, Germany	The Hand Project
8.	DDU-GKY, Government of India, New Delhi	Vocational Training
9.	Deccan Tobacco Exports Pvt. Ltd, Guntur	Community Development Programmes
10.	DKA, Austria	Enhance socio-economic well-being of the weavers in 15 project villages and achieving project sustainability by June 2027
11.	Feeding India (Zomato Giveback), New Delhi	Meal support programme to children
12.	Galli Thomas and Capocelli, Marina, Italy	Bicycles for High School Children
13.	Growel Processors Pvt. Ltd, Vijayawada	Community Development Programmes
14.	HDFC Bank Ltd, Mumbai	Natural Resources Management
15.	HSBC Electronic Data Processing India Private Limited, Hyderabad	Build climate resilient villages through conservation of land biodiversity and create sustainable livelihoods
16.	India Insure Risk Management and Insurance Booking Services Private Limited, Secunderabad	Community Development Programmes
17.	Indian Oil Corporation Ltd., Hyderabad	Solid Waste Management Project
18.	Insieme Si Puo, Italy	- Child Sponsorship Programme - Bore wells - After School Programme - Bicycles for high school students - Flood Relief
19.	IT Services, Nellore	Community Development Programmes
20.	ITC MSK, Kolkata	Community Development Programmes
21.	KNA Foundation, Hyderabad	- Learning Beyond School - Women Livelihood - Bicycles for High School Children - Borewells - ASSIST Care

S.No.	DONOR/AGENCY	PROGRAMME
22.	Louis Dreyfus Company India Pvt Ltd, New Delhi	• Cotton farming
23.	Mission Bambini Foundation, Italy and Switzerland	• Distance Adoption Programme in Bollapalli and Markapur Areas
24.	MORE Foundation, The Netherlands	• Flood Relief
25.	Myriad, USA	• Water provision through borewells
		• Education As An Equalizer" - Scholarships to College Students
		• Bicycles for High School going children
		• Vocational Training
		• ASSIST Care
26.	NABARD, Mumbai	• Tribal Development Project in Veldurthi Mandal
		• Promotion and strengthening of FPOs (Farmer Producer Organisations)
27.	Nicole Eberle, Germany	• Child Sponsoring Programme
28.	NIRMAAN, USA	• ASSIST CARE
		• Flood Relief
		• Groceries to Aged Single Women
29.	Oil and Natural Gas Corporation Ltd, New Delhi	• Water Treatment Plants in Palnadu District
30.	Philip Morris International, Switzerland	• Women Empowerment Programme
31.	RISE Foundation, The Netherlands	• Comprehensive Community Development Programmes
32.	Rotary Australia World Community Services	• Flood Relief
33.	San Zeno Foundation, Italy	• Combating the problem of child labour in Piduguralla Region
34.	SEED, USA	• ASSIST CARE
		• Groceries to Single Women
		• Learning Beyond School
		• Women Empowerment Programme
		• Water provision through Borewells
		• Bicycles for High School Children
35.	Sri Siddharth Infratech & Services (I) Private Limited, Hyderabad	• Community Development Programmes
36.	SRR Projects Pvt. Ltd, Hyderabad	• Community Development Programmes
37.	Synchrony International Services Pvt. Ltd, Hyderabad	• Water Treatment Plants
		• Vidya Volunteers to fill the teacher gaps in Government Schools
		• Health check-ups of veterans and their spouses
		• Community Development Works
38.	Teresa, USA	• Comprehensive Community Development Programmes
39.	Universal Leaf Tobacco Company, USA	• Household Sanitation
		• Renovation of Community Water Tanks
		• Community Development Works
40.	Varaha Climate Ag Pvt. Ltd, New Delhi	• Andhra Pradesh Agro Forestry Project
41.	Viswa Yuvak Kenda, New Delhi	• Workshop on Climate Change

THE WAY FORWARD



As ASSIST celebrates four decades of committed service, our faith in Gandhian ideals - that true independence begins at the bottom - continues to guide us. Founded in 1985 by educators, social scientists, doctors, and advocates inspired by Mahatma Gandhi's vision, ASSIST remains rooted in partnership with

marginalised rural communities across Andhra Pradesh, Telangana, Tamil Nadu and Karnataka. Through participatory, community-led development, we work not for the people, but with them - enabling more than 400,000 individuals annually to claim agency over their own futures.

