

## **SOULFREE**

**Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street,  
Chengam Road, Tiruvannamalai, Tamil Nadu – 606603**



### **Annual Report for the Year 2022-2023**

<b>Content</b>	<b>Page</b>
1) Independent Auditor's Report	1 to 3
2) Trustee's Report	4 to 11
3) Balance Sheet	12
4) Income & Expenditure Account	13
5) Receipts & Payments Account	14
6) Notes - Fixed Asset Schedule	15
7) Notes - Balance Sheet Schedule	16
8) Notes - Income & Expenditure Schedule	17
9) Notes on Accounts	18

**Auditor:**

M/s R. Sundararajan and Associates  
Chartered Accountants  
Chennai



**INDEPENDENT AUDITOR'S REPORT**

**The Members of Soulfree**  
**M/S Soulfree**  
**Tiruvannamalai**

**Opinion**

We have audited the financial statements of Soulfree ("the trust"), which comprises the Balance Sheet as at March 31, 2023 and the Statement of Income and Expenditure Account and the Receipts and Payments Account for the Financial Year ended March 31, 2023.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2023 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the **Auditor's Responsibilities for the Audit of Financial Statements** section of our report. We are independent of the Trust in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

**Responsibilities of Management and Those charged with Governance for the Financial Statements**

Management of the Trust is responsible for the preparation of the financial statements in accordance with the accounting principles generally accepted in India and for such Internal Control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Management is responsible for overseeing the Trust's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SA's, we exercise professional Judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**For M/S R.Sundararajan and Associates**  
**Chartered Accountants**  
**FRN: 008282S**

**CA Narasimma Raghavan.R**

**Partner**

**M.No: 211700**

**UDIN: 23211700BGYGYA6108**

**Date: 01-09-2023**

**Place: Chennai**





## TRUSTEE'S ANNUAL REPORT – FY 2022-23

Dear Respected Donors and Well-Wishers,

I am very pleased to share with you the details of the activities / accomplishments of Soulfree during the Financial Year 2022-23 along with the Audited Financial Statements.

Our **IN**tegrated **SP**inal-cord **RE**habilitation (**INSPIRE**) Centre, set up during the previous year, provided 'one-of-a-kind' holistic rehabilitation services to over 100 Residents (Persons with Spinal Cord Injury - PwSCI) during the year – details below:

Particulars	Male	Female	Total
No of Residents undergoing Rehab as of 1 April 2022:	24	5	29
No of Residents admitted during FY 2022-23:	76	11	87
No of Residents Discharged during FY 2022-23:	71	11	82
No of Residents undergoing Rehab as of 31 March 2023:	29	5	34

As you may be aware, the soft launch / dry run of the INSPIRE Centre was in October 2021 with a first batch of 13 Residents; subsequently the Centre was formally inaugurated by our Honourable Chief Minister, Thiru. M K Stalin on December 3, 2021 (The World Disability Day).

To our delight, the results of the rehabilitation far exceeded our expectations -

- Years after injury they have stood, walked, have driven bikes and autorickshaws
- Their physical and psychological well-being has been optimized
- Bedsores have been cured using natural and holistic methods
- General awareness about their condition and self-reliance from a physical, psychological, and financial perspective has greatly improved
- The self-confidence level of the family to be reintegrated into mainstream society improved substantially
- Regular awareness programs, self-improvement workshops and other events ensured optimised engagement and activity for our residents;
- Regular Dental, Eye check-up and other medical camps were conducted.
- Mobility aids and orthotic devices (callipers) were provided to our Residents

At most rehabilitation centres around the world, mobility aids and orthotic devices (callipers) are not provided since these are often quite expensive and require precise

measurement for each individual; however, for PwSCI, such devices might mean the difference between walking and staying in a wheelchair. It was very fortunate that we have a local manufacturer with specialised expertise in taking precise measurements for those with special needs. Thus, the callipers that we provide are made to order based on individualised measurements for our residents and we provide the same to them free of cost. The total cost of orthotic devices to have provided this year (2022-23) is ₹ 7.62 Lakhs. This is an investment in their quality-of-life and dignity. The joy of seeing a person who had been bedridden for years stand and walk is truly invaluable.

- The total investment in the holistic Rehab of PwSCI (i.e., the expenditure of INSPIRE Centre) for the FY 2022-23 is Rs. 1.45 Crores – averages approx. Rs. 12 Lakhs per month / ~ Rs. 38,000 per resident / month (excluding the amortization / depreciation of the renovation and capital expenses)

During the year, **34,858** rehab services sessions have been provided (since inauguration in October 2021, **37,000+** rehab services sessions) which includes Physiotherapy, Occupational Therapy, Hydrotherapy, Magnetotherapy, Ayurveda, Urodynamic, Ultrasound, Yoga, Music therapy and many others.

