

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 have examined the balance sheet of **SOUL , AARTS3596C** [name and PAN of the trust or institution] as at **31/03/2019** 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 have obtained all the information and explanations which to the best of **my** knowledge and belief were necessary for the purposes of the audit. In **my** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **me** so far as appears from **my** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **me** , subject to the comments given below:

In **my** opinion and to the best of **my** 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 **trust** as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **KOLKATA**

Date **15/07/2019**

Name

DIPAK KUMAR MITRA

Membership Number

017334

FRN (Firm Registration Number)

328904E

Address

21/1, GARIAHAT ROAD(WEST), KOLKATA-700068

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 (₹)		532124
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. (₹)	Yes	89160
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.	Not Applicable	
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 (₹)	Not Applicable	
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)

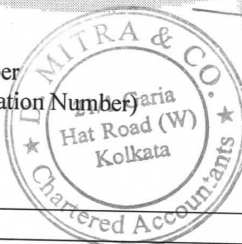
1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, 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 **KOLKATA**
Date **15/07/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address



DIPAK KUMAR MITRA
017334
328904E
21/1, GARIAHAT ROAD(WES
T).KOLKATA-700068

Form Filing Details	
Revision/Original	Original

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061
Balance Sheet as on 31.03.2019.

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
Corpus Fund Corpus Fund Received		10,000.00	Fixed Assets (As per Annexure-A)		4,61,358.30
General Fund : (As per last A/c) Add : Surplus during the year	85,170.37 43,307.49	1,28,477.86	Term Deposits Deposits During the year Add : Intt. On F.D. Maturity	2,00,000.00 1,664.00	
Capital Fund : Donation Received from Sipra Majumdar Computer	36,000.00		Less- Matured	2,01,664.00 1,01,664.00	1,00,000.00
<i>Donation Received from Office of Superintendent of Police, Sundarban Police District</i> T.V	84,000.00		Security Deposits (Kolkata training centre)		10,000.00
Sound Mixture	22,500.00		Cash in Hand (Certified by the Secretary & Treasurer)	21,389.48	
Web Camera	49,500.00		Cash at Bank Axis Bank (Poddo Pukur Br A/c no - 916020066413398)	Nil	
Computer	2,44,000.00		Yes Bank (Podo Pukur Branch, A/c No -001794600000893)	83,988.58	1,05,378.06
Less- Depreciation Charged	4,36,000.00 73,887.50	3,62,112.50			
Loan from Trustee Member	80,000.00				
Add- Received during the year	1,07,886.00				
Less- Repayment	1,87,886.00 11,740.00	1,76,146.00			
		6,76,736.36			6,76,736.36

Signed in terms of my attached report of even date

Kolkata :

The...15th...day of...*July*.....2019

SOUL
Banaji

 President.



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

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

SOUL
[Signature]

 Vice President.

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Income & Expenditure Account for the year ended 31.03.2019.

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Briddhi Project [Learning & Earning Mode] :			By Donation Received from General Public		5,36,214.00
Expenses for Training & Development for Women & Youth		3740	" Savings Bank Interest		4,190.00
" Project -Pra yas :			" Interest on F.D.		1,664.00
[Online Virtual Class room for tribal and other Students]			" Project -Pra yas :		
Training Room Rent (Kolkata training centre)	30,000.00		[Online Virtual Class room for tribal and other Students]		
Inauguration Expenses	21,028.00		Fees Collected from Student	22,330.00	
Internet & Telephone Charges	7,050.00		Grant Received from G-Plot G.P	30,000.00	52,330.00
Repairing Charges	750.00				
Printing & Stationeries	11,393.00				
Honorarium to teacher	23,250.00				
Electric Equipment	1,115.00				
		94,586.00	" Depreciation on Donated Capital Assets		73,887.50
" Vidyashram Project :					
(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :					
Honorarium to Ashram In-Charge	28,800.00				
Honorarium to Cook	12,000.00				
Honorarium to Maid	8,400.00				
Honorarium to Gardener	10,200.00				
Expenses for Formal Education	10,525.00				
Food/ Meal Expenses	2,22,104.00				
Cloth	12,565.00				
Fuel Expenses	2,500.00				
Cleaning & Maintenance Expenses	3,600.00				
Printing & stationeries	1,654.00				
Conveyance	4,200.00				
Electricals	1,650.00				
Transport Charges	8,550.00				
Medical	6,560.00				
Exp. for 15th August & 26th January Celebration	5,000.00				
		3,38,308.00			
" Kolkata Office Expenses :					
Advertisement	2,626.24				
Audit Fees	7,500.00				
Bank Charges	1,042.09				
Printing & Stationeries	3,720.00				
Office Maintenance Expenses	1,310.00				
Electricity	110.00				
Training & Development Expenses	20,047.20				
Office Rent	32,000.00				
Electricity	3,589.20				
Website Design Charges	8,275.58				
Travelling & Conveyance	8,689.00				
Refreshment	822.00				
Telephone Expenses	5,759.00				
		95,490.31			
" Depreciation on Fixed Assets		18,966.20			
" Depreciation on Donated Assets		73,887.50			
" Surplus (Excess of Income Over Expenditure)		43,307.49			
		6,68,285.50			6,68,285.50

