

**Alo Bhubon Trust (Alo-BT)**

**Auditor's Report and Financial Statements  
For the year ended June 30, 2022**

**S.P. CHOWDHURY & CO.  
CHARTERED ACCOUNTANTS**

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## Independent Auditor's Report

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of “Alo Bhubon Trust (Alo-BT)”, which comprise the statement of financial position as at June 30, 2022 and the statement of income & expenditure accounts, statement of changes in capital fund and statement of receipts & payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at June 30, 2022 and of its financial performance and its receipts & payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IAS).

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our Audit Report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants Code of Ethics for professional Accountants (IESBA Code), and we have fully discharged our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

We draw attention that the name of the organisation as per the RJSC & NGOAB registration documents is “Alo Bhubon Trust” but in the audit report of 2019-2020 the name of the organization has been written as “Alo Bhubon Trust (Alo-BT)”. We cannot rectify the name of the organization as per the registration documents in the current year audit report because it was already registered as “Alo Bhubon Trust (Alo-BT)” in the Document Verification System (DVS). Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and other applicable laws and regulation 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 respective organization’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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization’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 ISAs 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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, but not for the purpose of expressing an opinion on the effectiveness organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 company'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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

#### Report on Other Legal and Regulatory Requirements

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof except as mentioned in the emphasis of matter paragraph;
- b) in our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books; and proper returns adequate for the purpose of our audit have been checked by us except as mentioned in the emphasis of matter paragraph;
- c) the statement of financial position and statement of income & expenditure and statement of receipts & payments dealt with by the report are in agreement with the books of account except as mentioned in the emphasis of matter paragraph;

Dated, Dhaka  
August 11, 2022



*Chandra Shakhur*  
Chandra Shakhur Chowdhury, FCA  
Enrollment No. 1004  
Principal  
S.P. CHOWDHURY & CO.  
CHARTERED ACCOUNTANTS  
DVC: 2208111004AS778998

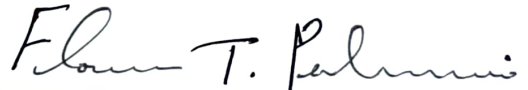
**Alo Bhubon Trust (Alo-BT)**  
**Statement of Financial Position**  
As at June 30, 2022

Assets	Notes	Amount in Taka	
		June 30, 2022	June 30, 2021
<b>Fixed assets</b>			
Alo Bhubon Trust- finance	3.00	2,086,148	850,667
Donor finance		1,181,773	850,667
		904,375	-
<b>Current assets</b>			
FDR	4.00	194,737	188,137
Cash and cash equivalent	5.00	2,175,108	434,056
Advance income tax against FDR interest	6.00	2,713	1,522
<b>Total assets</b>		<b>4,458,707</b>	<b>1,474,382</b>
<b>Fund &amp; Liabilities</b>			
Fund accounts	7.00	1,144,082	1,474,382
Donor grants received in advance	8.00	1,969,999	-
Donor fund investment in fixed assets	3.02	904,375	-
<b>Current liabilities:</b>			
Liabilities for expenses	10.0	440,250	-
<b>Total fund and liabilities</b>		<b>4,458,707</b>	<b>1,474,382</b>



**General Secretary, Trustee Board**

Prof. Dr. Hasin Anupama Azhari  
 General Secretary  
 Alo Bhubon Trust (ABT)




**Treasurer, Trustee Board**

Florence Teresa Penheiro  
 Treasurer  
 Alo Bhubon Trust (ABT)

**As per our report of date annexed**

**Dated, Dhaka;**  
**August 11, 2022**



  
**Chandra Shakhur Pal Chowdhury, FCA**  
**Enrollment No.- 1004**  
**Principal**  
**S.P. CHOWDHURY & CO**  
**CHARTERED ACCOUNTANTS**  
**DVC:2208111004AS778998**

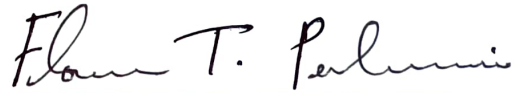
**Alo Bhubon Trust (Alo-BT)**  
**Statement of Income & Expenditure**  
**For the period from July 01, 2021 to June 30, 2022**

