



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 **31-03-2020** 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 **31-03-2020**
- ii) In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31-03-2020**

The prescribed particulars are annexed hereto.

Date: 30/9/2020
Place: Nagercoil

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

Antony
ANTONYEDGAR
Membership No: 213242
UDIN: 20213242AAAAFG6733



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. 810920.00</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. 99760.00</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 section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(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

I. 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				



HUMAN EDUCATION ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)

STATUS : SOCIETY
PAN : AAATH 1671A.

ASSESSMENT YEAR : 2020 – 2021
PREVIOUS YEAR : 31-03-2020

MEMO OF INCOME

INCOME FROM OTHER SOURCES:

Net Income as per Income and Expenditure Account	910680
Less: <u>Expenditure on Charitable Purpose</u> :	
Recurring expenses	810920

EXCESS	99760
Less: Income set off and carried forward to next year	
Less than 15%	99760

NET TAXABLE INCOME	NIL
	=====

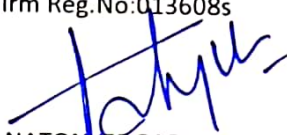


AUDITOR'S REPROT

I have audited the Consolidated Balance Sheet of "HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT) 22-C, SCOTT NAGAR, NAGERCOIL, KANYAKUMARI DISTRICT, TAMILNADU as on 31-03-2020 and the Receipts and Payments Account and Income and Expenditure Account for the year ended on the same date with the Account and Income and Expenditure Account for the year ended on the same date with the books of accounts and vouchers submitted before me and I certify the same to be correct as disclosed by the said records.

Date: 30/09/2020
Place: Nagercoil

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


ANATONYEDGAR
Membership No: 213242

UDIN: 20213242AAAAFG6733



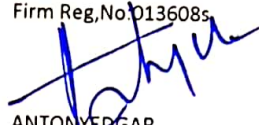
HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT

CONSOLIDATED BALANCE SHEET AS ON 31-03-2020

LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL FUND:			CASH IN HAND:		
As per last B/S	1354413.86		FC Account	5602.46	
Less: Excess of Expenditure over Income	80220.34	12,74,193.52	General Account	947.45	6,549.91
ADVANCE RECEIVED:			CASH AT BANK:		
General Account		198.50	TMB, A/c No.4634 (FC)	118878.10	
			IOB, A/c No.13859 (FC)	1676.64	
			TMB, A/c No.8928 (Gen)	4586.87	
			TMB, A/c No.9415 (Gen)	2232.50	1,27,374.11
			TELEPHONE DEPOSIT:		
			As per last B/S		800.00
			FIXED ASSETS:		
			As per schedule		11,39,668.00
TOTAL		12,74,392.02	TOTAL		12,74,392.02

Date:30/9/2020
Place:Nagercoil

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


ANTONY EDGAR
Membership No:213242
UDIN:202132421111FG6733

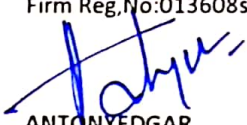


HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
TO FOREIGN CONTRIBUTION A/C:			BY FOREIGN CONTRIBUTION A/C:		
Research & Development Unit for Dead Mollusk Seashell Products in Kanyakumari District - As per Schedule	748330.60		Grant received from MANOS UNIDAS, SPAIN	859579.00	
Child Development Programme expenses - As per Schedule	7337.74	7,55,668.34	Bank Interest	9709.00	8,69,288.00
" GENERAL ACCOUNT: As per Schedule		54,756.00	" GENERAL ACCOUNT: Grant received from Voice Foundaiton, Chennai	11500.00	
" Loss on Sale of Vehicle		496.00	Donation received	16000.00	
" Depreciation		1,79,983.00	Hall Rent	12500.00	
			Subscription	1070.00	
			Bank Interest	325.00	41,395.00
			" Excess of Expenditure over Income		80,220.34
TOTAL		9,90,903.34	TOTAL		9,90,903.34

