

REPORTS AND ACCOUNT

OF - SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700 061

FOR THE YEAR: ENDED 31ST MARCH'2021

D MITRA & CO.
CHARTERED ACCOUNTANTS
21/1, GARIAHAT ROAD (W),
KOLKATA - 700068
EMAIL : dkmitra671945@gmail.com

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061
Balance Sheet as on 31.03.2021.

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
Corpus Fund			Property, Plant & Equipment		
Corpus Fund		10,000.00	(As per Annexure-A)		3,57,509.50
Reserve Fund :			Term Deposits		
Vidhyashram Reserve Fund	78,000.00		(As Per Last A/c)	3,70,000.00	
Add : Surplus during year	-	78,000.00	Add : Addition During the year	60,00,000.00	
New building & Infrastructure Fund	1,74,000.00		Add : Intt. On F.D. Maturity	1,05,005.27	
Add : Surplus during year	-	1,74,000.00	Less- Matured	64,75,005.27	
Disaster Relief Fund	50,000.00			51,88,695.59	12,86,309.68
Add : Surplus during year	-	50,000.00	Security Deposits		
Project support Fund	60,000.00		(Kolkata training centre)		10,000.00
Add : Surplus during year	-	60,000.00	Interest Receivable		9,723.50
HR Development Fund	50,000.00		Income Tax Refundable		5,310.00
Add : Surplus during year	-	50,000.00	TDS Receivable		
General Reserve Fund	47,133.27				22,440.98
Add : Surplus during the year	38,40,353.16	38,87,486.43	Cash in Hand		
Capital Fund :			(Certified by the Secretary & Treasurer)		4,63,638.98
Assets from Capital Fund	2,41,895.63		Cash at Bank		
Less- Depreciation Charged	75,824.34	1,66,071.29	Bandhan Bank	9,37,466.28	
Loan from			(Hochimin Sarani Br., A/c No -50200023932155)		
Trustee Member	1,92,146.00		State Bank	3,60,123.26	
Add- Received during the year	3,03,455.00		(Bakultala Branch, A/c No -39573310874)		
Less- Repayment	4,95,601.00		Axis Bank	31,22,711.53	
	4,95,601.00		(Sealdah Branch, A/c No -920010002984872)		
CSR Received for FY 2021-2022		Nil	YES Bank	1,91,438.64	
		6,30,000.00	(Russle st. Br., A/c No -001794600000893)		
Sundry Creditors		16,61,114.63			46,11,739.71
		67,66,672.35			67,66,672.35

Signed in terms of my attached report of even date

Place : Kolkata

Date : 05/04/2022



For D. MITRA & CO.
CHARTERED ACCOUNTANTS
F.R.N. : 328904E

(D.K. MITRA)
Proprietor
M. No. 017334

SOUL
Banerji
President

SOUL
Sumana Majumdar
Assistant Treasurer

Income & Expenditure Account for the year ended 31.03.2021.

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To E-Learning			By Donation Received		
Project-Prayas :			CSR Fund Received	85,23,480.00	
[Online Virtual Class room for tribal and other Students]			Received from General Public	31,20,714.64	
Educational Expenses	1,500.00				1,16,44,194.64
Internet & Telephone Charges	4,940.00				
Administrative Expenses	6,900.00		" Income From Own Resources		1,47,255.00
Personnel Cost	22,500.00		" Fees Collection from Student		1,12,500.00
		35,840.00			
" Expenses for Own Resources :			" Income From Other source		
Honey Purchase	62,500.00		Misc. Income	173.58	
Honey Jar Purchase	7,250.00		Interest on Term Deposits	123080.07	
		69,750.00	Savings Bank Interest	77173.12	
" Swastha seva					2,00,426.77
Medical Expenses	84,136.00		" Depreciation on Donated Capital Assets		75,824.34
Telephone Expenses	2,048.00				
Misc Expenses	13,383.28				
Advertisement Expenses	18,917.87				
Personnel Cost	1,03,986.97				
Printing & Stationeries	1,200.00				
Travelling & Conveyance	28,182.89				
Health care & Health safety equipment	14,504.00				
		2,66,359.01			
" Vidyashram Project :					
(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :					
Advertisement Expenses	6,999.00				
Travelling & Conveyance	11,260.00				
Educational Expenses	4,593.00				
Personnel Cost	240.00				
Printing & Stationeries	378.00				
Adminis Expenses	186.00				
Maintenance Expenses	1,320.00				
Fooding Expenses	5,501.00				
Puja Expenses	23,744.00				
Trees Purchase	4,200.00				
Cloth Purchase	16,250.00				
Telephone Expenses	12,138.63				
		86,809.63			
" Lunch Box for Hunger :					
Food Distribution Exp	51,95,825.35				
Health Safety Expenses	21,923.00				
Misc Expenses	38,046.52				
Personnel Cost	19,46,337.10				
Maintenance Expenses	79.00				
Telephone Expenses	1,187.00				
Advertisement Expenses	36,379.31				
Printing & Stationeries	7,857.00				
Travelling & Conveyance	2,90,427.80				
Adminis Expenses	3,270.00				
		75,41,332.08			
" Administrative Expenses :					
Advertisement	3,662.72				
Audit Fees	7,500.00				
Adminis Expenses	3,233.00				
Bank Charges	1,257.96				
Printing & Stationeries	5,876.00				
Office Maintenance Expenses	12,415.00				
Misc Expenses	3,339.09				
Personnel Cost	35,481.00				
Power & Fuel	5,230.00				
Office Rent	1,03,750.00				
Website Development Expenses	20,488.00				
Travelling & Conveyance	4,721.00				
Refreshment	910.00				
Telephone Expenses	7,234.00				
		2,15,097.77			
" Depreciation on Fixed Assets		48,834.76			
" Depreciation on Donated Assets		75,824.34			
" Surplus (Excess of Income Over Expenditure) transfer to Reserve fund		38,40,353.16			
		1,21,80,200.75			1,21,80,200.75

