



AUDIT REPORT
REPORT OF THE AUDITORS TO THE MEMBERS OF
ST. FRANCIS COLLEGE SOCIETY

We have audited the attached Balance Sheet of **ST. FRANCIS COLLEGE SOCIETY** as at 31st March, 2025 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

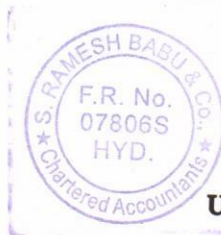
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion. Proper books of accounts have been kept by the Head Office and the branches of the above named Society visited by us so far as appears from our examination of the books and proper returns adequate for the purposes of our audit have been received from branches not visited by us.

In our opinion and to the best of our information, and according to explanations given to us, the said accounts, subject to and read with notes given in the Balance Sheet, give a true and fair view,

01. In the case of the Balance Sheet of the state of affairs of the above named Society as at 31st March' 2025 and
02. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the above accounting year ended 31st March' 2025.

For S. RAMESH BABU & CO.,
CHARTERED ACCOUNTANTS
F.R.NO.07806S

PLACE: SECUNDERABAD
DATE : 25th SEPTEMBER, 2025



E. Ravi Kumar
PARTNER
(E. RAVI KUMAR)
Membership No.029738
UDIN NO.25029738BMLWVE6298

ST. FRANCIS COLLEGE SOCIETY
Balance Sheet as at 31st March, 2025

	Particulars	Note	(Amount in Rs.Ps)	
			31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	1,34,47,48,341.59	1,25,02,73,848.42
(b)	Restricted Funds		0.00	0.00
			1,34,47,48,341.59	1,25,02,73,848.42
2	Current liabilities			
	Other current liabilities	4	2,23,896.38	4,64,611.00
			2,23,896.38	4,64,611.00
	Total		1,34,49,72,237.97	1,25,07,38,459.42
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5	21,50,69,236.00	19,74,38,371.00
(i)	Property, Plant and Equipment		70,24,739.27	93,26,786.79
(b)	Other non-current assets (specify nature)	6	22,20,93,975.27	20,67,65,157.79
2	Current assets			
(a)	Cash and Cash Equivalents balances	7	18,01,23,795.79	18,96,83,941.32
(b)	Other Bank balances		94,27,54,466.91	85,42,89,360.31
			1,12,28,78,262.70	1,04,39,73,301.63
	Total		1,34,49,72,237.97	1,25,07,38,459.42
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

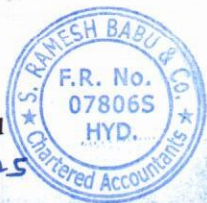
As per our report attached
for S.RAMESH BABU & CO.,
CHARTERED ACCOUNTANTS
F.R.No.07806 S

PARTNER
(E.RAVI KUMAR)

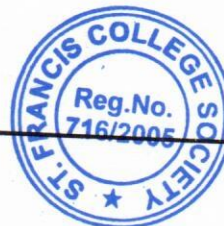
M.No. 029738

Place : Secunderabad

Date : 25-09-2025



Sr. Alphonsa Vattoly
PRESIDENT



ST. FRANCIS COLLEGE SOCIETY
Income and Expenditure for the year ended 31st March, 2025

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I (a) Income							
(b) Donations and Grants		1,07,75,021.01		1,07,75,021.01	2,39,42,003.49		2,39,42,003.49
II (a) Fees from Rendering of Services		29,55,27,137.50		29,55,27,137.50	28,45,77,912.14		28,45,77,912.14
III (b) Other Income	8	7,28,26,298.18		7,28,26,298.18	6,27,73,530.09		6,27,73,530.09
IV Total Income (I+II)		37,91,28,456.69		37,91,28,456.69	37,12,93,445.72		37,12,93,445.72
(a) Other expenses	9						
(b) Educational		27,46,26,963.52		27,46,26,963.52	25,34,91,166.91		25,34,91,166.91
(b) Donation Paid		1,00,27,000.00		1,00,27,000.00	12,000.00		12,000.00
V Total expenses		28,46,53,963.52		28,46,53,963.52	25,35,03,166.91		25,35,03,166.91
Excess of Income over Expenditure for the year (III- IV)							
The accompanying notes are an integral part of the financial statements		9,44,74,493.17		9,44,74,493.17	11,77,90,278.81		11,77,90,278.81