Further, during the year, we have also added a ULTA Vacuum Therapy unit to address and treat bedsores which are one of the main causes of death of PwSCI. We were previously helpless and unable to admit those with severe sores, which would frequently be recommended for surgery, because we were unable to heal them or they would just take too long. Now, the Vacuum Therapy Unit is able to produce amazing results and heal dangerous wounds within weeks. Soon, they are not only rid of bedsores but also ready to engage in all the other rehabilitation activities; in addition, we have also added two types of motorized wheelchairs to train our residents so that they can explore vocations which involve mobility (e.g., food delivery executives).

Several motivational sessions, awareness programs and internationally acclaimed workshops were conducted for overall healing, growth, happiness and well-being

The Rehabilitation expenses were met out of donations and a nominal amount of Rs. 2,000/- per month was collected from the Residents.

As regards our Outreach Programs, we had ~2000 beneficiaries (PwSCI) as of 31 March 2023, living below the line of poverty and struggling for survival; we continued our support to them through our outreach programs listed below:

- Monthly Stipend Programs
- Airbed Donation Drives
- Wheelchair Cushion Donation Drives
- Wheelchair Donation Drives
- Gift-box (comprising of day-to-day and medical essentials) Donation Drives
- Umbrellas, Food Container Donation drives
- Hospital Cot and Bed Donation Drives

The investment in outreach program (i.e., expenses) was ₹ 1.70 Crores during the year – details below:

<b>Outreach Program</b>	<b>Amount (Rs. Crs.)</b>
Hospital Cot, Mattress and Airbed Donation Drive	<b>0.32</b>
Wheelchairs and Cushions Donation Drive	<b>0.99</b>
Gift Box Donation Drive	<b>0.27</b>
Others (including Sponsorship, monthly stipend etc)	<b>0.12</b>
<b>Total</b>	<b>1.70</b>

It is very heartening to note that the above activities have helped support our vision and mission:

**THE SOULFREE VISION:** To Ensure That Persons Facing a Lifetime Paralysis after Spinal Cord Injury have the Opportunity to Lead a Life of Dignity and Purpose; And No One Is Forced to Commit Suicide Because of a Physical Condition They Have No Control Over.

**THE SOULFREE MISSION:** To Improve Quality-of-Life of Persons with Spinal Cord Injury (PwSCI) through the provision of improved opportunities in Medical Rehabilitation, Education, Employment, Vocational Rehabilitation, Entrepreneurship, Sports and Social Reintegration.



I am also very happy that our work is being recognised by more and more institutions and some of the awards won during the year are listed below:

- The Hindustan Chamber of Commerce “Champion of Humanity” Award for Social Service on 23 January 2023
- The FICCI Flo “Special Recognition Award in the Social Entrepreneur (NGO) on 7 March 2023
- The Altrusa International Madras Club Award for Community Service on 11 April 2023

I am also happy to share that Soulfree received Rs. 4.68 Crores as donations (including corpus, general/revenue and in-kind donations) during the year which also is a testimony of recognition of our good work by our Donors.

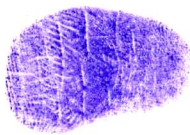
We have also kicked off further initiatives in respect of our future programs like SoulVoice, SoulCare and the Soulfree Shambala Village and expect to make progress on them during the coming year.

I am very happy that Soulfree has transformed the lives and empowered the disabled to become PositivelyAble!, catering to the PwSCI bearing the brunt of multiple vulnerabilities, providing them with the skills for self-reliance (psychological, physical, and financial) to lead happy, positive lives.

I take this opportunity to thank all our Donors and Well-wishers, the Soulfree Personnel, our Bankers, Auditors, vendors and other service providers for their support to Soulfree. I would also like to place on record my thanks to the Trustees, Management Committee Members and Advisors to the Management Committee for their support and guidance.

I look forward to your continued support to Soulfree’s vision and mission.

