

1
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**

We have examined the balance sheet of **HIGHRANGE DEVELOPMENT SOCIETY, AAATH 3988 C** [name and PAN of the trust or institution] as at 31st March 2017 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.

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

In our opinion and to the best of our information, and according to information given to us 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 Institution as at 31st March 2017 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2017.

The prescribed particulars are annexed hereto.

Place: **Thodupuzha**

Date: **18-Sep-2017**

For Jose Kappen & Co



Shyjo Joseph FCA

Partner, M. No. 211819

Firm reg No. 001362s

Chartered Accountants, Kallel Complex, Pala

Road, Thodupuzha



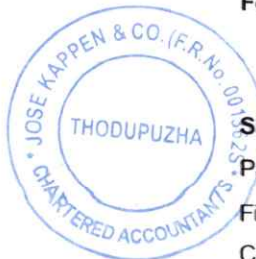
II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

1.	Whether any part of the income or property of the 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 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 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 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 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 Institution was diverted during the previous year in favour 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 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, Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
1	2	3	4	5	6
Total					

For Jose Kappen & Co



Place: Thodupuzha
Date: 18-Sep-2017


Shyjo Joseph FCA
Partner, M. No. 211819
Firm reg No. 001362s
Chartered Accountants, Kallel Complex, Pala
Road, Thodupuzha

HIGHRANGE DEVELOPMENT SOCIETY

BISHOP'S HOUSE , KARIMPAN

IDUKKI - 685 602

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31ST MARCH 2017

<u>EXPENDITURE</u>	Rs.	Ps.	<u>INCOME</u>	Rs.	Ps.
To Opening Stock	8,17,877.04				
<u>RELIEF FUND</u>			<u>RELIEF FUND</u>		
To Housing Assistance	44,500.00		By Bank Interest	35,840.00	
" Medical Assistance	79,750.00		" <u>Contributions from:</u>		
" Education Assistance	5,500.00		Parishes	3,20,010.00	
" Other Assistance	39,500.00		Religious Houses	99,400.00	
" <u>Contributions to:</u>			Institutions	9,000.00	
Caritas India	30,000.00				
KSSF	10,000.00				
" Travelling Expenses	1,050.00				
" <u>Expenses for:-</u>					
Karunavarsham	3,000.00				
Theeram	5,456.00				
Pain & Palliative Programme	15,323.00				
Support for Jesus Family					
Programme	11,970.00				
" Bank Charges	9.00				
<u>NURSERY MANAGEMENT</u>			<u>NURSERY MANAGEMENT</u>		
To Printing & Stationery	14,824.00		By Distribution of Plants &		
" Purchase-Plants & Seeds	15,500.00		Seeds	1,15,000.00	
" Labour charges	4,000.00				
" Bank Charges	25.00				
<u>TRIBAL DEVELOPMENT</u>			<u>TRIBAL DEVELOPMENT</u>		
To Salary	3,42,000.00		By Interest Received	17,285.00	
" Bank Charges	6.00		" Contributions	4,98,000.00	
" Medical Expenses	2,160.00		" Agricultural Income	14,000.00	
" Office Expenses	12,293.00		" Mid day Meal Programme	1,24,914.00	
" Allowance	80,000.00		" Fee & Administration	5,500.00	
" Learning Aid to Students	6,175.00				
" Gift & Donation	7,500.00				
" Repairs & Maintenance	54,320.00				
" Electricity Charges	2,413.00				
" Collection for Mid -Day Meal					
Programme Expenses	92,835.00				



"	Miscellaneous Expenses	390.00
"	News Paper & Periodicals	2,420.00
"	Postage & Telephone Charges	2,156.00
"	School Day Celebration	17,123.00
"	Travelling Expenses	30,713.00
"	Welfare Fund	31,000.00
"	Study Tour Expense	47,577.00
"	Purchase of Uniform & Umbrella	500.00

AGRICULTURE A/C

To	Cattle Rearing Expenses	12,156.00
"	Wages	77,650.00
"	Agriculture Implements	20,103.00
"	Medicine	5,403.00
"	Labour Charges	1,31,420.00
"	Purchase of Animals	10,000.00
"	Purchases	77,383.00
"	Manure, Fertilizer etc.	900.00
"	Miscellaneous Expenses	9,380.00
"	Bank Charges	57.00
"	Motor Pump Purchase	12,179.00
"	Animal Insurance	6,590.00
"	Repairs & Maintenance	5,550.00

AGRICULTURE A/C

By	Bank Interest	961.00
"	Agricultural Income	7,14,199.00
"	Subsidy Received	50,750.00