As per our report attached

to the Balance Sheet

for S.RAMESH BABU & CO.,

CHARTERED ACCOUNTANTS

F.R.No.07806 S



PARTNER

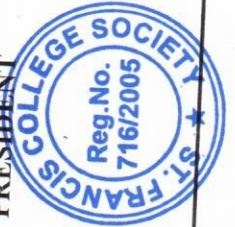
(E.RAVI KUMAR)

M.No. 029738

Place : Secunderabad

Date : 25-09-2025

Sr. Alphonsa Vattoly
PRESIDENT

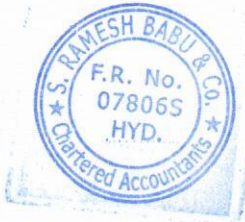


ST.FRANCIS COLLEGE SOCIETY

Note – 1 - BRIEF ABOUT THE ENTITY

The Society is registered under the Andhra Pradesh Societies Registration Act 2001 – Reg. No. 716 of 2005 dated 25th April , 2005 . The Society is running the following Educational Institutions.

S.No.	NAME OF THE BRANCH	ADDRESS OF THE BRANCH
1	St. Francis Degree & PG College for Women	Begumpet, Kundanbagh , Hyderabad , Telangana – 500016
2	St. Francis Junior College for Women	St. Francis Street , Secunderabad , Hyderabad , Telangana – 500003



ST.FRANCIS COLLEGE SOCIETY

Note – 2 : SIGNIFICANT ACCOUNTING POLICIES

- i) **Basis of Accounting:** The financial statements have been prepared under the historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India. All income & expenditure having the material bearing on the financial statements are recognized on cash basis. There has been no change in the said method of accounting during the year.
- ii) **Use of Estimates:** The preparation of financial statements which are in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported a number of revenues and expenses during the reporting period. Difference between the actual expenses and estimates is recognized in the period in which the results are known/materialized.
- iii) **Fixed Assets:** Fixed assets are stated at cost less depreciation. Cost comprises of the purchase price including expenses directly attributable to the cost of bringing the asset to its working condition.
- iv) **Investments :** Basing on the certificates issued by the financial institutions for the fixed deposits as on 31st March for the current reporting period interest which is not credited to the bank account but added to fixed deposit, is treated as interest received and reinvested by the Society and offered gross interest as Income.
- v) **Revenue Recognition:** Financial Statements are prepared on cash receipts and disbursements basis, where revenue and related assets are recognized when received rather than when earned and expenses and related liabilities are recognized when paid rather than when the obligation is incurred.
- vi) **Taxes on Income:** The Society is Registered u/s 12A of the Income Tax Act Vide : Registration Certificate No : **AAFTS2344QE20056** which is valid up to Asst.Year – 2026-2027 , and accordingly the society is claiming exemption of its entire income u/s 11 of the Income Tax Act. Hence no provision of taxation has been provided in the books of accounts.

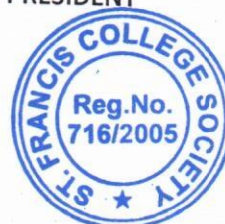
NOTES ON ACCOUNTS:

- a) the expenditure on fixed assets shown in the Balance Sheet includes advances and work in progress and the same have been considered as application of income
- b) Depreciation has not been provided on fixed assets and the entire capital expenditure incurred during the year has been claimed as application of Income.
- c) The management has not carried out physical verification of fixed assets during the year.