Income	Notes	Amount in Taka	
		2020-2021	2020-2021
Donor Grants	12.0	1,728,993	-
Local Donation	13.0	1,570,166	1,334,690
Exam Fee Income	14.0	2,000	-
Hospital Operation Income	15.0	42,785	-
FDR Interest		7,941	10,144
<b>Total</b>		<b>3,351,885</b>	<b>1,344,834</b>
<b>Expenditure</b>			
Administrative Expenses	16.0	2,068,651	827,618
Office Rent & Utility	17.0	407,477	634,384
Travel and Others Allowance	18.0	86,709	83,195
Hospital Operational Expenses.	19.0	265,500	-
Repair & Maintenance	20.0	114,203	70,436
Entertainment and Others	21.0	87,036	32,044
Bank Charge & Others	22.0	254,208	133,415
Other Expenses	23.0	43,343	21,148
Audit Fee Provision		40,250	-
Bank Charge-FDR		150	150
Depreciation	Sch-A	314,658	119,264
<b>Total Expenditure</b>		<b>3,682,185</b>	<b>1,921,654</b>
Surplus/(Deficit) for the Year		(330,300)	(576,820)
<b>Total</b>		<b>3,351,885</b>	<b>1,344,834</b>



**General Secretary, Trustee Board**

Prof. Dr. Hasin Anupama Azhari  
 General Secretary  
 Alo Bhubon Trust (ABT)




**Treasurer, Trustee Board**

Florence Teresa Penheiro  
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 Alo Bhubon Trust (ABT)

**As per our report of date annexed**

**Dated, Dhaka;  
 August 11, 2022**



  
**Chandra Shakhhar Pal Chowdhury, FCA**  
**Enrollment No.- 1004**  
**Principal**  
**S.P. CHOWDHURY & CO**  
**CHARTERED ACCOUNTANTS**  
**DVC:2208111004AS778998**

**Alo Bhubon Trust (Alo-BT)**  
**Statement of Changes in Capital Fund**  
**As at June 30, 2022**

Particulars	Amount in Taka	
	June 30, 2022	June 30, 2021
Opening balance	1,474,382	1,281,537
Add: Surplus/(Deficit) for the year	(330,300)	(576,820)
Add: Trustee loan adjust	-	550,000
Add: Last year audit report do not shown FDR	-	179,665
Add: Liabilities for expenses	-	40,000
<b>Closing balance</b>	<b>1,144,082</b>	<b>1,474,382</b>



**Alo Bhubon Trust (Alo-BT)**  
**Receipts & Payments Statement**  
**For the period from July 01, 2021 to June 30, 2022**

Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
<b>Opening Cash &amp; Cash Equivalents</b>		<b>434,056</b>	<b>1,117,975</b>
Cash in Hand		5,488	16,437
Cash at Bank		428,568	1,101,538
<b>Receipts</b>			
Foreign Donation	11.0	4,603,367	-
Local Donation	13.0	1,570,166	1,334,690
Exam Fee Income	14.0	2,000	-
Hospital Operation Income	15.0	42,785	-
<b>Total Receipts</b>		<b>6,218,318</b>	<b>1,334,690</b>
<b>Total</b>		<b>6,652,374</b>	<b>2,452,665</b>
<b>Payments</b>			
Administrative Expenses	16.0	2,068,651	827,618
Office Rent & Utility	17.0	407,477	634,384
Travel and Others Allowance	18.0	86,709	83,195
Hospital Operational Expenses.	19.0	265,500	-
Repair & Maintenance	20.0	114,203	70,436
Entertainment and Others	21.0	87,036	32,044
Bank Charge & Others	22.0	254,208	133,415
Other Expenses	23.0	43,343	21,148
Audit Fee		-	40,000
Capital Expenditure	Sch-A	1,150,139	176,370
<b>Total Payments</b>		<b>4,477,266</b>	<b>2,018,609</b>
<b>Closing Cash &amp; Cash Equivalents</b>	7.00	<b>2,175,108</b>	<b>434,056</b>
Cash in Hand		17,074	5,488
Cash at Bank		2,158,034	428,568
<b>Total</b>		<b>6,652,374</b>	<b>2,452,665</b>

**General Secretary, Trustee Board**

Prof. Dr. Hasin Anupama Azhari  
General Secretary  
Alo Bhubon Trust (ABT)

**Treasurer, Trustee Board**

Florence Teresa Penheiro  
Treasurer  
Alo Bhubon Trust (ABT)

As per our report of date annexed

Dated, Dhaka;  
August 11, 2022



Chandra Shakhur Pal Chowdhury, FCA  
Enrollment No.- 1004  
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**Alo Bhubon Trust (Alo-BT)**  
**Notes to the Financial Statements**  
**For the period from July 01, 2021 to June 30, 2022**

**1.0 About the Organization**

Alo Bhubon Trust (ALO-BT) was established on 27.01.2019 in Dhaka District registered with the Directorate of Social Welfare vide registration no. S-13071/2019 dated 27.01.2019 under the Societies Registration ACT 1860.

