

# RAYALASEEMA DEVELOPMENT TRUST

ANNUAL REPORT  
2021-2022





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# Message from the Chairperson



Having the right tools and knowledge plays a crucial role when facing many of the challenges and difficulties we face in the development sector.

RYDT set up a Human Resource Development Centre, also known as HRD, to improve the capacities and skills of the professionals working in Non-Profit Organisations (NPOs).

By improving our performance and skills as professionals, we improve personally and professionally, and these skills enhance our capabilities for efficient and effective project implementation.

Training and capacity building gives us the confidence to fulfil our roles, help us carry out our responsibilities, and improve our everyday work. We are witnessing this when working with NPOs and providing and equipping the local communities and community-based organisations with capabilities and skills, and we aim to continue it.

Thanks to all of you who, year after year, support us.

K. Sagara Murthy  
Chairperson

## VISION

To support the Rural poor, especially women and persons with disabilities, to have the necessary knowledge, skills and capacity to control their own lives and be the main stakeholders in their development and that of their communities.

## DHARMA

- Concern for others
- Work Beyond Duty
- Pursuit of Excellence in Work
- Reaching as many poor as possible

## MISSION

To promote gender sensitivity and gender equality both in organizations and at the individual/community level.

To enhance future opportunities for rural youth through education and a healthy lifestyle.

To be a professional and dynamic centre of learning and sharing experiences to strengthen action for development.

To inspire, guide and improve the competence of NPOs (Not-For-Profit) involved in the sustainable development of rural communities.

To develop the Capacity building of CBOs to enhance their involvement and accountability in community development, leading to the empowerment of poor communities.





## ABOUT RyDT

Rayalaseema Development Trust (RyDT) is a non-profit organization founded by Vicente and Anne Ferrer in 1969 at Ananthapuram.

RyDT's primary focus is to improve the knowledge and skills of Community-Based Organizations and employees of Non-Profit Organizations through value-added training, facilitation and follow-up.

RyDT is also a collaboration partner with ChildLine Project in the Ananthapuram district.

**Training to improve the competence of NPOs**

Enhance the knowledge and skills of employees of NPOs to improve efficiency in facing challenges and increase their productivity





Through Training and Capacity Building, RyDT HRD Centre engages with NPOs and enhances their capacity to achieve their goals and objectives. The initiative has two levels: in-house training and extension programs.

### **FACILITATION SKILLS**

Improving staff's capabilities, knowledge, and skills is vital in today's work environment. NPOs recognise this and encourage their staff to attend numerous training sessions. 28 members from NPOs have participated in the session conducted this year which RyDT conducts to improve the facilitation skills of middle management and grassroots-level staff.

### **BASICS IN COMMUNITY ORGANISING:**

This training increases awareness of community organisation among the new grassroots-level staff of NPOs. It helps strengthen Community Based Organisations in rural communities and urges them to play the role of leading actors in their development. 105 grassroots-level staff from different organisations have attended 6 training sessions throughout the year.

### **BUILDING RESILIENT TEAMS**

After the COVID-19 pandemic, RyDT focused on “Building Resilient Teams” for NPO and CBO teams to prepare them to bounce back faster from the challenges, adapt new ways of working and maintain a strong sense of cooperation. 80 people from various NPOs actively participated in these sessions and were made more aware of the need for a resilient team beside them.

### **COMMUNICATION SKILLS FOR PARAMEDICAL STAFF**

Effective communication skills are vital in the field of Development. We focused on the paramedical staff of local NPO hospitals and provided inputs to develop their communication skills for better interaction with the patients. A participatory approach has been adopted for their active participation, which helped 15 people from NPO-run hospitals who had attended these specialised training sessions.



## CAPACITY BUILDING FOR CBOs

Community capacity building is about enabling the local communities to implement, develop and sustain their solutions to the problems in a way that helps them shape and exercise control over their physical, social, economic and cultural environments. 460 people from various CBOs attended ten capacity-building training sessions conducted throughout the year.



