

Private & Confidential

Auditors' Report Financial Statements

of

Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E/4, Eastern Housing
Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

For the year ended 30th June, 2024.

MASUD ALTAF & CO.

Chartered Accountants

Dom-Inno Apartment, B-1

23/16, Khilji Road, Block-B

Shyamoli, Mohammadpur, Dhaka-1207.

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TABLE OF CONTENTS

Sl.	Particulars	Page
1	Independent Auditor's Report	1-3
2	Statement of Financial Position	4
3	Statement of Comprehensive Income	5
4	Statement of Receipts & Payments	6
5	Statement of Changing Equity	7
6	Notes to the Financial Statement	8-14
7	Schedule of Fixed Assets	15-16
8	Statement of Segmental Receipts & Payments	17-18

Independent Auditors' Report

Opinion

We have audited the Financial Statements of "Alo Bhubon Trust (Alo- BT) which comprise the Statement of Financial position as on 30th June, 2024 and related the Statement of Comprehensive Income and Receipts and Payments for the year then ended, statement of changes of equity, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements of the Entity gives a true and fair view of the financial position as on 30th June, 2024 and of its Statement of Comprehensive Income for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explained in note 2 and other applicable laws and regulations.

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 report. We are independent of the Entity in accordance with the International Ethics Standards Board for Accountants, Code of Ethics for Professional Accountants (IESBA Code), We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and 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.

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

Management is responsible for the preparation and fair presentation of the Financial Statements of the Entity and also separate Financial Statement of the Entity in accordance with IFRSs as explained in note 2 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 International Standards on Auditing (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.
- 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 the Entity'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 Entity 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on other Legal and Regulatory Requirements

In accordance with the Foreign Donations (Voluntary Activities) Regulation Ordinance, 2016 and regulations issued by regulatory authorities, we also report the following:

- 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;
- b) In our opinion, proper books of account as required by law have been kept by the Entity so far as it appeared from our examination of those books.
- c) The Statement of Financial Position, Comprehensive Income and Receipts and Payments dealt with by the report are in agreement with the books of account and returns, and
- d) The expenditures incurred were for the purpose of the Entity's for the year.

Dated, Dhaka.
14th August, 2024.




(Md. Altaf Hossain Masud, FCA)


Principal, Enrolment no : 0684
MASUD ALTAF & CO.
Chartered Accountants
DVC: 2408140684AS151892


Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Statement of Financial Position as on 30th June, 2024.

Sl. #	Particulars	Notes/ Sch.	Amount (Tk.)	
			30.06.2024	30.06.2023
Property & Assets:				
A. Non-Current Assets:				
	Alo Bhubon Trust-finance	3.01	3,743,323	1,250,402
	Donor Finance	3.02	671,047	787,711
	Total Non-Current Assets		4,414,370	2,038,113
B. Current Assets :				
	FDR	4.00	212,243	202,249
	Cash and Cash Equivalent	5.00	1,513,211	1,780,756
	Advance Income Tax against FDR Interest	6.00	9,373	5,997
	Total Current Assets		1,734,827	1,989,002
C. Total Property & Assets : (A+B)			6,149,197	4,027,115
D. Fund & Liabilities :				
	Fund Account	7.00	3,745,438	2,780,882
	Donor Fund Investment in Fixed Assets	3.02	671,047	787,711
	Total Fund Account		4,416,485	3,568,593
E. Current Liabilities :				
	Loan from General Secretary	8.00	1,082,712	418,272
	Liabilities for Expenses	9.00	650,000	40,250
	Total Current Liabilities		1,732,712	458,522
F. Total Fund & Liabilities : (D+E)			6,149,197	4,027,115


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


Treasurer, Trustee Board
Masum Chawdhury
Treasurer (In Charge)
Alo Bhubon Trust (Alo-BT)

This is the Statement of Financial Position referred to in our separate report of even date.

Dated, Dhaka.

14 AUG 2024




(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants

DVC: 2408140684AS151892

Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Statement of Comprehensive Income for the year ended 30th June, 2024.

