

REPORTS AND ACCOUNT

OF - SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

FOR THE YEAR: ENDED 31ST MARCH'2022

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 31.03.2022.

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
Corpus Fund			Property, Plant & Equipment		2,78,348.09
Corpus Fund		10,000.00	(As per Annexure-A)		
Reserve Fund :			Term Deposits		
Vidhyashram Reserve Fund	78,000.00		(As Per Last A/c)	12,86,309.68	
Add : Surplus during year	-	78,000.00	Add : Addition During the year	23,00,000.00	
			Add : Interest on Term Deposit	1,03,951.50	
New building & Infrastructure Fund	1,74,000.00			36,90,261.18	
Add : Surplus during year	-	1,74,000.00	Less- Matured	12,33,185.50	24,57,075.68
Disaster Relief Fund	50,000.00				
Add : Surplus during year	-	50,000.00	Security Deposits		10,000.00
			(Kolkata training centre)		
Project support Fund	60,000.00				
Add : Surplus during year	-	60,000.00	TDS Receivable		26,933.98
HR Development Fund	50,000.00				
Add : Surplus during year	-	50,000.00			
General Reserve Fund	38,87,486.43		Cash in Hand		
Add : Surplus during the year	24,90,258.99		(Certified by the Secretary &		
Add:-Creditors written off	5,14,084.63	68,91,830.05	Treasurer)		18,619.98
Capital Fund :			Cash at Bank		
Assets from Capital Fund	1,66,071.29		Bandhan Bank	11,85,004.06	
Less- Depreciation Charged	48,634.69	1,17,436.60	(Hochimin Sarani Br., A/c No -50200023932155)		
			State Bank	34,425.26	
			(Bakultala Branch, A/c No -39573310874)		
			Axis Bank	21,93,645.32	
			(Sealdah Branch, A/c No -920010002984872)		
			YES Bank	12,27,214.27	
			(Russel st. Br., A/c No -001794600000893)		46,40,288.91
		74,31,266.64			74,31,266.64

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
Banaya
President

Place : Kolkata

Date : 17.09.2022

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Income & Expenditure Account for the year ended 31.03.2022.

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Vidyashram Project :			By Donation Received		30,77,602.00
Travelling & Conveyance	9,385.39		Received from General Public		6,30,000.00
Educational Expenses	6,080.00		CSR Fund Received		1,53,823.00
Medical Expense	2,501.00				
Misc Expenses	2,647.00		" Other Collection		
Administrative Expenses	547.00				
Maintenance Expenses	42,413.20				
Health Care & Health Safety Equipments	1,900.00				
Mobilisation and Co lateral Exp	270.00		" Fees Collection from Student		97,000.00
Internet and communication Expenses	4,888.00				
Fuel Expenses	10,215.00		" Income From Other sources		
Personnel Expenses	1,84,073.29		Sale of Honey	74,300.00	
Stationaries Expenses	1,320.00		Interest on Term deposit	98,721.00	
Fooding Expenses	3,37,259.50		Interest on Income Tax Refund	420.00	
Puja Expenses	8,560.00		Savings Bank Interest	1,91,935.00	
Cloth Purchase	72,252.00				3,65,376.00
		6,84,311.38			
" Healthcare/ Telemedicine:					
Medical Expenses	1,81,666.22				
Fuel Expenses	22,165.41				
Fooding Expenses	46,307.00				
Personnel Cost	1,41,323.04				
Maintenance Expenses	10,759.00				
Stationeries Expenses	43,388.00		" Depreciation on Donated Capital Assets		48,634.69
Travelling & Conveyance	52,940.69				
Internet and communication Expenses	12,740.00				
Mobilisation and Co lateral Exp	200.00				
Health care & Health safety equipment	7,262.00				
		5,18,751.36			
" Disaster Relief Support Programme:					
Bag Making Charges	6,500.00				
Fooding Expenses	11,839.00				
Household/Kitchen Appliances	84,266.00				
Stationeries Expense	2,460.00				
Traveling and Conveyance	2,800.00				
		1,07,865.00			
" Lunch Box for Hunger :					
Food Distribution Exp	1,43,220.00				
		1,43,220.00			
" E-Learning					
Project -Prayas :					
[Online Virtual Class room for tribal and other Students]					
Personnel Cost	36,600.00				
Internet and communication Expenses	6,100.00				
Stationery Expenses	10,000.00				
		52,700.00			
" Administrative Expenses :					
Audit Fees	12,500.00				
Administrative Expenses	16,882.00				
Bank Charges	1,122.03				
Financial Expenses	4,414.00				
Internet and communication Expenses	4,591.00				
Printing & Stationeries	1,211.22				
Office Maintenance Expenses	5,574.00				
Personnel Cost	1,17,069.29				
Power & Fuel	8,532.27				
Office Rent	1,02,000.00				
Travelling & Conveyance	557.75				
Refreshment	6,714.00				
		2,81,167.56			
" Depreciation on Fixed Assets		45,520.71			
" Depreciation on Donated Assets		48,634.69			
" Surplus (Excess of Income Over Expenditure) transfer to Reserve fund		24,00,258.99			
		43,72,435.69			43,72,435.69

