CA INDIA R M C R & CO
CHARTERED ACCOUNTANTS

Partners
RUDOLPH M.C. RODRIGUES
MAXIM M. FERNANDES
SHEBONNIE M.C. PINTO
RISHAL PREEMA RENJAL

Catholic Centre II Floor
Hampankatta, Mangalore - 575 001.
Tel : Office : 0824 - 2953488, 2443599 / 7349741264
Email : info@ca-rmc.com / ca.rmcr.co@gmail.com

FORM 10B

(See rules 16CC and 17B)

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub – clause (ii) of clause (b) of sub – section (1) of section 12A of the Income Tax Act, 1961.

We have examined the Balance Sheet of **SEVASANGAMA DEVELPOMENT SOCIETY (SSDS) NEAR KENDRIYA VIDYLAYA, KOTNOOR D VILLAGE, JEVARGI ROAD, GULBARGA -585 102,** as at **31st March 2025** and the Income and Expenditure Account for the year ended on that date are in agreement with the books of account maintained by the said Society.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Emphasis of Matter :

We draw attention to note 2 to the financial statements which states that the financial statements have been prepared in accordance with the format prescribed in the Technical Guide for Accounting for Not-for-Profit Organisation issued by The Institute of Chartered Accountants of India and not in accordance with the format prescribed in the Guidance Note

Seva Sangama Development Society Gulbarga 585102 Kotnoor D.

R M C R & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

on Financial Statements of Non Corporate Entities. In our opinion, the non-adherence to ICAI guidelines relates only to presentation and disclosure but does not effect the recognition or measurement of transactions and balances and accordingly does not impact the true and fair view of the presentation of the financial statements. Further, the non-adherence to ICAI guidelines does not result in any material misstatements in the financial statements that are prepared in accordance with Indian GAAP standards and ICAI norms.

Our opinion is not modified in respect of the above.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been maintained at the registered office of the above named Society at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts along with accounting policies give a true and fair view:

i) In the case of the Balance Sheet of the **State of Affairs** the Society as at 31st March 2025,

AND

ii) In the case of the Income and Expenditure Account of the **Excess of Income over Expenditure** of the Society for the year ended 31st March 2025.

The prescribed particulars are annexed hereto.

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No.025496]
UDIN : 25025496BMHWXW5304

Place : Mangalore
Date : 16.08.2025

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2025

(Amount in ₹)

	Particulars	Note No.	31st March 2025	31st March 2024
I	**SOURCES OF FUNDS :**			
1	**Capital Funds :**			
	Unrestricted Funds	3	38,68,767.95	35,33,095.45
	Restricted Funds	4	4,44,744.00	25,95,121.15
			43,13,511.95	61,28,216.60
2	**Non-current liabilities**		-	-
3	**Current liabilities :**			
	Other current liabilities	5	6,225.00	7,131.00
			6,225.00	7,131.00
	Total :		**43,19,736.95**	**61,35,347.60**
II	**APPLICATION OF FUNDS :**			
1	**Non-current assets :**			
	Property, Plant and Equipment and Intangible assets :			
	Property, Plant and Equipment	6	8,99,514.00	10,24,313.00
			8,99,514.00	10,24,313.00
2	**Current assets :**			
	Cash and bank balances	7	32,75,386.25	48,43,242.90
	Other current assets	8	1,44,836.70	2,67,791.70
			34,20,222.95	51,11,034.60
	Total :		**43,19,736.95**	**61,35,347.60**
	Brief note about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]

UDIN : 25025496BMHWXW5304

For **Seva Sangama Development Society**

President

Secretary

Place : Mangaluru
Date : 16.08.2025

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

Consolidated Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

Particulars	Note No.	31st March 2025			31st March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income :							
Donations and Grants	9A	11,08,594.00	-	11,08,594.00	10,80,956.15	-	10,80,956.15
II Other Income	10A	2,12,727.00	-	2,12,727.00	2,16,616.00	-	2,16,616.00
III Total Income :		**13,21,321.00**	**-**	**13,21,321.00**	**12,97,572.15**	**-**	**12,97,572.15**
IV Expenses :							
Employee Benefits Expense	12A	2,88,468.00	-	2,88,468.00	1,43,987.00	-	1,43,987.00
Depreciation and Amortization Expense	13	1,24,799.00	-	1,24,799.00	1,46,755.00	-	1,46,755.00
Other Expenses	14A						
-Charitable Expenses		2,17,568.00	-	2,17,568.00	2,33,567.00	-	2,33,567.00
- Others		3,54,813.50	-	3,54,813.50	2,34,360.88	-	2,34,360.88
Total Expenses :		**9,85,648.50**	**-**	**9,85,648.50**	**7,58,669.88**	**-**	**7,58,669.88**
V Excess of Income over Expenditure for the year (III- IV)		**3,35,672.50**	**-**	**3,35,672.50**	**5,38,902.27**	**-**	**5,38,902.27**
Balance transferred to General Fund		**3,35,672.50**	**-**	**3,35,672.50**	**5,38,902.27**	**-**	**5,38,902.27**
Brief note about the Entity	1						
Summary of significant accounting policies	2						

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]
UDIN : 25025496BMHWXW5304

R M C R & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

Place : Mangaluru
Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

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

Note - 1 Brief note about the entity :

The Seva Sangama Development Society is registered under the Karnataka Societies Registration Act 1960 on 27th July 2006. It was registered under Section 12A on 16th June 2006 and the said registration has been renewed on 24th September 2021 vide Unique Registration Number AAEAS0511KE20102.

