



FORM NO. 10B
[See Rule 17B]

**AUDIT REPORT UNDER SECTION 12A (B) OF THE INCOME-TAX ACT, 1961 IN THE
CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

*I/We have examined the balance sheet of **HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)** as at **31-03-2023** and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit. In *my/our opinion, proper books of account have been kept by the head office and the branches of the above-named *trust/institution visited by *me/us so far as appears from *my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below:

In my/our opinion and to the best of my/our information, and according to information given to me the said accounts give a true and fair view:

- i) In the case of the balance sheet of the state of affairs of the above-named and trust/ institution as at **31-03-2023**
- ii) In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31-03-2023**

The prescribed particulars are annexed hereto.

Place: NAGERCOIL
Date: 29-07-2023

For Antony & Co
Chartered Accountant
Firm Reg. No:013608s



Antony
ANTONY EDGAR
Membership No:213242
UDIN:23213242BGVSSZ7510

ANNEXURE
STATEMENT OF PARTICULARS
Application of income for charitable or religious purposes

1.Amount of income of the previous year applied to charitable Religious purposes in India during that year.	<u>Rs. 786597.00</u>
2. Whether the trust/institution* has exercised the option under clause (2) Of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or Religious purposes in India during the previous year.	<u>NO</u>
3 Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held Under trust wholly*/in part only for such purposes.	<u>Rs. 5340.00</u>
4.Amount of income eligible for exemption under section 11(1)(c) [Give details]	<u>NIL</u>
5.Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<u>NIL</u>
6.Whether the amount of income mentioned in item 5 above has been Invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	<u>YES</u>
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under Section 11(1B)? If so, the details thereof.	<u>NO</u>
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	<u>NO</u>
a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<u>NO</u>
b. has ceased to remain invested in any security referred to in section11(2)(b)(i)or deposited in any account referred to in section11(2)(b)(ii)or sectio11(2) (b) (iii), or	<u>NO</u>
c. Has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	<u>NO</u>



II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

- | | |
|---|----|
| 1. Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any. | NO |
| 2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. | NO |
| 3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. | NO |
| 4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. | NO |
| 5. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. | NO |
| 6. Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received. | NO |
| 7. Whether any income or property of the *trust/institution was diverted during the previous year in favor of any such person? If so, give details thereof together with the amount of income or value of property so diverted. | NO |
| 8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. | NO |

II Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
	-----NIL-----	-----NIL-----	-----NIL-----	----NIL---	-----NIL-----
	TOTAL				

For **ANTONY & CO**
 CHARTERED ACCOUNTANT
 Firm Reg No: 013808S

Anthony Edgar
ANTONY EDGAR
 Proprietor, Memb No: 213242

Place **NAGERCOIL**
 Date **25-07-2023**



UDIN:23213242BGVSSZ7510

**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)**
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT

CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL FUND:			CASH IN HAND:		
As per last B/S	844332.17		General Account		4,613.90
Less: Excess of Expenditure over Income	106666.00	7,37,666.17	CASH AT BANK:		
ADVANCE RECEIVED:			TMB, A/c No.4634 (FC)	26.40	
General Account		198.50	TMB, A/c No.8928 (Gen)	5071.87	
			TMB, A/c No.9415 (Gen)	5331.50	10,429.77
			TELEPHONE DEPOSIT:		
			As per last B/S		800.00
			FIXED ASSETS:		
			As per schedule		7,22,021.00
TOTAL		7,37,864.67	TOTAL		7,37,864.67

NAGERCOIL
29-07-2023

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s



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Membership No.213242
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**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)**

**22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023**

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
" GENERAL ACCOUNT: As per Schedule		7,86,597.00	" GENERAL ACCOUNT: Grant received from STdH Foundation, Netherlands	87000.00	
" Depreciation		1,12,006.00	Service Charges	653356.00	
			Donation received	50100.00	
			Subscription	1080.00	
			Bank Interest	401.00	7,91,937.00
			" Excess of Expenditure over Income		1,06,666.00
TOTAL		8,98,603.00	TOTAL		8,98,603.00