Kolkata

Date: 05/01/2022

SOUL
President
Sumana Majumdar
Assistant Treasurer

Signed in terms of my attached report of even date
For D. MITRA & CO.
CHARTERED ACCOUNTANTS
F.R.N. : 328904E

(D.K. MITRA)
Proprietor
M. No. 017334

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2021

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
To Opening Balance			By E-Learning		
Cash in hand	50,619.48		Project-Prayas :		
Cash at Bank			[Online Virtual Class room for tribal and other Students]		
Axis Bank			Educational Expenses	1,500.00	
(Sealdah Branch, A/c No -920010002984872)	107036.12		Internet & Telephone Charges	4,940.00	
YES Bank			Administrative Expenses	6,900.00	
(Podo Pukur Br., A/c No -001794600000893)	18,608.70	1,76,264.30	Personnel Cost	22,500.00	35,840.00
" Donation Received			" Expenses for Own Resources :		
CSR Fund Received	85,23,480.00		Honey Purchase	62,500.00	
Received from General Public	31,20,714.64	1,16,44,194.64	Honey Jar Purchase	7,250.00	69,750.00
" Fees Collection from Student		1,12,500.00	" Swastha seva		
" Income From Own Resources		1,47,255.00	Medical Expenses	84,136.00	
" Income From Other source			Telephone Expenses	2,048.00	
Misc. Income	173.58		Misc Expenses	13,383.28	
Interest on Term Deposits	1,05,005.27		Advertisment Expenses	18,917.87	
Savings Bank Interest	77,173.12	1,82,351.97	Personnel Cost	1,03,986.97	
" Advance Donation Received		6,30,000.00	Printing & Stationeries	1,200.00	
" Loan From Members		3,03,455.00	Travelling & Conveyance	18,102.89	
" Term Deposits with Yes Bank		50,83,690.32	Devices (Oxymeter)	2,298.00	
			Mike	4,500.00	
			Health care & Health safety equipment	14,504.00	2,63,077.01
			" Vidyashram Project :		
			(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :		
			Advertisment Expenses	6,999.00	
			Travelling & Conveyance	11,260.00	
			Educational Expenses	4,593.00	
			Personnel Cost	240.00	
			Printing & Stationeries	378.00	
			Adminis Expenses	186.00	
			Maintenance Expenses	1,320.00	
			Mobile	9,600.00	
			Refrigerator	19,200.00	
			Stabilizer	2,390.00	
			Fooding Expenses	5,501.00	
			Puja Expenses	23,744.00	
			Trees Purchase	4,200.00	
			Cloth Purchase	16,250.00	
			Telephone Expenses	444.00	1,06,305.00
			" Lunch Box for Hunger :		
			Food Distribution Exp	40,58,875.35	
			Health Safety Expenses	21,923.00	
			Misc Expenses	38,046.52	
			Personnel Cost	14,43,947.10	
			Maintenance Expenses	79.00	
			Telephone Expenses	1,187.00	
			Advertisment Expenses	36,379.31	
			Printing & Stationeries	7,857.00	
			Travelling & Conveyance	2,90,427.80	
			Adminis Expenses	3,270.00	59,01,992.08
			" Administrative Expenses :		
			Advertisment	3,662.72	
			Audit Fees	7,500.00	
			Adminis Expenses	3,233.00	
			Printer Purchase	24,890.00	
			Bank Charges	1,257.96	
			Furniture Purchase	17,290.00	
			Printing & Stationeries	5,876.00	
			Office Maintenance Expenses	12,415.00	
			Computer Purchase	60,400.00	
			Misc Expenses	3,339.09	
			Personnel Cost	35,481.00	
			Power & Fuel	5,230.00	
			Office Rent	1,03,750.00	
			Website Development Expenses	20,488.00	
			Travelling & Conveyance	4,721.00	
			Refreshment	910.00	
			Telephone Expenses	7,234.00	3,17,677.77
Balance Carried Down		1,82,79,711.23	Balance Carried Down		66,94,641.86

SOUL
Banay
President
SOUL
Sumana Majumdar
Assistant Treasurer



Contd...

