

Alo Bhubon Trust (Alo-BT)
Auditor's Report and Financial Statements
For the year ended June 30, 2023

Alo Bhubon Trust (Alo-BT)

**Auditor's Report and Financial Statements
For the year ended June 30, 2023**

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

TABLE OF CONTENTS

Sl. #	Particulars	Page #
	Auditor's Report & Financial Statements	
01.	Auditor's Report	1-2
02.	Statement of Financial Position	3
03.	Statement of Income & Expenditure	4
04.	Statement of Changes in Capital Fund	5
05.	Statement of Receipts & Payments	6
06.	Notes to the Financial Statements	7-16
07.	Schedule of Fixed Assets	17-18
08.	Statement of Segmental Receipts and Payments	19-20

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, 2023 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, 2023 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 full filled 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). We also report that the organization has received Tk. 4,18,272 as loan from GS. The full amount of loan was not transferred through banking channel, so we could not confirm the loan received amount. 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;

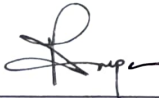
Dated, Dhaka
November 27, 2023



S.P. Chowdhury & Co.
Chandra Shakhur Pal Chowdhury FCA
Enrolment No. 1004
Principal
S P CHOWDHURY & CO.
CHARTERED ACCOUNTANTS
DVC: 2311271004AS932418

Alo Bhubon Trust (Alo-BT)
Statement of Financial Position
As at June 30, 2023

Assets	Notes	Amount in Taka	
		June 30, 2023	June 30, 2022
Fixed assets			
Alo Bhubon Trust- finance	3.00	2,038,113	2,086,148
Donor finance		1,250,402	1,181,773
		787,711	904,375
Current assets			
FDR			
Cash and cash equivalent	4.00	202,249	194,737
Advance income tax against FDR interest	5.00	1,780,756	2,175,108
	6.00	5,997	2,713
Total assets		4,027,115	4,458,707
Fund & Liabilities			
Fund accounts	7.00	2,780,882	1,144,082
Donor grants received in advance	8.00	-	1,969,999
Donor fund investment in fixed assets	3.02	787,711	904,375
Current liabilities:			
Loan from GS	9.00	418,272	-
Liabilities for expenses	10.0	40,250	440,250
Total fund and liabilities		4,027,115	4,458,707



General Secretary, Trustee Board

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

As per our report of date annexed

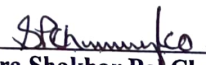


Treasurer, Trustee Board

Masum Chowdhury
 Treasurer (In Charge)
 Alo Bhubon Trust (Alo-BT)

Dated, Dhaka;
 November 27, 2023




 Chandra Shakhar Pal Chowdhury FCA
 Enrolment No.- 1004
 Principal
 S P CHOWDHURY & CO
 CHARTERED ACCOUNTANTS
 DVC: 2311271004AS932418

Alo Bhubon Trust (Alo-BT)
Statement of Income & Expenditure
For the period from July 01, 2022 to June 30, 2023

Income	Notes	Amount in Taka	
		2022-2023	2021-2022
Donor Grants	12.0	4,919,124	1,728,993
Local Donation	13.0	2,831,735	1,570,166
Exam Fee Income	14.0	-	2,000
Hospital Operation Income	15.0	-	42,785
FDR Interest		10,946	7,941
Total		7,761,805	3,351,885
Expenditure			
Administrative Expenses	16.0	4,363,321	2,068,651
Office Rent & Utility	17.0	392,113	407,477
Travel and Others Allowance	18.0	123,037	86,709
Hospital Operational Expenses	19.0	-	265,500
Repair & Maintenance	20.0	297,547	114,203
Entertainment and Others	21.0	42,548	87,036
Bank Charge & Others	22.0	124,428	254,208
Other Expenses	23.0	377,106	43,343
Audit Fee Provision		40,250	40,250
Bank Charge-FDR		150	150
Depreciation	Sch-A	364,505	314,658
Total Expenditure		6,125,005	3,682,185
Surplus/(Deficit) for the Year		1,636,800	(330,300)
Total		7,761,805	3,351,885



