

1

15

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 2018 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 2018 and,
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2018.

The prescribed particulars are annexed hereto.

Place: **Thodupuzha**
Date: **20-Sep-2018**



For Jose Kappen & Co

A handwritten signature in blue ink, appearing to be "Shyjo Joseph", written over a horizontal line.

Shyjo Joseph FCA

Partner, M. No. 211819

Firm reg No. 001362s

Chartered Accountants, Kallel Complex, Pala
Road, Thodupuzha - 685 584

15

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					

Place: Thodupuzha
Date: 20-Sep-2018



For Jose Kappen & Co

Shyjo Joseph FCA

Partner, M. No. 211819

Firm reg No. 001362s

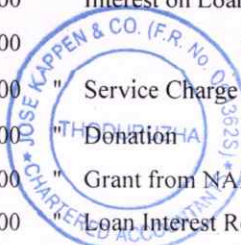
Chartered Accountants, Kallel Complex, Pala Road, Thodupuzha - 685 584

20/9/18

HIGHRANGE DEVELOPMENT SOCIETY
BISHOP'S HOUSE , KARIMPAN
IDUKKI - 685 602

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2018

<u>EXPENDITURE</u>	Rs.	Ps.	<u>INCOME</u>	Rs.	Ps.
To Opening Stock	12,26,946.89	"	Bank Interest	6,75,467.00	
			" <u>Contributions from:</u>		
" Housing Assistance	21,000.00		Parishes	32,21,720.00	
" Medical Assistance	1,08,000.00		Religious Houses	1,23,500.00	
" Educational Assistance	4,000.00		Institutions	10,000.00	
" Other Assistance	17,000.00		Others	1,52,400.00	
" Allowance to Animator	3,39,100.00	"	Distribution of Plants & Seeds	2,57,410.00	
" Okhi Relief Assistance	29,24,470.00	"	Agricultural Income	1,80,966.00	
" <u>Contributions to:</u>			" Collection for Mid day		
Caritas India	25,000.00		Meal Programme	51,050.00	
KSSF	10,000.00	"	Subsidy Received	7,350.00	
" Travelling Expenses	2,85,481.02	"	Sales	32,21,197.72	
" <u>Expenses for:-</u>			" Distribution of Books & Forms	74,710.00	
Theeram	21,400.00	"	IGP Loan Returned - Interest	36,750.00	
Pain & Paliative Programme	14,813.00	"	<u>Contributions:</u>	-	
Anjanam Eye Donation Programme	20,590.00		NABARD	16,40,750.00	
" Purchase	22,10,459.01		LIC of India	13,674.00	
" Labour charges	1,66,305.00		Akshaya Project	1,389.00	
" Bank Charges	4,772.99		CED	22,500.00	
" Salary	14,29,500.00		EMC	15,000.00	
" Medical Expenses	171.00		Green Idukki	50,000.00	
" Office Expenses	66,559.00		Jalanidhi	14,82,021.75	
" Allowances	24,000.00	"	Interest on IT Refund	26,516.00	
" Learning Aid to Students	965.00	"	Rent Received	59,800.00	
" Electricity Charges	28,233.00	"	Vehicle Insurance Claim	54,000.00	
" Mid -Day Meal Programme		"	Welfare Fund Account	1,37,040.00	
Expenses	29,514.00	"	Distribution of Solar Light	1,80,000.00	
" News Paper & Periodicals	7,549.00	"	Rent-Pickup	51,150.00	
" Postage & Telephone Charges	16,249.00	"	<u>Loan repayment from Harithagram:</u>		
" School Day Celebration	8,994.00		Service Charge	6,64,117.00	
" Printing & Stationery	18,186.00	"	<u>Contribution from NABARD for:</u>		
" Purchase of Uniform & Umberlla	14,000.00		Project Intervention	23,46,500.00	
" Day Works	1,19,075.00		Project Management	4,69,300.00	
" Professional Tax	3,750.00	"	<u>Project Loan:-</u>		
" Books & Forms	20,561.00		Interest on Loan Returned		
" Service Charges to SHG Federations	1,20,906.00		by beneficiaries	2,023.00	
" Manufacturing Expenses	8,250.00	"	Service Charge	1,47,225.00	
" Transportation Charges	5,859.00	"	Donation	25,000.00	
" GST Registration Expenses	4,700.00	"	Grant from NABARD	2,57,000.00	
" Allowance to Salesman	48,203.00	"	Loan Interest Returned	1,15,800.00	