NAGERCOIL
29-07-2023

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**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)**

**22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023**

RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
TO OPENING BALANCE:-			BY GENERAL ACCOUNT:		
CASH IN HAND:			As per Schedule		7,86,597.00
General Account		1,424.90			
CASH AT BANK:			" CLOSING BALANCE:-		
TMB,A/c No.4634 (FC)	26.40		CASH IN HAND:		
TMB,A/c No.8928 (Gen)	4923.87		General Account		4,613.90
TMB,A/c No.9415 (Gen)	3328.50	8,278.77	CASH AT BANK:		
" GENERAL ACCOUNT:			TMB,A/c No.4634 (FC)	26.40	
Grant received from			TMB,A/c No.8928 (Gen)	5071.87	
STdH Foundation,			TMB,A/c No.9415 (Gen)	5331.50	10,429.77
Netherlands	87000.00				
Service Charges	653356.00				
Donation received	50100.00				
Subscription	1080.00				
Bank Interest	401.00	7,91,937.00			
TOTAL		8,01,640.67	TOTAL		8,01,640.67

NAGERCOIL
29-07-2023



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Antony Edgar

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HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT
SCHEDULE TO PAYMENTS AS ON 31-03-2023

PARTICULRAS	RS. P.	RS. P.
REVOLVING FUND FOR PROMOTING LIVELIHOOD ACTIVITIES:		
Staff Honorarium for Managing the Fund	35000.00	
Travel expenses for Managing the Fund	12000.00	
Organise & Conduct Children Activity Centres (CAC)	18750.00	
Medical Aid to Poor	7440.00	
SHG Facilitators Salary	12000.00	85,190.00
GENERAL A/C:		
Ecological Youth Development Programme	223898.00	
Women Development Programme	397019.00	
Audit Fees	10000.00	
Communication	2249.00	
Electricity Charges	17990.00	
Meeting expenses	3684.00	
Network Programme	1220.00	
Postage	342.00	
Printing & Stationery	15025.00	
Registration & Renewal	1200.00	
Salary to Staffs	24000.00	
Travel expenses	4780.00	7,01,407.00
TOTAL		7,86,597.00

NAGERCOIL
29-07-2023



For Antony & CO
Chartered Accountant
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ANTONY EDGAR
Membership No.213242
UDIN:23213242BGVSSZ7510

HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL-629 003, KANYAKUMARI DISTRICT

DEPRECIATION STATEMENT AS ON 31-03-2023

NO	NAME OF THE ASSETS	WDV AS ON 01-04-2022	ADDITION DURING THE YEAR	SOLD DURING THE YEAR	TOTAL	% OF DEP.	AMOUNT OF DEP.	WDV AS ON 31-03-2023
1	Furniture	31431.00	...	...	31431.00	10%	3143.00	28288.00
2	Computer & Printer	17207.00	...	...	17207.00	15%	2581.00	14626.00
3	Digital Camera	9752.00	...	...	9752.00	10%	975.00	8777.00
4	Bike - TN 74K 8685	4285.00	...	...	4285.00	15%	643.00	3642.00
5	Training Centre - Building	199571.00	...	...	199571.00	10%	19957.00	179614.00
6	LCD Projector	21191.00	...	...	21191.00	10%	2119.00	19072.00
7	Equipments (DST)	209889.00	...	...	209889.00	15%	31483.00	178406.00
8	Vehicle - TN 74 AL 1213	262794.00	...	...	262794.00	15%	39419.00	223375.00
9	Assets - CDPK	77907.00	...	...	77907.00	15%	11686.00	66221.00
	TOTAL	834027.00	0.00	0.00	834027.00		112006.00	722021.00

NAGERCOIL
07-2023

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s



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