

Name : Malankara Boys Home

P. Y. : 2019-2020

Address : Boys Home  
Karamood  
Thonnakkal  
Mangalapuram, Trivandrum - 695 317

P.A.N. : AAAAM 5421 G

D.O.F. : 10-Dec-2003

Status : Trust

## Statement of Income

	Sch.No	Rs.	Rs.
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Taxable Income u/s 11 to 13

1 0

## ■ Total Income

Tax on total income

2 93,261

TDS

93,261

Total prepaid taxes

93,260

## ■ Refund Due

## Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s

139(4A)

Whether registered u/s 12A / 12AA?

Yes

Whether approved u/s 10(23C) (iv) to (via)?

No

Aggregate income referred to in sections 10, 11 &amp; 12

1,09,55,199

1,09,55,199

Income available for application u/s 11

- 11(1): applied in India during the PY

24,51,606

- Revenue account

46,51,202

71,02,808

- Capital account

- 11(1) Explan: Deemed Application

22,09,111

22,09,111

9A Construction of Building

16,43,280

16,43,280

1,09,55,199

- 11(1): Accumulation to the extent of 15%

0

Income after application

Total deemed income

Taxable income

## Schedule 2

TDS as per Form 16A

	TDS deducted	TDS claimed in current year	Gross receipt offered
	5,261	5,261	52,610

Canara Bank KI, TAN- TVDC02167E

TDS as per Form 16B (194-IA)/ Form 16C (194-IB)/ Form 16D (194M)

TDS TDS claimed Gross receipt

Deductor, PAN &amp; Section

	deducted	in current year	offered
Preetha Leela Prabhakaran, PAN- BGJPP6954N, Section.- 194-IA	88,000	88,000	88,00,000
Grand Total	93,261	93,261	

Bank A/c for Refund: C S B 029800322424190001 IFSC: CSBK0000298

**For Malankara Boys Home**

Date : 23-Dec-2020

Place : Trivandrum

Authorised Signatory

AAAAM5421G

## FORM NO.9A

[See rule 17(1)]

Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income - tax Act, 1961

To,

The Assessing Officer,

I, JOSE on behalf of MALANKARA BOYS HOME AAAAM5421G do hereby wish to exercise the option referred to in clause (2) of the Explanation to sub-section (1) of section 11 of the Income-tax Act, 1961 for an amount of 2209111 (detailed in A below) to be deemed to be the income applied for charitable or religious purposes during the previous year 2019-20 for the reasons mentioned in B below.

A	The details of income in this regard are:	
(i)	Amount of income derived from property held under trust / held under trust in part, during the above mentioned previous year	10955199
(ii)	Amount of income [out of (i)] actually applied to charitable or religious purposes in India	7102808
(iii)	Amount of income referred to in (ii) that falls short of 85% of the income referred to in (i)	2209111
(iv)	The amount of income in respect of which the option is being exercised	2209111
B	The reasons for the shortfall in application of income are as under	
(a)	Whether the income was not received during the previous year ?	No
	If Yes, the amount of income that was not received	
(b)	Any other reason ?	Yes
	If Yes, the amount of income that was not received	
SI No	Reason for shortfall	Amount of Income
1	Construction of building	2209111
Date	Designation	Address
23/12/2020	DIRECTOR	Malankara Boys Home , Karamoodu , Thonnackal , Thonnackal thiruvananthapuram - 695317 , KERALA , INDIA .

This form has been electronically verified by JOSE having PAN AQLPJ8811B on 23/12/2020 from IP address 116.68.77.54 and has been electronically verified using Electronic Verification Code 647EDMFWKI generated through Aadhaar OTP mode.

We have examined the balance sheet of **Malankara Boys Home**, **AAAAM5421G** [name and PAN of the trust or institution] as at **31/03/2020** 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 abovenamed **trust** 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:

**Balances are subject to confirmation**

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 **trust** as at **31/03/2020** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **Thiruvananthapuram**

Date **23/12/2020**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

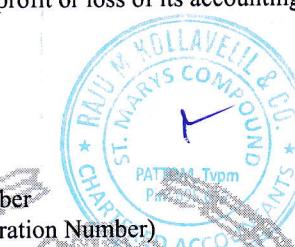
**Raju M Kollavelil**

**026789**

**012436S**

**St Marys Compound, Pattom, T  
hiruvananthapuram**

**UDIN: 20026789AAAARG16863**



**ANNEXURE**

**Statement of particulars**

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	7102808
2.	Whether the <b>trust</b> 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 (₹)	Yes 2209111
3.	Amount of income <b>accumulated or set apart</b> 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 <b>wholly</b> for such purposes. (₹)	Yes 1643280
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No 0
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) (₹)	Not Applicable
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-	
(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 utilised for purposes 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 _____
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## 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 <b>trust</b> 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 part of the income or property of the <b>trust</b> 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 <b>trust</b> 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 <b>trust</b> 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 <b>trust</b> 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 <b>trust</b> 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 <b>trust</b> 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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. 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
	<b>Total</b>				