**GIRIJIYOTHY SHG FEDERATION -
BOOKS & REGISTERS**

To	Books & Forms	1,00,490.00
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**GIRIJIYOTHY SHG FEDERATION -
BOOKS & REGISTERS**

By	Bank Interest	851.00
"	Distribution of Books & Forms	86,427.00

**GIRIJIYOTHY SHG FEDERATION RESOURCE
MOBILISATION SCHEME**

To	Raw Material Purchase - Fertilizer	63,580.00
"	Labour charges	26,625.00

**GIRIJIYOTHY SHG FEDERATION RESOURCE
MOBILISATION SCHEME**

By	Bank Interest	89,412.00
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ORGANIC INPUT PRODUCTION CENTRE

To	Raw Material Purchase - Fertilizer	63,580.00
"	Labour charges	26,625.00

ORGANIC INPUT PRODUCTION CENTRE

By	Sales - Fertilizer	3,26,050.00
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**GIRIJIYOTHI RABBIT MEAT -
PROCESSING CENTRE**

By	Bank Interest	47.00
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**GIRIJIYOTHI RABBIT MEAT -
PROCESSING CENTRE**

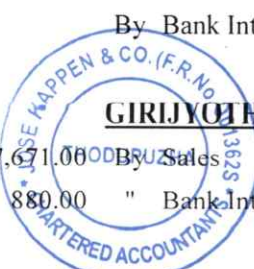
By	Bank Interest	47.00
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GIRIJIYOTHI ORGANIC INPUT CENTRE

To	Purchases	14,17,671.00
"	Legal Expenses	880.00

GIRIJIYOTHI ORGANIC INPUT CENTRE

By	Sales	13,77,241.00
"	Bank Interest	1,521.00



" Allowance to Salesman	41,311.00
" Bank Charges	201.00
" Handling Charges	15,284.00
" Miscellaneous Expenses	9,040.00
" Printing & Stationery	1,245.00
" Rent	27,000.00
" Electricity Charges	1,868.00
" Telephone Charges	5,766.00
" Salary	90,000.00
" Transportation Charges	45,450.00
" Travelling Expenses	2,720.00
" Professional Charges	14,500.00

GENERAL ACCOUNT

To Allowances to Animator	1,56,000.00
" Audit Fee	30,000.00
" Salary & Allowances	4,44,000.00
" Bank Charges	2,210.60
" Electricity Charges	30,855.00
" Food Expenses - Staff	44,491.00
" Gift & Donations	9,200.00
" Office Expenses	67,763.00
" Postage	1,200.00
" Staff Welfare Fund	72,000.00
" Accounting Charges	19,850.00
" Bank Charges-Habitat Project	558.00
" Miscellaneous Expenses	4,452.00
" TA to Animators	34,945.00
" Tax & Insurance	1,19,313.00
" Telephone Charges	7,918.00
" Training Expenses	40,178.00
" Travelling & Food Expenses	14,853.00
" Vehicle Expenses	1,40,270.00
" Staff Meeting Expenses	4,463.00
" Repairs & Maintenance	91,959.00
" NABARD - Deccan Haat Hyderabad Expenses	14,700.00
" NABARD - Seminar on Financial Inclusion Expenses	15,000.00
" NABARD - MEDP Training Expenses	1,50,000.00
" Contribution to Parish	1,000.00
" Energy Conservation Expenses	25,000.00
" Newspaper & Periodicals	2,850.00
" Printing & Stationery	7,900.00
" Allowance to LIC Collection Staff	15,492.00
" Pension Scheme-Staff	6,000.00

GENERAL ACCOUNT

By Contributions Received	70,700.00
" Bank Interest	3,994.00
" Contribution from NABARD	3,81,700.00
" Contribution from LIC of India	16,334.00
" Contribution from NEAC	40,000.00
" Contribution From Water Resource Management	60,000.00
" Interest on IT Refund	364.00
" Subsidy for Aquaculture	280.00
" Interest FC	6,837.00



" Seminar Expenses	19,000.00
" Sara Fest Expenses	14,141.00
" Bank Charges-FC	1,406.00

SAFP

To <u>Welfare of Aged, Widows & Poor Families</u>	
Allowance to FDP	
Co-ordinator	1,10,880.00
Salary to Animators	34,800.00
Family Development Programme	12,77,640.00
Administration Expenses	31,500.00
" <u>Welfare of Scheduled Tribes:</u>	
Educational Scholarship	15,000.00