## FOREST PRODUCTS – COLLECTION AND MARKETING

We emphasised on income generation for indigenous tribes of the Nallamala forest range through forest products collection, processing and marketing. 366 people from the community attended training sessions.

This initiative helped the tribal communities in deep forest villages for collective action to earn a regular income for their livelihoods.





I belong to Medimalakalapenta of Amrabad tiger reserve forest. It's about 75 km from Achampet, a town in Telangana state. The training by RyDT helped us immensely with the marketing strategies to sell forest products. This season, we collectively sold the tamarind, and our family got Rs.17,000/- as our share. We are very happy.

Idamma,  
Medimalakalapenta

## MANDAL MAHILA SAMAKHYA

“Mandal Mahila Samakhya” is a Women’s Federation at mandal level. Federations are constituted to strengthen their efforts to converge with Government organizations and mobilise Government resources. We emphasised training the village-level network groups on the concept, their roles and responsibilities in the Federation. 795 women and men attended 18 sessions conducted throughout the year.

The women who underwent the training are happy to get this opportunity. They are now moving ahead with more enthusiasm.





## LAND AND AGRICULTURE DEVELOPMENT

12 sessions were held to support the tribal population in understanding the importance of agriculture and the value of the land. Inspired by the benefits, 427 Chenchu tribal people attended these sessions conducted throughout the year and mobilised land-related benefits from the Integrated Tribal Development Agency and State Government. It contributed to a great extent to preventing migration and building trust in agriculture.



## YOUTH LEADERSHIP DEVELOPMENT

Through Youth Leadership Development, RyDT aims to develop leadership qualities among youth in the communities. 154 members took part in these sessions to improve their skills, identify their problems and work together to resolve them.

## EXPOSURE VISITS

Exposure visits are one of the effective methods of learning. 143 individuals from various CBOs visited five different places this year, enabling them to learn about new ideas and best practices that would help in their development. Interaction with various people and knowing their success stories create exposure and learning, which inspire participants to make strides towards sustainable development.



Exposure visits are the means to learn new ideas and innovative thoughts in the community development process. It was a great experience to visit Gangadevipalli and learn about their experiences in creating an ideal village. Their innovative ideas and efforts to become an ideal village inspired me to adopt such practices in our village.

G. Prabhakar Reddy  
Sarpanch, Nijavalli Village

# GOVERNANCE

## Board of Trustees



Mr. K. Sagara Murthy, Chairperson



Ms. Anne Ferrer  
Trustee



Mr. Moncho Ferrer  
Trustee



Mr. G. Nageswara Reddy  
Trustee



Mr. C.R. Sudheendra Rao  
Trustee

## Management

Mr. P. Niranjan, Director

# AUDIT REPORTS & FINANCIAL STATEMENTS



**V.K. MADHAVA RAO & CO.**

**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT**

To

The Board of Trustees of  
Rayalaseema Development Trust  
Anantapuramu.

**I. Opinion :**

We have audited the attached Financial Statements of Rayalaseema Development Trust (The Trust), Anantapuramu, which comprise the Balance Sheet as at 31<sup>st</sup> March 2022 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, 2022 and of its excess of Income over Expenditure for the year then ended 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.



**V.K. MADHAVA RAO & CO.**

**CHARTERED ACCOUNTANTS**

**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 Trust 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 Trust or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Trust'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





**V.K. MADHAVA RAO & CO.**

**CHARTERED ACCOUNTANTS**

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 Trust'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 Trust'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



**V.K. MADHAVA RAO & CO.**

**CHARTERED ACCOUNTANTS**

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust 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 and on behalf of  
M/s. **V.K.MadhavaRao & Co.,**  
Chartered Accountants,  
Firm Registration No:001908S



**(V.M.SUDHAKAR)**

Proprietor

(Membership No: 202151)