Place **Thiruvananthapuram**

Date **23/12/2020**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**Raju M Kollavelil**   
**026789**  
**012436S**  
**St Marys Compound, Pattom, T**  
**hiruvananthapuram**

**UDIN: 20026789AAAARG16863**

Form Filing Details

Revision/Original **Original**



**MALANKARA BOY'S HOME, KARAMOOD, THONNACKAL, TRIVANDRUM**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2020**

**RECEIPTS**

To Opening Balance :-	
Cash in hand	1,323.89
Cash at bank	
CSB 029800322424190001	<u>1,12,839.21</u>
" Foreign Contribution	1,14,163.10
" Bank Interest	18,86,209.01
FD	24,130.00
" Agricultural Income	17,000.00
" Donation / Contribution	12,000.00
" Dairy Income	2,05,860.00
" Income from property	10,000.00
" Sale of property	88,00,000.00
" TDS collection	9,041.00
	<u>1,10,78,403.11</u>

Notes on accounts and accounting policies attached

For Malankara Boys Home

Thiruvananthapuram,  
23.12.2020

Fr Jose Kizhakkedath  
Director

**PAYMENTS**

By Foreign Contribution Expenses as per Sch I	18,41,516.00
" Architeh fee	50,000.00
" Bank Charges	815.00
" Food Expenses	99,850.00
" Medical Expenses	3,620.00
" Repairs and Maintenance	2,89,220.00
FD	38,335.00
" Tax and charges	1,24,000.00
" Study Expense	4,250.00
" Stationery	
" Addition to Fixed Assets:-	
Building under Construction	13,30,702.00
Purchase of Land	<u>33,20,500.00</u>
" Income Tax	46,51,202.00
" Closing Balance as per Sch II	93,261.00
	38,82,334.11
	<u>1,10,78,403.11</u>

As per our report of even date attached

For Raju M Kollavelil & Co  
Chartered Accountants

*[Signature]*

CA Raju M Kollavelil  
Proprietor  
(M No 026789 FRN 012436S)



**MALANKARA BOY'S HOME, KARAMOOD, THONNACKAL, TRIVANDRUM**  
**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31-03-2020**

## SCHEDULE - 1

## **FOREIGN CONTRIBUTION EXPENSES**

Salary and Wages/Honorarium	2,00,840.00
Audit fee	17,850.00
Bank Charges	1,063.00
Food Expenses	9,91,685.00
Medical Expenses	57,202.00
Repairs and Maintenance	43,134.00
Study Help	5,26,182.00
Study Expenses	674.00
Stationery	2,886.00
	<b>18,41,516.00</b>

**SCHEDULE - 2**  
**CLOSING BALANCE**

## FCRA ACCOUNT

Cash in hand	333.89
Cash at Bank	
CSB 029800322424190001	1,58,522.22

## LOCAL ACCOUNT

Cash in hand	361.00
Cash at Bank	
CB 6646201000037	12,23,117.00
Fixed Deposit	
	25,00,000.00
	<u>37,23,478.00</u>
	<b>38,82,334.11</b>



**MALANKARA BOYS HOME, KARAMOOD, THONNACKAL, TRIVANDRUM**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020**

EXPENDITURE

To Foreign Contribution Expenses	18,41,516.00	By Foreign Contribution	18,86,209.01
" Architech fee	50,000.00	" Bank Interest	24,130.00
" Bank Charges	815.00	" Agricultural Income	17,000.00
" Food Expenses	99,850.00	" Donation / Contribution	12,000.00
" Medical Expenses	3,620.00	" Dairy Income	2,05,860.00
" Repairs and Maintenance	2,89,220.00	" Income from property	10,000.00
" Tax and charges	38,335.00	" Sale of property	88,00,000.00
" Study Expense	1,24,000.00		
" Stationery	4,250.00		
" Depreciation	1,39,233.00		
" Excess of Income over Expenditure			
Transfer to FC Fund	44,693.01		
Transfer to Capital Fund	83,19,667.00		
			<u>1,09,55,199.01</u>
			<u>1,09,55,199.01</u>