General Secretary, Trustee Board

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

As per our report of date annexed

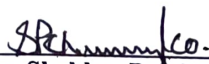


Treasurer, Trustee Board

Masum Chowdhury
 Treasurer (In Charge)
 Alo Bhubon Trust (Alo-BT)

Dated, Dhaka;
 November 27, 2023




 Chandra Shakhar Pal Chowdhury FCA
 Enrolment No.- 1004
 Principal
 S P CHOWDHURY & CO
 CHARTERED ACCOUNTANTS
 DVC: 2311271004AS932418

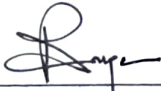
Alo Bhubon Trust (Alo-BT)
Statement of Changes in Capital Fund
As at June 30, 2023

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening balance	1,144,082	1,474,382
Add: Surplus/(Deficit) for the year	1,636,800	(330,300)
Closing balance	2,780,882	1,144,082



Alo Bhubon Trust (Alo-BT)
Receipts & Payments Statement
For the period from July 01, 2022 to June 30, 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022
Opening Cash & Cash Equivalents		2,175,108	434,056
Cash in Hand		17,074	5,488
Cash at Bank		2,158,034	428,568
Receipts			
Foreign Donation			
Local Donation	11.0	2,832,461	4,603,367
Exam Fee Income	13.0	2,831,735	1,570,166
Hospital Operation Income	14.0	-	2,000
Loan Received from GS	15.0	-	42,785
Total Receipts		418,272	-
Total		6,082,468	6,218,318
Payments			
Administrative Expenses	16.0	4,363,321	2,068,651
Office Rent & Utility	17.0	392,113	407,477
Travel and Others Allowance	18.0	123,037	86,709
Hospital Operational Expenses	19.0	-	265,500
Repair & Maintenance	20.0	297,547	114,203
Entertainment and Others	21.0	42,548	87,036
Bank Charge & Others	22.0	124,428	254,208
Other Expenses	23.0	377,106	43,343
Audit Fee	10.01	40,250	-
Capital Expenditure	Sch-A	316,470	1,150,139
Sub-Total		6,076,821	4,477,266
Loan Payment	10.02	400,000	-
Total Payments		6,476,821	4,477,266
Closing Cash & Cash Equivalents	5.00	1,780,756	2,175,108
Cash in Hand		-	17,074
Cash at Bank		1,780,756	2,158,034
Total		8,257,577	6,652,374



General Secretary, Trustee Board

Prof. Dr. Hasin Anupama Azhari

General Secretary

Alo Bhubon Trust (ABT)

As per our report of date annexed

Treasurer, Trustee Board

Masum Chowdhury

Treasurer (In Charge)

Alo Bhubon Trust (Alo-BT)



Dated, Dhaka;
November 27, 2023



Chandra Shakhur Pal Chowdhury FCA

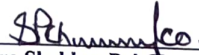
Enrolment No.- 1004

Principal

S P CHOWDHURY & CO

CHARTERED ACCOUNTANTS

DVC: 2311271004AS932418



Alo Bhubon Trust (Alo-BT)
Notes to the Financial Statements
For the period from July 01, 2022 to June 30, 2023

1.0 About the Organization

ALO Bhubon Trust (ALO-BT) was established on 27.01.2019 in Dhaka District registered with the registration from Joint Stock Companies and Firms (Registration No. 13071/2019) of the Government of the People's Republic of Bangladesh in 2019 and the NGO Affairs Bureau (Registration No. 3259) in 2021.

List of Executive Body:

Sl. No.	Name	Designation
01	Prof. Dr. Golam Abu Zakaria	Chairman
02	Prof. Dr. S.M. Abu Raihan	Vice Chairman
03	Prof. Dr. Hasin Azhair (Anupama)	General Secretary
04	Prof. Dr. Florence Teresa Penheiro	Treasurer
05	Prof. Dr. Dewan Shahiduzzaman	Executive Member
06	Mst Taslima Khatun	Executive Member
07	Md. Abdul Aziz	Executive Member

Corporate Information:

Name of the PO-MFI	ALO Bhubon Trust (ALO-BT)
Year of Establishment	2019
Legal Entity	ALO Bhubon Trust (ALO-BT) was established on 27.01.2019 in Dhaka District registered with the registration from Joint Stock Companies and Firms (Registration No. 13071/2019) of the Government of the People's Republic of Bangladesh in 2019 and the NGO Affairs Bureau (Registration No. 3259) in 2021.
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), a rural project , Rahima Baniz Health Care Centre, educational project Polli pathshala, renewable energy project Pollishokti.
Statutory Audit conducted up to	30.06.2023
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.



