

A.Y. 2020-2021

Name : Roshni Nilaya

Previous Year : 2019-2020

PAN : AADTR 1984 P

Address : 145A,
Chellappalayam Road,
Kaspapettai, Erode - 638 115

Status : Trust

D. O. F. : 19-Jul-2017

Statement of Income

		Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
■ Total Income				0
Tax on total income				0
TDS	2		11,663	
Total prepaid taxes				11,663
■ Refund Due				11,660

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 & 12			10,25,405
Income available for application u/s 11			10,25,405
- 11(1): applied in India during the PY			
- Revenue account	5,29,314		
- Capital account	4,57,425		
- Loan repayment	12,003	9,98,742	
- 11(1): Accumulation to the extent of 15%		26,663	10,25,405
Income after application			0
Total deemed income			
Taxable income			0

Schedule 2

Tax collected at source

Collector & TAN

The True Sai Works, TAN- CHET14840A

TCS collected	TCS claimed in current year	Expenditure as per 26AS
11,663	11,663	11,66,257

Bank A/c for Refund: Canara Bank 5372101003476 IFSC: CNRB0005372

Date : 13-Oct-2020

Place : Erode

For Roshni Nilaya

Authorised Signatory

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 **Roshni Nilaya**, **AADTR1984P** [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:

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 **Coimbatore**

Date **13/10/2020**

Name	Bose Chandra Ebenezer
Membership Number	018913
FRN (Firm Registration Number)	000503s
Address	157/4, 2nd Floor, NSR Road, Sai baba Colony, Coimbatore

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 (₹)	998742
2.	Whether the trust 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 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 for such purposes. (₹)	26663
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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) (₹)	0
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	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

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 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 trust 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 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 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 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 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 trust 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
Total					

Place **Coimbatore**
Date **13/10/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

Bose Chandra Ebenezer
018913
000503s
157/4, 2nd Floor, NSR Road, Sai baba Colony, Coimbatore

UDIN : 20018913AAAA

Form Filing Details	
Revision/Original	Original

ROSHNI NILAYA

NO. 145A - CHELLAPPAMPALYAM ROAD KASPAPETTAI ERODE - 638-115

BALANCE SHEET AS ON 31ST MARCH 2020

BOSE & CHARLES
Chartered Accountants
157/4-2nd Floor, NSR Road,
Saibaba Colony,
Coimbatore - 641 011
Tel: 0422-2447580

31.03.2019	LIABILITIES	31.03.2020	31.03.2019	ASSETS	31.03.2020
45,256.20	CAPITAL FUND Trust Fund	1,08,056.27	15,517.30	FIXED ASSETS As per Schedules	12,53,164.62
62,800.07	Add : Excess of Income Over Expenditure	2,38,810.88	30,000.00	CURRENT ASSETS Navarasam Hostel Deposit	30,000.00
1,08,056.27		3,46,867.15		TCS Collected	11,663.00
-	SECURE LOAN Tata Motor Finance Ltd	10,00,000.00		Rental Advance	15,000.00
-	Less :: Paid During the Year	12,002.72	30,000.00		56,663.00
		9,87,997.28			
1,08,056.27	TOTAL	13,34,864.43	1,08,056.57	TOTAL	13,34,864.43
			5,870.56	CLOSING BALANCE Cash in Hand	21,987.56
			56,668.71	Cash at Bank	3,049.25
			62,539.27		25,036.81

Place :: Coimbatore
Date :: 27.08.2020



FOR ROSHNI NILAYA
Sampath
Managing Trustee

Subject to our report in
Form No.10B of even date

For
Chartered Accountants
MEM. NO. 0005039
(BOSE CHANDRA EBENEZER)
PARTNER
MEM. NO. 18913