It was registered under Section 80G on 12th September 2006 and the said registration has been renewed on 24th September 2021 vide Unique Registration Number AAEAS0511KF2006801.

It was registered under FCRA on 3rd May 2010 and the said registration has been renewed on 15th May 2021.

The Seva Sangama Development Society is registered under NGO DARPAN portal bearing number KA/2016/0112218 on 27th July 2016.

The objects of the Society are :

(a) Charity : To perform works of charity for those in need irrespective of race, caste, community or creed.

(b) Social Service : To engage in social service aimed at improving the living conditions and general welfare of the poor, particularly farmers and other working people as well as poor, indigent persons of whatever occupation irrespective of race, caste, community or creed.

(c) To establish : conduct, manage, promote, maintain, equip, administer, close down or dispose of social welfare centres, social training centres, technical schools, social institutions,dispensaries, hospitals, work guides, recreation centres, reading rooms, study circles, agricultural schools, demonstration centres, orphanages, schools, colleges, agricultural development and earning projects, community development programmes and other related institutions to promote the objects of the society.

(d) Building : To erect buildings, hostels, bungalows, godowns, dispensaries, hospitals, schools, colleges and any type of buildings or structures whatsoever to further any purpose or purposes of the society and to maintain, deal with, manage, control, administer, develop, improve, alter, repair, demolish or reconstruct the same or any portions thereof.

(e) Income : To use the income from the property movable and immovable or from the works of the society as such, whensoever derived for the objects of the society as set forth in this Memorandum of Association provided that no portion thereof be distributed among its members by way of profits, dividends or bonuses.

(f) And to do or to cause to be done any or all such acts or things as shall be conducive to the socio. economic, cultural, moral, ethical, Civil, patriotic or physical welfare of the people of India, provided such things or acts be not contrary to or inconsistent with the spirit and principles of the laws under which this Society has been organized and registered.

Note - 2 Significant Accounting Policies :

1) Basis of preparation of financial statements :

The financial statements of the Society have been prepared under the historical cost convention on the cash basis of accounting in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles(GAAP) in India.

The following accounting standards are not applicable for Society :

1) AS 3-Cash Flow Statements
2) AS 14-Accounting for Amalgamations
3) AS 17-Segment Reporting
4) AS 18-Related Party Disclosures
5) AS 20-Earning Per Share
6) AS 21-Consolidated Financial Statements
7) AS 23-Accounting for Investments in Associates in Consolidated Financial Statements
8) AS 24-Discontinuing Operations

Seva Sangama Development Society Kalaburagi 585102 Kotnoor D.

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9) AS 25-Interim Financial reporting

10) AS 27-Financial Reporting of Interests in Joint Ventures

11) AS 28-Impairment of Assets

The following standards are applicable to the Society with certain relaxations :

1) AS 10-Property,Plant and Equipment-Relaxation in Paragraph 87 disclosure

2) AS 11-The Effects of Changes in Foreign Exchange Rates-Relaxation in Paragraph 44 disclosure

3) AS 15-Employee Benefits-Relaxation for below paragraphs :

a) Paragraphs 11 to 16 of the standard to the extent they deal with recognition and measurement of Short- Term accumulating compensated absences which are non vesting.

b) Paragraphs 46 and 139 of the Standard which deal with discounting of amounts that fall due more than 12 months after the Balance Sheet date

c) Recognition and measurement principles laid down in paragraphs 50 to 116 and presentation and disclosure requirements laid down in paragraphs 117 to 123 of the Standard in respect of accounting for defined benefit plans.

d) Recognition and measurement principles laid down in paragraphs 129 to 131 of the Standard in respect of accounting for other long-term employee benefits.

4) AS 19-Leases-Relaxation in Paragraph 22 (c),(e) and (f); 25 (a), (b) and (e); 37 (a), (f) and (g); 38; and 46(b), (d) and (e)

5) AS 22-Accounting for Taxes on Income :

a) MSMEs shall comply with the requirements of AS 22, Accounting for Taxes on Income, for Current tax defined in paragraph 4.4 of AS 22, with recognition as per paragraph 9, measurement as per paragraph 20 of AS 22 and presentation and disclosure as per paragraphs 27-28 of AS 22.

b) Transitional requirements

6) AS 26-Intangible Assets-Relaxation in Paragraph 90(d)(iii); 90(d)(iv) and 98 disclosure

7) AS 29-Provisions, Contingent Liabilities and Contingent Assets-Relaxation in paragraph 66 and 67 disclosure

The financial statements have been prepared in accordance with the format prescribed in the Technical Guide for Accounting for Not-for-Profit Organisations issued by The Institute of Chartered Accountants of India and not in accordance with the format prescribed in the Guidance Note on Financial Statements of Non Corporate Entities. The Income and expenditure related to restricted funds is disclosed in the balance sheet and not in Income and Expenditure Account.