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, 2022 to June 30, 2023.

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, 2023.
- ii) Statement of Income & Expenditure Accounts for the year ended June 30, 2023.
- iii) Statement of Receipts & Payments for the year ended June 30, 2023.
- iv) Statement of Changes in Capital Fund as at June 30, 2023.
- v) Notes to the Financial Statements for the year ended June 30, 2023.

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, 2023 closing cash in hand was Tk. Nil/-. We could not verify the cash in hand as on June 30, 2023 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:

- it is probable that future economic benefits will flow to Alo Bhubon Trust (Alo-BT).
- the cost of the items can be measured reliable and exceeds Tk. 2000/=
- 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 Stateline 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:

Particulars	Annual Depreciation Rate
Furniture and Fixture	10%
Office Equipment	10%
Medical Equipment and Others	10%
Computer	30%
Office Renovation	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, 2023 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, 2023	June 30, 2022

3.00 Fixed assets

Opening balance	2,742,777	1,192,638
Add: Addition during the year (By Cash)	316,470	1,150,139
Add: Addition during the year (Accruals)	-	400,000
	3,059,246	2,742,777
Less: Closing accumulated depreciation	1,021,133	656,628
Written down value	2,038,113	2,086,148

3.01 Alo Bhubon Trust Finance

Opening Balance	1,721,738	1,192,638
Add: Investment during the year (By Cash & Bank)	316,470	129,100
Add: Investment during the year (Accrual)	-	400,000
Less: Depreciation charged	787,805	539,965
Closing balance	1,250,402	1,181,773

3.02 Donor fund investment in fixed assets

Opening Balance	1,021,039	-
Add: Investment during the year	-	1,021,039
Less: Depreciation charged	233,328	116,664
Closing balance	787,711	904,375

3.03 Depreciation charged for the year

Closing accumulated depreciation	1,021,133	656,628
Less: Opening accumulated depreciation	656,628	341,971
Depreciation charge during the year	364,505	314,658

3.04 Details of fixed assets purchase during the year

Furniture and fixture	-	70,150
Office equipment	6,470	180,150
Medical Equipment	200,000	296,509
Computer	91,000	201,900
Office Renovation	19,000	801,430
Total	316,470	1,550,139

Details has been shown in "Schedule-A"

4.00 FDR

Pubali Bank (A/C No. 0175104021911)

Opening balance	194,737	188,137
Add: New FDR	-	-
Add: Interest earned during the year	10,946	7,941
	205,683	196,078
Less: Tax deducted during the year	3,284	1,191
Less: Others charged during the year	150	150
Closing balance	202,249	194,737



	Amount in Taka	
	June 30, 2023	June 30, 2022
5.00 Cash and cash equivalent		
Cash in hand	-	17,074
Cash at bank	1,780,756	2,158,034
Closing balance	1,780,756	2,175,108
5.01 Cash at bank		
Dutch-bangla bank limited (ALO-BT) A/C 1711100015108	244,740	137,859
Dutch-bangla bank limited (ALO-BT- SCMPCR) A/C 1711100016194	98,374	1,498,440
Dutch-Bangla Bank Limited (ALO-BT- RBHC) A/C 1711100020227	1,300,803	464,003
Dutch-Bangla Bank Limited (Alo-BT- RBHC Ikarkuri A/C 2071100015191	46,157	57,033
Balance on SSL Commerce User ID alobhubonorg@ssl	700	700
Dutch-Bangla Bank Limited (ALO-BT- JAKAT FUND) A/C 1711100024161	46,655	-
Dutch-Bangla Bank Limited (RBHC IKARKURI ALO BT) A/C 2071100018840	43,328	-
Total	1,780,756	2,158,034
6.00 Advance income tax		
Opening balance	2,713	1,522
Add: AIT deduction against FDR Interest	3,284	1,191
	5,997	2,713
Less: Adjustment during the year	-	-
Closing balance	5,997	2,713
7.00 Fund accounts		
Opening balance	1,144,082	1,474,382
Add: Surplus/(deficit) of income over expenditure	1,636,800	(330,300)
Closing balance	2,780,882	1,144,082
8.00 Donor grants received in advance		
Opening Balance	1,969,999	-
Add: Donation Received during the year (Note-11.0)	2,832,461	4,603,367
Less: Expenditure during the year	4,802,460	1,612,329
Less: Donor fund-investment in fixed assets	-	1,021,039
Closing balance	-	1,969,999