SAFP

By <u>Contribution from SAFP for:</u>	
Welfare of Aged, Widows & Poor Families	14,54,820.00
Welfare of Scheduled Tribes	15,000.00

ENERGY CONSERVATION -LIGHTKIN

To Purchase of Solar Light	7,84,700.00
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ENERGY CONSERVATION -LIGHTKIN

By Distribution of Solar Light	7,42,500.00
" Interest	461.00

INCOME GENERATION PROGRAMME

To <u>Purchases:-</u>	
Soap Powder	20,050.00
Soap Materials	4,56,639.00
Solar	2,00,100.00
" Allowances	1,21,324.00

INCOME GENERATION PROGRAMME

By <u>Collections:</u>	
CFL	3,745.00
Soap Powder	24,660.00
Solar	2,01,600.00
Rice	3,62,200.00
Tailoring Machine	10,000.00
Soap	7,70,531.00

NABARD -UPNRM PROJECT

To Bank Charges	381.60
" Administration & Documentation Expenses	48,000.00
" Interest to NABARD	11,06,899.00
" Salary to Field Co-ordinator	84,000.00
" Salary to Project Co-ordinator	1,20,000.00
" Training Expenses	54,500.00
" Travelling Expenses	24,000.00

NABARD -UPNRM PROJECT

By Bank Interest	39,399.00
" Service Charge from Harithagram	11,07,134.00
" Grant from NABARD	8,29,700.00

NMDFC/KSBCDC

To Bank Charges	182.00
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NMDFC/KSBCDC

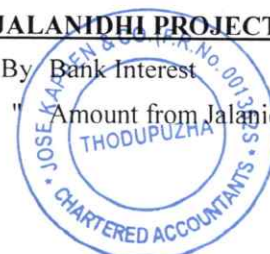
By Bank Interest	21,023.00
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JALANIDHI PROJECT-MARAYOOR

To Bank Charges	230.00
" Electricity Charges	10,541.00
" News Paper & Periodicals	2,200.00
" Office Expenses	9,741.00

JALANIDHI PROJECT-MARAYOOR

By Bank Interest	905.00
" Amount from Jalanidhi	14,19,696.00



" Printing & Stationery	25,946.00
" Professional Tax	4,950.00
" Salary	9,90,000.00
" Telephone Expenses	7,850.00
" Training Expenses	27,710.00
" Travelling Expenses	1,54,701.00
" Postage	265.00

KARIKKINTHOLAM WATER

SHED PROJECT

To Administration Expenses	5,862.00
" Salary to Co-ordinator	36,000.00
" Salary to Field Co-ordinator	24,000.00
" Documentation Expenses	86,866.00
" Awareness Training Expenses	2,21,653.00

KARIKKINTHOLAM WATER

SHED PROJECT

By Contributions	3,74,381.00
" Interest	2,170.00

SHG FEDERATION LOAN ACCOUNT

To Bank Charges	486.10
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SHG FEDERATION LOAN ACCOUNT

By Interest	83,061.00
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NABARD-TDF

To <u>Project Management (PM)</u>	
Animator Allowance	2,70,000.00
Salary to Field Co-ordinator	1,88,500.00
Salary to Project Co-ordinator	1,35,000.00
Remuneration to Asst.	
Agriculturist	14,500.00
Printing & Stationery	24,000.00
Administration Expenses	52,172.00
Honorarium to Agriculture	
Expert	17,000.00
Project Monitoring Visit	
Expenses	32,448.00
Travel & Conveyance	14,500.00

NABARD-TDF

By <u>Contribution from NABARD:</u>	
Project Intervention	17,77,700.00
Project Management	3,55,500.00
" Bank Interest	2,18,484.00
" <u>Project Loan:-</u>	
Interest on Loan Returned	
by beneficiaries	5,400.00

" Project Intervention (PI)

Training Programme	16,250.00
Establishment of Orchard &	
Maintenance	6,17,825.00
Renewable Energy	
Conservation	5,60,000.00
Women & Health	
Development	77,780.00
Other Livelihood Activities	3,39,450.00
Agriculture Nursery	30,000.00
Contingencies	20,000.00
Exposure Tour	48,256.00
Lemongrass Extension Unit	25,000.00
Water Resource Development	3,01,950.00



Soil Conservation 30,150.00

" Project Loan (PL)