Sl. #	Particulars	Notes/Sch.	Amount (Tk.)	
			2023-2024	2022-2023
A. Income :				
	Donor Grants	11.00	5,154,217	4,919,124
	Local Donations	12.00	3,121,547	2,831,735
	FDR Interest		13,520	10,946
	Total Income		8,289,284	7,761,805
B. Expenditure:				
	Administrative Expenses	13.00	5,747,388	4,363,321
	Office Rent & Utilities	14.00	337,940	392,113
	Travel & Others Allowance	15.00	60,676	123,037
	Repair & Maintenance	16.00	37,526	297,547
	Entertainment & Others	17.00	14,130	42,548
	Bank Charge & Others	18.00	151,704	124,428
	Other Expenses	19.00	266,180	377,106
	Audit Fees Provision	9.01	40,000	40,250
	Bank Charge- FDR		150	150
	Depreciation	Sch.-A	669,034	364,505
	Total Expenditure		7,324,728	6,125,005
C. Excess of Income over Expenditure : (A-B)			964,556	1,636,800
Total			8,289,284	7,761,805


General Secretary, Trustee Board

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


Treasurer, Trustee Board

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

This is the Statement of Comprehensive Income referred to in our report of even date.

Dated, Dhaka.
14 AUG 2024




(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants


DVC: 2408140684 AS 151892


Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Statement of Receipts & Payments for the year ended 30th June, 2024.

Sl. #	Particulars	Notes/Sch.	Amount (Tk.)	
			2023-2024	2022-2023
A. Opening Balance :				
	Cash in Hand		-	17,074
	Cash at Bank		1,780,756	2,158,034
	Total Opening Balance		1,780,756	2,175,108
B. Receipts During the year :				
	Foreign Donations	10.00	5,037,553	2,832,461
	Local Donations	12.00	3,121,547	2,831,735
	Received from Trustee		1,880,000	-
	Loan Received from General Secretary		950,000	418,272
	Intertransfer		784,440	-
	Total Receipts		11,773,540	6,082,468
C. Total : (A+B)			13,554,296	8,257,576
D. Payments During the year :				
	Administrative Expenses	13.00	5,747,388	4,363,321
	Office Rent & Utilities	14.00	337,940	392,113
	Travel & Others Allowance	15.00	60,676	123,037
	Repair & Maintenance	16.00	37,526	297,547
	Entertainment & Others	17.00	14,130	42,548
	Bank Charge & Others	18.00	151,704	124,428
	Other Expenses	19.00	266,180	377,106
	Audit Fees	9.01	40,250	40,250
	Capital Expenditure	Sch-A	3,045,291	316,470
	Paid to Trustee		1,270,000	400,000
	Intertransfer		1,070,000	-
	Total		12,041,085	6,476,820
E. Closing Balance :				
	Cash in Hand		2,062	-
	Cash at Bank		1,511,149	1,780,756
	Total Closing Balance		1,513,211	1,780,756
F. Total : (D+E)			13,554,296	8,257,576


General Secretary, Trustee Board
Prof. Dr. Hasn Anupama Azhari
General Secretary
Alo Bhubon Trust (Alo-BT)


Treasurer, Trustee Board
Masum Chawdhury
Treasurer (In Charge)
Alo Bhubon Trust (Alo-BT)

This is the Statement of Receipts & Payments referred to in our report of even date.

Dated, Dhaka.
14 AUG 2024




(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants

DVC : 2408140684AS151892

Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Statement of Changes in Equity for the year ended 30th June, 2024.

Particulars	Amount (Tk.)	
	2023-2024	2022-2023
Opening Balance	2,780,882	1,144,082
Add: Excess of Income over Expenditure	964,556	1,636,800
Closing Balance	3,745,438	2,780,882

This is the Statement of Changes in Equity referred to in our report of even date.

Dated, Dhaka.
14th August, 2024.



(Md. Altaf Hossain Masud, FCA)

Principal, Enrolment No. : 0684

MASUD ALTAF & CO.

Chartered Accountants

DVC: 2408140684AS151892

Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Notes to the Financial Statements for the year ended 30th June, 2024.

1.00 About the Organization :

Alo Bhubon Trust (Alo-BT) is a non-profit, charitable and voluntary welfare association which promotes education, research and health care to build up skilled, educated and healthy human resource in Bangladesh. It was established on 27 January, 2019 in Dhaka registration from Joint Stock Companies and Firm (Reg. No. 13071/2019) of the Government of the People's Republic of Bangladesh in 2019 and the NGO Affairs Bureau (Reg. No. 3259) in 2021.

1.01 Organization Background :

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.

1.02 Mission and Goals :

To Study of the socio-economic, scientific, technological, medical and environmental situation of Bangladesh and offer their possible solutions to the Problem.