	Amount in Taka	
	June 30, 2023	June 30, 2022
9.00 Loan from GS		
Opening balance	-	-
Add: Received during the year	418,272	-
Less: Refund during the year	-	-
Less: Loan adjust with capital fund	-	-
Closing balance	418,272	-
10.0 Liabilities for expenses		
Opening Balance	440,250	-
Add: Provision during the year	40,250	440,250
Less: Paid during the year	440,250	-
Closing balance	40,250	440,250
10.01 Provision for audit & consultancy fees		
Opening balance	40,250	-
Add: Provision during the year	40,250	40,250
Less: Paid during the year	40,250	-
Closing balance	40,250	40,250
10.02 Other liabilities for office renovation		
Opening balance	400,000	-
Add: Addition during the year	-	400,000
Less: Adjust with capital fund	400,000	-
Closing balance	-	400,000
11.0 Foreign Donation		

An amount of Tk. 2,832,461/- has been received from "Global Access to Cancer Care Foundation-USA & Bangladesh Studen Und Entwicklungsnentrn (BSEZ)-Germany" 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
Global Access to Cancer Care Foundation- USA	21.09.2022	494,307
Bangladesh Studen Und Entwicklungsnentrn (BSEZ)-Germany	21.12.2022	518,269
	09.05.2023	489,319
	06.06.2023	1,330,566
Total		2,832,461



	Amount in Taka	
	2022-2023	2021-2022
12.0 Donor Grants Income		
Donor grants income recognized during the year	4,802,460	1,612,329
Add: Depreciation during the year	116,664	116,664
Total	4,919,124	1,728,993
13.0 Local Donation		
Donation Received from Trustee by cash	400,000	321,500
Donation Received from Beacon	-	170,000
Donation Received from UIU (AOCMP)	-	266,871
Jakat Fund	47,000	75,000
Other Donation	-	736,795
Local Donation	2,384,735	-
Total	2,831,735	1,570,166
14.0 Exam Fee Income	-	2,000
15.0 Hospital Operation Income	-	42,785
16.0 Administrative Expenses		
Salary and Benefits	3,059,218	1,659,346
Honorium	74,400	33,043
Office Supplies	72,221	66,835
Printing & Stationary	6,618	100,327
Hotel of trainees	50,869	35,910
Lunch of trainees	22,198	6,530
Dinner of trainees	8,979	10,000
Tea-Brake of trainees	11,542	35,000
Kits of trainees	1,996	58,360
Certificate/creest	1,222	39,300
Venue	90,000	20,000
Banner	3,991	4,000
Foreign trainer round trip	168,787	-
Local conveyance for foreign trainer	124,858	-
Residence of foreign trainer	214,200	-
Lunch of foreign trainer	17,743	-
Dinner of foreign trainer	1,743	-
Creest for foreign trainer	1,000	-
E-learning latform creating and manitaining	42,575	-
Seminer, Conveyance, food, banner and others	35,550	-
Maiking	3,500	-
Consumable Goods	15,976	-
Awareness Program	21,362	-
Others	10,024	-
Consultancy Service	30,000	-
Advertisements	33,992	-
Audit Fee (NGOAB Project)	81,250	-