Kolkata

The 15th day of July 2019

SOUL

Banaji
President

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

[Signature]
Vice President.

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Income & Expenditure Account of Prayas Project for the year ended 31.03.2019.

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Project -Prayas : [Online Virtual Class room for tribal and other Students]			By Project -Prayas : [Online Virtual Class room for tribal and other Students]		
Security Deposits (Kolkata training centre)	10,000.00		Fees Collected from Student	22,330.00	
Training Room Rent (Kolkata training centre)	30,000.00		Grant Received from G-Plot G.P	30,000.00	
Inauguration Expenses	21,028.00				52,330.00
Internet & Telephone Charges	7,050.00				
Repairing Charges	750.00				
Printing & Stationeries	11,393.00				
Honorarium to teacher	23,250.00				
Electric Equipment	1,115.00				
		1,04,586.00	" Deficit (Excess of Expenditure Over Income for Prayas Project)		52,256.00
		1,04,586.00			1,04,586.00

Note :

Following Assets are received as donation from Office of Superintendent of Police Sundarban Police District

<u>Donation Received in Kind</u>	<u>Amount (Rs.)</u>
T.V	84,000.00
Sound Mixture	22,500.00
Web Camera	49,500.00
Computer	2,44,000.00
	<u>4,00,000.00</u>

Signed in terms of my attached report of even date

Kolkata :

The 15th day of July 2019



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

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

SOUL

Banaji

President.

SOUL

D.K. Mitra
Vice President.

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2019

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
To Opening Balance			By Briddhi Project [Learning & Earning Mode] :		
Cash in hand	1,938.48		Expenses for Training & Development for Women & Youth		3,740.00
Cash at Bank					
Axis Bank (Podo Pukur Branch, A/c No. -916020066413398)	18,142.34				
YES Bank (Podo Pukur Branch, (A/c No -001794600000893)	1,22,889.55	1,42,970.37			
" Donation Received from General Public		5,36,214.00	" Project -Pra yas :		
" Project -Pra yas :			[Online Virtual Class room for tribal and other Students]		
Fees Collected from Student	22,330.00		Security Deposits (Kolkata training centre)	10,000.00	
Grant Received from G-Plot G.P	30,000.00		Training Room Rent (Kolkata training centre)	30,000.00	
		52,330.00	Inauguration Expenses	21,028.00	
" Savings Bank Interest		4,190.00	Internet & Telephone Charges	7,050.00	
" Loan from Trustee Member		1,07,886.00	Repairing Charges	750.00	
" Term Deposits Maturity		1,01,664.00	Printing & Stationeries	11,393.00	
			Honorarium to teacher	23,250.00	
			Furniture & Fixture	8,912.00	
			Electric Equipment	1,115.00	1,13,498.00
			" Vidyashram Project :		
			(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :		
			Honorarium to Ashram In-Charge	28,800.00	
			Honorarium to Cook	12,000.00	
			Honorarium to Maid	8,400.00	
			Honorarium to Gardener	10,200.00	
			Formal Education	10,525.00	
			Food/ Meal Expenses	2,22,104.00	
			Cloth	12,565.00	
			Generator Purchase	27,500.00	
			Battery Purchase	49,600.00	
			Fuel Expenses	2,500.00	
			Cleaning & Maintenance Expenses	3,600.00	
			Printing & stationeries	1,654.00	
			Conveyance	4,200.00	
			Electricals	1,650.00	
			Transport Charges	8,550.00	
			Medical	6,560.00	
			Exp. for 15th August & 26th January Celebration	5,000.00	4,15,408.00
			" Kolkata Office Expenses :		
			Advertisement	2,626.24	
			Audit Fees	7,500.00	
			Bank Charges	1,042.09	
			Printing & Stationeries	3,720.00	
			Office Maintenance Expenses	1,310.00	
			Electricity	110.00	
			Member Training & Development Expenses	20,047.20	
			Office Rent	32,000.00	
			Electricity	3,589.20	
			Website Design Charges	8,275.58	
			Travelling & Conveyance	8,689.00	
			Refreshment	822.00	
			Telephone Expenses	5,759.00	
			Loan Repayment	11,740.00	1,07,230.31
Balance Carried Down		9,45,254.37	Balance Carried Down		6,39,876.31