Signed in terms of my attached report of even date

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

SOUL
Banerji
President



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

Kolkata

Date : 17.09.2022

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2022

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
o Opening Balance					
Cash in hand		4,63,638.98	By Vidyashram Project :		
Cash at Bank			Travelling & Conveyance	9,385.39	
Axis Bank			Educational Expenses	6,080.00	
(Sealdah Branch, A/c No -920010002984872)	31,22,711.53		Medical Expense	2,501.00	
Bandhan Bank			Misc Expenses	2,647.00	
(Hochimin Sarani Branch, A/c No -50200023932155)	9,37,466.28		Administrative Expenses	547.00	
State Bank of India			Maintenance Expenses	42,413.20	
(Bakultala Branch, A/c No -39573310874)	3,60,123.26		CCTV Installation	15,000.00	
YES Bank			Health Care & Health Safety Equipments	1,900.00	
(Russle st. Br., A/c No -001794600000893)	1,91,438.64		Mobilisation and Co lateral Exp	270.00	
		46,11,739.71	Internet and communication Expenses	4,888.00	
			Fuel Expenses	10,215.00	
			Personnel Expenses	1,84,073.29	
			Stationaries Expenses	1,320.00	
" Donation Received			Fooding Expenses	3,37,259.50	
Received from General Public		30,77,602.00	Puja Expenses	8,560.00	
			Cloth Purchase	72,252.00	
" Other Collection		1,53,823.00			6,99,311.38
" Fees Collection from Student		97,000.00	" Healthcare/ Telemedicine		
			Medical Expenses	1,81,666.22	
" Income Tax Refund for AY 2020-21		5,310.00	Fuel Expenses	22,165.41	
			Fooding Expenses	46,307.00	
" Income From Other sources			Personnel Cost	1,41,323.04	
Sale of Honey	74,300.00		Maintainance Expenses	10,759.00	
Interest on Term deposit maturity	59,454.00		Stationeries Expenses	43,388.00	
Interest on Income Tax Refund	420.00		Travelling & Conveyance	52,940.69	
Savings Bank Interest	1,91,935.00		Internet and communication Expenses	12,740.00	
		3,26,109.00	Mobilisation and Co lateral Exp	200.00	
			Health care & Health safety equipment	7,262.00	
					5,18,751.36
Term Deposits with Yes Bank Matured		8,03,347.50	" Disaster Relief Support Programme:		
			Bag Making Charges	6,500.00	
Term Deposits with Bandhan Bank Matured		3,70,384.00	Fooding Expenses	11,839.00	
			Household/Kitchen Appliances	84,266.00	
			Stationeries Expense	2,460.00	
			Traveling and Conveyance	2,800.00	
					1,07,865.00
			" Lunch Box for Hunger :		
			Food Distribution Exp	12,80,170.00	
			Maintenance Expenses	10,080.00	
					12,90,250.00
			" E-Learning		
			Project -Prayas :		
			[Online Virtual Class room for tribal and		
			other Students]		
			Personnel Cost	36,600.00	
			Internet and communication Expenses	6,100.00	
			Stationery Expenses	10,000.00	
					52,700.00
			" Administrative Expenses :		
			Audit Fees	12,500.00	
			Administrative Expenses	16,882.00	
			Bank Charges	1,122.03	
			Financial Expenses	4,414.00	
			Internet and communication Expenses	4,591.00	
			Printing & Stationeries	1,211.22	
			Office Maintenance Expenses	5,574.00	
			Personnel Cost	1,17,069.29	
			Power & Fuel	8,532.27	
			Office Rent	1,02,000.00	
			Travelling & Conveyance	557.75	
			Refreshment	6,714.00	
					2,81,167.56
ance Carried Down		99,08,954.19	Balance Carried Down		29,50,045.30

Contd...