UDIN : 20018913AAAAAOZ 7713

ROSHNI NILAYA

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2020

FIXEDASSETS	W.D.V. as on 1st April 2019	ADDITIONS	TOTAL	RATE	DEPRECIATION	W.D.V as on 31st March 2020
Books	1,167.30	1,462.00	2,629.30	10%	262.93	2,366.37
HP Printer	8,400.00		8,400.00	40%	3,360.00	5,040.00
Office Chair	1,700.00		1,700.00	15%	255.00	1,445.00
Office Table	4,250.00		4,250.00	15%	637.50	3,612.50
Tally ERP Software		20,300.00	20,300.00	0%	-	20,300.00
Fan		1,750.00	1,750.00	10%	175.00	1,575.00
TATA HEXA Four Wheeler		14,33,913.00	14,33,913.00	15%	2,15,086.95	12,18,826.05
2019-2020	15,517.30	14,57,425.00	14,72,942.30		2,19,777.38	12,53,164.62
2018-2019	-	22,297.00	22,297.00		6,779.70	15,517.30



FOR ROSHNI NILAYA
Sannudh
 Managing Trustee

ROSHNI NILAYA

NO. 145A - CHELLAPPAMPALYAM ROAD KASPAPETTAI ERODE - 638 - 115

INCOME AND EXPENDITURES OF THE PERIOD MARCH 31ST 2020

BOSE & CHARLES
Chartered Accountants
157/4-2nd Floor, NSR Road,
Saibaba Colony,
Coimbatore - 641 011
Tel: 0422-2447580

31.03.2019	EXPENDITURE	31.03.2020	31.03.2019	INCOME	31.03.2020
-	WELFARE EXPENSES	3,033.00	4,59,622.71	By Donations	10,22,920.54
1,46,941.00	Childrens Day Celebration	-	1,278.00	Bank Interest	2,484.00
34,621.00	Childrens Retreat Expenses	1,34,340.00			
1,28,550.00	Children Welfare Expenses	1,55,620.00			
-	College Education Scholarships	57,987.00			
-	Community Welfare Activities	15,653.00			
-	Celebrating 100 Years of Mahatma Gandhi	2,939.00			
-	Medical Expenses	5,000.00			
7,801.00	PM Care Fund	500.00			
-	Training & Seminar Expenses	29,000.00			
-	Free Tuition Teacher Salary	4,04,072.00			
3,17,913.00					
-	ADMINISTRATIVE EXPENSES	2,950.00			
137.00	Auditor Fees	533.00			
210.00	Bank Charges	2,000.00			
4,380.00	Documentation charges	2,574.00			
1,105.00	Electrical & Electronicis Maintenance	600.00			
-	Miscelleneous Expenses	9,531.28			
14,757.00	Interest Paid On Vehicle Loan	13,291.00			
-	Printing & Stationary	17,373.00			
-	Petrol & Diesel Expenses	6,000.00			
-	Rent	4,790.00			
1,355.00	Refreshments/Other Expenses				



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31.03.2019	EXPENDITURE	31.03.2020	31.03.2019	INCOME	31.03.2020
18,963.00	ADMINISTRATIVE EXPENSES	25,258.00			
-	Registration & Approvals Expenses	12,374.00			
14,364.26	Vehicle Maintenances	8,945.00			
16,882.68	Telephone & Internet Charges	9,669.00			
-	Travel Expenses	46,340.00			
1,254.00	Website Development & Launching Expenses	516.00			
73,407.94	Xerox, Postage & Courier	1,62,744.28			
6,779.70	Depreciation	2,19,777.38			
62,800.07	Excess of Income Over Expenditure	2,38,810.88			
4,60,900.71	TOTAL	10,25,404.54	4,60,900.71	TOTAL	10,25,404.54

Place :: Coimbatore
Date :: 27.08.2020



For ROSHNI NILAYA
Samudhi
Managing Trustee

Subject to our report in
Form No.10B of even date

For BOSE & CHARLES
Chartered Accountant
FRN: 000503a

(BOSE CHANDRA EBENEZER)
PARTNER
MEM. No. 18913

JDIN : 20018913AAAA OZ 7#13

ROSHINI NILAYA

NO. 145A - CHELLAPPAMPALYAM ROAD KASPAPETTAI ERODE - 638 -115
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

BOSE & CHARLES
 Chartered Accountants
 157/4-2nd Floor, NSR Road,
 Saibaba Colony,
 Coimbatore - 641 011
 Tel: 0422-2447580

