

REPORTS AND ACCOUNT

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

FOR THE YEAR: ENDED 31ST MARCH'2023

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 31.03.2023.

Liabilities	Amount (₹)	Amount (₹)	Assets	Amount (₹)	Amount (₹)
Corpus Fund			Property, Plant & Equipment		1,74,532.56
Corpus Fund		10,000.00	(As per Annexure-A)		
Reserve Fund :			Term Deposits		
Vidhyashram Reserve Fund		78,000.00	(As Per Last A/c)	24,57,075.68	
(As per last A/c)			Add : Addition During the year	69,38,324.00	
New Building & Infrastructure Fund		1,74,000.00	Add : Interest on Term Deposit	3,05,274.62	
(As per last A/c)			Less- Matured	97,00,674.30	
Disaster Relief Fund		50,000.00		25,13,659.00	71,87,015.30
(As per last A/c)			Security Deposits		
Project support Fund		60,000.00	(Kolkata training centre)		10,000.00
(As per last A/c)			TDS Receivable		
HR Development Fund		50,000.00	for A.Y. 2023-2024	29,197.70	
(As per last A/c)			for A.Y. 2022-2023	26,933.98	56,131.68
General Reserve Fund	68,91,830.05		Cash in Hand		
Add : Surplus during the year	10,50,742.92	79,42,572.97	(Certified by the Secretary & Treasurer)		31,226.98
Capital Fund :			Cash at Bank		
Assets from Capital Fund	1,17,436.59		Bandhan Bank	21,691.24	
Less- Depreciation Charged	31,849.89	85,586.70	(Hochimin Sarani Br.,A/c No -50200023932155)		
			State Bank	43,408.26	
			(Bakultala Branch,A/c No -39573310874)		
			Axis Bank	8,31,088.97	
			(Sealdah Branch,A/c No -920010002984872)		
			YES Bank	95,064.68	
			(Russel st. Br., A/c No -001794600000893)		9,91,253.15
		84,50,159.67			84,50,159.67

Signed in terms of my attached report of even date

Place : Kolkata

Date : 30.08.2023



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

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

SOUL
Banerjee
President

SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Income & Expenditure Account for the year ended 31.03.2023.

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Vidyashram Project :			By Donation Received		
Fuel Expenses	13,593.30		Received from General Public		18,65,000.60
Educational Expenses	4,131.00				
Medical Expense	1,261.00		" Other Collection (Sale of Scrap items)		23,603.00
Misc Expenses	420.00				
Administrative Expenses	11,128.00		" Fees Collection from Student		59,377.00
Maintenance Expenses	24,120.00				
Conveyance charges	41,796.00		" Income From Other sources		
Advertisement expenses	2,729.00		Sale of Honey	18,970.00	
Internet and communication Expenses	10,026.00		Interest on Term deposit	3,34,472.32	
Electricity charges	1,240.00		Savings Bank Interest	60,396.00	
Personnel Expenses	94,906.71				4,13,838.32
Honey purchase	31,425.00		" Depreciation on Donated Assets		31,849.89
Fooding Expenses	1,50,271.50				
Festival Expenses	18,697.00				
Lodging expenses	5,000.00				
Cloth Purchase	180.00	4,10,924.51			
" Little Learners Programme					
Administrative expenses	170.00				
Conveyance Expenses	1,120.00				
Educational Expenses	1,347.00				
Festival Expenses	2,247.00				
Fooding Expenses	73,616.00				
Personnel Expenses	28,905.58	1,07,405.58			
" Kolkata Branch Office Expenses					
Administration expenses	18,476.00				
Advertisement expenses	13,003.99				
Auditor Fee	14,500.00				
Bank Charges	1,122.77				
Charity	6,592.00				
Computer Accessories expenses	18,100.00				
Conveyance Expenses	17,442.00				
Courier Charges Expenses	14,970.00				
Donation Paid	50,000.00				
Educational Expenses	500.00				
Electricity charges	2,322.00				
Fooding expenses	6,041.00				
Fuel Cost	17,766.38				
Internet charges	17,469.00				
Maintenance expenses	27,408.64				
Misc expenses	1,802.00				
Office Rent	1,04,400.00				
Personnel expenses	2,64,681.57				
Printing charges	16,630.00				
Refreshment Charges	739.00				
Stationery expenses	1,483.00	6,13,449.35			
" Women Empowerment Programme					
Administration expenses	19,000.00	19,000.00			
" Youth Empowerment Programme					
Health care expenses	609.00				
Student Stipend	10,490.00				
Personnel expenses	51,731.98	62,830.98			
" Healthcare Telemedicine					
Medical Expenses	9,998.00				
Fuel Expenses	2,001.94	11,999.94			
" Asset written off		50,032.31			
" Depreciation on Donated Assets		31,849.89			
" Depreciation on Fixed Assets		35,433.33			
" Surplus (Excess of income Over Expenditure) transfer to Reserve fund		10,50,742.92			
		23,93,668.81			23,93,668.81

