

REPORTS AND ACCOUNT

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

FOR THE YEAR: PERIOD FROM 01.04.2019 TO 31.03.2020

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

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 **31/03/2020** 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.

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-

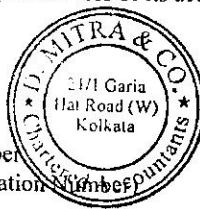
(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2020** and

(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 **KOLKATA**

Date **19/09/2020**



Name
Membership Number
FRN (Firm Registration Number)
Address


DIPAK KUMAR MITRA

017334

328904E

**21/1, GARIAHAT ROAD(WES
T), 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 (₹)	1177068
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 229510
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) (₹)	125000
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.	Yes TERM DEPOSIT AS ON 31.03.2020 RS. 3,70,000/- BAN K BALANCE AS ON 31.03.2020 RS. 1,76,264
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	No

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

11. 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 **19/09/2020**

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 31.03.2020.

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
Corpus Fund			Fixed Assets		3,41,600.60
Corpus Fund		10,000.00	(As per Annexure-A)		
Reserve Fund :			Term Deposits		
Vishnyashram Reserve Fund	28,000.00		Deposits During the year	1,00,000.00	
Add : Surplus during year	50,000.00	78,000.00	Add : Addition During the year	3,70,000.00	
			Add : Intt. On F.D. Maturity	3,653.00	
New building & Infrastructure Fund	50,000.00			4,73,653.00	
Add : Surplus during year	1,24,000.00	1,74,000.00	Less- Matured	1,03,653.00	3,70,000.00
Disaster Relief Fund	15,000.00		Security Deposits		10,000.00
Add : Surplus during year	35,000.00	50,000.00	(Kolkata training centre)		
Project support Fund	15,000.00		TDS Receivable		5,310.00
Add : Surplus during year	45,000.00	60,000.00			
			Cash in Hand		
HR Development Fund	10,000.00		(Certified by the Secretary &		
Add : Surplus during year	40,000.00	50,000.00	Treasurer)	50,619.48	
General Reserve Fund	10,477.86		Cash at Bank		
Add : Surplus during the year	36,655.41	47,133.27	Axis Bank (Poddo Pukur Br		
			A/c no - 916020066413398)	1,07,036.12	
Capital Fund :			Yes Bank		
Assets from Capital Fund	3,62,112.50		(Podo Pukur Branch,		
Less- Depreciation Charged	1,20,216.88	2,41,895.63	A/c No -001794600000893)	18,608.70	1,76,264.30
Loan from					
Trustee Member	1,76,146.00				
Add- Received during the year	85,900.00				
	2,62,046.00				
Less- Repayment	69,900.00	1,92,146.00			
		9,03,174.90			9,03,174.90

Signed in terms of my attached report of even date

Kolkata :

Date : 19.09.2020

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



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

SOUL

Banerji
 President

Income & Expenditure Account for the year ended 31.03.2020.