This departure does not affect the recognition, measurement, or fairness in the presentation of the financial statements. The management is of the view that the financial statements as presented, reflect a true and fair view of the operational results and the state of affairs of the entity and are in compliance with all applicable accounting standards and Indian GAAP.

2) Current vs Non Current Classifications :

The society presents assets and liabilities in the balance sheet based on current/non current classification.

An asset is classified as current when :

-Intended to be consumed in normal operating cycle

-Expected to be settled within twelve months after the reporting period, or

-Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non current.

A liability is current when :

-It is expected to be settled in the normal operating cycle

-It is due to be settled within twelve months after the reporting period or

-There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting peri

The society classifies all other liabilities as non current.

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3) Property, Plant and Equipment :

Tangible Assets :

PPE are stated at cost of acquisition and construction less accumulated depreciation.

The cost of PPE includes the purchase cost and other directly attributable cost of bringing the assets to their working condition for the intended use. Borrowing costs, if any, directly attributable to the acquisition or construction of those assets which are necessarily take a substantial period of time to get ready for their intended use are capitalised. PPE received as donation in kind are measured and recognised at fair value on the date of being ready for their intended use. Advances paid towards the acquisition of assets as at the Balance Sheet dates are disclosed under long term loans and advances.

Intangible Assets :

Intangible Assets are recorded at the consideration paid for acquisition of such assets and carried at cost less accumulated depreciation.

In respect to assets(tangible or intangible) acquired prior 31.03.2018,the written down value as on 31.03.2018 is taken as the cost of acquisition.

4) Depreciation :

Depreciation on Property, plant and equipment and amortisation on intangible assets is provided based on rates prescribed under Income Tax Rules, 1962.

Class of Assets	Rate of depreciation
Tangible Assets	
Buildings	10%
Equipments	15%
Computer Equipments	40%
Furniture and Fixtures	10%
Vehicles	15%
Intangible Assets	
Computer Software	40%

5) Revenue Recognition :

Grant and Donations received in cash

Donations received in cash recognised as income when the donation is received.

Grant and Donations received in kind

Donations received in kind are from non government entities are measured at fair market value on the date of receipt and recognised as income.

Donations received with specific directions

Donations made with a specific direction that they shall form a part of the corpus funds or endowment fund of the society are classified as such, and are directly reflected as fund receipts in the Balance Sheet.

Government Grants received

Government grants related to revenue are reflected as income. Government grants related to specific asset are shown as deductions from the gross value of asset concerned in arriving at their book value. Where the grant related to specific fixed asset equals the whole, or virtually the whole of the cost of the asset, the asset is shown in the Balance Sheet at 5% of the cost.

Interest Income

Interest income is recognised in the financial statements on accrual basis.

Other Income

Other income is recognised in the financial statements on cash basis.

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6) Income Tax :

Under the provisions of the Act ,the incomeof the Society is exempt from tax, subject to the compliance of terms and conditions specified in the Act.

7) Foreign Exchange Transactions :

Foreign exchange transactions are recorded at the rate at which they are realised.

8) Employee Benefits :

Provident Fund

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

Employees' State Insurance

All eligible employees are covered under the Employees' State Insurance ,which is a defined benefit plan. Both the employees and the society make monthly contribution to the fund, which is equal to the specified percentage of the covered employee's salary. The society has no further obligations under this plan beyond the monthly contributions. The monthly contributions made by the society are charged to Income and Expenditure account has no further obligations under this plan beyond the monthly contributions. The monthly contributions made by the society are charged to Income and Expenditure account.

Capital Funds :

Note - 3 Unrestricted Fund :

a) **General Fund :**

Particulars	31st March 2025	31st March 2024
Opening Balance	35,33,095.45	29,94,317.08
Add : Excess of Income over Expenditure for the year	3,35,672.50	5,38,778.37
	38,68,767.95	35,33,095.45
Total General Fund	**38,68,767.95**	**35,33,095.45**
Total Unrestricted Funds	**38,68,767.95**	**35,33,095.45**

Note - 4 Restricted Fund :

Wonder Dream Evening Tuition Programme :

Particulars	31st March 2025	31st March 2024
Opening Balance	1,00,000.00	-
Add : Funds transferred/received during the year	1,00,000.00	1,00,000.00
	2,00,000.00	1,00,000.00
Less : Debits	1,11,900.00	-
Closing Balance	**88,100.00**	**1,00,000.00**

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Wonder Dream Environment Sustainability Programme :

Particulars	31st March 2025	31st March 2024
Opening Balance	-	-
Add : Funds transferred/received during the year	1,00,000.00	-
	1,00,000.00	-
Less : Debits	51,733.00	-
Closing Balance	**48,267.00**	-