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19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2021

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Balance Brought Down		1,82,79,711.23	Balance Brought Down		66,94,641.
			By Term Deposits with Yes Bank		55,00,000.
			By Term Deposits with Bandhan Bank		5,00,000.
			By TDS Receivable		14,089.
			By Repayment of Loan		4,95,601.
			" <u>Closing Balance:</u>		
			Cash in hand (certified by the Secretary & Treasurer)		4,63,638.
			Cash at Bank		
			Bandhan Bank	937466.28	
			(Branch, A/c No -)		
			State Bank	360123.26	
			(Branch, A/c No -)		
			Axis Bank	3122711.53	
			(Sealdah Branch, A/c No -920010002984872)		
			YES Bank	1,91,438.64	
			(Podo Pukur Br., A/c No -001794600000893)		
					46,11,739.
		1,82,79,711.23			1,82,79,711.2

Signed in terms of my attached report of even date

Kolkata

Date :

05/01/2022

SOUL
Banerji
President

SOUL
Simana Majumdar
Assistant Treasurer



For D. MITRA & CO.
CHARTERED ACCOUNTANTS
F.R.N. : 328904E

(D.K. MITRA)
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SOUL
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KOLKATA - 700061

STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2021

SCHEDULE - 'A' FORMING PART OF BALANCE SHEET

SL. NO.	PARTICULARS OF ASSETS	BALANCE AS ON 01.04.20 (₹)	ADDITION DURING THE		SALES DURING THE YEAR	AS ON 31.03.21 (₹)	RATE OF DEPRECIATION (%)	DEPRECIATION FOR THE YEAR (₹)	BALANCE AS ON 31.03.2021 (₹)
			> 180 Days	< 180 Days					
1	COMPUTERS & LAPTOP	10,812.00	54,000.00	6,400.00	-	71,212.00	40%	27,204.80	44,007.20
2	PRINTER	1,152.00	-	24,890.00	-	26,042.00	40%	5,438.80	20,603.20
3	DEVICES		2,298.00	-	-	2,298.00	15%	344.70	1,953.30
4	PROJECTOR	3,323.50	-	-	-	3,323.50	15 %	498.53	2,824.98
5	Generator	19,868.75	-	-	-	19,868.75	15 %	2,980.31	16,888.44
6	Battery	38,105.50	-	-	-	38,105.50	15 %	5,715.83	32,389.68
7	Furniture & Fixture	17,118.72	-	17,290.00	-	34,408.72	10%	2,576.37	31,832.35
8	Induction	1,955.00	-	-	-	1,955.00	15%	293.25	1,661.75
9	MIKE		-	4,500.00	-	4,500.00	15%	337.50	4,162.50
10	REFREGERATOR			19,200.00	-	19,200.00	15%	1,440.00	17,760.00
11	STABILZER			2,390.00	-	2,390.00	15%	179.25	2,210.75
12	MOBILE			9,600.00	-	9,600.00	15%	720.00	8,880.00
13	Sublimation Machine	7,369.50	-	-	-	7,369.50	15 %	1,105.43	6,264.08
	TOTAL :-	99,704.97	56,298.00	84,270.00	-	2,40,272.97		48,834.76	1,91,438.21

Assets from Capital Fund

1	COMPUTERS & LAPTOP	1,34,400.00	-	-	-	1,34,400.00	40%	53,760.00	80,640.00
2	TELEVISION	66,045.00	-	-	-	66,045.00	15%	9,906.75	56,138.25
3	WEB CAM	23,760.00	-	-	-	23,760.00	40%	9,504.00	14,256.00
4	MUSIC SYSTEM	17,690.63	-	-	-	17,690.63	15 %	2,653.59	15,037.03
	TOTAL :-	2,41,895.63	-	-	-	2,41,895.63		75,824.34	1,66,071.28

SOUL
 SOUL
 SOUL
 President
 Sumana Nagu
 Assistant Treasurer

SOUL
19, HO CHI MINH SARANI,
KOLKATA -700061

Year : 2020-2021

ACCOUNTING POLICIES & NOTES ON ACCOUNTS :

A. Accounting Policies :-

- 1) The accounts are prepared on cash basis.
- 2) Fixed assets have been accounted for at original cost of acquisition.
- 3) Depreciation :-
Depreciation on Fixed Assets has been charged on "Written Down Value" Method.

B. Notes on Accounts :-

- 1) Fixed Assets have been physically verified by the management.
- 2) Cash - in hand has been physically verified and certified by the Secretary & Treasurer of the Trust.



SOUL
Banerjee
President

SOUL
Sumana Majumdar
Assistant Treasurer