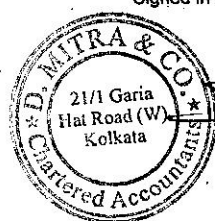
Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To E-Learning			By Donation Received from General Public		11,25,638.29
<i>Project -Prayas :</i> <i>[Online Virtual Class room for tribal and other Students]</i>			" E-Learning		
Stabilizer purchase	3,700.00		<i>Project -Prayas :</i>		
Internet & Telephone Charges	27,108.00		<i>[Online Virtual Class room for tribal & other Students]</i>		
Printing & Stationeries	1,500.00		Fees Collected from Student		32,880.00
Personnel Cost	64,500.00	96,808.00	" Income From Own Resources		3,63,080.04
* Expenses for Own Resources :			" Income From Other source		
Honey Purchase	23,610.00		Interest on Term Deposits Maturity	3,653.00	
Honey Jar Purchase	4,820.00		Savings Bank Interest	4,813.00	8,466.00
Sanitiser Purchase	20,750.00				
Musk Purchase	7,200.00		" Depreciation on Donated Capital Assets		1,20,216.88
Demand Draft (SP Jhargram)	30,000.00				
Sound System	24,565.00	2,52,881.02			
Tripod	3,724.00				
Webcam	23,010.00				
Computer	37,701.00				
Software Development for Educational Purposes	3,000.00				
Travelling & Conveyance	13,085.02				
Refreshment	1,340.00				
UPS Purchase	10,598.00				
Internet Tower Lease Connection	12,878.00				
Battery Purchase	36,600.00	4,976.00			
* Swastha seva					
Medical Expenses		4,976.00			
* Vidyashram Project :					
<i>(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :</i>					
Personnel Cost	1,70,250.00				
Power & Fuel	4,300.00				
Cloth	2,000.00				
Cleaning & Maintenance Expenses	16,522.00				
Printing & stationeries	10,431.00				
Electricals	2,460.00				
Travelling & Conveyance	40,274.92	2,46,237.92			
* Lunch Box for Hunger :					
Food Distribution Exp	2,42,539.77				
Printing & Stationeries	95.00				
Colie & Godown Charges	1,000.00	2,43,634.77			
* Administrative Expenses :					
Advertisement	6,286.08				
Audit Fees	7,500.00				
Bank Charges	1,827.82				
Commision charges for Donation	4,482.54				
Printing & Stationeries	31,922.00				
Office Maintenance Expenses	20,835.00				
Computer Maintanance	2,000.00				
Online Exam	340.00				
Power & Fuel	13,650.00				
Office Rent	1,20,000.00				
Personnel Cost	99,242.94				
Legal Expenses	15,860.00				
Refreshment	4,277.00				
Telephone Expenses	4,307.00	3,32,530.38			
* Depreciation on Fixed Assets		22,340.83			
* Depreciation on Donated Assets		1,20,216.88			
* Surplus (Excess of Income Over Expenditure) transfer to Reserve fund		3,30,655.41			
		16,50,281.21			16,50,281.21

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

Banujan
.....
President

Kolkata

Date : 19.09.2020

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2020

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Balance Brought Down		18,16,032.39	Balance Brought Down		12,69,768.09
			By Term Deposits with Yes Bank		3,70,000.00
			" Closing Balance:		
			Cash in hand (certified by the Secretary & Treasurer)	50,619.48	
			Cash at Bank		
			Axis Bank (Sealdah Branch, A/c No -920010002984872)	107036.12	
			YES Bank (Podo Pukur Br., A/c No -001794600000893)	18,608.70	
		18,16,032.39			1,76,264.30
					18,16,032.39

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

Banjan
.....
President.