**List of Executive Body:**

Sl. No.	Name	Designation
01	Prof. Dr. Golam Abu Zakaria	Chairman
02	Prof. Dr. Ruhul Furkan Siddique	Vice Chairman
03	Prof. Dr. Hasin Azhair (Anupama)	General Secretary
04	Prof. Dr. Florence Teresa Penheiro	Treasurer
05	Prof. Dr. Shafique Uz Zaman	Executive Member
06	Prof. Dr. Qazi Mushtaq Hussain	Executive Member
07	Mr. Sisir Ranjan Dutta	Executive Member

**Corporate Information:**

Name of the PO-MFI	ALO Bhubon Trust (ALO-BT)
<b>Year of Establishment</b>	<b>2019</b>
Legal Entity	ALO Bhubon Trust (ALO-BT) was established on 27.01.2019 in Dhaka District registered with the Directorate of Social Welfare vide registration no.S.13071/2019 dated 27.01.2019 under the Societies registration ACT 1860
Name of the Operations (Programs)	To undertake, establish, run and maintain the affairs, functions and management of the South Asia Center for Medical Physics and Cancer Research (SCMPCR)
Statutory Audit conducted up to	30.06.2022
Name of the Statutory Auditor for last year	Yes
Name of the Statutory Auditor for current year	S. P. Chowdhury & Co; Chartered Accountants
Date of Last AGM held	22.11.2021

**1.01 Background of the Organization:**

Dr. Golam Abu Zakaria along with some of his close like-minded majestic persons for the development in the area of education, health treatment status (especially in the field of cancer treatment), health education (primary, secondary, and tertiary level), environment, development of skilled man power and others. Alo Bhubon Trust is a non-profit, charitable and voluntary welfare association with its primary motto to promote education, Research and health care to build up skilled, educated and healthy human resource and to render assistance to be developed as a democratic prosperous Bangladesh.



Alo Bhubon Trust is working in the study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and their possible solutions in order to decrease the difference between Bangladesh with other developed countries. It is also working in order to set up a central digital library containing books and magazines from Bangladesh and abroad, a multimedia conference hall for conference, workshop, video conference & E-learning.

Alo Bhubon Trust is working in the study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and their possible solutions in order to decrease the difference between Bangladesh with other developed countries. It is also working in order to set up a central digital library containing books and magazines from Bangladesh and abroad, a multimedia conference hall for conference, workshop, video conference & E-learning. Alo Bhubon Trust is working in the study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and their possible solutions in order to decrease the difference between Bangladesh with other developed countries. It is also working in order to set up a central digital library containing books and magazines from Bangladesh and abroad, a multimedia conference hall for conference, workshop, video conference & E-learning.

**Vision :**

The study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and offer possible solutions to the problems

**Mission and Goals:**

The study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and their possible solutions are to be sought to the related problems.

To set up a central digital library containing books and magazines from Bangladesh and abroad. This library shall serve as a source of information for studies about Bangladesh and South Asia. Further we will set up a multimedia conference hall for conference, workshop, video conference and e-learning.

\* To undertake, establish, run and maintain the affairs, functions and management of the South Asia Center for Medical Physics and Cancer Research (SCMPCR).

\* To promote scientific, health-improving and environmental projects including health insurance as well as projects on education, agriculture and development of women rights.

\* To mobilize Bengali as well as Foreign Expertise particularly retired experts who are interested in helping Bangladesh with their Specific Knowledge and Skills.

\* To promote young Bangladeshi science academic talents to build up new enterprises in their respective areas. Vocational and advanced training shall be supported by short and mid-term sojourn in Bangladesh and abroad.

\* To cooperate with other associations with identical or similar objectives on a partnership basis.

\* To offer treatment camps with the necessary arrangements for operation, transport and all services for poor and needy people with doctors, machinery and to offer medicine and ambulance with all services.



\* To arrange established blood banks with the necessary permissions, blood collection camps, center and give certificates to blood donors. Collected blood shall be supplied to the poor and helpless patients and blood donor's relatives if necessary.

\* To work and take welfare programs and various rehabilitation activities for the poor, mother, children, old and neglected people of the society.

\* To arrange food, medical and mental enjoyment, support for the poor and neglected old men and women in our society.

## **2.00 Basis of preparation of the financial statements**

### **2.01 Statement of Compliance**

The financial statements have been prepared in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) and as per requirements of the Companies Act 1994, and other applicable laws, rules and regulations.