Yet, broader trends in the Indian nonprofit sector underscore urgent pressures. The India Non-profit Report 2025 finds that 72% of NGOs face funding deficits, and a staggering 92% cite securing core funding as their greatest challenge. Shockingly, only 22% of NGOs have built corpus funds to safeguard against financial instability. Organisations are often constrained by short-term project grants, limited operational capacities, and the dilemma of whether to deepen, expand, or scale across.

Rising to the Challenge: ASSIST's Strategic Priorities

- Fortify Financial Foundation - Launch a dedicated corpus fund, diversify funding sources, and advocate for multi-year, unrestricted grants.
- Deepen Roots in Community - Reinforce Comprehensive Community Development Projects (CCDPs) by strengthening local leadership and governance.
- Scale Strategically - Scale Deep in existing geographies, Scale Up by replicating successful models, and Scale Across by sharing insights with policymakers.
- Build Capacity and Integration of Technology - Train teams in grant writing, MIS, and adopt digital tools for monitoring and transparency.
- Elevate Impact Narratives - Blend data with human stories to communicate transformation and sector readiness for partnerships.

Our journey continues to be anchored by community-led transformation, guided by an unwavering belief that the people we serve are not recipients - they are leaders of their own change. The sector's challenges - financial instability, capacity gaps, scale dilemmas - are real. But they are also opportunities for ASSIST to reinforce our foundation, amplify our impact, and elevate our voice as a learning organisation. To our supporters, communities, partners, staff, and board members: your trust fuels our momentum. Together, we step into the next chapter with renewed intention, resilience, and hope committed to building rural communities grounded in dignity, strength, and self-reliance.

Dr. RAVI VADLAMANI
President

EXECUTIVE COMMITTEE

	S. No.	Name & Address	Sex	Qualification	Occupation	Position in the Board
	1	Rtn. Ravi Vadlamani S/o. Umamaheswara Rao D.No. 3-26-2, Flat No. B1-59 1st Line, Ravindra nagar New Pattabhipuram Guntur - 522002 Cell : 9848132565	Male	F.C.A	Chartered Accountant	President
	2	Fr. Odapatti Santiago Antony, Loyola Academy Alwal, Secunderabad Telangana - 500010	Male	B.Sc.	Social Worker	Vice President
	3	Fr. N. Bala Showraiah S/o Anthaiah 4-5-38, Bishop house Chandra Moulinagar Guntur - 522007 Cell : 9959766334	Male	B.A	Parish Priest	Executive Secretary
	4	Mr. B. Hemanth Kumar S/o. Venkateswara Rao Government Hospital Road Chirala - 523 155 Bapatla District Cell : 9440242350	Male	L.L.B.,	Advocate	Joint Secretary
	5	Mr. Muthineni Venkateswarlu S/o Punnaiah, 5-512 Lakshmi Narayanapuram Geetha Residency, Flat No.4 N.R.T Centre, Chilakaluripet Guntur Dist - 522616 Cell: 9848157219	Male	B.V.Sc.	Business	Treasurer

	S. No.	Name & Address	Sex	Qualification	Occupation	Position in the Board
	6	Dr. T. Naga Swetha D/o. Sreerama Murthy 4-01, Nagayalanka - 521 120 Krishna District Cell : 9642346952	Female	M.B.B.S.	Medical Practitioner	Member
	7	Mr. Ramkumar Seshu S/o. V.R. Seshu, D.301 Swarna Block, Tower 2, SVASA Homes, 135th Main Off Bull Temple Road, KG Nagar Bangalore, Karnataka – 560019 Cell: 9845500096	Male	M.A.	Futurologist who specializes in implementing growth plans	Member
	8	Ms B. Sunita C/o. B. Giri Kumar, 6-3-345/2 Flat No. 201, JB Apurupa One Dwarakapuri Colony Lane Beside Puma Showroom Punjagutta, Road No.1, Banjara hills Erramanzil, Hyderabad-500082 Cell:8008886688	Female	MBA	Hospital Administrator	Member
	9	Dr. K. Padmaja W/o K. Vara Prasad 3-30-6A, Nalanda Nagar 1st lane, Near NB Guest House, Guntur - 522006. Cell: 8008112727	Female	M.B.B.S., D.G.O.	Medical Practitioner	Member



Web: <https://assist-india.org>

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