19.09.2020

Receipts & Payments Account for the year ended 31.03.2020

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Opening Balance			By E-Learning		
Donation Received	21,389.48		Project - Pra yas :		
Donation Received from General Public	83,988.58	1,05,378.06	[Online Virtual Class room for tribal and other Students]		
		11,25,638.29	Stabilizer purchase	3,700.00	
			Internet & Telephone Charges	27,108.00	
			Printing & Stationeries	1,500.00	
			Personnel Cost	64,500.00	96,808.00
			" Expenses for Own Resources :		
			Honey Purchase	23,610.00	
			Honey Jar Purchase	4,820.00	
			Sanitiser Purchase	20,750.00	
			Musk Purchase	7,200.00	
			Demand Draft (SP Jhargram)	30,000.00	
			Sound System	24,565.00	
			Tripod	3,724.00	
			Webcam	23,010.00	
			Computer	37,701.00	
			Software Development for Educational Purposes	3,000.00	
			Travelling & Conveyance	13,085.02	
			Refreshment	1,340.00	
			UPS Purchase	10,598.00	
			Internet Tower Lease Connection	12,878.00	
			Battery Purchase	36,600.00	2,52,881.02
			" Swastha seva		
			Medical Expenses		4,976.00
			" Vidyashram Project :		
			(Residential Ashram for Tribal & Under Privileged Children at Sundarban) :		
			Personnel Cost	1,70,250.00	
			Power & Fuel	4,300.00	
			Cloth	2,000.00	
			Cleaning & Maintenance Expenses	16,522.00	
			Printing & stationeries	10,431.00	
			Electricals	2,460.00	
			Travelling & Conveyance	40,274.92	2,46,237.92
			" Lunch Box for Hunger :		
			Food Distribution Exp	2,42,539.77	
			Printing & Stationeries	95.00	
			Colie & Godown Charges	1,000.00	2,43,634.77
			" Administrative Expenses :		
			Advertisement	6,286.08	
			Audit Fees	7,500.00	
			Almirah Purchase	11,000.00	
			Induction Purchase	2,300.00	
			Bank Charges	1,827.82	
			Commision charges for Donation	4,482.54	
			Printing & Stationeries	31,922.00	
			Office Maintenance Expenses	20,835.00	
			Computer Maintanance	2,000.00	
			Online Exam	340.00	
			Computer Purchase	9,500.00	
			Power & Fuel	13,650.00	
			Office Rent	1,20,000.00	
			Personnel Cost	99,242.94	
			Legal Expenses	15,860.00	
			Refreshment	4,277.00	
			Telephone Expenses	4,307.00	
			Loan Repayment	69,900.00	4,25,230.38
Balance Carried Down		18,16,032.39	Balance Carried Down		12,69,768.09

Contd...

Banerji



SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

STATEMENT OF FIXED ASSETS AS ON 31.03.2020

SCHEDULE - 'A' FORMING PART OF BALANCE SHEET

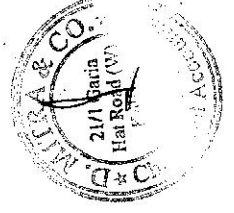
SL. NO.	PARTICULARS OF ASSETS	BALANCE AS ON 01.04.19 (₹)	ADDITION DURING THE		SALES DURING THE YEAR	AS ON 31.03.20 (₹)	RATE OF DEPRECIATION (%)	DEPRECIATION FOR THE YEAR (₹)	BALANCE AS ON 31.03.2020 (₹)
			> 180 Days	< 180 Days					
1	COMPUTERS & LAPTOP	8,520.00	9,500.00	-	-	18,020.00	40%	7,208.00	10,812.00
2	PRINTER	1,920.00	-	-	-	1,920.00	40%	768.00	1,152.00
3	PROJECTOR	3,910.00	-	-	-	3,910.00	15%	586.50	3,323.50
4	Generator	23,375.00	-	-	-	23,375.00	15%	3,506.25	19,868.75
5	Battery	44,830.00	-	-	-	44,830.00	15%	6,724.50	38,105.50
6	Furniture & Fixture	8,020.80	11,000.00	-	-	19,020.80	10%	1,902.08	17,118.72
7	Induction		2,300.00	-	-	2,300.00	15%	345.00	1,955.00
8	Sublimation Machine	8,670.00	-	-	-	8,670.00	15%	1,300.50	7,369.50
	TOTAL :-	99,245.80	22,800.00	-	-	1,22,045.80		22,340.83	99,704.97

Assets from Capital Fund

1	COMPUTERS & LAPTOP	2,24,000.00	-	-	-	2,24,000.00	40%	89,600.00	1,34,400.00
2	TELEVISION	77,700.00	-	-	-	77,700.00	15%	11,655.00	66,045.00
3	WEB CAM	39,600.00	-	-	-	39,600.00	40%	15,840.00	23,760.00
4	MUSIC SYSTEM	20,812.50	-	-	-	20,812.50	15%	3,121.88	17,690.63
	TOTAL :-	3,62,112.50	-	-	-	3,62,112.50		1,20,216.88	2,41,895.63

SOUL

Banerjee
President



SOUL
19, HO CHI MINH SARANI,
KOLKATA -700061

Year : 2019-2020

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