### **2.02 Basis of Preparation**

The financial statements of the company have been prepared as a going concern basis based on the accrual basis of accounting following the historical cost convention.

### **2.03 Basis of Reporting**

The financial statement are prepared and presented for external users by the company in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirement of IAS-1- "Presentation of Financial Statement".

### **2.04 Reporting Period**

These financial statements cover accounting year from July 01, 2021 to June 30, 2022

### **2.05 Components of Financial Statements**

According to the IAS-1 "Presentation of Financial Statement" the complete set of Financial Statements includes the following components:

- i) Statement of Financial Position as at June 30, 2022.
- ii) Statement of Income & Expenditure Accounts for the year ended 30 June, 2022.
- iii) Statement of Receipts & Payments for the year ended June 30, 2022.
- iv) Statement of Changes in Capital Fund as at June 30, 2022.
- v) Notes to the Financial Statements for the year ended June 30, 2022.

### **2.06 Functions and presentation currency**

Financial statement are prepared in Bangladesh Taka which is the company's functional currency.

### **2.07 Provision**

The preparation of the financial statements in conformity with the International Accounting Standard IAS-37 " Provision, Contingent liability and Contingent Assets " requires management to make estimates and assumptions that affect of the reported amounts of revenue and expenses, assets and liabilities and the discloser requirement for contingent assets and liabilities at the date of the financial statements.



In accordance with the guidelines as prescribed by IAS-37, provisions were recognized in the following situations:

- i) when the company has a presents obligation as a result of past event;
- ii) when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- iii) reliable estimates can be made of the amount of obligation.

## 2.08 Cash and Cash Equivalent

Cash and Cash Equivalent include Cash in hand, cash at banks, which are held and available for use by the organization.

### i) Cash in hand

As on June 30, 2022 closing cash in hand was Tk. 17,074 /- . We could not verify the cash in hand as on June 30, 2022 as our appointment was after the closing date. However, we have obtain a cash custody certificate from the management confirming the balance held by them as on that date,

### ii) Cash at bank

We have checked the bank transactions with bank statement, Cheque counterfoils, deposit slips etc. and the balance has been agreed with the bank of accounts.

## 2.09 Revenue Recognition

Income is recognized from donation as applicable which is subject to agreement with the donor when conditions on which they depend on have been met.

## 2.10 Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses where applicable. Depreciation is provided for on a Reducing balance Basis over the estimated useful lives at the following annual rates:

- a) it is probable that future economic benefits will flow to Alo Bhubon Trust (Alo-BT).
- b) the cost of the items can be measured reliable and exceeds Tk. 2000/=
- c) it is expected to be used for more than 3 years.

**Temporarily Restricted Assets-** Assets subject to donor- imposed restriction that permit Alo Bhubon Trust to use the assets as specified in the donor agreement. The restrictions are satisfied by the project period or when donor restriction expire, that is when restrictions end and any balances of temporarily restricted assets are either returned to donor in accordance with donor agreement or utilized consequent to donor and management agreements on a temporarily restricted or unrestricted basis.

In case where restrictions expire, it is Alo Bhubon Trust policy to effect the reclassification of assets from temporarily restricted assets to unrestricted assets via transfers within the balance sheet.

**Unrestricted Assets-** Assets that are not subject to any donor-imposed restrictions or which arise from internally funded activities. This category of assets include amounts designated by Alo Bhubon Trust Trustee's Contribution.

## 2.11 Recognition of Fixed Assets

### i) Owned assets

Fixed assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to its working condition for its intended use as per International Accounting Standard (IAS) 16 "Property, Plant and Equipment".



### ***ii) Subsequent expenditure of fixed assets***

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it probable that the future economic benefits embodied within the part will flow to the Organization and its cost can be measured reliably. The costs of the day-to day servicing of property, plant and equipment are recognized in the Statement of Profit & Loss Account as incurred.

### ***iii) Depreciation and amortization of fixed assets***

Depreciation is charged to amortize the cost of assets, over their estimated useful lives, using the Staline Method in accordance with IAS 16. Depreciation is charged on additions during the year. The depreciation rates used to write off the amount of assets are as follows:

<b>Particulars</b>	<b>Annual Depreciation Rate</b>
Furniture and Fixture	10%
Office Equipment	10%
Medical Equipment and Others	10%
Computer	30%
Office Decoration	10%

### **2.12 Authorization**

Vouchers substantiating Receipts and Payments have been accepted by us on the strength of authorization thereon by the General Secretary, Trustee Board and other assigned authorities as mentioned in the organization table of authorities supported by bills, memos, receipts, etc.