Interest Paid to NABARD 5,400.00

" Bank Charges 851.65

SAMASWAS

To Bank Charges 121.00

" Medical Assistance 1,43,500.00

SAMASWAS

By Contribution from Parishes 20,000.00

" Contributions 17,000.00

" Bank Interest 3,041.00

CARITAS-ASHAKIRANAM

CANCER CAMPAIGN

To Administration Expenses 6,000.00

" Awareness Programme Expenses 20,000.00

" Promotion of Vegetable Cultivation 2,75,000.00

" Printing & Distribution of IEC Materials 18,000.00

" Diocesan Level Launching Programme Expenses 30,000.00

" Street Play/Short Film 20,000.00

" Training of IDRT Team 10,572.00

" Data Collection Expenses 2,000.00

" Honorarium & Travelling Expenses 36,000.00

" Mega Launching Programme Expenses 10,000.00

" Review Meeting Expenses 6,000.00

Training Expenses:-

Diocesan Departments 20,000.00

SHG Federation Leaders 20,000.00

CARITAS-ASHAKIRANAM

CANCER CAMPAIGN

By Contribution 3,53,000.00

FPO-JACKFRUIT AND ORGANIC

To Miscellaneous Expenses

Organic 3,000.00

Jackfruit 3,000.00

" Office Expenses:-

Organic 4,000.00

Jackfruit 5,000.00

" Revolving Fund:-

Organic 30,000.00

Jackfruit 50,000.00

" Salary to CEO:-

Organic 1,20,000.00

Jackfruit 1,30,000.00

" Salary to POPI Resource Person:-

FPO-JACKFRUIT AND ORGANIC

By Contribution from NABARD 6,30,000.00

" Bank Interest 13,386.00



Organic	20,000.00
Jackfruit	35,000.00
" <u>Training Programme</u>	
Organic	2,500.00
" Bank Charges	12.00

CHAI FOR GRASSROOT COMICS

CHAI FOR GRASSROOT COMICS

By Contribution From CHAI	4,500.00
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GRANT FROM CHAI

GRANT FROM CHAI

To Expenses incurred for Beneficiaries	4,21,000.00
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By Scholarship	4,50,000.00
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ASARIKAVALA WATERSHED PROJECT

ASARIKAVALA WATERSHED PROJECT

To Administration Expenses	12,563.00
" Awareness Training Expenses	72,225.00
" Documentation Expenses	72,225.00
" Salary to Field Co-ordinator	48,000.00
" Salary to Project Co-ordinator	1,20,000.00

By <u>Contribution for:</u>	
Administration Expenses	1,80,563.00
Awareness Training	72,225.00
Documentation Expenses	72,225.00

NABARD - SEED BANKING

NABARD - SEED BANKING

To Administration & Documentati	1,500.00
" Co-ordinator -Honorarium	6,000.00
" Crop Management Training	5,000.00
" Elephant Yam Seed	25,000.00
" General Orientation Programm	5,000.00
" Ginger Seeds	50,000.00
" Store Room Rent	1,500.00
" Turmeric	5,000.00

By Contribution From NABARD	1,24,000.00
" Local Contribution	5,625.00

SUPPORT TO JESUS FAMILY PROGRAMME

SUPPORT TO JESUS FAMILY PROGRAMME

To Bank Charges	86.00
" SJFP Monthly Assistance	60,500.00

By <u>Contribution from SJFP</u>	
Monthly Assistance	2,30,000.00
Special Gift	1,000.00
" Bank Interest	1,786.00

GIRIJYOTHI GREEN MART

GIRIJYOTHI GREEN MART

To Purchases	9,99,999.00
" Advertisement Expenses	21,300.00
" Allowance to Salesman	1,27,123.00
" Bank Charges	309.00
" Electricity Charges	8,024.00
" Loading Charges	720.00
" Rent	60,000.00
" Repairs & Maintenance	78,765.00
" Printing & Stationery	14,970.00
" Telephone Charges	6,073.00
" Transporting Charges	2,002.00

By Sales	11,84,299.00
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" Travelling Expenses	6.780.00
" Water Charges	3.000.00

To Excess of Income over Expenditure	10,30,050.90	By Closing Stock (as valued by the Director)	12,26,946.89
Total	<u>1,88,76,283.89</u>	Total	<u>1,88,76,283.89</u>

Subject to our Audit Report attached.

