

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 **ANNAI CHELLAMMAL EDUCATIONAL TRUST** as at **31-03-2021** 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 **31-03-2021**
- ii) In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31-03-2021**

The prescribed particulars are annexed hereto.

Date:28.12.2021
Place:Nagercoil



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


ANTONY EDGAR
Membership No:213242
UDIN: 22213242AAAABJ9515

AUDITOR'S REPORT

I have verified the Balance Sheet of **ANNAI CHELLAMMAL EDUCATIONAL TRUST, NO.139, KEEZHOOR, THIRUPATHISARAM, KANYAKUMARI DISTRICT -629 901** as on **31-03-2021** and the Income and Expenditure Account and Receipts and Payments Account for the year ended on the same date with the books of accounts and other particulars submitted before me and I certify the same to be correct as disclosed by the said records.

Date: 28.12.2021
Place: Nagercoil



For Antony & Co
Chartered Account
Firm Reg no: 013608s



ANTONYEDGAR
Membership No: 213242
UDIN: 22213242AAAABJ9515

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. | Rs. 2206450.00 |
| 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. | NO |
| 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. | NO |
| 4.Amount of income eligible for exemption under section 11(1)(c) [Give details] | NIL |
| 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) | NIL |
| 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. | NO |
| 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. | NO |
| 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 :- | NO |
| 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 | NO |
| 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 | NO |
| 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 | NO |



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 *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----- |
| TOTAL | | | | | |

Place **NAGERCOIL**
Date **28-12-2021**



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

(Signature)
ANTONY EDGAR
Membership No. 213242
UDIN: 22213242AAAABJ9515

ANNAI CHELLEMMAL EDUCATIONAL TRUST
NO.139, KEEZHOO, THIRUPATHISARAM, KANYAKUMARI DISTRICT
BALANCE SHEET AS AT 31-03-2021

| LIABILITIES | RS. P. | RS. P. | ASSETS | RS. P. | RS. P. |
|---|------------|---------------------|-----------------------------------|-----------|---------------------|
| CAPITAL FUND: | | | CASH IN HAND: | | |
| As per last B/S | 1109623.50 | | General Account | 5691.37 | |
| Add: Excess of Income over Expenditure | 991338.00 | 2,100,961.50 | School Account | 1971.27 | 7,662.64 |
| ADVANCES: | | | CASH AT BANK: | | |
| As per last B/s | | 55,000.00 | Trust Account | 2.00 | |
| LOAN RECEIVED FROM SIKSHA FINANCE LTD: | | | School Account | 39.86 | 41.86 |
| As per last B/S | | 166,140.00 | FURNITURE & FITTINGS | | |
| | | | As per last B/S | | 503,237.00 |
| | | | VAN: | | |
| | | | As per last B/S | | 157,250.00 |
| | | | LIBRARY BOOKS: | | |
| | | | As per last B/S | 173268.00 | |
| | | | Add: Purchased during the year | 69277.00 | 242,545.00 |
| | | | COMPUTER WITH MODUM: | | |
| | | | As per last B/S | | 24,640.00 |
| | | | AMPLIPLAYER: | | |
| | | | As per last B/S | | 10,489.00 |
| | | | CAMERA: | | |
| | | | As per last B/S | | 121,890.00 |
| | | | BUILDING: | | |
| | | | As per last B/S | 259100.00 | |
| | | | Add: Constructed during the year | 925500.00 | 1,184,600.00 |
| | | | INVERTOR & UPS SYSTEM: | | |
| | | | As per last B/S | | 69,746.00 |
| TOTAL | | 2,322,101.50 | TOTAL | | 2,322,101.50 |

NAGERCOIL
28-12-2021



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

ANTONY EDGAR
Membership No.213242
UDIN: 22213242AAAABJ9515

ANNAI CHELLEMMAL EDUCATIONAL TRUST
NO.139, KEEZHOOR, THIRUPATHISARAM, KANYAKUMARI DISTRICT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