For S Ramesh Babu & Co.
Chartered Accountants
FRN No. 07806S


PARTNER – E RAVI KUMAR
M.NO. 029738
PLACE: SECUNDERABAD
DATE : 25-09-2025


PRESIDENT



ST. FRANCIS COLLEGE SOCIETY
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	(Amount in Rs.Ps)		
			Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	30000000.00	0.00	0.00	30000000.00
2	General Funds	1220273848.42	94474493.17	0.00	1314748341.59
3	Designated Funds	0.00	0.00	0.00	0.00
(B)	Restricted Funds	0.00	0.00	0.00	0.00
		1250273848.42	94474493.17	0.00	1344748341.59
Previous Year (PY)		1102483569.61	117790278.81	0.00	1220273848.42

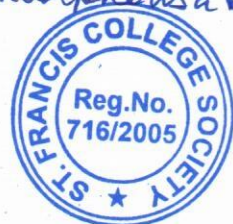


Su. Alphonsa Vattoly

ST. FRANCIS COLLEGE SOCIETY
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.Ps)

4	Other current liabilities	31 March 2025	31 March 2024
(a)	Goods and Service tax payable	1,14,532.38	91,909.00
(b)	TDS payable	364.00	6,864.00
(c)	Canteen Deposit	1,09,000.00	1,09,000.00
(d)	LIC Gratuity Payable	0.00	2,56,838.00
	Total Other current liabilities	2,23,896.38	4,64,611.00

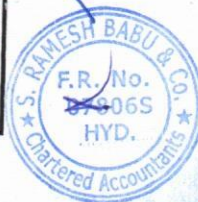


S. Alphonsa Vattoly

ST. FRANCIS COLLEGE SOCIETY

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

5 Property, Plant and Equipment and Intangible Assets (owned assets)									
S.No	Particulars	Opening Balance as on 01/04/2024	Additions	Deletions	Total	Rate of Depreciation	Depreci ation	(Amount in Rs.Ps)	
								Closing Balance as on 31/03/2025	
1	Land	1,29,033.00	0.00	0.00	1,29,033.00	0.00	0.00	1,29,033.00	
1	Buildings	8,67,09,383.00	0.00	0.00	8,67,09,383.00	0.00	0.00	8,67,09,383.00	
2	Furniture, Fixtures & Equipments	1,83,16,094.00	27,69,366.00	0.00	2,10,85,460.00	0.00	0.00	2,10,85,460.00	
3	Electric & Electronic Equipments	6,51,03,537.00	89,05,757.00	0.00	7,40,09,294.00	0.00	0.00	7,40,09,294.00	
4	Lab Equipment	92,73,600.00	5,49,621.00	0.00	98,23,221.00	0.00	0.00	98,23,221.00	
5	Library Books	22,73,070.00	7,55,013.00	0.00	30,28,083.00	0.00	0.00	30,28,083.00	
6	Lift	10,21,000.00	0.00	0.00	10,21,000.00	0.00	0.00	10,21,000.00	
7	Generator	17,20,000.00	0.00	0.00	17,20,000.00	0.00	0.00	17,20,000.00	
8	Vehicles	20,35,148.00	15,33,648.00	0.00	35,68,796.00	0.00	0.00	35,68,796.00	
9	Computers / LCD	78,56,034.00	1,80,100.00	0.00	80,36,134.00	0.00	0.00	80,36,134.00	
10	Domestic Equipment	7,03,187.00	0.00	0.00	7,03,187.00	0.00	0.00	7,03,187.00	
11	Solar Equipment	4,59,623.00	29,37,360.00	0.00	33,96,983.00	0.00	0.00	33,96,983.00	
12	Office Equipment	18,38,662.00	0.00	0.00	18,38,662.00	0.00	0.00	18,38,662.00	
TOTAL		19,74,38,371.00	1,76,30,865.00	0.00	21,50,69,236.00	0.00	0.00	21,50,69,236.00	
Previous Year		18,17,12,491.00	1,57,25,880.00	0.00	19,74,38,371.00	0.00	0.00	19,74,38,371.00	