Alo Bhubon Trust (Alo-BT)
Schedule of Fixed Assets
As at June 30, 2023

Schedule-A

Particulars	Cost				Rate	Depreciation			Written down value as on 30/06/2023
	Opening balance as on 01/07/2022	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2023		Opening balance as on 01/07/2022	Charged during the year	Closing balance as on 30/06/2023	
Furniture and Fixture	404,450	-	-	404,450	10%	145,194	40,445	185,639	218,811
Office Equipment	791,263	206,470	-	997,733	10%	238,822	99,773	338,595	659,138
Medical Equipment	296,509	-	-	296,509	10%	29,651	29,651	59,302	237,207
Computer	201,900	91,000	-	292,900	30%	60,570	87,870	148,440	144,460
Office Renovation	1,048,655	19,000	-	1,067,655	10%	182,392	106,766	289,158	778,498
Total	2,742,777	316,470	-	3,059,246		656,628	364,505	1,021,133	2,038,113



Alo Bhubon Trust (Alo-BT)
Schedule of Fixed Assets
As at June 30, 2023

Donor Finance

Particulars	Cost				Rate	Depreciation			Schedule-A/1
	Opening balance as on 01/07/2022	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2023		Opening balance as on 01/07/2022	Charged during the year	Closing balance as on 30/06/2023	Written down value as on 30/06/2023
Furniture and Fixture	70,150	-	-	70,150	10%	7,015	7,015	14,030	56,120
Office Equipment	180,150	-	-	180,150	10%	18,015	18,015	36,030	144,120
Medical Equipment	296,509	-	-	296,509	10%	29,651	29,651	59,302	237,207
Computer	72,800	-	-	72,800	30%	21,840	21,840	43,680	29,120
Office Renovation	401,430	-	-	401,430	10%	40,143	40,143	80,286	321,144
Total	1,021,039	-	-	1,021,039		116,664	116,664	233,328	787,711

Alo Bhubon Trust Finance

Particulars	Cost				Rate	Depreciation			Schedule-A/2
	Opening balance as on 01/07/2022	Addition during the year	Adjustment during the year	Closing balance as on 30/06/2023		Opening balance as on 01/07/2022	Charged during the year	Closing balance as on 30/06/2023	Written down value as on 30/06/2023
Furniture and Fixture	334,300	-	-	334,300	10%	138,179	33,430	171,609	162,691
Office Equipment	611,113	206,470	-	817,583	10%	220,807	81,758	302,565	515,018
Computer	129,100	91,000	-	220,100	30%	38,730	66,030	104,760	115,340
Office Renovation	647,225	19,000	-	666,225	10%	142,249	66,623	208,872	457,354
Total	1,721,738	316,470	-	2,038,208		539,965	247,841	787,805	1,250,402



Alo Bhubon Trust (Alo-BT)
Statement of Segmental Receipts and Payments
For the period from July 01, 2022 to June 30, 2023

Particulars	Amount in Taka					Total
	Alo Bhubon Trust (Alo-BT)	Project (SCMPCR)	RBHC	Jakat Fund	Hospital Income	
Opening balance	139,910	1,500,489	534,710	-	-	2,175,108
Cash in Hand	1,351	2,049	13,674	-	-	17,074
Cash in Bank	137,859	1,498,440	521,036	-	-	2,157,335
Balance on SSL Commerce	700	-	-	-	-	700
Receipts						
Foreign Donation	-	494,307	2,338,153	-	-	2,832,461
Local Donation	2,254,305	-	530,430	47,000	-	2,831,735
Jakat Fund	-	-	-	47,000	-	47,000
Local Donation	1,854,305	-	530,430	-	-	2,384,735
Donation Received from Trustee by cash	400,000	-	-	-	-	400,000
Loan Received from GS	200,000	-	-	-	218,272	418,272
Intertransfer	398,000	-	198,000	-	100,000	696,000
Received from AL-BT	-	-	198,000	-	100,000	298,000
Received from RBHC	398,000	-	-	-	-	398,000
Total Receipts	2,992,215	1,994,796	3,601,293	47,000	318,272	8,953,576
Payments						
Administrative Expenses	776,686	1,831,612	1,795,273	-	-	4,403,571
Salary and Benefits	498,000	973,542	1,587,676	-	-	3,059,218
Honorium	20,000	54,400	-	-	-	74,400
Office Supplies	38,674	-	33,547	-	-	72,221
Printing & Stationary	6,618	-	-	-	-	6,618
Hotel of trainees	-	50,869	-	-	-	50,869
Lunch of trainees	-	22,198	-	-	-	22,198
Dinner of trainees	-	8,979	-	-	-	8,979
Tea-Brake of trainees	-	11,542	-	-	-	11,542
Kits of trainees	-	1,996	-	-	-	1,996
Certificate/creest	-	1,222	-	-	-	1,222
Venue	-	90,000	-	-	-	90,000
Banner	-	3,991	-	-	-	3,991
Foreign trainer round trip	-	168,787	-	-	-	168,787
Local conveyance for foreign trainer	-	124,858	-	-	-	124,858
Residence of foreign trainer	-	214,200	-	-	-	214,200
Lunch of foreign trainer	-	17,743	-	-	-	17,743
Dinner of foreign trainer	-	1,743	-	-	-	1,743
Creest for foreign trainer	-	1,000	-	-	-	1,000
E-learning latform creating and manitaining	-	42,575	-	-	-	42,575
Seminer, Conveyance, food, banner and others	-	-	35,550	-	-	35,550
Maiking	-	-	3,500	-	-	3,500
Consumable Goods	15,976	-	-	-	-	15,976
Awareness Program	21,362	-	-	-	-	21,362
Others	10,024	-	-	-	-	10,024
Consultancy Service	30,000	-	-	-	-	30,000
Advertisements	33,992	-	-	-	-	33,992