| EXPENDITURE | RS. P. | RS. P. | INCOME | RS. P. | RS. P. |
|----------------------------|-----------|------------|--------------------|--------|--------------|
| TO GENERAL ACCOUNT: | | | | | |
| AWARENESSS PROG. | | | BY Fees Collection | | 1,745,800.00 |
| Health Care & | | | " Local Donation | | 460,600.00 |
| Medical camp expenses | 32160.00 | | " Bank Interest | | 47.00 |
| Environmental Awareness | | | | | |
| Programme exp. | 48100.00 | | | | |
| Help to Handicapped | 22600.00 | | | | |
| Food provided to | | | | | |
| Poor people | 125800.00 | | | | |
| Covid Awareness | | | | | |
| Programme expenses | 85630.00 | | | | |
| Educational Help to | | | | | |
| Poor Students | 42100.00 | | | | |
| ADMINISTRATION EXP: | | | | | |
| Salary | 36000.00 | | | | |
| Vehicle Fuel & Maint. | 12410.00 | | | | |
| Telephone/Internet e | 10450.00 | | | | |
| Printing & Stationery | 8130.00 | | | | |
| Newspaper | 5560.00 | | | | |
| Xerox & Printing Char | 4135.00 | | | | |
| Postage & Courier | 2180.00 | | | | |
| Repairs & Maintenanc | 8160.00 | | | | |
| Electricity Charges | 10695.00 | | | | |
| Miscellaneous expenses | 2130.00 | 456,240.00 | | | |



| | | | | | |
|--|-----------|---------------------|--------------|--|---------------------|
| SCHOOL ACCOUNT: | | | | | |
| Salary to Teaching & Non-Teaching Staffs | 526500.00 | | | | |
| Vehicle Fuel & Maint. | 38415.00 | | | | |
| Telephone & Internet | 20469.00 | | | | |
| Computer Maintenance | 4130.00 | | | | |
| Electricity Charges | 66455.00 | | | | |
| Tea & Coffee expenses | 10160.00 | | | | |
| School expenses | 86580.00 | | | | |
| Xerox & Printing | 3860.00 | | | | |
| Stationery | 2300.00 | 758,869.00 | | | |
| Excess of Income over Expenditure | | 991,338.00 | | | |
| TOTAL | | 2,206,447.00 | TOTAL | | 2,206,447.00 |

**NAGERCOIL
28-12-2021**



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

**ANTONY EDGAR
Membership No.213242
UDIN:22213242AAAABJ9515**

ANNAI CHELLEMMAL EDUCATIONAL TRUST
NO.139, KEEZHOOR, THIRUPATHISARAM, KANYAKUMARI DISTRICT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2021

| RECEIPTS | RS. P. | RS. P. | PAYMENTS | RS. P. | RS. P. |
|-----------------------------|---------|--------------|----------------------------|-----------|------------|
| TO OPENING BALANCE:- | | | BY GENERAL ACCOUNT: | | |
| CASH IN HAND | | | AWARENESSS PROG. | | |
| General Account | 1331.37 | | Health Care & | | |
| School Account | 4668.32 | | Medical camp expenses | 32160.00 | |
| CASH AT BANK: | | | Environmental Awareness | | |
| School Account | 5141.81 | | Programme exp. | 48100.00 | |
| Trust Account | 2.00 | 11,143.50 | Help to Handicapped | 22600.00 | |
| " Fees Collection | | 1,745,800.00 | Food provided to | | |
| " Local Donation | | 460,600.00 | Poor people | 125800.00 | |
| " Bank Interest | | 47.00 | Covid Awareness | | |
| | | | Programme expenses | 85630.00 | |
| | | | Educational Help to | | |
| | | | Poor Students | 42100.00 | |
| | | | ADMINISTRATION EXP: | | |
| | | | Salary | 36000.00 | |
| | | | Vehicle Fuel & Maint. | 12410.00 | |
| | | | Telephone/Internet exp. | 10450.00 | |
| | | | Printing & Stationery | 8130.00 | |
| | | | Newspaper | 5560.00 | |
| | | | Xerox & Printing Charges | 4135.00 | |
| | | | Postage & Courier | 2180.00 | |
| | | | Repairs & Maintenance | 8160.00 | |
| | | | Electricity Charges | 10695.00 | |
| | | | Miscellaneous expenses | 2130.00 | |
| | | | | | 456,240.00 |



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| | | | | | |
|--------------|--|---------------------|--|---|---------------------|
| | | | " SCHOOL ACCOUNT: Salary to Teaching & & Non-Teaching Staffs Books purchased Vehicle Fuel & Maint. Telephone & Internet Computer Maintenance Electricity Charges Tea & Coffee expenses School expenses Xerox & Printing Stationery Building Constructom | 526500.00 69277.00 38415.00 20469.00 4130.00 66455.00 10160.00 86580.00 3860.00 2300.00 925500.00 | 1,753,646.00 |
| | | | " CLOSING BALANCE:- CASH IN HAND General Account School Account CASH AT BANK: School Account Trust Account | 5691.37 1971.27 39.86 2.00 | 7,704.50 |
| TOTAL | | 2,217,590.50 | TOTAL | | 2,217,590.50 |

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28-12-2021

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