CARITAS India Sparsha Cancer Programme :

Particulars	31st March 2025	31st March 2024
Opening Balance	9,082.00	9,082.00
Add : Funds transferred/received during the year	-	-
	9,082.00	9,082.00
Less : Debits	-	-
Closing Balance	**9,082.00**	**9,082.00**

Giftabled :

Particulars	31st March 2025	31st March 2024
Opening Balance	2,283.00	2,283.00
Add : Funds transferred/received during the year	-	-
	2,283.00	2,283.00
Less : Debits	-	-
Closing Balance	**2,283.00**	**2,283.00**

APPI - Early Intervention and Early Education :

Particulars	31st March 2025	31st March 2024
Opening Balance	24,79,903.00	26,10,112.00
Add : Funds transferred/received during the year	12,19,839.00	33,61,638.00
	36,99,742.00	59,71,750.00
Less : Debits	34,02,730.00	34,91,847.00
Closing Balance	**2,97,012.00**	**24,79,903.00**

Ujjivana Phase III :

Particulars	31st March 2025	31st March 2024
Opening Balance	3,853.15	12,705.40
Add : Funds transferred/received during the year	10,50,232.50	8,45,708.25
	10,54,085.65	8,58,413.65
Less : Debits	10,54,085.65	8,54,560.50
Closing Balance	-	**3,853.15**
Total Restricted Funds	**4,44,744.00**	**25,95,121.15**

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**

Chartered Accountants

[Firm Registration No. 003284S]

Rudolph M.C Rodrigues

Partner

[Membership No. 02...]

UDIN : 25025496BMHWXW5304

Place : Mangaluru

Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

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

(Amount in ₹)

Note No.	PARTICULARS	31st March 2025	31st March 2024
5	**Other current liabilities :**		
	TDS payable	-	1,150.00
	Other payables :		
	ESI Employee Share	1,194.00	1,129.00
	EPF Employee Share	5,031.00	4,852.00
	Total Other current liabilities	**6,225.00**	**7,131.00**

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]

UDIN : 25025496BMHWXW5304

R M C R & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

For **Seva Sangama Development Society**

President

Secretary

Seva Sangama Development Society Gulburagi 585102 Kotnoor D.

Place : Mangaluru
Date : 16.08.2025

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

6 Property, Plant and Equipment and Intangible Assets (owned assets)

General Account :

(Amount in ₹)

Particulars /Assets	Equipment	Furniture & Fixtures	Computer/ Printer	Total
Gross Block				
At 1 April 2024	2,38,460.00	9,40,986.00	92,181.00	12,71,627.00
Additions	-	-	-	-
Deductions/Adjustments	-	-	-	-
At 1 April 2023	2,38,460.00	9,40,986.00	92,181.00	12,71,627.00
Additions	-	-	-	-
Deductions/Adjustments	-	-	-	-
At 31 March 2025	**2,38,460.00**	**9,40,986.00**	**92,181.00**	**12,71,627.00**
At 31 March 2024	**2,38,460.00**	**9,40,986.00**	**92,181.00**	**12,71,627.00**
Depreciation/Adjustments				
At 1 April 2024	1,18,112.00	3,59,362.00	77,947.00	5,55,421.00
Additions	18,052.00	58,162.00	5,694.00	81,908.00
Deductions/Adjustments	-	-	-	-
At 1 April 2023	96,874.00	2,94,737.00	68,457.00	4,60,068.00
Additions	21,238.00	64,625.00	9,490.00	95,353.00
Deductions/Adjustments	-	-	-	-
At 31 March 2025	**1,36,164.00**	**4,17,524.00**	**83,641.00**	**6,37,329.00**
At 31 March 2024	**1,18,112.00**	**3,59,362.00**	**77,947.00**	**5,55,421.00**
Net Block				
At 31 March 2025	**1,02,296.00**	**5,23,462.00**	**8,540.00**	**6,34,298.00**
At 31 March 2024	**1,20,348.00**	**5,81,624.00**	**14,234.00**	**7,16,206.00**

Foreign Contribution :

Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in ₹)

Particulars /Assets	Equipment	Furniture & Fixtures	Computer/ Printer	Total
Gross Block				
At 1 April 2024	4,95,899.00	1,98,559.00	65,170.00	7,59,628.00
Additions	-	-	-	-
Deductions/Adjustments	-	-	-	-
At 1 April 2023	4,95,899.00	1,98,559.00	65,170.00	7,59,628.00
Additions	-	-	-	-
Deductions/Adjustments	-	-	-	
At 31 March 2025	**4,95,899.00**	**1,98,559.00**	**65,170.00**	**7,59,628.00**
At 31 March 2024	**4,95,899.00**	**1,98,559.00**	**65,170.00**	**7,59,628.00**