Particulars

Particulars	Amount in Taka					Total
	Alo Bhupon Trust (Alo-BT)	Project (SCMPCR)	RBHC	Jakat Fund	Hospital Income	
Audit Fee	46,500					
License Fee	46,575	40,000	35,000	-	-	121,500
Postage & Courier Bill	1,080	-	-	-	-	46,575
Inspection and Evaluation	-	-	-	-	-	1,080
Mobile Recharge	660	1,967	100,000	-	-	100,000
Newsletter Edit	7,225	-	-	-	-	2,627
Office Rent & Utility	364,831	-	27,282	-	-	392,113
Office rent	240,000	-	27,282	-	-	240,000
Electricity bill	35,700	-	-	-	-	56,982
Internet	15,000	-	21,282	-	-	21,000
Wasa	4,500	-	6,000	-	-	4,500
Fuel & Gas	34,680	-	-	-	-	34,680
ICT/E Gover	34,951	-	-	-	-	34,951
Travel and Others Allowance	87,076	35,961	-	-	-	123,037
Conveyance allowance	87,076	35,961	-	-	-	123,037
Repair & Maintenance	282,607	-	14,940	-	-	297,547
Cleaning and washing	3,340	-	-	-	-	3,340
Other repair & Maintenance	279,267	-	14,940	-	-	294,207
Entertainment and Others	26,337	-	16,211	-	-	42,548
Entertainment	26,337	-	16,211	-	-	42,548
Bank Charge & Others	116,146	4,668	2,628	345	643	124,428
Bank Charge	17,125	4,668	2,628	345	643	25,407
VAT/TDS	99,021	-	-	-	-	99,021
Other Expenses	78,623	24,181	-	-	274,302	377,106
Accreditation	78,623	24,181	-	-	274,302	377,106
Total	1,732,306	1,896,422	1,856,334	345	274,945	5,760,351
Paid to Trustee against liabilities for office renovation	400,000	-	-	-	-	400,000
Intertransfer	298,000	-	398,000	-	-	696,000
Loan Payment to AL-BT	100,000	-	398,000	-	-	498,000
Loan Payment to RBHC	198,000	-	-	-	-	198,000
Capital Expenditure	316,470	-	-	-	-	316,470
Computer	91,000	-	-	-	-	91,000
Medical Equipment	200,000	-	-	-	-	200,000
Machineries & office equipment	6,470	-	-	-	-	6,470
Office Renovation	19,000	-	-	-	-	19,000
Total Payments	2,746,775	1,896,422	2,254,334	345	274,945	7,172,820
Closing Balances	245,440	98,374	1,346,959	46,655	43,328	1,780,756
Cash in Hand	-	-	-	-	-	-
Cash at Bank	244,740	98,374	1,346,959	46,655	43,328	1,780,056
Balance on SSL Commerce	700	-	-	-	-	700
Total	2,992,215	1,994,796	3,601,293	47,000	318,272	8,953,576