" Handling Charges	13,791.00	" <u>Contribution for:</u>	
" Rent	1,72,650.00	Monthly Assistance	6,05,443.00
" Audit Fee/Professional Fee	66,410.00	Educational Assistance	1,26,020.00
" Food Expenses - Staff	55,772.00	" Energy Conservation	3,69,600.10
" Staff Welfare Fund	60,000.00	" Discount	21.32
" Accounting Charges	3,500.00	" Collection - Coin Box	24,56,406.50
" Bank Charges-Habitat Project	389.00	" <u>Repayment From Farmers</u>	
" TA to Animators	41,188.00	Interest	5,18,965.00
" Tax & Insurance	26,540.00	" Foreign Contributions	43,92,174.00
" Training Expenses	1,52,271.00		
" Vehicle Expenses	1,30,390.00	" Closing Stock	10,04,615.22
" SHG Leadership Meet Expenses	14,500.00		
" Energy Conservation Expenses	20,100.00		
" Allowance to LIC Collection Staff	11,770.00		
" Pension Scheme-Staff	6,000.00		
" Building Tax	24,844.00		
" Vehicle Insurance - Bolero	17,400.00		
" Repairs & Maintenance	9,488.00		
" Contribution From Water Resource Management	56,000.00		
" <u>Welfare of Aged, Widows & Poor Families</u>			
Allowance to FDP Co-ordinator	1,21,920.00		
Salary to Animators	38,400.00		
Administration Expenses	31,500.00		
Family Development Programme	9,88,785.00		
" Allowances	16,487.00		
" Grant for Check Dam	1,25,000.00		
" Administration & Documentation Expenses	18,916.00		
" <u>Loan Repayment to NABARD:</u>			
Interest	17,35,772.00		
" Salary to Field Co-ordinator	42,000.00		
" Salary to Project Co-ordinator	84,000.00		
" <u>Project Management (PM)</u>			
Allowance to Animator	1,76,500.00		
Salary to Field Co-ordinator	1,55,000.00		
Salary to Project Co-ordinator	1,50,000.00		
Administration Expenses	56,500.00		
Honourarium to Agriculture Expert	12,500.00		
Project Monitoring Visit Expenses	32,990.00		
Travel & Conveyance	33,250.00		
" <u>Project Intervention (PI)</u>			
Training Programme	1,16,300.00		
Women & Health Development	1,05,650.00		
Other Livelihood Activities	3,81,645.00		
Agriculture Nursery	12,89,098.00		
Contingencies	60,000.00		
Lemongrass Extension Unit	37,500.00		



Water Resource Development	5,98,044.00
Soil Conservation	1,08,420.00
" <u>Project Loan (PL)</u>	
Interest Paid to NABARD	4,042.00
" Miscellaneous Expenses	32,471.50
" Revolving Fund	20,000.00
" Salary to CEO	1,68,000.00
" Salary to POPI Resource Person	1,20,000.00
" Mobilisation of New Farmers	35,000.00
" Co-ordinator Salary	42,000.00
" Grant for Purchase of	
Agriculture Equipments	1,00,000.00
" Administration & Documentation	25,000.00
" Co-ordinator -Honorarium	36,000.00
" Crop Management Training	3,000.00
" Elephant Yam Seed	50,000.00
" General Orientation Programme	3,000.00
" Ginger Seeds	70,000.00
" Store Room Rent	13,125.00
" Purchase of Tumeric Seeds	7,000.00
" Purchase of Uniform	50,000.00
" Purchase of Gunny Bags	7,000.00
" Purchase of Tools & Equipments	22,850.00
" Purchase of Sewing Machine	2,000.00
" SJFP Monthly Assistance	4,05,900.00
" SJFP Educational Assistance	1,26,582.00
" Honourarium	4,09,500.00
" Briefing Programme	30,000.00
" VOSARD	1,24,000.00
" PDS	1,58,000.00
" Energy Conservation	7,14,357.94
" Gift	12,000.00
" House Repairing Assistance	1,35,500.00
" House Assistance	17,80,000.00
" Interest	11,97,959.00
" Allowance to Salesman	30,000.00
" Loading Charges	951.00
" Water Charges	500.00
" Educational Scholarship	4,50,000.00
" <u>Expenses for Rakob Livelihood:</u>	
Curd Separator	6,000.00
Fruits & Transportation	35,000.00
Ghee Clarifier	8,255.00
Milk Cream Separator	5,000.00
Iron Racks	29,822.00
Purchase - Chocalates & Cosmetics	80,000.00
Purchase - Spices	1,26,350.00
Table Top Scale	9,940.00
Vegetables & Transportation	40,000.00