Seva Sangama Development Society, Gulbarga 585102, Kotnoor D

R M C R & CO., F.R. No. 003284S, MANGALURU 575 001, CHARTERED ACCOUNTANTS

Particulars /Assets	Equipment	Furniture & Fixtures	Computer/ Printer	Total
Depreciation/Adjustments				
At 1 April 2024	3,04,786.00	89,983.00	59,629.00	4,54,398.00
Additions	28,667.00	10,858.00	2,216.00	41,741.00
Deductions/Adjustments	-	-	-	-
At 1 April 2023	2,71,060.00	77,919.00	55,935.00	4,04,914.00
Additions	33,726.00	12,064.00	3,694.00	49,484.00
Deductions/Adjustments	-	-	-	-
At 31 March 2025	**3,33,453.00**	**1,00,841.00**	**61,845.00**	**4,96,139.00**
At 31 March 2024	**3,04,786.00**	**89,983.00**	**59,629.00**	**4,54,398.00**
Net Block				
At 31 March 2025	**1,62,446.00**	**97,718.00**	**3,325.00**	**2,63,489.00**
At 31 March 2024	**1,91,113.00**	**1,08,576.00**	**5,541.00**	**3,05,230.00**

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS	
	Computer Software	Total
Gross Block		
At 1 April 2024	25,200.00	25,200.00
Additions	-	-
Deductions/Adjustments	-	-
At 1 April 2023	25,200.00	25,200.00
Additions	-	-
Deductions/Adjustments	-	-
At 31 March 2025	**25,200.00**	25,200.00
At 31 March 2024	**25,200.00**	25,200.00
Amortization/Adjustment		
At 1 April 2024	22,323.00	22,323.00
Additions	1,150.00	1,150.00
Deductions/Adjustments	-	-
At 1 April 2023	20,405.00	20,405.00
Additions	1,918.00	1,918.00
Deductions/Adjustments	-	-
At 31 March 2025	**23,473.00**	**23,473.00**
At 31 March 2024	**22,323.00**	**22,323.00**
Net Block		
At 31 March 2025	**1,727.00**	**1,727.00**
At 31 March 2024	**2,877.00**	**2,877.00**

R M C R & CO
F.R. No. 003284S
MANGALURU 575 001
CHARTERED ACCOUNTANTS

Development Society
Kalaburagi
585102
Kohinoor D.

Total Assets :

F.Y 2024-2025

Particulars /Assets	Equipment	Furniture & Fixtures	Computer/ Printer	Intangible	Total
Gross Block	7,34,359.00	11,39,545.00	1,57,351.00	25,200.00	20,56,455.00
Less : Depreciation	4,69,617.00	5,18,365.00	1,45,486.00	23,473.00	11,56,941.00
Net Block	**2,64,742.00**	**6,21,180.00**	**11,865.00**	**1,727.00**	**8,99,514.00**

F.Y 2023-2024

Particulars /Assets	Equipment	Furniture & Fixtures	Computer/ Printer	Intangible	Total
Gross Block	7,34,359.00	11,39,545.00	1,57,351.00	25,200.00	20,56,455.00
Less : Depreciation	4,22,898.00	4,49,345.00	1,37,576.00	22,323.00	10,32,142.00
Net Block	**3,11,461.00**	**6,90,200.00**	**19,775.00**	**2,877.00**	**10,24,313.00**

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]
UDIN : 25025496BMHWXW5304

For **Seva Sangama Development Society**

President

Secretary

Place : Mangaluru
Date : 16.08.2025

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

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

(Amount in ₹)

Note No.	PARTICULARS		31st March 2025	31st March 2024
7	**Cash and Bank Balances :**			
A	**Cash and cash equivalents :**			
	On Savings Accounts :			
	Federal Bank, S.B. A/c No. 16040100086311		1,64,633.15	1,73,731.15
	HDFC Bank, A/c No. 50100556488782		4,07,542.44	7,23,696.44
	Federal Bank, S.B. A/c No. 16040100022902		2,14,720.58	36,753.08
	Indian Bank, S.B. A/c No. 527451456		5,328.05	5,185.05
	Catholic Syrian Bank, S.B. A/c No. 022901601806190002		12,202.00	11,949.00
	State Bank of India, A/c No. 00000041995101159		11,554.08	6,598.08
	CSB Bank, S.B A/c No. 190001		6,027.67	7,604.82
	State Bank of India, S.B A/c No. 11853		364.28	2,246.28
	Cash in Hand		56.00	772.00
	Total	**(I)**	**8,22,428.25**	**9,68,535.90**
B	**Other bank balances :**			
	Bank Deposits		-	-
	Earmarked Bank Deposits		-	-
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		24,52,958.00	38,74,707.00
	Others (specify nature)		-	-
	Total other bank balances	**(II)**	**24,52,958.00**	**38,74,707.00**
	Total Cash and bank balances	**(I+II)**	**32,75,386.25**	**48,43,242.90**
8	**Other current assets :**			
	Income Tax Refund Receivable :			
	A.Y 2016-17		18,816.70	18,816.70
	A.Y 2023-24		8,756.00	8,756.00
	A.Y 2024-25		26,564.00	26,564.00
	A.Y 2025-26		16,040.00	-
	Staff Advance		-	1,21,000.00
	Other Advance		-	34,099.00
	Accrued Interest		74,660.00	58,556.00
	Total :		**1,44,836.70**	**2,67,791.70**

