



**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 **31-03-2022** 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 **31-03-2022**
- ii) In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31-03-2022**

The prescribed particulars are annexed hereto.

*Place:* **NAGERCOIL**  
*Date:* **15-06-2022**

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

**ANTONY EDGAR**  
**Membership No:213242**  
**UDIN:22213242ALCRZF5922**



**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.	<b>Rs. 1169306.00</b>
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.	<b>NO</b>
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.	<b>NO</b>
4.Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>NIL</b>
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)	<b>NIL</b>
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.	<b>N.A</b>
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.	<b>NO</b>
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 :-	<b>NO</b>
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	<b>NO</b>
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	<b>NO</b>
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	<b>NO</b>



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

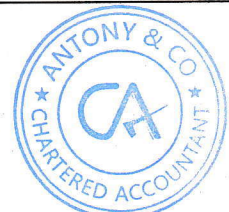
- Whether any part of the income or property of the \*trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature 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
- 
- 
- 

**III. 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-----
<b>TOTAL</b>					

Place NAGERCOIL  
Date 15-06-2022

For Antony & CO  
Chartered Accountant  
Firm Reg. No. 013608s  
*Antony Edgar*  
ANTONY EDGAR  
Membership No. 213242



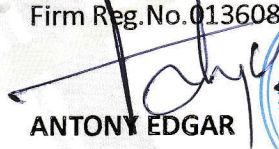


**AUDITOR'S REPROT**

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 31-03-2022 and the Receipts and Payments 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: 15.06.2022  
Place: Nagecoil

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

  
**ANTONY EDGAR**  
Membership No: 213242  
UDIN: 22213242ALCRZF5922



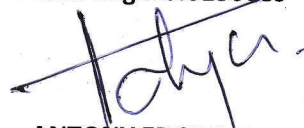
**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)  
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT**

**CONSOLIDATED BALANCE SHEET AS ON 31-03-2022**

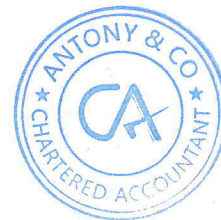
LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
<b>CAPITAL FUND:</b>			<b>CASH IN HAND:</b>		
As per last B/S	979916.81		General Account		1,424.90
Less: Excess of Expenditure over Income	135584.64	8,44,332.17	<b>CASH AT BANK:</b>		
<b>ADVANCE RECEIVED:</b>			TMB, A/c No.4634 (FC)	26.40	
General Account		198.50	TMB, A/c No.8928 (Gen)	4923.87	
			TMB, A/c No.9415 (Gen)	3328.50	8,278.77
			<b>TELEPHONE DEPOSIT:</b>		
			As per last B/S		800.00
			<b>FIXED ASSETS:</b>		
			As per schedule		8,34,027.00
<b>TOTAL</b>		<b>8,44,530.67</b>	<b>TOTAL</b>		<b>8,44,530.67</b>

NAGERCOIL  
15-06-2022

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



**ANTONY EDGAR**  
Membership No.213242  
UDIN:22213242ALCRZF5922



**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 31-03-2022**

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
<b>TO FOREIGN CONTRIBUTION A/C:</b>			<b>BY FOREIGN CONTRIBUTION A/C:</b>		
- As per Schedule		1,729.64	Bank Interest		3.00
" <b>GENERAL ACCOUNT:</b> As per Schedule		11,73,100.00	" <b>GENERAL ACCOUNT:</b> Grant received from AZIM PREMJI FOUNDATION, BENGALURU	848000.00	
" Depreciation		1,30,061.00	Service Charges	72000.00	
			Donation received	188500.00	
			Hall Rent	58500.00	
			Subscription	1080.00	
			Bank Interest	1223.00	11,69,303.00
			" Excess of Expenditure over Income		1,35,584.64
<b>TOTAL</b>		<b>13,04,890.64</b>	<b>TOTAL</b>		<b>13,04,890.64</b>

NAGERCOIL  
15-06-2022

For Antony & CO  
Chartered Accountant  
Firm Reg.No.013608s  
*Antony*  
ANTONY EDGAR  
Membership No.213242  
UDIN:22213242ALCRZF5922