SOUL
Banerji
President



SOUL
[Signature]
Vice President.

Contd...

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2019

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Balance Brought Down		9,45,254.37	Balance Brought Down		6,39,876.31
			Term Deposits with Yes Bank		2,00,000.00
			" Closing Balance:		
			Cash in hand (certified by the Secretary & Treasurer)	21,389.48	
			Cash at Bank		
			Axis Bank		
			(Podo Pukur Branch, A/c No -916020066413398)	Nil	
			YES Bank		
			(Podo Pukur Branch, A/c No -001794600000893)	83,988.58	
					1,05,378.06
		9,45,254.37			9,45,254.37

Signed in terms of my attached report of even date

Kolkata

The 15th day of July 2019



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

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

SOUL

Banerji

 President.

SOUL

[Signature]

 Vice President.

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

STATEMENT OF FIXED ASSETS AS ON 31.03.2019

SCHEDULE - 'A' FORMING PART OF BALANCE SHEET

SL. NO.	PARTICULARS OF ASSETS	BALANCE AS ON 01.04.18 (₹)	ADDITION DURING THE		SALES DURING THE YEAR	AS ON 31.03.19 (₹)	RATE OF DEPRECIATION (%)	DEPRECIATION FOR THE YEAR (₹)	BALANCE AS ON 31.03.2019 (₹)
			> 180 Days	< 180 Days					
1	COMPUTERS & LAPTOP	14,200.00	-	-	-	14,200.00	40%	5,680.00	8,520.00
2	PRINTER	3,200.00	-	-	-	3,200.00	40%	1,280.00	1,920.00
3	PROJECTOR	4,600.00	-	-	-	4,600.00	15%	690.00	3,910.00
4	Generator	-	27,500.00	-	-	27,500.00	15%	4,125.00	23,375.00
5	Battery	-	14,000.00	35,600.00	-	49,600.00	15%	4,770.00	44,830.00
6	Furniture & Fixture	-	8,912.00	-	-	8,912.00	10%	891.20	8,020.80
7	Sublimation Machine	10,200.00	-	-	-	10,200.00	15%	1,530.00	8,670.00
	TOTAL :-	32,200.00	50,412.00	35,600.00	-	1,18,212.00		18,966.20	99,245.80

Assets from Capital Fund

1	COMPUTERS & LAPTOP	-	-	2,80,000.00	-	2,80,000.00	40%	56,000.00	2,24,000.00
2	TELEVISION	-	-	84,000.00	-	84,000.00	15%	6,300.00	77,700.00
3	WEB CAM	-	-	49,500.00	-	49,500.00	40%	9,900.00	39,600.00
4	MUSIC SYSTEM	-	-	22,500.00	-	22,500.00	15%	1,687.50	20,812.50
	TOTAL :-	-	-	4,36,000.00	-	4,36,000.00		73,887.50	3,62,112.50

SOUL

.....
President



SOUL

.....
Vice President

SOUL
19, HO CHI MINH SARANI,
KOLKATA -700061

Year : 2018-19

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

.....
President.



SOUL

.....
Vice President.