

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

Balance Sheet as at 31.03.2025

		(Amount in Rs)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1				
(a)	Unrestricted Funds	1	97,94,641.97	91,56,948.08
(b)	Restricted Funds		-	-
			97,94,641.97	91,56,948.08
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		97,94,641.97	91,56,948.08
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	2	2,22,532.87	2,29,754.44
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			2,22,532.87	2,29,754.44
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	4	95,04,136.10	88,38,215.64
(e)	Short Term Loans and Advances	3	67,973.00	88,978.00
(f)	Other current assets		-	-
			95,72,109.10	89,27,193.64
			-	-
	Total		97,94,641.97	91,56,948.08
			-	-

Signed in terms of my attached report of even date
For D DAS & KAMALUDDIN
CHARTERED ACCOUNTANTS
F.R.N. - 0328904E



(Signature)
(INDRAJIT MANNA)
Proprietor

M. No. 320730
UDIN:-25320730BMMHX2199

Place : Kolkata
Date : 16.09.2025

SOUL
(Signature)
Vice President.

SOUL
(Signature)
TREASURER

SOUL TRUST
19, HO CHI MINH SARANI,
Kolkata:-700061

Income and Expenditure for the year ended 31.03.2025

					(Amount in Rs.)		
		31 March 2025			31 March 2024		
Particulars	Note	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		28,36,494.35	-	28,36,494.35	21,38,660.00	-	21,38,660.00
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other Income	5	6,54,972.80	-	6,54,972.80	8,29,046.91	-	8,29,046.91
III Total Income (I+II)		34,91,467.15	-	34,91,467.15	29,67,706.91	-	29,67,706.91
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense		-	-	-	-	-	-
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	6	45,722.38	-	45,722.38	45,721.89	-	45,721.89
(f) Other expenses		28,08,050.88	-	28,08,050.88	21,11,995.29	-	21,11,995.29
(g) Religion/charitable expenses		-	-	-	-	-	-
(h) Other Expenses (specify nature)		-	-	-	-	-	-
Total expenses		28,53,773.26	-	28,53,773.26	21,57,717.18	-	21,57,717.18
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		6,37,693.89	-	6,37,693.89	8,09,989.73	-	8,09,989.73
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		6,37,693.89	-	6,37,693.89	8,09,989.73	-	8,09,989.73
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		6,37,693.89	-	6,37,693.89	8,09,989.73	-	8,09,989.73
Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
Transfer from funds		6,37,693.89	-	6,37,693.89	8,09,989.73	-	8,09,989.73
Balance transferred to General Fund		6,37,693.89	-	6,37,693.89	8,09,989.73	-	8,09,989.73

Signed in terms of my attached report of even date
For D DAS & KAMALUDDIN
CHARTERED ACCOUNTANTS
F.R. N. - 0328904E



(INDRAJIT MANNA)
Proprietor
M.No. - 320730
UDIN :- 25320730BMMHX2199

Place : Kolkata
Date : 16.09.2025

SOUL
[Signature]
Vice President.

SOUL
[Signature]
TREASURER

SOUL
19, Ho Chi Minh Sarani,, Kolkata :- 700061
Year : 2024-2025

Schedule: 01

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. ACCOUNTING POLICIES :

1. BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and generally accepted accounting principles have been followed.

2. REVENUE RECOGNITION

Income/Expenditure are being accounted for on accrual and due basis except interest on fixed deposits which are accounted for on the basis of actual receipts.

3. PROPERTY, PLANT & EQUIPMENT

Properties, Plant & Equipment are stated at cost of acquisition less depreciation for the year except for Apartment which is stated at cost.

4. DEPRECIATION

Depreciation on Property, Plant & Equipment has been charged on "Written Down Value" Method at the following rates:

<u>Assets</u>	<u>Rate of Depreciation</u>
Furniture	10%
Sublimation Machine	15%
PRINTER	40%
DEVICES	15%
PROJECTOR	15%
Office Equipment	15%
Computer	40%