Signed in terms of my attached report of even date

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

Kolkata

Date : 30.08.2023

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

SOUL

Banerji
President



SOUL
19, HO CHI MINH SARANI,
KOLKATA - 700061

Receipts & Payments Account for the year ended 31.03.2023

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Opening Balance		18,619.98	By Vidyashram Project :	13,593.30	
Cash in hand			Fuel expenses	4,131.00	
Cash at Bank			Educational Expenses	1,261.00	
Axis Bank	21,93,645.32		Medical Expense	420.00	
(Sealdah Branch, A/c No -920010002984872)			Misc Expenses	11,128.00	
Bandhan Bank	11,85,004.06		Administrative Expenses	24,120.00	
(Hochimin Sarani Branch, A/c No -50200023932155)			Maintenance Expenses	41,796.00	
State Bank of India	34,425.26		Conveyance charges	2,729.00	
(Bakultala Branch, A/c No -39573310874)			Advertisement expenses	10,026.00	
YES Bank	12,27,214.27		Internet and communication Expenses	1,240.00	
(Russel st. Br., A/c No -00179460000893)		46,40,288.91	Electricity charges	94,906.71	
			Personnel Expenses	31,425.00	
			Honey purchase	1,50,271.50	
			Fooding Expenses	18,697.00	
			Festival Expenses	5,000.00	
			Lodging expenses	180.00	
			Cloth Purchase		4,10,924.51
Donation Received		18,65,000.60			
Received from General Public					
		23,603.00			
Other Collection			" Little Learners Programme		
			Administrative expenses	170.00	
			Conveyance Expenses	1,120.00	
Fees Collection from Student		59,377.00	Educational Expenses	1,347.00	
			Festival Expenses	2,247.00	
			Fooding Expenses	73,616.00	
			Personnel Expenses	28,905.58	1,07,405.58
Income From Other sources	18,970.00				
Sale of Honey	88,659.00				
Interest on Term deposit maturity	60,396.00				
Savings Bank Interest		1,68,025.00	" Healthcare/ Telemedicine		
			Medical Expenses	9,998.00	
			Conveyance Expenses	2,001.94	11,999.94
Term Deposits with SBI Matured		23,00,000.00			
Term Deposits with Bandhan Bank Matured		1,25,000.00	" Kolkata Branch Office Expenses		
			Administration expenses	18,476.00	
			Advertisement expenses	13,003.99	
			Auditor Fee	14,500.00	
			Bank Charges	1,122.77	
			Charity	6,592.00	
			Computer Accessories expenses	16,100.00	
			Conveyance expenses	17,442.00	
			Courier Charges expenses	14,970.00	
			Donation Paid	50,000.00	
			Educational Expenses	500.00	
			Electricity charges	2,322.00	
			Fooding expenses	6,041.00	
			Fuel Cost	17,766.38	
			Internet charges	17,469.00	
			Maintenance expenses	27,408.64	
			Misc expenses	1,802.00	
			Office Rent	1,04,400.00	
			Personnel expenses	2,64,681.57	
			Printing charges	16,630.00	
			Refreshment Charges	739.00	
			Stationery expenses	1,483.00	6,13,449.35
			" Purchase of Asset		13,500.00
			" Women Empowerment Programme		
			Administration expenses	19,000.00	19,000.00
			" Youth Empowerment Programme		
			Health care expenses	609.00	
			Student Stipend	10,490.00	
			Personnel expenses	51,731.98	62,830.98
Balance Carried Down		91,99,914.49	Balance Carried Down		12,39,110.36

Contd...