1.03 Objectives :

1. To undertake, establish, run and maintain the affairs, functions and management of the South Asia Center for Medical Physics and Cancer Research (SCMPCR).
2. To promote scientific, health-improving and environmental projects including health insurance as well as projects on education, agriculture and development of women rights.
3. To mobilize Bengali as well as Foreign Expertise particularly retired experts who are interested in helping Bangladesh with their Specific Knowledge and Skills.
4. 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.
5. To cooperate with other associations with identical or similar objectives on a partnership basis.
6. 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.
7. To work and take welfare programs and various rehabilitation activities for the poor, mother, children, old and neglected people of the society

1.04 A list of members of Executive Committee of the NGO is given below:

Sl. #	Name	Designation
1	Prof. Dr. Golam Abu Zakaria	Chairman
2	Prof. Dr. S.M. Abu Raihan	Vice Chairman
3	Prof. Dr. Hasin Azhair (Anupama)	General Secretary
4	Prof. Dr. Florence Teresa Penheiro	Treasurer
5	Prof. Dr. Dewan Shahiduzzaman	Executive Member
6	Mst Taslima Khatun	Executive Member
7	Md. Abdul Aziz	Executive Member

2.00 **Basis of Preparation of the Financial Statements**

2.01 **Basis of Preparation :**

The Financial Statement of the company are prepared as a going concern basis based on the cash basis.

2.02 **Basis of Reporting :**

The Financial Statement 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- "Prenantation of Financial Statement"

2.03 **Reporting period :**

The Financial Statement cover accounting year from 1st July, 2023 to 30th June, 2024.

2.04 **Components of Financial Statement :**

IAS-1 the complete set of Financial Statements includes the following components :

- 1) Statement of Financial Position as on 30th June, 2024.
- 2) Statement of Comprehensive Income for the year ended 30th June, 2024.
- 3) Statement of Receipts & Payments for the year ended 30th June, 2024
- 4) Statement of Changes in Euqity for the year ended 30th June, 2024.
- 5) Notes to the Financial Statements for the year ended 30th June, 2024.

2.05 **Function and Presentation Currency :**

The Financial Statement are prepared in Bangladeshi Taka which is entity's functional currency.

2.06 **Revenue Recognition :**

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

2.07 **Recognition of Fixed 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".

Particulars	Depreciation Rate
1) Furniture and Fixture	10%
2) Office Equipment	10%
3) Medical Equipment and Others	10%
4) Computer	30%
5) Office Renovation	10%
6) Refrigerator	10%

2.08 **Comperative Information :**

As required by paragraphs 38 of IAS 1 "Presentation of Financial Statement" comperative information in respect of the previous year have been presented in all numerical indormationin the Financial Statements and the narrative and descriptive information where it is relevant for understanding of the current years Financial Statements.



Sl. #	Particulars	Amount (Tk.)	
		2023-2024	2022-2023
3.00	<u>Non-Current Assets</u> : Tk. 4,414,370.00		
	Opening Balance	3,059,247	2,742,777
	Add: Addition during the year	3,045,291	316,470
		<u>6,104,538</u>	<u>3,059,247</u>
	Less: Closing accumulated depreciation	1,690,168	1,021,133
	Written down value	<u>4,414,370</u>	<u>2,038,114</u>
	Details has been shown in "Schedule-A"		
3.01	<u>Alo Bhubon Trust Finance</u> : Tk. 3,743,323.00		
	Opening Balance	2,038,208	1,721,738
	Add : Investment during the year (Cash & Bank)	3,045,291	316,470
	Less : Depreciation charged	1,340,176	787,805
	Closing Balance	<u>3,743,323</u>	<u>1,250,402</u>
3.02	<u>Doner Fund Investment in Fixed Assets</u> : Tk. 671,047.00		
	Opening Balance	1,021,039	1,021,039
	Add : Investment during the year	-	-
	Less : Depreciation charged	349,992	233,328
	Closing Balance	<u>671,047</u>	<u>787,711</u>
3.03	<u>Depreciation Charged for the year</u> : Tk. 669,034.00		
	Opening Balance	1,690,168	1,021,133
	Less : Opening accumulated depreciation	1,021,134	656,628
	Depreciation charged for the year	<u>669,034</u>	<u>364,505</u>
4.00	<u>FDR</u> : Tk. 212,243.00		
	Pubali Bank (A/C No. 0175104021911)	202,249	194,737
	Add: New FDR	-	-
	Add: Interest earned during the year	13,520	10,946
		<u>215,769</u>	<u>205,683</u>
	Less: Tax deduction during the year	3,376	3,284
	Less: Others charged during the year	150	150
	Closing Balance	<u>212,243</u>	<u>202,249</u>
5.00	<u>Cash and Cash Equivalents</u> : Tk. 1,513,211.00		
	Cash in Hand	2062	-
	Cash at Bank (Note: 5.01)	1,511,149	1,780,756
	Closing Balance	<u>1,513,211</u>	<u>1,780,756</u>