Notes on accounts and accounting policies attached

For Malankara Boys Home

For Raju M Kollavelil & Co  
 Chartered Accountants



Fr Jose Kizhakkedath  
 Director

Thiruvananthapuram,  
 23.12.2020

As per our report of even date attached

For Raju M Kollavelil & Co  
 Chartered Accountants

CA Raju M Kollavelil  
 Proprietor  
 (M No 026789 FRN 012436S)

**MALANKARA BOYS HOME, KARAMOOD, THONNACKAL, TRIVANDRUM**  
**BALANCE SHEET AS ON 31ST MARCH 2020**

LIABILITIES

CAPITAL FUND  
 As per last Balance Sheet  
 Add: Excess of Income over Expenditure

26,97,736.00  
 83,19,667.00

FC FUND  
 As per last Balance Sheet  
 Add: Excess of Income over Expenditure

1,14,163.10  
 44,693.01

CURRENT LIABILITIES

TDS  
 Collected during the year

Notes on accounts and accounting policies attached  
 As per our report of even date attached

For Malankara Boys Home

For Raju M Kollavelil & Co  
 Chartered Accountants

*[Signature]*  
 CA Raju M Kollavelil  
 Proprietor  
 (M No 026789 FRN 012436S)

Fr Jose Kizhakkedath  
 Director  
 Thiruvananthapuram,  
 23.12.2020

ASSETS

FIXED ASSETS  
 As per Schedule 1

CURRENT ASSETS  
 Income Tax Paid

1,10,17,403.00  
 93,261.00

CLOSING BALANCE

38,82,334.11

1,11,85,300.11

As per our report of even date attached

1,11,85,300.11



**MALANKARA BOYS HOME, KARAMOOD, THONNACKAL, TRIVANDRUM**  
**SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2020**

**SCHEDULE 1**

SI No.	Particulars	Opening Balance 01.04.2019	Addition	Total	Depreciation Rate	Amount	WDV as on 31-03-2020
1	Vault	56,335.00		56,335.00	10%	5,634.00	
2	Land	33,20,500.00	33,20,500.00	56,701.00			
3	Scooter	5,573.00		5,573.00	15%	-	33,20,500.00
4	Furniture	19,444.00		19,444.00	10%	836.00	4,737.00
5	Building	26,16,384.00	13,30,702.00	39,47,086.00	5%	1,944.00	17,500.00
	<b>TOTAL</b>	<b>26,97,736.00</b>	<b>46,51,202.00</b>	<b>73,48,938.00</b>		<b>1,39,233.00</b>	<b>72,09,705.00</b>



**Malankara Boys Home, Karamoodu, Thonnackal, Trivandrum**

**Significant Accounting Policies and Notes on Accounts for the year ended 31<sup>st</sup> March 2020.**

**1. Significant Accounting Policies**

**(1) Basis of preparation of financial statements**

- (a) The financial statements are prepared under the historical cost convention on a going concern basis, in accordance with the generally accepted accounting principles in India (India GAAP), subject to what is stated herein below, as adopted consistently by the organization, the presentations being governed by their substance over form.
- (b) The organization follows cash system of accounting and recognizes significant items of income & expenditure on cash basis.

**(2) Fixed Assets**

Gross Block of Fixed Assets are shown at the cost of acquisitions including duties, taxes and other expenses directly attributable to bringing the assets to its working condition for the intended use.

**(3) Depreciation**

Depreciation is provided for on fixed assets at the rates prescribed in the Income Tax Act.

**2. Notes on Accounts for the year ended 31<sup>st</sup> March 2020**

- (1) Bank balance and balance in loan account taken from bank are confirmed. We have not verified the cash balance and it has been certified by the management and other balances are subject to confirmation.
- (2) In the opinion of the management and to the best of our knowledge and belief, the value on realization of costs, advances and other current assets in the ordinary course of activities will not be less than the amount at which they are stated in the Balance sheet.
- (3) No provision for the taxation has been made in the accounts in view of exemptions available under section 11 of Income Tax Act 1961.

Vide our report even date

For Raju M Kollavelil & Co.  
Chartered Accountants,

For Malankara Boys Home  
Fr. Jose Kizhakkedath

  
CA Raju M Kollavelil  
Proprietor  
(M No. 026789 FRN 012436S)

Director  
Trivandrum,  
Dated : 23.12.2020.