Sr. Alphonsa Vattoly



ST. FRANCIS COLLEGE SOCIETY
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.Ps)	
		31 March 2025	31 March 2024
6	Other non-current assets		
(a)	TDS on Interest, Rent and Cash withdrawal	62,88,939.27	91,78,816.79
(b)	Advance for Expenses	7,10,800.00	1,47,970.00
	Loans to Staff	25,000.00	0.00
	Total other non-current other assets	70,24,739.27	93,26,786.79
7	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current / savings accounts	17,99,77,452.82	18,93,24,476.32
(b)	Cash on hand	1,46,342.97	3,59,465.00
	Total	18,01,23,795.79	18,96,83,941.32
B	Other bank balances		
(i)	Deposits with original maturity for more than 12 months from reporting date	94,27,54,466.91	85,42,89,360.31
	Total other bank balances	94,27,54,466.91	85,42,89,360.31
	Total Cash and bank balances	1,12,28,78,262.70	1,04,39,73,301.63



Sr. Alphonsa Vattoly



ST. FRANCIS COLLEGE SOCIETY

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

		(Amount in Rs.Ps)	
8	Other income	31 March 2025	31 March 2024
(a)	Interest income	6,79,06,202.00	5,65,14,636.11
	Salaries & Earnings of Members	17,480.00	28,650.00
	Other Collections	35,66,273.18	46,17,547.17
	College Clubs	3,07,864.00	7,01,387.81
	Credits Writtenoff	6,864.00	0.00
	Property Income (Exempted)	1,00,000.00	71,000.00
	Property Income (Taxable)	9,02,585.00	7,72,317.00
	Sale of Scrap	19,030.00	67,992.00
	Total other income	7,28,26,298.18	6,27,73,530.09
9	Other Expenses	31 March 2025	31 March 2024
(a)	Educational		
	Employees Remuneration & Benefits	17,60,54,975.00	17,67,27,747.00
	Administration Expenses	2,18,70,150.84	1,69,31,429.32
	Travelling & Conveyance	2,68,612.10	6,50,054.00
	Remittances to Government/University	59,18,074.00	16,61,537.08
	Repairs & Maintenance of Fixed Assets	4,00,49,814.00	2,42,71,734.00
	Educational Expenses	2,34,20,286.58	2,87,83,010.51
	Clubs Expenses	4,32,648.00	7,16,581.00
	Charitable Expenses	39,64,778.00	7,40,031.00
	Interest on TDS	5,56,403.00	23,665.00
	Purchase of Materials	0.00	78,610.00
	Expenses on Volunteers for Charitable Services	20,91,222.00	29,06,768.00
	TOTAL - A	27,46,26,963.52	25,34,91,166.91
(b)	Donations Paid		
	Doanation Paid	1,00,27,000.00	12,000.00
	TOTAL - B	1,00,27,000.00	12,000.00
	TOTAL - A+B	28,46,53,963.52	25,35,03,166.91

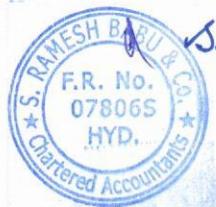


Sr. Alphonsa Vattoly



ST.FRANCIS COLLEGE SOCIETY
Cash Flow Statement for the year ended 31st March,2025