SOUL
Banarjee
President



SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2022

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Balance Brought Down		99,08,954.19	Balance Brought Down		29,50,045.30
			By Term Deposits with State Bank of India		23,00,000.00
			" <u>Closing Balance:</u>		
			Cash in hand (certified by the Secretary & Treasurer)		18,619.98
			Cash at Bank		
			Bandhan Bank	11,85,004.06	
			(Hochimin Sarani Br. A/c No -50200023932155)		
			State Bank of India	34,425.26	
			(Bakultala Branch,A/c No -39573310874)		
			Axis Bank	21,93,645.32	
			(Sealdah Branch,A/c No -920010002984872)		
			YES Bank	12,27,214.27	
			(Russie st. Br. A/c No -001794600000893)		
					46,40,288.91
		99,08,954.19			99,08,954.19

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
Banerjee
President

Kolkata

Date : 17.09.2022

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2022

SCHEDULE - 'A' FORMING PART OF BALANCE SHEET

SL. NO.	PARTICULARS OF ASSETS	BALANCE AS ON 01.04.21 (₹)	ADDITION DURING THE		SALES DURING THE YEAR	AS ON 31.03.22 (₹)	RATE OF DEPRECIATION (%)	DEPRECIATION FOR THE YEAR (₹)	BALANCE AS ON 31.03.2022 (₹)
			> 180 Days	< 180 Days					
1	COMPUTERS & LAPTOP	44,007.20			-	44,007.20	40%	17,602.88	26,404.32
2	PRINTER	20,603.20			-	20,603.20	40%	8,241.28	12,361.92
3	DEVICES	1,953.30			-	1,953.30	15%	293.00	1,660.31
4	PROJECTOR	2,824.98			-	2,824.98	15 %	423.75	2,401.23
5	Generator	16,888.44			-	16,888.44	15 %	2,533.27	14,355.17
6	Battery	32,389.68			-	32,389.68	15 %	4,858.45	27,531.22
7	Furniture & Fixture	31,832.35			-	31,832.35	10%	3,183.23	28,649.11
8	Induction	1,661.75			-	1,661.75	15%	249.26	1,412.49
9	MIKE	4,162.50			-	4,162.50	15%	624.38	3,538.13
10	REFREGERATOR	17,760.00			-	17,760.00	15%	2,664.00	15,096.00
11	STABILZER	2,210.75			-	2,210.75	15%	331.61	1,879.14
12	CCTV	-	15,000.00			15,000.00	15%	2,250.00	12,750.00
13	MOBILE	8,880.00			-	8,880.00	15%	1,332.00	7,548.00
14	Sublimation Machine	6,264.08	-	-	-	6,264.08	15 %	939.61	5,324.46
	TOTAL :-	1,91,438.21	15,000.00	-	-	2,06,438.21		45,526.71	1,60,911.50

Assets from Capital Fund

1	COMPUTERS & LAPTOP	80,640.00	-	-	-	80,640.00	40%	32,256.00	48,384.00
2	TELEVISION	56,138.25	-	-	-	56,138.25	15%	8,420.74	47,717.51
3	WEB CAM	14,256.00	-	-	-	14,256.00	40%	5,702.40	8,553.60
4	MUSIC SYSTEM	15,037.03	-	-	-	15,037.03	15 %	2,255.55	12,781.48
	TOTAL :-	1,66,071.28	-	-	-	1,66,071.28		48,634.69	1,17,436.59

SOUL
217, Ganga
Hat Road,
Kolkata
Chartered Accountants
President

SOUL
19, HO CHI MINH SARANI,
KOLKATA -700061

Year : 2021-2022

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