



FORM 10B

[See rule 16 cc 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 the section 12A of the income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of **HUMAN EDUCATION ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)** as at **31-Mar-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of **my** knowledge and belief which are necessary for the purposes of the audit.

In **my** opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In **my** opinion and to the best of **my** information and according to explanations given to **me**, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

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

1. in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-Mar-2024**; and,
2. in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-Mar-2024**.

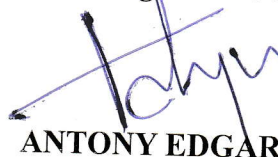
Subject to the following observations / qualifications-

The prescribed particulars are annexed hereto.

Place: TRIVANDRUM

Date: 03-08-2024

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


ANTONY EDGAR

Membership No:213242



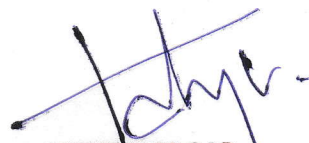
**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)**
22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT

CONSOLIDATED BALANCE SHEET AS ON 31-03-2024

LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL FUND:			CASH IN HAND:		
As per last B/S	737666.17		FC Account	294.00	
Less: Excess of Expenditure over Income	129840.77	6,07,825.40	General Account	960.90	1,254.90
ADVANCE RECEIVED:			CASH AT BANK:		
General Account	198.50		TMB, A/c No.4634 (FC)	230373.70	
Bonded Labour Prog.	225000.00	2,25,198.50	TMB, A/c No.8928 (Gen)	11073.87	
			TMB, A/c No.9415 (Gen)	15632.43	2,57,080.00
			TELEPHONE DEPOSIT:		
			As per last B/S		800.00
			FIXED ASSETS:		
			As per schedule		5,73,889.00
TOTAL		8,33,023.90	TOTAL		8,33,023.90

TRIVANDRUM
03-08-2024

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



ANTONY EDGAR
Membership No.213242
UDIN:24213242BKCRHC2018



**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 31-03-2024

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
BY FOREIGN CONTRIBUTION A/C: As per Schedule		71,206.30	" FOREIGN CONTRIBUTION A/C: Foreign Contribution received from Online Giving Foundation, U.K	306023.60	3,07,037.60
" BONDED LABOUR PROG: As per Schedule		4,50,000.00	Bank Interest	1014.00	
" GENERAL ACCOUNT: As per Schedule		8,00,675.00	" BONDED LABOUR PROG: Grant received from District Labour Department of Tamilnadu		2,25,000.00
" Depreciation		1,53,322.00	" GENERAL ACCOUNT: Grant received from STdH Foundation, Netherlands	57995.00	8,13,324.93
			Service Charges	512122.00	
			Donation received	239996.93	
			Subscription	1080.00	
			Bank Interest	2131.00	
			" Excess of Expenditure over Income		1,29,840.77
TOTAL		14,75,203.30	TOTAL		14,75,203.30

TRIVANDRUM
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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
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2024**

RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
TO OPENING BALANCE:-			BY FOREIGN CONTRIBUTION A/C:		
CASH IN HAND:			As per Schedule		76,396.30
General Account		4,613.90			
CASH AT BANK:			" BONDED LABOUR PROG:		
TMB,A/c No.4634 (FC)	26.40		As per Schedule		4,50,000.00
TMB,A/c No.8928 (Gen)	5071.87		" GENERAL ACCOUNT:		
TMB,A/c No.9415 (Gen)	5331.50	10,429.77	As per Schedule		8,00,675.00
" FOREIGN CONTRIBUTION A/C:			" CLOSING BALANCE:-		
Foreign Contribution received			CASH IN HAND:		
from Online Giving			FC Account	294.00	
Foundation, U.K	306023.60	3,07,037.60	General Account	960.90	1,254.90
Bank Interest	1014.00		CASH AT BANK:		
" BONDED LABOUR PROG:			TMB,A/c No.4634 (FC)	230373.70	
Grant received from			TMB,A/c No.8928 (Gen)	11073.87	
District Labour Department			TMB,A/c No.9415 (Gen)	15632.43	2,57,080.00
of Tamilnadu	225000.00	4,50,000.00			
Advance received	225000.00				
" GENERAL ACCOUNT:					
Grant received from					
STdH Foundation,					
Netherlands	57995.00				
Service Charges	512122.00				
Donation received	239996.93	8,13,324.93			
Subscription	1080.00				
Bank Interest	2131.00				
TOTAL		15,85,406.20	TOTAL		15,85,406.20