Date:30/9/2020
Place:Nagercoil

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


ANTONY EDGAR
Membership No:213242
UDIN:202132421111FG6733



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 31-03-2020

RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
TO OPENING BALANCE:-			BY FOREIGN CONTRIBUTION A/C:		
CASH IN HAND:			Research & Development		
FC Account	2490.46		Unit for Dead Mollusk		
General Account	133.45	2,623.91	Seashell Products in		
CASH AT BANK:			Kanyakumari District		
TMB,A/c No.4634 (FC)	1032.70		- As per Schedule	748330.60	
TMB,A/c No.8928 (Gen)	4372.87		Child Development		
TMB,A/c No.9415(Gen)	2121.50		Programme expenses		
IOB A/c No.13859 (FC)	9014.38	16,541.45	- As per Schedule	7337.74	7,55,668.34
* FOREIGN CONTRIBUTION A/C:			" GENERAL ACCOUNT:		
Grant received from			As per Schedule		54,756.00
MANOS UNIDAS,			" CLOSING BALANCE:-		
SPAIN	859579.00		CASH IN HAND:		
Bank Interest	9709.00	8,69,288.00	FC Account	5602.46	
* GENERAL ACCOUNT:			General Account	947.45	6,549.91
Grant received from			CASH AT BANK:		
Voice Foundaiton,			TMB,A/c No.4634 (FC)	118878.10	
Chennai	11500.00		IOB, A/c No.13859 (FC)	1676.64	
Donation received	16000.00		TMB,A/c No.8928 (Gen)	4586.87	
Hall Rent	12500.00		TMB,A/c No.9415 (Gen)	2232.50	1,27,374.11
Subscription	1070.00				
Bank Interest	325.00				
Vehicle Sales	14500.00	55,895.00			
TOTAL		9,44,348.36	TOTAL		9,44,348.36

Date:30/9/2020
Place:Nagercoil

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

Antony
ANTONY EDGAR
Membership No:213242
UDIN:202132421111FG6733



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 31-03-2020

PARTICULARS	RS. P.	RS. P.
A. FOREIGN CONTRIBUTION ACCOUNT:		
RESEARCH & DEVELOPMENT UNIT FOR DEAD MOLLUSK SEASHELL PRODUCTS IN KANYAKUMARI DISTRICT:		
(Funded by MANOS UNIDAS, SPAIN)		
MANPOWER:		
Salary to Co-ordinator cum Technical Assistant	90,000.00	
Salary to Secretarial Assistant	27,000.00	
WORKING CAPITAL:		
Seashells	1,24,850.00	
Charcoal	32,200.00	
Packing Materials	8,000.00	
TRAINING EXPENSES:		
Resource Person Honorarium	9,000.00	
Resource Person Travel	3,000.00	
Personal Protective Equipment-PPE	15,891.00	
Food & Refreshment	12,000.00	
TRAVEL COST:		
Co-ordinator	6,750.00	
Technical Assistant	4,500.00	
Administrative	22,802.00	
Evaluation	7,000.00	
OVERHEAD EXPENSES:		
Communication	12,000.00	
Printing & Stationery	10,335.00	
Monitoring & Evaluation	6,285.00	
Documentation	10,000.00	
Office Rent	18,000.00	
Contingency	18,642.60	
CAPITAL COST:		
Construction of Low cost Mech.Kiln	2,49,656.00	
Cost of Fan	30,000.00	
Insulation and Transportaion Charges	10,000.00	
Contingency	20,407.00	
Bank Charges	12.00	7,48,330.60
Child Development Programme expenses:		
Administration expenses		7,337.74



GENERAL ACCOUNT:		
Audit Fees	22000.00	
Communication	370.00	
Electricity Charges	5234.00	
Income Tax Filing	3000.00	
Meeting expenses	3422.00	
Postage	625.00	
Printing & Stationery	1675.00	
Registration & Renewal	1800.00	
Salary to Staffs	10000.00	
Telephone Charges	4500.00	
Travel expenses	2130.00	54,756.00
TOTAL		8,10,424.34

Date:30/9/2020

Place:Nagercoil



**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 31-03-2020

SL.NO	NAME OF THE ASSETS	WDV AS ON 01-04-2019	ADDITION DURING THE YEAR	SOLD DURING THE YEAR	TOTAL	% OF DEP.	AMOUNT OF DEP.	WDV AS ON 31-03-2020
1	Furniture	43115.00		...	43115.00	10%	4312.00	38803.00
2	Computer & Printer	28020.00	...	...	28020.00	15%	4203.00	23817.00
3	Digital Camera	13378.00	...	...	13378.00	10%	1338.00	12040.00
4	Bike - TN 74K 8685	6978.00	...	...	6978.00	15%	1047.00	5931.00
5	Motor Cycle - TN 74L 6214, TN 74L 6226	8482.00	...	8482.00	0.00	15%	0.00	0.00
6	TVS Star City - TN 74L 5096	6514.00	...	6514.00	0.00	15%	0.00	0.00
7	Training Centre - Building	273761.00	...	...	273761.00	10%	27376.00	246385.00
8	LCD Projector	29069.00	...	...	29069.00	10%	2907.00	26162.00
9	Equipments (DST)	341770.00	...	...	341770.00	15%	51266.00	290504.00
10	Vehicle - TN 74H 3958	28786.00	...	...	28786.00	15%	4318.00	24468.00
11	Vehicle - TN 74 AL 1213	427915.00	...	...	427915.00	15%	64187.00	363728.00
12	Assets - CDPK	126859.00	...	...	126859.00	15%	19029.00	107830.00
	TOTAL	1334647.00	0.00	14996.00	1319651.00		179983.00	1139668.00

Date:30/9/2020
Place:Nagercoil