The accompanying notes are an integral part of the financial statements

Per report of even date
For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003285S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]
UDIN : 25025496BMHWXW5304

Place : Mangaluru
Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

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

(Amount in ₹)

Note No.	PARTICULARS	31st March 2025	31st March 2024
9	**Donations and Grants :**		
	General :		
	APPI Early Intervention and Early Education	12,00,000.00	33,42,000.00
	Wonder Dream- Evening Tuition Programme	1,00,000.00	1,00,000.00
	Wonder Dream- Environmental Sustainability Programme	1,00,000.00	-
	Other Donations (Any income in nature of donation)	11,08,594.00	10,85,585.15
	Foreign Contribution :		
	Grant from Ujjivana 3rd Phase	10,48,159.50	8,43,850.25
	Total :	**35,56,753.50**	**53,71,435.40**
9A	**Donations and Grants :**		
	General :		
	Other Donations	11,08,594.00	10,80,956.15
	Total :	**11,08,594.00**	**10,80,956.15**
10	**Other Income :**		
	Interest Income :		
	Savings Bank	10,044.00	11,588.00
	Savings Bank-Sparsha Instiling	-	1,867.00
	On Savings Bank - Early Intervention and Early Education	19,839.00	19,638.00
	On Savings Bank - Ujjivana 3rd Phase	2,073.00	1,858.00
	On Fixed Deposit	1,80,028.00	1,82,287.00
	Annual Subscription	35.00	35.00
	Contributions	6,516.00	-
	Total :	**2,18,535.00**	**2,17,273.00**
10A	**Other Income :**		
	Interest Income :		
	On Saving Bank	10,044.00	11,588.00
	On Fixed Deposit	1,96,132.00	2,04,993.00
	Annual Subscription	35.00	35.00
	Contributions	6,516.00	-
	Total :	**2,12,727.00**	**2,16,616.00**
11	**Other Receipts :**		
	ESI collected	15,156.00	11,514.00
	EPF Collected	2,30,080.00	2,74,754.00
	EPF Management Share	-	1,37,306.00
	ESI Employer Share	-	27,225.00

KMCR & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

Note No.	PARTICULARS	31st March 2025	31st March 2024
	Program Advance	9,000.00	6,400.00
	Staff Advance	2,36,000.00	89,000.00
	Advances	6,38,119.00	6,32,943.00
	TDS	28,592.00	65,970.00
	Total :	**11,56,947.00**	**12,45,112.00**
12	**Employee Benefits Expense :**		
	Salaries, wages, bonus and other allowances :		
	Staff Salary	2,58,625.00	1,26,860.00
	Contribution to provident and other funds :		
	ESI Management Contribuiton	5,796.00	3,107.00
	EPF Management Contribuiton	23,853.00	7,677.00
	PF Administration Charges	-	6,343.00
	Total :	**2,88,274.00**	**1,43,987.00**
12A	**Employee Benefits Expense :**		
	Salaries, wages, bonus and other allowances :		
	Staff Salary	2,58,625.00	1,26,860.00
	Contribution to provident and other funds :		
	ESI Management Contribuiton	5,972.00	3,107.00
	EPF Management Contribuiton	23,871.00	7,677.00
	PF Administration Charges	-	6,343.00
	Total :	**2,88,468.00**	**1,43,987.00**
13	**Depreciation and Amortisation Expenses :**		
	On Tangible assets	1,23,649.00	1,44,837.00
	On Intangible assets	1,150.00	1,918.00
	Total :	**1,24,799.00**	**1,46,755.00**
14	**Other Expenses :**		
	Charitable Expense :		
	Expenses incurred towards main objects :		
	SPARSHA-Instiling Hope :		
	Bank Charges :	-	53.00
	Audit Fees	-	3,000.00
	Documentation	-	1,100.00
	Printing and Stationery	-	3,900.00
	Programme Expenses	-	22,350.00
	Salary	-	91,100.00
	Cancer Screening Camps-LC	-	8,800.00
		-	1,30,303.00