### **2.13 Sources of Information**

During our course of preparation and presentation of the financial statement it has been considered the relevant financial documents and collected information throughout the accounting period ended June 30, 2022 after overlooking of the head of accounts.

### **2.14 Reclassification**

Previous years figures, wherever considered necessary, have been rearranged /restated /reclassified, for the purpose of comparison with current year's presentation without any impact on the profit and value of assets and liabilities as reported in the financial statements.

### **2.15 Comparative Information**

As required by paragraphs 38 and 40 of IAS-1 "Presentation of Financial Statements" comparative information in respect of the previous year have been presented in all numerical information in the financial statements and the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

### **2.16 General**

Previous year's figure has been rearranged where consider necessary to conform the current year presentation.



Amount in Taka	
June 30, 2022	June 30, 2021

### 3.00 Fixed assets

Opening balance	1,192,638	1,016,268
Add: Addition during the year (By Cash)	1,150,139	176,370
Add: Addition during the year (Accruals)	400,000	-
	<u>2,742,777</u>	<u>1,192,638</u>
Less: Closing accumulated depreciation	656,628	341,971
<b>Written down value</b>	<u><b>2,086,148</b></u>	<u><b>850,667</b></u>

### 3.01 Alo Bhubon Trust Finance

Opening Balance	1,192,638	1,016,268
Add: Investment during the year (By Cash & Bank)	129,100	176,370
Add: Investment during the year (Accrual)	400,000	-
Less: Depreciation charged	539,965	341,971
<b>Closing balance</b>	<u><b>1,181,773</b></u>	<u><b>850,667</b></u>

### 3.02 Donor fund investment in fixed assets

Opening Balance	-	-
Add: Investment during the year	1,021,039	-
Less: Depreciation charged	116,664	-
<b>Closing balance</b>	<u><b>904,375</b></u>	<u><b>-</b></u>

### 3.03 Depreciation charged for the year

Closing accumulated depreciation	656,628	341,971
Less: Opening accumulated depreciation	341,971	222,707
<b>Depreciation charge during the year</b>	<u><b>314,658</b></u>	<u><b>119,264</b></u>

### 3.04 Details of fixed assets purchase during the year

Furniture and fixture	70,150	3,750
Office equipment	180,150	167,120
Medical Equipment	296,509	-
Computer	201,900	-
Office Renovation	801,430	5,500
<b>Total</b>	<u><b>1,550,139</b></u>	<u><b>176,370</b></u>

*Details has been shown in "Schedule-A"*

### 4.00 FDR

Pubali Bank (A/C No. 0175104021911)

Opening balance	188,137	179,665
Add: New FDR	-	-
Add: Interest earned during the year	7,941	10,144
	<u>196,078</u>	<u>189,809</u>
Less: Tax deducted during the year	1,191	1,522
Less: Others charged during the year	150	150
<b>Closing balance</b>	<u><b>194,737</b></u>	<u><b>188,137</b></u>



	Amount in Taka	
	June 30, 2022	June 30, 2021
<b>5.00 Cash and cash equivalent</b>		
Cash in hand	17,074	5,488
Cash at bank	2,158,034	428,568
<b>Closing balance</b>	<b>2,175,108</b>	<b>434,056</b>
<b>5.01 Cash at bank</b>		
Dutch-bangla bank limited (ALO-BT) A/C 1711100015108	137,859	413,903
Dutch-bangla bank limited (ALO-BT- SCMPCR) A/C 1711100016194	1,498,440	14,665
Dutch-Bangla Bank Limited (ALO-BT- RBHC) A/C 1711100020227	464,003	-
Dutch-Bangla Bank Limited (Alo-BT- RBHC Ikarkuri A/C 2071100015191	57,033	-
Balance on SSL Commerce User ID alobhubonorg@ssl	700	-
<b>Total</b>	<b>2,158,034</b>	<b>428,568</b>
<b>6.00 Advance income tax</b>		
Opening balance	1,522	-
Add: AIT deduction against FDR Interest	1,191	1,522
	<b>2,713</b>	<b>1,522</b>
Less: Adjustment during the year	-	-
<b>Closing balance</b>	<b>2,713</b>	<b>1,522</b>
<b>7.00 Fund accounts</b>		
Opening balance	1,474,382	1,281,537
Add: Trustee loan adjust	-	550,000
Add: Liabilities for expenses	-	40,000
Add: Last year audit report do not shown FDR	-	179,665
Add: Surplus/(deficit) of income over expenditure	(330,300)	(576,820)
<b>Closing balance</b>	<b>1,144,082</b>	<b>1,474,382</b>
<b>8.00 Donor grants received in advance</b>		
Opening Balance	-	-
Add: Donation Received during the period	4,603,367	-
Less: Expenditure during the period	1,612,329	-
Less: Donor fund-investment in fixed assets (Note-8.00)	1,021,039	-
<b>Closing balance</b>	<b>1,969,999</b>	<b>-</b>