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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 31-03-2024

PARTICULRAS	RS. P.	RS. P.
<u>FOREIGN CONTRIBUTION A/C:</u>		
Environment Programme	39706.00	
Accountant Salary	5000.00	
Audit Fees & Filing	26500.00	
Bank Charges	0.30	
Furniture	5190.00	76,396.30
<u>BONDED LABOUR PROGRAMME:</u>		
Printing Questionnaire:		
Fomat Survey Printing:	30150.00	
Printing & Stationery	4861.00	
ID Card & Certificate	3500.00	
Filed Officers for Collecting Information:		
Field Staff Remuneration	302500.00	
Analysing Data:		
Staff Training & Review Meeting (TA & DA)	53783.00	
Compaining Report	13390.00	
Computerization Data:		
Documentation	12000.00	
Accounts & Audit	5000.00	
Imparting Training to Investigation:		
Training	13733.00	
Administration	11083.00	4,50,000.00
<u>GENERAL ACCOUNT:</u>		
a) REVOLVING FUND FOR PROMOTING LIVELIHOOD ACTIVITIES:		
Staff Honorarium for Managing the Fund	10000.00	
Travel expenses for Managing the Fund	7750.00	
SHG Facilitators Salary	42000.00	

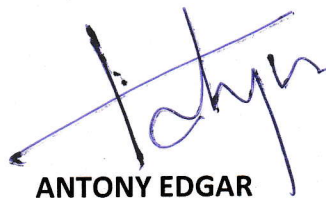


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b) GENERAL EXPENSES:		
Ecological Youth Development Programme	192000.00	
Women Development Programme	310283.00	
School Programme expenses	70000.00	
Awareness on Tobacco and Anti-Alcohol	37000.00	
Network Programme	18750.00	
Communication Cost	3163.00	
Telephone expenses	10549.00	
Electricity Charges	11266.00	
Meeting expenses	4920.00	
Building Rent	43200.00	
Printing & Stationery	13984.00	
Other expenses	910.00	
Registration & Renewal	900.00	
Salary to Staffs	24000.00	8,00,675.00
TOTAL		13,27,071.30

TRIVANDRUM
03-08-2024

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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 31-03-2024

L.NO	NAME OF THE ASSETS	WDV AS ON 01-04-2023	ADDITION DURING THE YEAR	SOLD DURING THE YEAR	TOTAL	% OF DEP.	AMOUNT OF DEP.	WDV AS ON 31-03-2024
1	Furniture	28288.00	5190.00	...	33478.00	10%	3348.00	30130.00
2	Computer & Printer	14626.00	...	...	14626.00	15%	2194.00	12432.00
3	Digital Camera	8777.00	...	...	8777.00	10%	878.00	7899.00
4	Bike - TN 74K 8685	3642.00	...	...	3642.00	15%	546.00	3096.00
5	Training Centre - Building	179614.00	...	...	179614.00	10%	17961.00	161653.00
6	LCD Projector	19072.00	...	...	19072.00	10%	1907.00	17165.00
7	Equipments (DST)	178406.00	...	...	178406.00	15%	26761.00	151645.00
8	Vehicle - TN 74 AL 1213	223375.00	...	...	223375.00	15%	33506.00	189869.00
9	Assets - CDPK	66221.00	...	...	66221.00	100%	66221.00	0.00
	TOTAL	722021.00	5190.00	0.00	727211.00		153322.00	573889.00

RIVANDRUM
3-08-2024

For Antony & CO
Chartered Accountant
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