Thanking you



**Preethi Srinivasan**

**Founder Trustee**



## SOULFREE - INSPIRE CENTRE INFRASTRUCTURE









## SPORTS, CAMARADERIE, THERAPY AND FUN





Inauguration by the honourable Chief Minister of Tamil Nadu





**SOULFREE**  
Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street, Chengam Road,  
Tiruvannamalai, Tamil Nadu – 606603

**BALANCE SHEET AS AT 31.03.2023**

Particulars	Note	As at 31.03.23 Amount (Rs.)	As at 31.03.22 Amount (Rs.)
<b><u>EQUITY &amp; LIABILITIES</u></b>			
1 Capital			
a. Corpus fund	1A	7,24,05,028	5,55,00,657
b. General fund	1B	2,02,096	73,77,341
2 Current Liabilities	2	7,77,683	16,34,737
3 Provisions	3	32,133	4,38,537
<b>Total</b>		<b>7,34,16,940</b>	<b>6,49,51,272</b>
<b><u>ASSETS</u></b>			
1 Non-Current Assets			
Fixed Assets	4	4,93,21,160	4,85,83,051
2 Current Assets	5	2,40,95,780	1,63,68,221
<b>Total</b>		<b>7,34,16,940</b>	<b>6,49,51,272</b>

Notes on Accounts and Significant accounting policies - Page - 18.

As Per our report of even date attached  
For M/s.R.Sundararajan and Associates  
Chartered Accountants  
FRN:008282S

*Narasimma Raghavan*

Narasimma Raghavan J.R.  
Partner

M.No:211700

UDIN: 23211700 BG YG YA 6108

Place : Chennai

Date: 01-09-2023



For Soulfree

*Vijayalakshmi Srinivasan*

Vijayalakshmi Srinivasan  
Trustee



**SOULFREE**

Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street, Chengam Road, Tiruvannamalai,  
Tamil Nadu – 606603

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Particulars		NOTE	As at 31.03.23 Amount (Rs.)	As at 31.03.22 Amount (Rs.)
I	Total Income	6	3,11,85,939	1,64,62,497
II	Total Income		3,11,85,939	1,64,62,497
III	Expenses			
	Employees Benefit Expenses	7	57,78,667	18,58,155
	Donation expenses	8	1,69,93,839	61,81,401
	Financial cost	9	20,083	21,229
	Other Expenses	10	86,72,205	39,92,599
	Depreciation & Amortisation Expenses	4	68,96,390	59,45,566
IV	Total expenses		3,83,61,184	1,79,98,950
V	Excess of Income over Expenditure(II-IV)		(71,75,245)	(15,36,453)

Notes on Accounts and Significant accounting policies - Page - 18.

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Chartered Accountants  
FRN:008282S

Narasimma Raghavan .R

Partner

M.No:211700

UDIN: 23211700BGYG7YA6108

Place : Chennai

Date: 01-09-2023



For Soulfree

*Vijayalakshmi*

Vijayalakshmi Srinivasan  
Trustee



**SOULFREE**  
Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street, Chengam Road, Tiruvannamalai, Tamil Nadu – 606603

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Amount (Rs.)				Amount (Rs.)			
Receipts	31-03-2023		31-03-2022	Payments	31-03-2023		31-03-2022
Opening Balances				Current Liabilities			
To Cash in Hand	23,569		15,984	By Sundry Creditors	14,08,218		15,68,226
To Bank Accounts	48,83,330	49,06,899	2,14,32,946	By Tax Deducted at Source paid	2,13,331		2,34,509
						16,21,549	
To Bank deposits matured	35,23,599	35,23,599	20,06,800	Fixed Assets:			
				By Vehicles	3,82,571		
Income				By Hospital cots and beds	41,63,147		
To Corpus Fund	1,62,31,771		1,90,58,746	By Building & Construction	-		1,31,32,265
To Donation received	2,83,99,988		1,55,94,781	By Furniture	12,85,367		9,00,472
To Interest received	1,76,347		1,73,113	By Office equipment	2,69,961		18,20,648
To Interest on IT refund	1,980		6,940	By Plant & Machinery	3,62,962		92,90,089
To other income	8,01,379		1,35,700	By Kitchen equipments	23,736		21,56,945
To Fixed Deposit Interest	28,360	4,56,39,825	86,880	By Computers & Accessories	-	64,87,744	22,78,901
				Current Assets:			
				By Bank Deposits	50,10,000		1,00,06,800
				By Electricity Deposits	-	50,10,000	67,200
				Indirect Expenses:			
				By Bank Charges	19,373		14,767
				By Donation in Kind - Gift box	26,62,926		29,70,173
				By Donation in Kind - Cot & Mattress	32,34,650		-
				By Interest Paid	-		6,462
				By Software Maintenance	1,32,669		1,39,347
				By EB Charges	8,33,805		2,98,274
				By General Expenses	1,18,607		1,22,098
				By Insurance Vehicle & Equipment	70,408		57,588
				By Repair & Maintenance	87,137		89,416
				By Stationery & Postage Expenses	82,980		1,65,219
				By Stipend Paid	11,53,000		6,50,500
				By Telephone Expenses	32,042		25,711
				By Medical Expenses	29,488		3,511
				By Miscellaneous Expenses	16,402		39,537
				By Office Expenses	1,19,819		61,779
				By Donation in Kind -Wheel Chair	95,18,080		53,05,470
				By Travelling Expenses	1,37,803		24,843
				By Salary			15,59,324
				By Mess Expenses	28,97,214	2,11,46,402	6,14,917
				Closing Balances			
				By Cash in hand	17,684		23,569
				By Bank Accounts	1,38,87,585	1,39,05,269	48,83,330
Total		5,40,70,324	5,85,11,890	Total		4,81,70,964	5,85,11,890