	Amount in Taka	
	June 30, 2022	June 30, 2021
<b>9.00 Loan from Trustee</b>		
Opening balance	-	550,000
Add: Received during the year	-	-
Less: Refund during the year	-	-
Less: Loan adjust with capital fund	-	550,000
<b>Closing balance</b>	<b>-</b>	<b>-</b>
<b>10.0 Liabilities for expenses</b>		
Opening Balance	-	80,000
Add: Provision during the year	440,250	-
Less: Paid during the year	-	80,000
<b>Closing balance</b>	<b>440,250</b>	<b>-</b>
<b>10.01 Provision for audit &amp; consultancy fees</b>		
Opening balance	-	40,000
Add: Provision during the year	40,250	-
Less: Paid during the year	-	40,000
<b>Closing balance</b>	<b>40,250</b>	<b>-</b>
<b>10.02 Other liabilities for office renovation</b>		
Opening balance	-	40,000
Add: Addition during the year	400,000	-
Less: Adjust with capital fund	-	40,000
<b>Closing balance</b>	<b>400,000</b>	<b>-</b>

#### 11.0 Foreign Donation

An amount of Tk. 4,603,367/- has been received from "Bangladesh Studen Und Entwicklungsnentrun (BSEZ)-Germany & Global Access to Cancer Care Foundation- USA" as grant during the period under audit and credited through Dutch-Bangla Bank Limited, Satmasjid Road Branch, Dhaka and account no #1711100015108 and checked by us with the Bank statement, advice and found in order.

Name of Donor	Date of Receipts	Amount in Taka
Bangladesh Studen Und Entwicklungsnentrun (BSEZ)-Germany	26.08.2021	982,864
	08.09.2021	989,520
	02.03.2022	644,028
	02.06.2022	281,955
Global Access to Cancer Care Foundation- USA	28.03.2022	1,705,000
<b>Total</b>		<b>4,603,367</b>





	Amount in Taka	
	2021-2022	2020-2021
<b>12.0 Donor Grants Income</b>		
Donor grants income recognized during the period	1,612,329	-
Add: Depreciation during the period	116,664	-
<b>Total</b>	<b>1,728,993</b>	<b>-</b>
<b>13.0 Local Donation</b>		
Donation Received from Trustee	321,500	-
Donation Received from Beacon	170,000	-
Donation Received from UIU (AOCMP)	266,871	-
Jakat Fund	75,000	-
Other Donation	736,795	1,334,690
<b>Total</b>	<b>1,570,166</b>	<b>1,334,690</b>
<b>14.0 Exam Fee Income</b>	<b>2,000</b>	<b>-</b>
<b>15.0 Hospital Operation Income</b>	<b>42,785</b>	<b>-</b>
<b>16.0 Administrative Expenses</b>		
Salary and Benefits	1,659,346	723,885
Office Supplies	33,043	-
Printing & Stationary	66,835	103,733
Awareness Program	100,327	-
Others	35,910	-
Consultancy Service	6,530	-
Research and Proposal Writing	10,000	-
Advertisements	35,000	-
SES	58,360	-
Screening Program	39,300	-
Environmental Permission Fees	20,000	-
Newsletter Edit	4,000	-
<b>Total</b>	<b>2,068,651</b>	<b>827,618</b>
<b>17.0 Office Rent &amp; Utility</b>		
Office rent	236,000	467,250
Electricity bill	60,792	73,061
Internet	17,957	7,077
Fuel & Gas	3,496	22,630
ICT/E Gover	89,232	-
Web-Site Development	-	64,366
<b>Total</b>	<b>407,477</b>	<b>634,384</b>



