



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 AND ACTION FOR LIBERATION MOVEMENT (HEAL MOVEMENT)** as at **31-Mar-2025** 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-2025**; 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-2025**.

Subject to the following observations / qualifications-

The prescribed particulars are annexed hereto.

Place: NAGERCOIL

Date: 12-08-2025

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


ANTONY EDGAR
Membership No:213242

UDIN: 25213242BMIJHI3297



**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 31-03-2025

LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL FUND:			CASH IN HAND:		
As per last B/S	607825.40		FC Account	270.00	
Add: Opening Bank (SBI)	214.91		General Account	6502.65	6,772.65
Add: Excess of Income over Expenditure	701660.00	13,09,700.31	CASH AT BANK:		
ADVANCE RECEIVED:			FC Account:		
General Account		198.50	TMB,A/c No.4634	94398.87	
Bonded Labour Prog:			SBI, New Delhi A/c:5174	679896.85	
As per last B/S	225000.00		General Account:		
Less: Repaid during this year	225000.00	Nil	SBI CC A/c No.3001	5950.24	
			TMB,A/c No.8928	4642.87	
			TMB,A/c No.9415	14199.33	7,99,088.16
			TELEPHONE DEPOSIT:		
			As per last B/S		800.00
			FIXED ASSETS:		
			As per schedule		5,03,238.00
TOTAL		13,09,898.81	TOTAL		13,09,898.81

NAGERCOIL
12-08-2025

For Antony & Co
Chartered Accountant
Firm Registration no: 013608s


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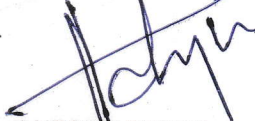
**HUMAN EDUCATION AND ACTION FOR LIBERATION MOVEMENT
(HEAL MOVEMENT)**

**22-C, SCOTT NAGAR, NEAR SCOTT CHRISTIAN COLLEGE, NAGERCOIL - 629 003, K.K.DISTRICT
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025**

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
TO FOREIGN CONTRIBUTION A/C:			BY FOREIGN CONTRIBUTION A/C:		
As per Schedule		7,83,105.39	Foreign Contribution received from Online Giving Foundation, U.K	1326660.50	
" GENERAL ACCOUNT: As per Schedule		11,84,019.01	Bank Interest	5228.00	13,31,888.50
" Depreciation		75,751.00	" BONDED LABOUR PROG: Grant received from District Labour Department of Tamilnadu		2,25,000.00
" Excess of Income over Expenditure		7,01,660.00	" GENERAL ACCOUNT: Grant received from STdH Foundation, Netherlands	88574.90	
			Service Charges	734536.00	
			Donation received	362000.00	
			Subscription	1020.00	
			Bank Interest	1516.00	11,87,646.90
TOTAL		27,44,535.40	TOTAL		27,44,535.40

**NAGERCOIL
12-08-2025**

**For Antony & Co
Chartered Accountant
Firm Registration no: 013608s**



**ANTONY EDGAR
Membership no: 213242
UDIN:25213242BMIJHI3297**



**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 31-03-2025**

RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
TO OPENING BALANCE:-			BY FOREIGN CONTRIBUTION A/C:		
CASH IN HAND:			As per Schedule		7,88,205.39
FC Account	294.00		" BONDED LABOUR PROG:		
General Account	960.90	1,254.90	Advance repaid		2,25,000.00
CASH AT BANK:			" GENERAL ACCOUNT:		
FC Account:			As per Schedule		11,84,019.01
TMB,A/c No.4634	230373.70		" CLOSING BALANCE:-		
SBI, New Delhi A/c:5174	214.91		CASH IN HAND:		
General Account:			FC Account	270.00	
TMB,A/c No.8928	11073.87	2,57,294.91	General Account	6502.65	6,772.65
TMB,A/c No.9415	15632.43		CASH AT BANK:		
" FOREIGN CONTRIBUTION A/C:			FC Account:		
Foreign Contribution received			TMB,A/c No.4634	94398.87	
from Online Giving			SBI, New Delhi A/c:5174	679896.85	
Foundation, U.K	1326660.50	13,31,888.50	General Account:		
Bank Interest	5228.00		SBI CC A/c No.3001	5950.24	
" BONDED LABOUR PROG:			TMB,A/c No.8928	4642.87	
Grant received from			TMB,A/c No.9415	14199.33	7,99,088.16
District Labour Department		2,25,000.00			
of Tamilnadu					
" GENERAL ACCOUNT:					
Grant received from					
STdH Foundation,					
Netherlands	88574.90				
Service Charges	734536.00				
Donation received	362000.00				
Subscription	1020.00				
Bank Interest	1516.00	11,87,646.90			
TOTAL		30,03,085.21	TOTAL		30,03,085.21