**UDIN:22202151AUFZUE9807**



Place: Secunderabad  
Date: 23<sup>rd</sup> September, 2022

# RAYALASEEMA DEVELOPMENT TRUST :: ANANTHAPURAMU

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	REF. SCHEDULE No's	AMOUNT ₹.	PAYMENTS	REF. SCHEDULE No's	AMOUNT ₹.
<b>Opening Balances :</b>			<b>Program expenditure :</b>		
Cash	I	1,10,216.00	Women Program	VI-A	17,12,416.50
Bank		3,40,57,614.26	Central Office & Campuses	VI-B	83,82,076.61
Field / Area Offices	1B	3,75,489.00	Capital Expenditure :		1,00,94,493.11
<b>Grants :</b>			Capital Expenditure	VII	23,29,994.00
Foreign Grants		3,26,85,918.00	<b>Other Exp - Current Liabilities :</b>		
Local Grants/Contributions	II	4,37,027.00	Gratuity & Welfare	VIII	1,35,060.00
Specific Grants		8,19,161.00	Health Insurance		81,614.00
<b>Other Receipts / Income :</b>			<b>Liabilities Payments :</b>		
Bank Interest		17,67,537.00	Goods and Service Tax	VIII-A	1,75,064.30
Income on Investments	III	23,814.24	<b>Advances :</b>		
Other Receipts		7,817.00	Advances - Staff & Others		23,275.00
<b>Other Receipts / Income</b>			TDS on interest receivable from IT Dept.	V	2,73,862.00
Sale of Fixed Assets	III-A	20,50,000.00	Advance to Other Programs (Per Contra)		8,00,000.00
		20,50,000.00			10,97,137.00

As per our report of even date attached  
for M/S V K MADHAV A RAO & Co  
Chartered Accountants  
ICAI Firm Registration No : 001908S



V M Sudhakar  
Proprietor  
Membership No : 202151  
UDIN : 22202151AUFZUE9807

RECEIPTS	REF. SCHEDULE No's	AMOUNT ₹.	PAYMENTS	REF. SCHEDULE No's	AMOUNT ₹.
<b>Other Receipts / Current Liabilities :</b>			<b>Investments :</b>		
Gratuity & Welfare	IV	1,77,780.00	Gratuity & Welfare		1,77,780.00
Health Subsidy		1,43,958.68	Health Subsidy	IX	2,55,354.00
<b>Advances :</b>			General Deposits		5,03,69,503.00
TDS on Interest from IT Dept.		3,46,451.00			5,08,02,637.00
GST - Output Tax	V	8,070.36	<b>Closing Balances :</b>		
vance from Other Programs (Per Contra)		8,00,000.00	Cash	I	3,716.00
<b>Realization of Investments :</b>			Bank		91,78,486.89
Gratuity & Welfare	V-A	1,11,245.76	Field / Area Offices	1B	23,897.00
<b>TOTAL : ₹</b>		7,39,22,099.30	<b>TOTAL : ₹</b>		7,39,22,099.30

Significant accounting Policies and Notes on Accounts

The Schedules referred to above form an integral part of the Financial Statements

XVI

As per our report of even date attached  
for M/S V K MADHAV A RAO & Co  
Chartered Accountants

ICAI Firm Registration No : 001908S  
V M Sudhakar  
Proprietor  
Membership No : 202151  
UDIN : 22202151AUFZUE9807



**RAYALASEEMA DEVELOPMENT TRUST :: ANANTHAPURAMU**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

EXPENDITURE	REF. SCHEDULE No's	AMOUNT ₹	INCOME	REF. SCHEDULE No's	AMOUNT ₹
<b>Program expenditure :</b>			<b>Grants :</b>		
Women Program	VI-A	17,12,416.50	Foreign Grants	II	3,26,85,918.00
Central Office & Campuses	VI-B	83,82,076.61	Local Grants/Contributions		4,37,027.00
			Specific Grants		8,19,161.00
<b>DEPRECIATION :</b>					3,39,42,106.00
Buildings		20,24,929.00	<b>Other Receipts / Income :</b>		
Computer Peripheral		3,82,868.00	Bank Interest	III	17,67,537.00
Furniture & Fittings		3,91,616.00	Income on Investments		23,814.24
Electrical Electronic and Equipments		5,54,494.00	Other Receipts		7,817.00
Vehicles		4,18,869.00			17,99,168.24
Other Assets / Equipments		9,34,685.00	Profit on Sale of Asset	V-B	5,35,172.00
Low Value Assets		1,15,345.00			5,35,172.00
Excess of Income over Expenditure	XI	2,13,59,147.13			
<b>TOTAL : ₹</b>		<b>3,62,76,446.24</b>	<b>TOTAL : ₹</b>		<b>3,62,76,446.24</b>