	Amount in Taka	
	2021-2022	2020-2021
<b>18.0 Travel and Others Allowance</b>		
Conveyance allowance		
Tiffin Allowance	86,709	62,900
Rental Residential	-	9,105
Mobile and Cellular	-	10,800
<b>Total</b>	<u>-</u>	<u>390</u>
	<b>86,709</b>	<b>83,195</b>
<b>19.0 Hospital Operational Expenses.</b>		
Medicine		
Telemedicine	250,000	-
<b>Total</b>	<u>15,500</u>	<u>-</u>
	<b>265,500</b>	<b>-</b>
<b>20.0 Repair &amp; Maintenance</b>		
Cleaning and washing	600	6,036
Other repair & Maintenance	112,088	28,440
Labour & wages	1,515	35,960
<b>Total</b>	<u>114,203</u>	<u>70,436</u>
	<b>114,203</b>	<b>70,436</b>
<b>21.0 Entertainment and Others</b>		
Entertainment	87,036	32,044
<b>Total</b>	<u>87,036</u>	<u>32,044</u>
	<b>87,036</b>	<b>32,044</b>
<b>22.0 Bank Charge &amp; Others</b>		
Bank Charge	31,025	13,172
VAT/TDS	220,979	120,043
Revenue Stamp	-	200
RJSC	2,204	-
<b>Total</b>	<u>254,208</u>	<u>133,415</u>
	<b>254,208</b>	<b>133,415</b>
<b>23.0 Other Expenses</b>		
Accreditation	43,343	21,148
<b>Total</b>	<u>43,343</u>	<u>21,148</u>
	<b>43,343</b>	<b>21,148</b>



**Alo Bhubon Trust (Alo-BT)**  
**Schedule of Fixed Assets**  
**As at June 30, 2022**

**Schedule-A**

Particulars	Cost				Rate	Depreciation			Written down value as on 30/06/2022
	Opening balance as on 01/07/2021	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2022		Opening balance as on 01/07/2021	Charged during the year	Closing balance as on 30/06/2022	
Furniture and Fixture	334,300	70,150	-	404,450	10%	104,749	40,445	145,194	259,256
Office Equipment	611,113	180,150	-	791,263	10%	159,695	79,126	238,822	552,441
Medical Equipment	-	296,509	-	296,509	10%	-	29,651	29,651	266,858
Computer	-	201,900	-	201,900	30%	-	60,570	60,570	141,330
Office Renovation	247,225	801,430	-	1,048,655	10%	77,527	104,866	182,392	866,263
<b>Total</b>	<b>1,192,638</b>	<b>1,550,139</b>	<b>-</b>	<b>2,742,777</b>		<b>341,971</b>	<b>314,658</b>	<b>656,628</b>	<b>2,086,148</b>



**Alo Bhubon Trust (Alo-BT)**  
**Schedule of Fixed Assets**  
**As at June 30, 2022**

Donor Finance	Cost				Depreciation			Schedule-A/1	
	Opening balance as on 01/07/2021	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2022	Rate	Opening balance as on 01/07/2021	Charged during the year		Closing balance as on 30/06/2022
Particulars									Written down value as on 30/06/2022
Furniture and Fixture	-	70,150	-	70,150	10%	-	7,015	7,015	63,135
Office Equipment	-	180,150	-	180,150	10%	-	18,015	18,015	162,135
Medical Equipment	-	296,509	-	296,509	10%	-	29,651	29,651	266,858
Computer	-	72,800	-	72,800	30%	-	21,840	21,840	50,960
Office Renovation	-	401,430	-	401,430	10%	-	40,143	40,143	361,287
<b>Total</b>	<b>-</b>	<b>1,021,039</b>	<b>-</b>	<b>1,021,039</b>		<b>-</b>	<b>116,664</b>	<b>116,664</b>	<b>904,375</b>

Alo Bhubon Trust Finance	Cost				Depreciation			Schedule-A/2	
	Opening balance as on 01/07/2021	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2022	Rate	Opening balance as on 01/07/2021	Charged during the year		Closing balance as on 30/06/2022
Particulars									Written down value as on 30/06/2022
Furniture and Fixture	334,300	-	-	334,300	10%	104,749	33,430	138,179	196,121
Office Equipment	611,113	-	-	611,113	10%	159,695	61,111	220,807	390,306
Computer	-	129,100	-	129,100	30%	-	38,730	38,730	90,370
Office Renovation	247,225	400,000	-	647,225	10%	77,527	64,723	142,249	504,976
<b>Total</b>	<b>1,192,638</b>	<b>529,100</b>	<b>-</b>	<b>1,721,738</b>		<b>341,971</b>	<b>197,994</b>	<b>539,965</b>	<b>1,181,773</b>

It is noted here that during our audit period Office Decoration of TK.400,000/- accounted for Alo Bhubon Trust Fund is Payable as on June 30.06.2022