**NAGERCOIL
12-08-2025**

**For Antony & Co
Chartered Accountant
Firm Registration no: 013608s**

(Signature)

**ANTONY EDGAR
Membership no: 213242
UDIN:25213242BMIJHI3297**



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 31-03-2025

PARTICULRAS	RS. P.	RS. P.
<u>FOREIGN CONTRIBUTION A/C:</u>		
<u>PROGRAMME</u>		
Environment Protection Activities	261984.00	
Child Rights Programme	94525.00	
Eco Club Activities	68940.00	
Livelihood Programme	82600.00	
Network Meeting For Social Protection Schemes	56944.00	
Women Development Programme	89370.00	
<u>ADMINISTRATION:</u>		
Audit Fees	17500.00	
Accountant Salary	50000.00	
Vehicle Maintenance	33393.00	
Printing & Stationery	2797.00	
Computer Maintenance	17300.00	
Telephone expenses	1263.00	
Miscellaneous expenses	1200.00	
Bank Charges	5289.39	
Furniture & Fittings	5100.00	7,88,205.39
<u>GENERAL ACCOUNT:</u>		
<u>PROGRAMME:</u>		
Ecological Youth Development Programme	198900.00	
Environment Protection Activities	28500.00	
Women Development Programme	408175.00	
Childrights Programme	23000.00	
Women Entrepreneurship Development Prog.	325000.00	
Network Programme	14866.25	

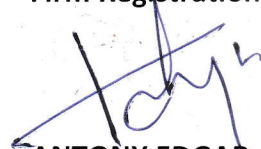


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ADMINISTRATION:		
Communication Cost	4367.00	
Telephphone expenses	2016.00	
Electricity Charges	21249.00	
Meeting expenses	6674.00	
Miscellaneous expenses	960.00	
Building Rent	54500.00	
Bank Charges	49.76	
Postage	2216.00	
Printing & Stationery	8691.00	
Vehicle Maintenance	66555.00	
Registration & Renewal	3050.00	
Travel Cost	1250.00	
Salary to Staffs	14000.00	11,84,019.01
TOTAL		19,72,224.40

NAGERCOIL
12-08-2025

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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

DEPREICIATION STATEMENT AS ON 31-03-2025

SL.NO	NAME OF THE ASSETS	WDV AS ON 01-04-2024	ADDITION DURING THE YEAR	SOLD DURING THE YEAR	TOTAL	% OF DEP.	AMOUNT OF DEP.	WDV AS ON 31-03-2025
1	Furniture	30130.00	5100.00	...	35230.00	10%	3523.00	31707.00
2	Computer & Printer	12432.00	...	...	12432.00	15%	1865.00	10567.00
3	Digital Camera	7899.00	...	...	7899.00	10%	790.00	7109.00
4	Bike - TN 74K 8685	3096.00	...	...	3096.00	15%	464.00	2632.00
5	Training Centre - Building	161653.00	...	...	161653.00	10%	16165.00	145488.00
6	LCD Projector	17165.00	...	...	17165.00	10%	1717.00	15448.00
7	Equipments (DST)	151645.00	...	...	151645.00	15%	22747.00	128898.00
8	Vehicle - TN 74 AL 1213	189869.00	...	...	189869.00	15%	28480.00	161389.00
	TOTAL	573889.00	5100.00	0.00	578989.00		75751.00	503238.00

NAGERCOIL
12-08-2025

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



(Handwritten signature)

ANTONY EDGAR
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