5. Closing Cash in hand has been certified by the Secretary and Treasurer of the Association.



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

2 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	AIR CONDITIONER	Sublimation Machine	PRINTER	DEVICES	PROJECTOR	Induction	MIKE	CCTV	MOBILE	Furniture & Fixtures	Computer Others	Total
Gross Block												
At 1 April 2023	-	4,525.79	7,417.15	1,411.26	2,041.04	1,200.61	3,007.41	21,300.00	6,415.80	35,384.20	15,842.59	98,545.85
Additions	35,000.00	-	-	-	-	-	-	-	21,999.00	70,000.00	49,000.00	1,75,999.00
Deductions/Adjustments	-	-	-	1,199.57	1,734.89	-	-	-	5,453.43	-	-	8,387.89
At 1 April 2024	32,375.00	3,846.93	4,450.29	-	-	1,020.52	2,556.30	18,105.30	20,349.08	98,345.78	48,705.56	2,29,754.76
Additions	38,500.00	-	-	-	-	-	-	-	-	-	-	38,500.00
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	35,000.00	4,525.79	7,417.15	211.69	306.15	1,200.61	3,007.41	21,300.00	22,961.37	1,05,384.20	64,842.59	2,66,156.96
At 31 March 2025	70,875.00	3,846.93	4,450.29	-	-	1,020.52	2,556.30	18,105.30	20,349.08	98,345.78	48,705.56	2,68,254.76
Net Block												
At 1 April 2023	-	678.87	2,966.86	211.69	306.16	180.09	451.11	3,195.00	962.37	3,538.42	6,337.04	18,827.60
Additions	2,625.00	-	-	-	-	-	-	-	1,649.93	3,500.00	9,800.00	17,574.93
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
At 1 April 2024	4,855.25	577.04	1,780.12	-	-	153.08	383.45	2,715.80	3,052.36	9,834.58	19,482.22	42,833.89
Additions	2,888.00	-	-	-	-	-	-	-	-	-	-	2,888.00
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	2,625.00	678.87	2,966.86	211.69	306.16	180.09	451.11	3,195.00	2,612.30	7,038.42	16,137.04	36,402.53
At 31 March 2025	7,743.25	577.04	1,780.12	-	-	153.08	383.45	2,715.80	3,052.36	9,834.58	19,482.22	45,721.89
Net Block												
At 31 March 2024	32,375.00	3,846.92	4,450.29	0.00	(0.01)	1,020.52	2,556.30	18,105.00	20,349.08	98,345.78	48,705.56	2,29,754.44
At 31 March 2025	63,131.75	3,269.89	2,670.17	-	-	867.44	2,172.86	15,389.51	17,296.72	88,511.20	29,223.34	2,22,532.87



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
3	Loans and advances				
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (specify nature)	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(vi)	Security Deposits	-	-	-	-
(a)	(Kolkata training centre)	-	10,000.00	-	10,000.00
(vii)	Balance with government authorities (TDS Receivable)	-	-	-	-
	For the A.Y 2024-2025	-	-	-	49,780.30
	For the A.Y 2023-2024	-	-	-	29,197.70
	For the A.Y 2025-2026	-	57,973.00	-	-
	Total	-	67,973.00	-	88,978.00
4	Cash and Bank Balances			31 March 2025	31 March 2024
A	Cash and cash equivalents				
(a)	On current accounts				
(i)	Bandhan Bank			1,99,970.66	5,115.09
	(Hochimin Sarani Br., A/c No -50200023932155)				
(ii)	State Bank of India			26,571.26	27,220.26
	(Bakultala Branch, A/c No -39573310874)				
(iii)	Axis Bank			4,15,863.79	39,825.18
	(Sealdah Branch, A/c No -920010002984872)				
(iv)	HDFC Bank			1,26,745.00	13,763.00
	(Kudghat Br. A/c No - 50100696603936)				
(v)	YES Bank			104.12	29,081.03
	(Russel st. Br., A/c No -001794600000893)				
(b)	Cash credit account (Debit balance)			-	-
(c)	Fixed Deposits				
	Deposits with original maturity of less than three months				
(i)	Investment in Mutual Fund			2,00,000.00	-
(d)	Cheques, drafts on hand			-	-
(e)	Cash on hand			53,148.98	26,574.98
	Total			10,22,403.81	1,41,579.54

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

B	Other bank balances		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		
	(i) Term Deposits	86,96,636.10	71,87,015.30
	Add:- Additions during the year	75,30,649.00	89,50,000.00
	Add:- Interest On Term Deposits	62,420.69	5,04,962.00
		1,62,89,705.79	1,66,41,977.30
	Less:-Tax Deducted at Source	57,973.00	49,780.30
	Less- Matured	77,50,000.00	78,95,560.90
		84,81,732.79	86,96,636.10
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	84,81,732.79	86,96,636.10
	Total Cash and bank balances	95,04,136.60	88,38,215.64

(II)
(I+II)