Significant accounting Policies and Notes on Accounts

The Schedules referred to above form an integral part of the Financial Statements

As per our report of even date attached

for M/S V K MADHAV A RAO & Co

Chartered Accountants

ICAI Firm Registration No : 0019085  
  
**V M Sudhakar**  
 Proprietor  
 Membership No : 202151  
 UDIN : 22202151AUFZUE9807

**RAYALASEEMA DEVELOPMENT TRUST :: ANANTHAPURAMU**

**BALANCE SHEET AS AT 31.03.2022**

LIABILITIES	REF. SCHEDULE No's	AMOUNT ₹	ASSETS	REF. SCHEDULE No's	AMOUNT ₹
<b>Fund Account</b>			<b>Fixed Assets [ Capital Expenditure ]</b>		
Capital Fund		5,94,57,403.20	Fixed Assets	X	5,94,57,403.20
General Fund		5,55,21,125.56	<b>Current Assets - Investments / Deposits:</b>		
<b>FUTURE PROGRAM FUND UNDER FORM-10</b>			Gratuity & welfare	XIII	23,53,473.27
Relief to the Poor Program Fund :		2,60,00,000.00	Health Subsidy		35,16,825.25
			General Deposits		7,02,69,503.00
<b>Current Liabilities - Staff Welfare :</b>			Electricity Deposits		3,80,810.00
Gratuity & Welfare		23,53,473.27	Gas Deposits		6,800.00
Health Subsidy	XII - A	35,28,859.91			7,65,27,409.52
<b>Current Liabilities - Others :</b>			<b>Current Assets - Advances : Receivables</b>		
Earnest Money Deposit		35,571.00	Staff & Others		33,343.00
GST - Input Tax	XII - B	-	Services Recoverable	XIV	4,61,098.65
			TDS on interest receivable from IT Dept.		11,98,240.68
<b>Current Liabilities / Advances (Per Contra)</b>			GST - Output Tax		12,838.00
Advances from Other Programs(PerContra)	XV	8,00,000.00	<b>Current Liabilities / Advances (Per Contra)</b>		
			Advances to Other Programs(PerContra)	XV	8,00,000.00
			<b>Closing Balances :</b>		
			Cash	I	3,716.00
			Bank		91,78,486.89
			Field / Area Offices	1B	23,897.00
<b>TOTAL : ₹</b>		<b>14,76,96,432.94</b>	<b>TOTAL : ₹</b>		<b>14,76,96,432.94</b>

Significant accounting Policies and Notes on Accounts

The Schedules referred to above form an integral part of the Financial Statements

XVI

As per our report of even date attached  
 for M/S V K MADHAV A RAO & Co

Chartered Accountants

ICAI Firm Registration No : 0019085  
  
**V M Sudhakar**  
 Proprietor  
 Membership No : 202151  
 UDIN : 22202151AUFZUE9807



*\*Rayalaseema Development Trust (RyDT) is registered under the Indian Registration Act, 1908 and 12A of the Income Tax Act. Donations to RyDT are exempt under section 80G of Income Tax Act. RyDT is registered under FCRA.*

Rayalaseema Development Trust  
Bangalore Road,  
Ananthapuramu -515001,  
Andhra Pradesh, India.

Phone:

+91 - 8554-275503

E-mail: rydtindia@gmail.com

Website: <https://www.rydtindia.org/>

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