ote No.	PARTICULARS	31st March 2025	31st March 2024
	SPARSHA-Cancer Campaign :		
	Bank Charges	-	35.00
	Medical Aid	52,500.00	35,000.00
	Salary	-	51,600.00
	Cancer Screening Camps-LC	3,400.00	3,950.00
	Travel Allowance	5,000.00	5,000.00
	Cancer awareness programme	1,010.00	-
		61,910.00	**95,585.00**
	APPI-Early Intervention and Early Education :		
	Audit Fees	6,000.00	6,000.00
	Electricity and Water Charges	5,039.00	18,076.00
	Office Maintenance	41,150.00	41,440.00
	MIS Annual Maintenance	15,000.00	15,000.00
	Printing and Stationery	12,000.00	7,000.00
	Telephone and Internet	10,519.00	12,000.00
	Rent	3,12,500.00	-
	Programme Expenses	9,21,008.00	13,63,619.00
	Human Resources	17,54,229.00	16,86,655.00
	Travel and Related Expenses	3,25,285.00	3,42,057.00
		34,02,730.00	34,91,847.00
	Foreign Contribution :		
	Ujjivana 3rd Phase	10,54,085.65	8,54,560.50
	Ujjivana Programme Expenses	29,975.00	54,590.00
	Wonder Dream- Evening Tuition Programme	1,11,900.00	-
	Wonder Dream- Environmental Sustainability Program	51,733.00	-
	Samrudhi	35,734.00	-
	Aids and Appliances	-	35,400.00
	Charity	38,353.00	24,222.00
	Food Expenses	25,252.00	-
	Women's Day Celebration	16,202.00	8,500.00
	Management Information System	2,700.00	-
	Training and Programme Expenses	4,000.00	5,000.00
	Travelling Expenses	3,442.00	10,270.00
		13,73,376.65	**9,92,542.50**
	Total :	**48,38,016.65**	**47,10,277.50**
	Other Expenses :		
	Audit Fees	22,320.00	25,370.00
	Printing and Stationery	10,528.00	10,000.00
	Bank Charges	801.50	1,093.88
	Computer Maintenance	-	7,100.00
	Postage and Courier	300.00	-
	Electricity Charges	11,939.00	3,412.00
	Professional Charges	8,213.00	4,956.00
	Profession Tax-Institutional	2,500.00	2,500.00

R M C R & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

Note No.	PARTICULARS	31st March 2025	31st March 2024
	Office Expneses	3,000.00	-
	Society Renewal Expenses	2,525.00	2,550.00
	Vehicle Insurance	11,682.00	12,166.00
	Vehicle Maintenance	-	6,500.00
	Remuneration	54,000.00	1,24,580.00
	Interest on TDS	3.00	-
	Penalty on TDS	2.00	-
	Repairs and Maintenance :		
	Vehicle Repairs and Maintenance	3,500.00	-
	Repairs and Maintenance-Others	7,500.00	34,133.00
	Repairs and Maintenance-Building	2,16,000.00	-
	Total :	**3,54,813.50**	**2,34,360.88**
		51,92,830.15	**49,44,638.38**

14A Other Expenses :

a) Charitable Purposes :

Sparsha Cancer Campaign Expenses	61,910.00	95,585.00
Ujjivana Programme Expenses	29,975.00	54,590.00
Samrudhi programme Expenses	35,734.00	-
Aids and Appliances	-	35,400.00
Charity	38,353.00	24,222.00
Food Expenses	25,252.00	-
Women's Day Celebration	16,202.00	8,500.00
Management Information System	2,700.00	-
Training and Programme Expenses	4,000.00	5,000.00
Travelling Expenses	3,442.00	10,270.00
Total :	**2,17,568.00**	**2,33,567.00**

Administration Expenses

Audit Fees	22,320.00	25,370.00
Printing and Stationery	10,528.00	10,000.00
Bank Charges	801.50	1,093.88
Computer Maintenance	-	7,100.00
Postage and Courier	300.00	-
Electricity Charges	11,939.00	3,412.00
Professional Charges	8,213.00	4,956.00
Profession Tax-Institutional	2,500.00	2,500.00
Office Expneses	3,000.00	-
Society Renewal Expenses	2,525.00	2,550.00
Vehicle Insurance	11,682.00	12,166.00
Vehicle Maintenance	-	6,500.00
Remuneration	54,000.00	1,24,580.00
Interest on TDS	3.00	-
Penalty on TDS	2.00	-