**Alo Bhubon Trust (Alo-BT)**  
**Statement of Segmental Receipts and Payments**  
**For the period from July 01, 2021 to June 30, 2022**

Particulars	Amount in Taka			Total
	Alo Bhubon Trust (Alo-BT)	Project SCMP CR)	RBHC	
<b>Opening balance</b>	<b>415,342</b>	<b>18,714</b>	<b>-</b>	<b>434,056</b>
Cash in hand	1,439	4,049	-	5,488
Cash in bank	413,903	14,665	-	428,568

<b>Receipts</b>				
Foreign Donation	-	1,705,000	2,898,367	<b>4,603,367</b>
<b>Local Donation</b>	<b>1,566,466</b>	<b>3,700</b>	<b>-</b>	<b>1,570,166</b>
Donation Received from Trustee	321,500	-	-	321,500
Donation Received from Beacon	170,000	-	-	170,000
Donation Received from UIU (AOCMP)	266,871	-	-	266,871
Jakat Fund	75,000	-	-	75,000
Other Donation	733,095	3,700	-	736,795
Exam Fee Received	2,000	-	-	<b>2,000</b>
Hospital Income	-	-	42,785	<b>42,785</b>
<b>Total receipts</b>	<b>1,983,808</b>	<b>1,727,414</b>	<b>2,941,152</b>	<b>6,652,374</b>

<b>PAYMENTS</b>				
<b>Administrative Expenses</b>	<b>838,078</b>	<b>206,000</b>	<b>1,024,573</b>	<b>2,068,651</b>
Salary and Benefits	608,930	206,000	844,416	1,659,346
Office Supplies	9,123	-	23,920	33,043
Printing & Stationary	66,835	-	-	66,835
Awareness Program	-	-	100,327	100,327
Others	-	-	35,910	35,910
Consultancy Service	6,530	-	-	6,530
Research and Proposal Writing	10,000	-	-	10,000
Advertisements	15,000	-	20,000	35,000
SES	58,360	-	-	58,360
Screening Program	39,300	-	-	39,300
Environmental Permission Fees	20,000	-	-	20,000
Newsletter Edit	4,000	-	-	4,000
<b>Office Rent &amp; Utility</b>	<b>384,739</b>	<b>-</b>	<b>22,738</b>	<b>407,477</b>
Office rent	236,000	-	-	236,000
Electricity bill	43,554	-	17,238	60,792
Internet	12,457	-	5,500	17,957
Fuel & Gas	3,496	-	-	3,496
ICT/E Gover	89,232	-	-	89,232
<b>Travel and Others Allowance</b>	<b>58,070</b>	<b>-</b>	<b>28,639</b>	<b>86,709</b>
Conveyance allowance	58,070	-	28,639	86,709



**Particulars**

	Amount in Taka			Total
	Alo Bhubon Trust (Alo-BT)	Project SCMPCR)	RBHC	
<b>Hospital Operational Expenses.</b>	-	-	265,500	265,500
Medicine	-	-	250,000	250,000
Telemedicine	-	-	15,500	15,500
<b>Repair &amp; Maintenance</b>	106,703	-	7,500	114,203
Cleaning and washing	600	-	-	600
Other repair & Maintenance	104,588	-	7,500	112,088
Labour & wages	1,515	-	-	1,515
<b>Entertainment and Others</b>	55,533	-	31,503	87,036
Entertainment	55,533	-	31,503	87,036
<b>Bank Charge &amp; Others</b>	241,787	5,471	6,951	254,208
Bank Charge	18,604	5,471	6,951	31,025
VAT/TDS	220,979	-	-	220,979
RJSC	2,204	-	-	2,204
<b>Other Expenses</b>	29,888	13,455	-	43,343
Accreditation	29,888	13,455	-	43,343
<b>Total</b>	1,714,798	224,926	1,387,404	3,327,127
<b>Capital Expenditure</b>	129,100	2,000	1,019,039	1,150,139
Computer	129,100	2,000	70,800	201,900
Medical Equipment	-	-	296,509	296,509
Machineries & office equipment	-	-	180,150	180,150
Furniture & fixture	-	-	70,150	70,150
Office Decoration	-	-	401,430	401,430
<b>Total Payments</b>	1,843,898	226,926	2,406,442	4,477,266
<b>Closing Balances</b>	139,910	1,500,489	534,710	2,175,108
Cash in hand	1,351	2,049	13,674	17,074
Cash at bank	137,859	1,498,440	521,036	2,157,335
Balance on SSL Commerce	700	-	-	700
<b>Total</b>	1,983,808	1,727,414	2,941,152	6,652,374