Thodupuzha
18.09.2017




CHARTERED ACCOUNTANTS

HIGHRANGE DEVELOPMENT SOCIETY

BISHOP'S HOUSE , KARIMPAN

IDUKKI - 685 602

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2017

<u>LIABILITIES</u>	Rs.	Ps.	<u>ASSETS</u>	Rs.	Ps.
<u>CAPITAL FUND</u> 1,44,21,214.72			<u>FIXED ASSETS</u>	60,00,774.00	
Add: Excess of Income					
over Expenditure <u>10,30,050.90</u>	1,54,51,265.62		<u>ELECTRICITY DEPOSIT</u>	14,000.00	
<u>LOANS & BORROWINGS</u>	1,65,46,363.00		<u>DEPOSIT WITH</u>		
			<u>PANCHAYATH</u>	36,925.00	
<u>SUNDRY CREDITORS</u>	18,56,845.50		<u>LOANS & ADVANCES</u>	88,88,702.70	
			<u>SECURITY DEPOSIT</u>	3,00,000.00	
			<u>SUNDRY DEBTORS</u>	5,26,864.50	
			<u>T.D.S</u>	6,54,716.50	
			<u>CLOSING STOCK</u> (As valued by the Director)	12,26,946.89	
			<u>CASH & BANK BALANCES:-</u>		
			Cash in hand	13,080.97	
			Cash at Banks	66,93,713.56	
			Fixed Deposits	94,98,750.00	
TOTAL	<u>3,38,54,474.12</u>	TOTAL		<u>3,38,54,474.12</u>	

Subject to our Audit Report attached

Thodupuzha
 18.09.2017




 CHARTERED ACCOUNTANTS

HIGHRANGE DEVELOPMENT SOCIETY
BISHOP'S HOUSE
KARIMPAN, IDUKKI-685602
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET
AS AT 31ST MARCH 2017

I FIXED ASSETS

<u>Item</u>	<u>O/B</u>	<u>Addn</u>	<u>Dedn.</u>	<u>Total</u>
Land	8,38,000.00	-	-	8,38,000.00
Furniture & Fittings	4,91,849.00	1,94,500.00	-	6,86,349.00
Electrical Fittings	33,760.00	-	-	33,760.00
Library	31.00	-	-	31.00
Tape Recorder	447.00	-	-	447.00
Machinery & Equipments	1,84,720.50	28,000.00	-	2,12,720.50
Computer	2,21,052.00	22,400.00	-	2,43,452.00
Building Construction	29,33,796.50	-	-	29,33,796.50
Vehicle	8,23,618.00	-	-	8,23,618.00
LCD	91,400.00	-	-	91,400.00
Generator	54,900.00	55,000.00	-	1,09,900.00
Camera	27,300.00	-	-	27,300.00
	<u>57,00,874.00</u>	<u>2,99,900.00</u>	<u>-</u>	<u>60,00,774.00</u>

II CASH AT BANKS

Federal Bank SB A/c No.3733	8,06,607.00
SIB A/c No.22691	6,746.00
Federal Bank A/c No. 70446	1,187.00
SIB Murickassery SB A/c No.4040	4,54,632.80
The Federal Bank Ltd. A/c No. 40939	55,293.00
Vazhathope Co-op. Bank A/c No.714	260.00
The Federal Bank Ltd. A/c No. 42240	7,107.00
UBI SB A/c No. 8080	5,712.50
Idukki District Co-op. Bank No.0803 (Old A/c No. 4817)	14,274.00
The Federal Bank Ltd. A/c No. 40368	94,183.71
Union Bank of India,Idukki A/c No.430	51,241.00
SIB SB A/c No. 33017	2,64,762.00
SBI A/c No: 35595	3,516.00
The Mariyapuram Service Co operative bank A/c No.1939	9,843.00
SBI Idukki,A/c No.67104071965	3,343.40
UBI, Idukki,A/c No.346702010023116	18,566.00
The Mariyapuram Service Co Operative bank,SB A/c No.2320	2,210.00
SIB A/c No.33531	1,647.00
Union Bank of India A/c No.23166	1,99,355.90
Union Bank of India A/c No.23167	16,39,298.90
SIB A/c No.37980	2,45,122.00
SIB A/c No.37794	13,205.00
UBI, A/c No.23812	13,86,797.65
UBI, A/c No.23813	6,67,892.80



UBI, A/c No.24405	43,452.90
UBI A/c No.25533	5,12,958.00
SIB SB A/c No. 38401	1,72,200.00
UBI A/c No. 170048	12,299.00
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	66,93,713.56
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III CLOSING STOCK

Girijyothy SHG Federation - Books & Registers	52,230.00
Organic Input Production Centre	41,494.00
Income Generation Programme	66,374.50
Energy Conservation - Lightkin	2,12,000.00
Girijyothi Organic Input Centre	8,54,848.39
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	12,26,946.89
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Thodupuzha
18.09.2017




FOR : JOSE KAPPEN & CO
CHARTERED ACCOUNTANTS