As Per our report of even date attached  
For M/s.R.Sundararajan and Associates  
Chartered Accountants  
FRN:008282S

Narasimma Raghavan .R  
Partner

M.No:211700

UDIN: 23211700BGYG7A6108

Place : Chennai

Date: 01-09-2023



For Soulfree

*Vijayalakshmi*  
Vijayalakshmi Srinivasan  
Trustee





**SOULFREE**  
Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street, Chengam Road, Tiruvannamalai, Tamil Nadu – 606603  
Note: 4 Fixed Assets Schedule as at 31 March 2023

S.No	Name of the Asset / Asset Group	Gross Block			Depreciation Rate	Depreciation			Net Block As on 31/3/23
		As on 1/4/2022	Additions (more than 180 days)	Deletions		On assets as on 1/4/2022	More than 180 days	Less than 180 days	
1	Furniture	17,13,059	12,67,047	-	10%	1,71,306	1,26,705	-	26,82,096
2	Hospital Cots & Beds	12,42,172	-	-	10%	1,24,217	-	2,08,157	50,72,944
3	Printer, Computer and related accessories	17,74,366	-	-	40%	7,09,746	-	-	10,64,620
4	Kitchen Equipments	7,53,109	5,800	-	40%	3,01,244	2,320	3,587	4,69,694
5	Plant and machinery	1,11,18,857	11,97,545	-	15%	16,67,829	1,79,632	50,442	1,10,91,061
6	Vehicle	3,15,814	2,90,000	-	15%	47,372	43,500	6,956	6,00,736
7	Building & Construction	2,94,84,059	-	-	10%	29,48,406	-	-	2,65,35,653
8	Office Equipments	17,74,364	1,82,573	-	15%	2,66,155	27,386	11,429	18,04,355
	Plant and Machinery WIP - Note (i)	4,07,250	(4,07,250)	-	0%	-	-	-	-
	<b>Total</b>	<b>4,85,83,051</b>	<b>25,35,715</b>	<b>50,98,783</b>		<b>62,36,275</b>	<b>3,79,542</b>	<b>2,80,572</b>	<b>4,93,21,160</b>

Notes: (i) WIP as of 31-03-2022; put to use in FY 2022-23





**SOULFREE**  
**Guru Vandhanaa, 108/1 Manakulla Vinayakar Koil Street, Chengam Road, Tiruvannamalai,**  
**Tamil Nadu – 606603**

**NOTES:**

Particulars	As at 31-03-2023 Amount (Rs.)	As at 31-03-2022 Amount (Rs.)
<b>Note 1A -Corpus Fund</b>		
Opening Balance	5,55,00,657	3,44,94,443
Add: Additions during the Year	1,69,04,371	2,10,06,214
	7,24,05,028	5,55,00,657
<b>Note 1B - General Fund</b>		
Opening Balance	73,77,341	89,13,794
Less: Excess of Expenditure over Income	(71,75,245)	(15,36,453)
	2,02,096	73,77,341
	7,26,07,125	6,28,77,998
<b>Note 2 - Current Liabilities</b>		
TDS Payable	19,250	29,440
Sundry Creditors	7,58,433	16,05,297
	7,77,683	16,34,737
<b>Note 3 - Provisions</b>		
Retention Money & Expenses Payable	32,133	4,38,537
	32,133	4,38,537
<b>Note 5 - Current Assets</b>		
Advance Paid to Suppliers & Staff	3,283	31,76,373
Cash in Hand	17,684	23,569
Deposits	99,55,149	82,00,040
Bank Accounts	1,38,87,585	48,83,330
TDS Receivable	49,505	15,234
Prepaid Expenses	1,82,575	69,675
	2,40,95,780	1,63,68,221