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
5 Other income			
(a) <u>Interest income</u>			
(i) Interest on Term deposit	6,32,094.40	5,04,962.00	
(ii) Savings Bank Interest	18,430.00	26,767.00	
(iii) Interest on Income Tax Refund	4,172.00	-	
(b) <u>Dividend income</u>	-	-	
(c) <u>Net gain on sale of investments</u>	-	-	
(d) <u>Other non-operating income</u>			
(i) Other Collection :- Sale of Scrap items	-	1,70,606.08	
(ii) Sale of Honey	276.40	41,125.13	
(iii) Donated Assets written Off	-	85,586.70	
Total other income	6,54,972.80	8,29,046.91	
6 Depreciation and amortization expense			
(a) on tangible assets (Refer note9)	45,722.38	45,721.89	
(b) on intangible assets (Refer note 11)	-	-	
Total Depreciation and amortization expense	45,722.38	45,721.89	
7 Other Expenses			
(i) Little Learners Programme			
" Function & Festival Expenses	59,455.00	32,728.00	
" Fooding Expenses	2,01,954.05	2,50,230.00	
" Internet Expenses	9,409.00	20,546.00	
" Local Conveyance	13,336.00	77,050.00	
" Logistic Expenses	183.00	6,370.00	
" Medical Cost	2,182.00	1,894.00	
" Office Rent	36,000.00	18,000.00	
" Personnel Expenses	7,45,225.13	3,72,215.35	
" Refreshment	1,003.00	10,839.00	
" Repair & Maintenance	2,978.00	34,226.68	
" Stationery Cost	3,802.00	12,202.00	
" Academic Cost	1,045.00	-	
(ii) Adult Literacy & Livelihood Programme			
" Advertisement	-	1,000.00	
" Fooding Expenses	2,062.00	9,079.00	
" Healthcare & Medicines	450.00	900.00	
" Local Conveyance	9,208.00	2,180.00	
" Personnel Cost	1,30,553.26	2,500.00	
" Stationery Cost	23,501.00	14,095.00	
" Academic Cost	1,681.00	-	
" Admin & Legal Charges	1,500.00	-	
" Internet Expenses	1,856.00	-	
" Stationery Cost	1,549.00	-	
(iii) Udaan			
" Fooding Expenses	84,831.00	-	
" Function & Festival Expenses	6,374.86	-	
" Local Conveyance	300.00	-	
" Personnel Cost	1,39,064.03	-	
" Academic Cost	2,725.00	-	
" Repair & Maintainance Charges	1,188.00	-	
" Internet Expenses	3,296.00	-	
" Sudent Stipend	4,500.00	-	
(iv) Climate Justice Management			
" Fooding Expenses	-	10,288.00	
" Local Conveyance	-	1,960.00	
" Personnel Cost	-	3,800.00	

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(v) Healthcare/ Telemedicine		
" Medical Expenses	21,391.00	22,350.00
" Conveyance Expenses	5,185.00	1,820.00
" Internet Expenses	1,912.00	540.00
" Personnel Expenses	24,418.51	15,528.07
" Refreshment	130.00	11,940.00
" Marketing & Outreach	3,200.00	-
" Fooding Expenses	3,324.00	-
(vi) Relief & Disaster Management		
" Fooding Expenses	82,602.00	26,857.00
" Medical Expenses	34,968.00	285.00
" Misc. Expenses	3,440.00	4,718.00
" Marketing & Outreach	40,091.00	-
" Personnel Expenses	5,800.00	-
" Printing & Stationery	1,642.00	-
" Repair & Maintainance	24,200.00	-
" Medical Expenses	2,066.00	-
(vii) Youth Empowerment Programme		
" Academic Kits	1,84,977.74	55,435.00
" Administration Expenses	17,856.63	58,903.51
" Courier Cost	375.00	177.00
" Festival & Special Day	6,000.00	11,200.00
" Fooding Expenses	240.00	42,891.00
" Local Conveyance	600.00	38,524.00
" Lodging Cost	-	14,100.00
" Personnel Expenses	97,644.83	5,41,917.90
" Refresment	-	8,753.00
" Student Stipend	1,80,300.00	1,24,800.00
" Professional Fees	1,900.00	-
" Training Expenses	50,012.42	-
" Marketing & Outreach	1,75,000.00	-
(viii) Kolkata Branch Office Expenses		
"Administration Expenses	1,02,590.50	14,957.07
" Advertisement Expenses	-	200.00
" Audit Fees	15,000.00	16,500.00
" Bank Charges	1,138.70	2,889.82
" Electricity Charges	16,550.00	12,638.00
" Office Rent	1,10,400.00	1,07,900.00
" Conveyance	1,600.00	93.30
" Courier Charges	2,220.00	-
" Fooding Cost	1,570.00	-
" Internet Cost	9,981.00	-
" Maintainance Cost	5,523.00	-
" Misc Expenses	442.00	-
" Personnel Cost	56,774.52	-
" Printing & Stationery	8,915.00	-
" Refreshment	10,658.70	-
" Admin & Legal Expenses	4,200.00	-
(ix) Fixed Assets Written Off		
	-	93,974.59
Total	28,08,050.88	21,11,995.29

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