**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 31-03-2022**

RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
<b>TO OPENING BALANCE:-</b>			<b>BY FOREIGN CONTRIBUTION A/C:</b>		
<b>CASH IN HAND:</b>			- As per Schedule		1,729.64
General Account		6,385.90			
<b>CASH AT BANK:</b>			<b>" GENERAL ACCOUNT:</b>		
TMB,A/c No.4634 (FC)	200.40		As per Schedule		11,73,100.00
IOB, A/c No.13859 (FC)	1552.64				
TMB,A/c No.8928 (Gen)	4742.87		<b>" CLOSING BALANCE:-</b>		
TMB,A/c No.9415 (Gen)	2345.50	8,841.41	<b>CASH IN HAND:</b>		
			General Account		1,424.90
<b>" FOREIGN CONTRIBUTION A/C:</b>			<b>CASH AT BANK:</b>		
Bank Interest		3.00	TMB,A/c No.4634 (FC)	26.40	
			TMB,A/c No.8928 (Gen)	4923.87	
<b>" GENERAL ACCOUNT:</b>			TMB,A/c No.9415 (Gen)	3328.50	8,278.77
Grant received from					
AZIM PREMJI FOUNDATION,					
BENGALURU	848000.00				
Service Charges	72000.00				
Donation received	188500.00				
Hall Rent	58500.00				
Subscription	1080.00				
Bank Interest	1223.00	11,69,303.00			
<b>TOTAL</b>		<b>11,84,533.31</b>	<b>TOTAL</b>		<b>11,84,533.31</b>

NAGERCOIL  
15-06-2022

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



ANTONY EDGAR  
Membership No.213242  
UDIN:22213242ALCRZF5922



**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 31-03-2022**

S.L.NO	NAME OF THE ASSETS	WDV AS ON 01-04-2021	ADDITION DURING THE YEAR	SOLD DURING THE YEAR	TOTAL	% OF DEP.	AMOUNT OF DEP.	WDV AS ON 31-03-2022
1	Furniture	34923.00	...	...	34923.00	10%	3492.00	31431.00
2	Computer & Printer	20244.00	...	...	20244.00	15%	3037.00	17207.00
3	Digital Camera	10836.00	...	...	10836.00	10%	1084.00	9752.00
4	Bike - TN 74K 8685	5041.00	...	...	5041.00	15%	756.00	4285.00
5	Training Centre - Building	221746.00	...	...	221746.00	10%	22175.00	199571.00
6	LCD Projector	23546.00	...	...	23546.00	10%	2355.00	21191.00
7	Equipments (DST)	246928.00	...	...	246928.00	15%	37039.00	209889.00
8	Vehicle - TN 74 AL 1213	309169.00	...	...	309169.00	15%	46375.00	262794.00
9	Assets - CDPK	91655.00	...	...	91655.00	15%	13748.00	77907.00
	<b>TOTAL</b>	<b>964088.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964088.00</b>		<b>130061.00</b>	<b>834027.00</b>

**NAGERCOIL**  
**5-06-2022**

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



**ANTONY EDGAR**  
**Membership No.213242**  
**UDIN:22213242ALCRZF5922**

**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 31-03-2022**

PARTICULARS		RS. P.
<b>FOREIGN CONTRIBUTION A/C:</b>		
Child Development Programme expenses	1,552.64	
Bank Charges	177.00	<b>1,729.64</b>
<b>GENERAL A/C:</b>		
<b>DRY NATIONS PROJECT:</b>		
Dry Rations	7,90,500.00	
Masks	2,100.00	
Sanitization etc.	1,020.00	
Travel cost for Vehicle	6,000.00	
Volunteers Honorarium	24,000.00	
Food for Volunteers	4,200.00	
Documentation, reporting and administration	10,180.00	
Survey undertaken to identify beneficiaries	10,000.00	
<b>ADMINISTRATION EXPENSES:</b>		
Audit Fees	15,000.00	
Building Rent	36,000.00	
Communication	2,410.00	
Contingencies	1,248.00	
Electricity Charges	18,753.00	
Meeting expenses	1,040.00	
Postage	80.00	
Printing & Stationery	20,895.00	
Registration & Renewal	1,200.00	
Salary to Staffs	1,76,400.00	
Telephone Charges	12,748.00	
Travel expenses	39,267.00	
Bank Charges	59.00	<b>11,73,100.00</b>
<b>TOTAL</b>		<b>11,74,829.64</b>

**NAGERCOIL**  
**15-06-2022**

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

*Antony Edgar*

**ANTONY EDGAR**  
**Membership No.213242**  
**UDIN:22213242ALCRZF5922**