Wooden Cash Counter	14,847.00
" <u>Expenses for Rakob Natural Resource Management:</u>	
Chemicals	20,000.00
Cost of Seeds	44,000.00
Delta Soil	34,000.00
Fencing	60,000.00
Garden Equipment	3,000.00
Natural Pesticides	8,650.00
Organic Manure&Vermin Compost	68,000.00
Plastic Grow Bag	37,000.00
Red Soil	25,000.00
Salary	1,00,000.00
Transportation Charges	31,000.00
Well Construction	80,000.00

" Excess of Income over

Expenditure 12,21,227.26

2,52,46,571.61

2,52,46,571.61

Subject to our Audit Report attached.



Thodupuzha
20.09.2018

CHARTERED ACCOUNTANTS

HIGHRANGE DEVELOPMENT SOCIETY

BISHOP'S HOUSE , KARIMPAN

IDUKKI - 685 602

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2018

<u>LIABILITIES</u>	Rs.	Ps.	<u>ASSETS</u>	Rs.	Ps.
<u>CAPITAL FUND</u> 1,54,51,265.62			<u>FIXED ASSETS</u>	60,97,933.58	
Add: Excess of Income					
over Expenditure <u>12,21,227.26</u>	1,66,72,492.88		<u>LOANS & ADVANCES</u>	3,19,81,376.70	
<u>LOANS & BORROWINGS</u>	3,60,03,654.00		<u>SUNDRY DEBTORS</u>	1,69,226.50	
<u>SUNDRY CREDITORS</u>	13,87,290.50	<u>T.D.S</u>		4,35,854.50	
<u>GST PAYABLE</u>	7,962.00	<u>DEPOSITS</u>		2,30,925.00	
			<u>CLOSING STOCK (As valued</u>		
			by the Director)	10,04,615.22	
			<u>CASH & BANK BALANCES:-</u>		
			Cash in hand	36,679.56	
			Cash at Banks	88,93,809.32	
			Fixed Deposits	52,20,979.00	
TOTAL	5,40,71,399.38	TOTAL		5,40,71,399.38	

Subject to our Audit Report attached

Thodupuzha
20.09.2018



CHARTERED ACCOUNTANTS

7/7

HIGHRANGE DEVELOPMENT SOCIETY

BISHOP'S HOUSE

KARIMPAN, IDUKKI-685602

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET

AS AT 31ST MARCH 2018

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	6,86,349.00	-	25,000.00	6,61,349.00
Electrical Fittings	33,760.00	-	-	33,760.00
Library	31.00	-	-	31.00
Tape Recorder	447.00	-	-	447.00
Machinery & Equipments	2,12,720.50	7,900.00	-	2,20,620.50
Computer	2,43,452.00	-	-	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	1,09,900.00	-	25,000.00	84,900.00
Camera	27,300.00	-	-	27,300.00
Bike	-	76,800.00	-	76,800.00
Computer & Equipments	-	9,018.14	-	9,018.14
Computer Software	-	3,686.44	-	3,686.44
Weighing Balance	-	23,500.00	-	23,500.00
Billing Machine	-	26,255.00	-	26,255.00
	<u>60,00,774.00</u>	<u>1,47,159.58</u>	<u>50,000.00</u>	<u>60,97,933.58</u>