Particulars	(Amount in Rs.Ps)	
	31 March 2025	31 March 2024
A.Cash Flow from Operating Activities		
Excess of Income over Expenditure	9,44,74,494	11,77,90,278
Operating Profit before working Capital Changes	9,44,74,494	11,77,90,278
(+/-) Current Assets	23,02,048	(15,90,217)
(+/-) Current Liabilities	(2,40,715)	3,95,583
Net Cash From Operating Activities	9,65,35,827	11,65,95,644
B.Cash Flow from Investing Activities		
Purchase of Tangible Assets	(1,76,30,865)	(1,57,25,879)
Non Current Investments	(8,84,65,107)	(4,36,73,370)
Sundry Debtors	0	0
Net Cash from Investing Activities	(10,60,95,972)	(5,93,99,249)
Net Cash Flow During the Period (A+B+C)	(95,60,145)	5,71,96,395
Cash and Cash Equivalents at the beginning of the year	18,96,83,941	13,24,87,546
Cash and Cash Equivalents at the end of the year	18,01,23,796	18,96,83,941



Su Alphonsa Vattoly

**ST.FRANCIS COLLEGE SOCIETY
BEGUMPET**

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

HEAD OF ACCOUNT	RECEIPTS	PAYMENTS
OPENING BALANCE:	₹	₹
Cash		
Bank	359465.00	
Fixed Deposits	189324476.32	
	<u>854289360.31</u>	1043973301.63
EXEMPTED INCOME		
College Fee Collections	295527137.50	
Salaries and Earning of Members	17480.00	
Grants from State and Central Government	85364.00	
Donation Received	10689657.01	
Interest on Saving Account	6138502.00	
Interest on Fixed Deposits	61259695.00	
Interest Received from Income tax	508005.00	
Miscellaneous Income	3566273.18	
College Clubs	307864.00	
Property Income - Exempted	100000.00	
TAXABLE INCOME		
Property Income	902585.00	
Sale of Scrap	19030.00	
Employees Remuneration and Benefits		176054975.00
Administration Expenses		21870150.84
Donation Paid		10027000.00
Travelling and Conveyance		268612.10
Remittance to Govt / University		5918074.00
Repairs and Maintenance of Fixed Assets		40049814.00
Educational Expenses		23420286.58
Clubs Expenses		432648.00
Charitable Expenses		3964778.00
Interest on TDS		556403.00
Expenses on Volunteers in Charitable Services		2091222.00
CURRENT LIABILITIES		
Tax Deducted at Source	4098785.00	4098421.00
EPF Recoveries/Payment	3783980.00	3783980.00
Professional Tax recoveries/Payment	754200.00	754200.00
ESI Recoveries/Payment	48401.00	48401.00
GST Recovered/Paid	160203.00	137579.62
Gratuity from LIC Receivd/Paid	0.00	256838.00
CURRENT ASSETS		
Tax deducted at Source(Interest/Rent/Contract)	9175085.00	6283153.40
TDS on E-Commerce	0.00	1054.08
Carried over	1441115548	300017591



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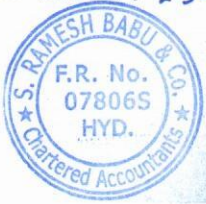


**ST.FRANCIS COLLEGE SOCIETY
BEGUMPET**

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

HEAD OF ACCOUNT	RECEIPTS	PAYMENTS
Brought forward	1441115548	300017591
TDS 194C	0.00	1000.00
Advance for Expenses	147970.00	710800.00
Loans to Staff	100000.00	125000.00
FIXED ASSETS		
Solar Light	2937360.00	
Furniture, Fixtures & Equipment	2769366.00	
Electrical & Electronic Equipment	8905757.00	
Vehicles	1533648.00	
Computers	180100.00	
Library Books	755013.00	
Lab Equipment	549621.00	
		17630865.00
CLOSING BALANCE		
Cash	146342.97	
Bank	179977452.82	
Fixed Deposits	942754466.91	
TOTAL	1441363518.32	1122878262.70
Examined and Found Correct for S.RAMESH BABU & CO., CHARTERED ACCOUNTANT F.R.No.07806S	1441363518.32	1441363518.32

PARTNER
(E.RAVI KUMAR - M.No.29738)
PLACE : SECUNDERABAD
DATE : 25-09-2025



Sr. Alphonsa Vattoly
PRESIDENT