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**NOTES:**

<b>Particulars</b>	<b>As at 31-03-2023 Amount (Rs.)</b>	<b>As at 31-03-2022 Amount (Rs.)</b>
<b>Note 6 - Total Income</b>		
Donations Received	2,90,57,588	1,55,94,781
Donations Received-Kind	8,22,160	4,03,890
Interest Received	1,76,347	1,68,848
Fixed Deposit Interest	3,26,486	1,52,338
Interest on IT refund	1,980	6,940
Other Income	8,01,379	1,35,700
<b>Total</b>	<b>3,11,85,939</b>	<b>1,64,62,497</b>
<b>Note 7 - Employee benefit expenses</b>		
Salary, Stipend, Honorarium	56,20,092	18,47,655
Staff welfare	1,58,575	10,500
<b>Total</b>	<b>57,78,667</b>	<b>18,58,155</b>
<b>Note 8 - Donation expenses</b>		
Stipend Paid	11,53,000	6,50,500
Donation in Kind - Cot & Mattress	32,34,650	23,39,735
Donation in Kind - Gift Box	26,62,926	30,71,400
Donation in Kind - Wheel Chair	99,43,263	1,19,766
<b>Total</b>	<b>1,69,93,839</b>	<b>61,81,401</b>
<b>Note 9 - Financial cost</b>		
Interest paid	710	6,462
Bank charges	19,373	14,767
<b>Total</b>	<b>20,083</b>	<b>21,229</b>
<b>Note 10 - Other expenses</b>		
Audit Fees	26,760	23,800
Software Maintainance	1,45,775	69,672
Electricity Charges	8,33,805	3,33,342
Fuel Expenses	90,604	58,897
General Expenses	1,19,819	3,87,759
Insurance	37,076	57,588
Medical Expenses	13,29,150	1,72,019
Telephone Expenses	21,031	25,907
Repair and Maintenance	19,98,255	10,47,971
Stationery & Postage Expenses	82,980	1,83,619
Professional Charges	2,32,482	62,000
Travelling Expenses	1,47,250	65,763
Office Expenses	6,23,741	4,66,026
Mess Expenses	29,83,478	10,38,237
<b>Total</b>	<b>86,72,205</b>	<b>39,92,599</b>



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**Notes on Accounts & Significant Accounting Policies**

**Method of Accounting**

The Trust follows Mercantile System of Accounting and recognizes Income and Expenditure Account on accrual basis.

**Going Concern**

The accounts have been prepared under the concept of Going Concern.

**Consistency**

There has been no change in the method of accounting employed compared to the immediately preceding previous year.

**Fixed Assets**

Fixed Assets are stated at cost less depreciation. The cost of assets comprises its purchase price & any directly attributable cost of bringing the asset to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure A/c.

**Depreciation**

The fixed assets are depreciated over the useful life of the assets. The useful life is based on the evaluation determined by the management. The useful life so determined corresponds to the rates prescribed by the Income Tax Rules 1962. The depreciation is provided accordingly on written down value method on the rates so prescribed.

**Provisions**

The Organization creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

**Investments:**

Investments of trust consist only of Fixed Deposits with bank and are stated at cost. The Investment as of 31st March 2023 is Rs.98,77,949/-

**Income and Expenditure Recognition**

Contribution by way of donations are accounted in receipt basis and cost are recognised on accrual basis. Interest received on Bank Deposits is recognized as revenue in accordance with Certificate received from bank.

**Donations Received in Kind**

Donations received in kind has been accounted at its monetary value and capitalised / expensed based on the purpose of such donation.

**Other Income**

Other Income, primarily reflects the nominal rehab fees( Rs. 2000/- per resident, per month) collected from the residents during the year.

**Previous Year Figures**

Previous Year figures have been regrouped and reclassified wherever necessary to confirm the classifications adopted for the Current Year.

**Accounting for Taxes**

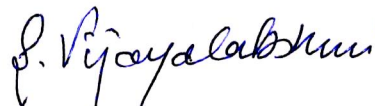
The Trust's Income is exempt under section 11 to 13 of the Income Tax Act 1961.

As Per our report of even date attached  
For M/s.R.Sundararajan and Associates  
Chartered Accountants  
FRN: 008282S

  
Narasimma Raghavan .R  
Partner  
M.No: 211700



For Soulfree



Vijayalakshmi Srinivasan  
Trustee