II CASH AT BANKS

Federal Bank A/c No. 40939	2,49,517.00
Vazhathope SCB A/c No.714	373.00
UBI SB A/c No.8080	909.50
SBI A/c No 35595	2,334.00
UBI, Idukki A/c. No. 430	53,225.00
UBI, Idukki A/c. No.23116	1,991.61
Federal Bank SB A/c No. 42240	62,190.00
IDCB A/c No. 0803	3,31,956.20
SIB A/c No: 2691	2,882.20
Federal Bank SB A/c. No. 40368	71,478.71
SBI Idukki A/c No.67104071965	4,900.40
UBI A/c No. 26461	1,37,040.00
Mariyapuram SCB A/c No.1939	6,023.00
Federal Bank A/c No.3733	1,94,479.00
UBI A/c No. 23167	19,62,435.45
Mariyapuram SCB A/c No.2320	2,298.00
SIB A/c No.33531	7,053.75
UBI A/c No. 23166	4,03,853.90
SIB A/c No. 33017	3,34,220.00
(PI) UBI A/c SB No.23812	7,36,943.37
(PM) UBI A/c SB No.23813	5,38,013.80
(PL) UBI A/c SB No.24405	20,621.82
SIB SB A/c No. 37794	41,745.00



SIB SB A/c No. 37980	66,943.00
UBI A/c No.25533	9,13,997.83
SIB SB A/c No. 38401	2,35,959.40
IDCB A/c No.	1,03,775.20
UBI A/c No. 170048	8,646.18
IDCB A/c No.	531.20
S.I.B. Murickassery S.B A/c No. 4040	23,97,471.80
	<u>88,93,809.32</u>

III CLOSING STOCK

Girijyothy SHG Federation - Books & Registers	27,360.00
Organic Input Production Centre	27,935.00
Girijyothi Organic Input Centre	7,58,320.22
Energy Conservation - Solar Water Heater	1,91,000.00
	<u>10,04,615.22</u>

IV SUNDRY CREDITORS

Resource Mobilization - SHG Federations	11,43,001.50
Girijyothi Organic Farmers Federation	16,663.00
Agro Bio Tech Kottayam	86,424.00
Kannattu Fertilizers	25,602.00
Alternate Energy Corporation	1,11,500.00
Victoria Industry	4,100.00
	<u>13,87,290.50</u>

V SUNDRY DEBTORS

<u>Energy Conservation-Lightkin Solar</u>	
Antopuram	5,000.00
Binish	2,000.00
Benoy	6,000.00
Chelachuvadu	5,700.00
Kallupalam	800.00
Kanjikuzhy	3,400.00
Karimpan	4,000.00
Kunjithanny	14,000.00
Mavady	19,000.00
Moly Rajakkadu	7,700.00
Panniyarkutty	13,100.00
Kanthippara	7,000.00
Vellayamkudy	500.00
<u>Girijyothi Organic Input Centre</u>	
SHG Federation-Vazhathope	7,866.50
L.Kulamavu	7,000.00
<u>Nursery Management</u>	
Baisonvalley Panchayath	59,170.00
Matha Bio Fertilizers	6,990.00
	<u>1,69,226.50</u>



VI LOANS & ADVANCES

SHG Federations - NMDFC/KSBCDC	3,37,611.00
CHAI	4,500.00
General	63,463.00
IGP	9,93,900.00
UPNRM - Loan Given	32,73,208.00
Girijyothi Green Mart	5,64,000.00
SHG Federations	4,92,223.70
Loan Disbursement for UPNRM Project	35,94,809.00
Relief Fund	1,62,420.00
TDF Project Loan	48,600.00
JLG	1,87,598.00
NABARD - Harithabham	1,27,12,076.00
Loan for UPNRM Harithaniravu Beneficiaries	95,46,968.00
	<u>3,19,81,376.70</u>

VII LOANS & BORROWINGS

IDCB, Cheruthoni A/c No.120346004820040	1,33,91,070.00
Society of Divine Love	1,00,000.00
NABARD	1,81,11,394.00
DRI	7,17,890.00
Rabbit Meat Processing Centre	50,000.00
KSBCDC/NMDFC	3,92,950.00
PDS (Soap Production Unit)	50,000.00
PDS (JackFruit Value Addition Unit)	50,000.00
Harithagram	22,19,495.00
Resource Mobilization	5,64,000.00
Girijyothi Organic Farmers Federation	2,19,450.00
UPNRM Harithaniravu	1,000.00
Binoy	1,36,405.00
	<u>3,60,03,654.00</u>

VIII DEPOSITS

Security Deposit	1,80,000.00
Electricity Deposit	14,000.00
Deposit with Panchayath	36,925.00
	<u>2,30,925.00</u>

Thodupuzha
20.09.2018



FOR : JOSE KAPPEN & CO
CHARTERED ACCOUNTANTS