Note No.	PARTICULARS	31st March 2025	31st March 2024
	(b) Repairs and Maintenance :		
	Vehicle Repairs and Maintenance	3,500.00	-
	Repairs and Maintenance-Others	7,500.00	34,133.00
	Repairs and Maintenance-Building	2,16,000.00	-
	Total :	**3,54,813.50**	**2,34,360.88**
		5,72,381.50	**4,67,927.88**
15	**Other Payments** :		
	TDS for A.Y 2024-25	-	18,816.70
	TDS for A.Y 2024-25	16,040.00	-
	EPF Paid	2,30,065.00	2,74,754.00
	ESI Paid	15,121.00	10,385.00
	EPF Employer Share	-	1,37,306.00
	ESI Employer Share	-	22,373.00
	TDS	29,742.00	64,820.00
	Program Advance	9,000.00	6,400.00
	Staff Advance	1,15,000.00	1,90,000.00
	Other Advance	6,04,020.00	6,67,042.00
	Total :	**10,18,988.00**	**13,91,896.70**
	Opening Balances :		
	Cash and Cash Equivalents :		
	Cash in Hand	772.00	854.00
	Cash at Bank :		
	Federal Bank, S.B. A/c No. 16040100086311	1,73,731.15	2,67,838.00
	HDFC Bank, A/c No. 50100556488782	7,23,696.44	10,89,988.10
	Federal Bank, S.B. A/c No. 16040100022902	36,753.08	10,028.58
	Indian Bank, S.B. A/c No. 527451456	5,185.05	5,045.05
	Catholic Syrian Bank, S.B. A/c No. 022901601806190002	11,949.00	11,808.50
	Catholic Syrian Bank, S.B A/c No. 190001	7,604.82	16,310.07
	State Bank of India, S.B A/c No. 11853	2,246.28	1,774.28
	State Bank of India, A/c No. 00000041995101159	6,598.08	-
	Other Bank Balances :		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date.	38,74,707.00	30,86,298.00
	Total :	**48,43,242.90**	**44,89,944.58**
	Closing Balances :		
	Cash and Cash Equivalents :		
	Cash in Hand	56.00	772.00
	Cash at Bank :		
	Federal Bank, S.B. A/c No. 16040100086311	1,64,633.15	1,73,731.15
	HDFC Bank, A/c No. 50100556488782	4,07,542.44	7,23,696.44
	Federal Bank, S.B. A/c No. 16040100022902	2,14,720.58	36,753.08
	Indian Bank, S.B. A/c No. 527451456	5,328.05	5,185.05
	Catholic Syrian Bank, S.B. A/c No. 022901601806190002	12,202.00	11,949.00

Note No.	PARTICULARS	31st March 2025	31st March 2024
	Catholic Syrian Bank, S.B A/c No. 190001	6,027.67	7,604.82
	State Bank of India, S.B A/c No. 11853	364.28	2,246.28
	State Bank of India, A/c No. 00000041995101159	11,554.08	6,598.08
	Other Bank Balances :		
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date.	24,52,958.00	38,74,707.00
	Total :	**32,75,386.25**	**48,43,242.90**

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]

UDIN : 25025496BMHWXW5304

Place : Mangaluru
Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

Consolidated Receipts and Payments Account for the year ended 31st March 2025

(Amount in ₹)

	Particulars	Note No.	31st March 2025	31st March 2024
1	**Opening Balance :**			
	Cash		772.00	854.00
	Bank		9,67,763.90	14,02,792.58
	Fixed Deposit		38,74,707.00	30,86,298.00
			48,43,242.90	44,89,944.58
2	**Receipts :**			
	Donations and Grants	9	35,56,753.50	53,71,435.40
	Other Income	10	2,18,535.00	2,17,273.00
	Other Receipts	11	11,56,947.00	12,45,112.00
	Total :		**97,75,478.40**	**1,13,23,764.98**
3	**Payments :**			
	Employee Benefits Expense	12	2,88,274.00	1,43,987.00
	Other Expenses	14		
	-Charitable Expenses		48,38,016.65	47,10,277.50
	-Others		3,54,813.50	2,34,360.88
	Other Payments	15	10,18,988.00	13,91,896.70
			65,00,092.15	64,80,522.08
4	**Closing Balance :**			
	Cash		56.00	772.00
	Bank		8,22,372.25	9,67,763.90
	Fixed Deposits		24,52,958.00	38,74,707.00
	Total :		**97,75,478.40**	**1,13,23,764.98**
	Brief note about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]

UDIN : 25025496BMHWXW5304

Place : Mangaluru
Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

SEVA SANGAMA DEVELOPMENT SOCIETY

NEAR KENDRIYA VIDYALAYA, KOTNOOR D VILLAGE, NANDIKUR POST,

JEVARGI ROAD, GULBARGA - 585102

Fixed Deposits as at 31st March 2025

SL. NO.	NAME OF THE BANK	F.D.R. NO.	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST	₹
OTHER BANK BALANCES :						
1	Federal Bank, Gulbarga	16040300026232	02.12.2024	02.12.2025	6.80%	13,05,261.00
2	Federal Bank, Gulbarga	16040400017784	02.09.2024	02.09.2025	6.80%	2,34,531.00
3	Federal Bank, Gulbarga	16040400017750	02.03.2025	02.09.2025	6.25%	2,37,246.00
4	Federal Bank, Gulbarga	16040300033477	16.09.2024	15.09.2025	6.80%	2,13,177.00
5	Federal Bank, Gulbarga	16040300032594	22.05.2024	22.05.2025	6.80%	2,12,743.00
	Federal Bank, Gulbarga	16040300035183	05.06.2024	05.06.2025	6.80%	2,50,000.00
					Total :	**24,52,958.00**

The accompanying notes are an integral part of the financial statements

Per report of even date

For **R M C R & CO**
Chartered Accountants
[Firm Registration No. 003284S]

R M C R & CO F.R. No. 003284S MANGALURU 575 001 CHARTERED ACCOUNTANTS

Rudolph M.C Rodrigues
Partner
[Membership No. 025496]
UDIN : 25025496BMHWXW5304

Place : Mangaluru
Date : 16.08.2025

For **Seva Sangama Development Society**

President

Secretary

Seva Sangama Development Society Kalaburagi 585102 Kothoor D.