31.03.2019	RECEIPTS	31.03.2020	31.03.2019	PAYMENTS	31.03.2020
	OPENING BALANCE				
2,194.50	To Cash in Hand	5,870.56	-	By WELFARE EXPENSES	3,033.00
43,062.00	" Cash at Bank	56,668.71	1,46,941.00	Childrens Day Celebration	1,34,340.00
45,256.50		62,539.27	34,621.00	Childrens Retreat Expenses	1,55,620.00
			1,28,550.00	Childrens Welfare Expenses	57,987.00
4,59,622.71	" Donations	10,22,920.54	-	College Education Scholarships	15,653.00
			-	Community Welfare Activities	2,939.00
1,278.00	" Bank Interest	2,484.00	-	Celebrating 100 Years of Mahatma Gandhi	5,000.00
			-	Medical Expenses	500.00
			7,801.00	PM Care Fund	500.00
	SECURE LOAN		-	Training & Seminar Expenses	29,000.00
	" Tata Motor Finance Ltd	10,00,000.00	3,17,913.00	Free Tuition Teacher Salary	4,04,072.00
			-		
			137.00	ADMINISTRATIVE EXPENSES	2,950.00
			210.00	Auditor Fees	533.00
			4,380.00	Bank Charges	2,000.00
			1,105.00	Documentation charges	2,574.00
			-	Electrical & Electronic Maintenance	600.00
			14,757.00	Miscellaneous Expenses	9,531.28
			-	Interest Paid On Vehicle Loan	13,291.00
			-	Printing & Stationary	17,373.00
			-	Petrol & Diesel Expenses	6,000.00
			-	Rent	4,790.00
			1,355.00	Refreshments/Other Expenses	25,258.00
			18,963.00	Registration & Approvals Expenses	12,374.00
			-	Vehicle Maintenances	8,945.00
			14,364.26	Telephone & Internet Charges	9,669.00
			16,882.68	Travel Expenses	46,340.00
			-	Website Development & Launching Expenses	516.00
			1,254.00	Xerox, Postage & Courier	1,62,744.28
			73,407.94		



(Contd..2)

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31.03.2019	RECEIPTS	31.03.2020	31.03.2019		PAYMENTS	31.03.2020
			1,297.00	By	FIXED ASSETS	
			-	"	Books	1,462.00
			-	"	Tally ERP Software	20,300.00
			-	"	Fan	1,750.00
			-	"	TATA HEXA Four Wheeler	14,33,913.00
			14,000.00	"	HP Printer	-
			2,000.00	"	Office Chair	-
			5,000.00	"	Office Table	-
			22,297.00			14,57,425.00
			-	"	SECURE LOAN	
			-	"	Tata Motor Finance Ltd	12,002.72
			30,000.00	"	CURRENT ASSETS	
			-	"	Navarasam Hostel Deposit	-
			-	"	TCS Collected	11,663.00
			30,000.00	"	Rental Advance	15,000.00
						26,663.00
			5,870.56	"	CLOSING BALANCE	
			56,668.71	"	Cash in Hand	21,987.56
			62,539.27	"	Cash at Bank	3,049.25
						25,036.81
5,06,157.21	TOTAL	20,87,943.81	5,06,157.21		TOTAL	20,87,943.81

Place :: Coimbatore
Date :: 27.08.2020



For ROSHNI NILAYA
Samudhi
Managing Trustee

Subject to our report in
Form No. 10B of even date

For BOSE & CHARLES
Chartered Accountant
FRN: 0005035
[Signature]
(BOSE CHANDRA EBENEZER)
PARTNER
MEM. No. 18973

UDIN : 20018913AAAA OZ 7713