SOUL
Banerji
President



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Receipts & Payments Account for the year ended 31.03.2023

Receipts	Amount (₹)	Amount (₹)	Payments	Amount (₹)	Amount (₹)
Balance Brought Down		91,99,914.49	Balance Brought Down		12,39,110.36
			By Term Deposits with State Bank of India		51,38,324.00
			By Term Deposits with Bandhan Bank		8,00,000.00
			By Term Deposits with Yes bank		10,00,000.00
			" Closing Balance:		
			Cash in hand (certified by the Secretary & Treasurer)		31,226.98
			Cash at Bank		
			Bandhan Bank	21,691.24	
			(Hochimin Sarani Br. A/c No -50200023932155)		
			State Bank of India	43,408.26	
			(Bakultala Branch,A/c No -39573310874)		
			Axis Bank	8,31,088.97	
			(Sealdah Branch,A/c No -920010002984872)		
			YES Bank	95,064.88	
			(Russle st. Br. A/c No -001794600000893)		
					9,91,253.15
		91,99,914.49			91,99,914.49

Signed in terms of my attached report of even date

Kolkata

Date : 30.08.2023



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

(Signature)

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

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KOLKATA - 700061

STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2023

SCHEDULE - 'A' FORMING PART OF BALANCE SHEET

SL. NO.	PARTICULARS OF ASSETS	BALANCE AS ON 01.04.2022 (₹)	ADDITION DURING THE		SALES DURING THE YEAR	AS ON 31.03.2023 (₹)	RATE OF DEPRECIATION (%)	DEPRECIATION FOR THE YEAR (₹)	Adjustment	BALANCE AS ON 31.03.2023 (₹)
			> 180 Days	< 180 Days						
1	COMPUTERS & LAPTOP	26,404.32			-	26,404.32	40%	10,561.73		15,842.59
2	PRINTER	12,361.92			-	12,361.92	40%	4,944.77		7,417.15
3	DEVICES	1,660.31			-	1,660.31	15%	249.05		1,411.26
4	PROJECTOR	2,401.23			-	2,401.23	15%	360.18		2,041.04
5	Generator	14,355.17			-	14,355.17	15%	2,153.28	12,201.90	(0.00)
6	Battery	27,531.22			-	27,531.22	15%	4,129.68	23,401.54	0.00
7	Furniture & Fixture	28,649.11			-	28,649.11	10%	2,864.91		25,784.20
8	Induction	1,412.49			-	1,412.49	15%	211.87		1,200.61
9	MIKE	3,538.13			-	3,538.13	15%	530.72		3,007.41
10	REFREGERATOR	15,096.00			-	15,096.00	15%	2,264.40	12,831.60	-
11	STABILZER	1,879.14			-	1,879.14	15%	281.87	1,597.27	(0.00)
12	CCTV	12,750.00		13,500.00	-	26,250.00	15%	4,950.00		21,300.00
13	MOBILE	7,548.00			-	7,548.00	15%	1,132.20		6,415.80
14	Sublimation Machine	5,324.46	-	-	-	5,324.46	15%	798.67		4,525.79
	TOTAL :-	1,60,911.50	-	13,500.00	-	1,74,411.50		35,433.33	50,032.31	88,945.86

Assets from Capital Fund

1	COMPUTERS & LAPTOP	48,384.00	-	-	-	48,384.00	40%	19,353.60	29,030.40
2	TELEVISION	47,717.51	-	-	-	47,717.51	15%	7,157.63	40,559.89
3	WEB CAM	8,553.60	-	-	-	8,553.60	40%	3,421.44	5,132.16
4	MUSIC SYSTEM	12,781.48	-	-	-	12,781.48	15%	1,917.22	10,864.26
	TOTAL :-	1,17,436.59	-	-	-	1,17,436.59		31,849.89	85,586.70



SOUL
Banerjee
President

SOUL
19, HO CHI MINH SARANI,
KOLKATA -700061

Year : 2022-2023

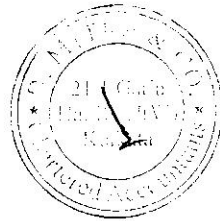
ACCOUNTING POLICIES & NOTES ON ACCOUNTS :

A. Accounting Policies :-

- 1) The accounts are prepared on cash basis.
- 2) PROPERTY PLANT & EQUIPMENT have been accounted for at original cost of acquisition.
- 3) Deprecation -
Deprecation on PROPERTY, PLANT & EQUIPMENT has been charged on "Written Down Value" Method.

B. Notes on Accounts :-

- 1) PROPERTY PLANT & EQUIPMENT 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