MASUD ALTAF & CO.
Chartered Accountants

5.01 Cash at Bank : Tk. 1,511,149.00

Dutch-Bangla Bank Ltd.(Alo-BT) A/C-15108	580,617	244,740
Dutch-Bangla Bank Ltd.(Alo-BT-SCMPCR) A/C-16194	93,189	98,374
Dutch-Bangla Bank Ltd.(Alo-BT-RBHC) A/C-20227	586,858	1,300,803
Dutch-Bangla Bank Ltd.(Alo-BT-RBHC Ikarkuri) A/C-15191	170,825	46,157
Balance on SSL Commerce (User ID alohubonorg@ssl)	7,438	700
Dutch-Bangla Bank Ltd.(Alo-BT-JAKAT FUND) A/C-24161	45,815	46,655
Dutch-Bangla Bank Ltd.(Alo-BT-RBDCSC) A/C-20258	1,119	-
Dutch-Bangla Bank Ltd.(RBHC IKARKURI-Alo-BT) A/C-18840	25,288	43,328
Total	1,511,149	1,780,756

6.00 Advance Income Tax : Tk. 9,373.00

Opening Balance	5,997	2,713
Add: AIT deduction against FDR Interest	3,376	3,284
	9,373	5,997
Less: Adjustment during the year	-	-
Closing Balance	9,373	5,997

7.00 Fund Accounts : Tk. 3,745,438.00

Opening Balance	2,780,882	1,144,082
Add: Excess of Income over Expenditure	964,556	1,636,800
Closing Balance	3,745,438	2,780,882

8.00 Loan from General Secretary : Tk. 1,082,712.00

Opening Balance	418,272	-
Add: Received during the year	1,734,440	418,272
Less: Refund during the year	1,070,000	-
Closing Balance	1,082,712	418,272



9.00 Liabilities for Expenses : Tk. 650,000.00

Audit Fees (Note-9.01)	40,000	40,250
Other Liabilites (Note: 9.02)	610,000	-
Closing Balance	650,000	40,250

9.01 Audit Fees : Tk. 40,000.00

Opening Balance	40,250	40,250
Add: Provision during the year	40,000	40,250
Less: Paid during the year	40,250	40,250
Closing Balance	40,000	40,250

9.02 Other Liabilities : Tk. 610,000.00

Opening Balance	-	400,000
Received from Trustee	1,880,000	-
Less: Paid to Trustee	1,270,000	400,000
Closing Balance	610,000	-

10.00 Foreign Donations : Tk. 5,037,553.00

An amount of Tk.5,037,553/-has been received from Bangladesh Studien Und Entwicklungszentrum (BZEZ)-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 (Tk.)
Bangladesh studen Und Entwicklungsnentrun (BSEZ)- Germany	03.10.2023	2,301,640
	25.01.2024	315,890
	09.06.2024	2,420,023
Total		5,037,553

11.00 Donor Grants Income : Tk. 5,154,217.00

Donor Grants Income Recognized during the year	5,037,553	4,802,460
Add: Depreciation during the year	116,664	116,664
Total	5,154,217	4,919,124

12.00 Local Donations : Tk. 3,121,547.00

Donation received from trustee by cash	-	400,000
Jakat Fund	1,000	47,000
Local Donations	3,120,547	2,384,735
Total	3,121,547	2,831,735



MASUD ALTAF & CO.

Chartered Accountants

13.00 Administrative Expenses : Tk. 5,747,388.00

Salary & Benefits	2,085,247	3,059,218
Honorium	32,950	74,400
Office Supplies	21,750	72,221
Printing & Stationary	31,866	6,618
Hotel of Trainees	-	50,869
Lunch of Trainees	-	22,198
Dinner of Trainees	-	8,979
Tea-Brake of Trainees	-	11,542
Kits of Trainees	-	1,996
Certificate	-	1,222
Venue	-	90,000
Banner	-	3,991
Foreign Trainer Round Trip	-	168,787
Local Conveyance for Foreign Trainer	-	124,858
Resident of Foreign Trainer	-	214,200
Lunch for Foreign Frainer	-	17,743
Dinner for Foreign Trainer	-	1,743
Creest for Foreign Trainer	-	1,000
E-Learning Platform Creating and Maintaining	-	42,575
Seminer, Conveyance, Food, Banner and others	-	35,550
Maiking	3,500	3,500
Consumable Goods	4,570	15,976
Awareness Peogram	-	21,362
Others	90,356	10,024
Consultancy Service	-	30,000
Advertisements	-	33,992
Audit Fees (NGOAB Project)	35,000	81,250
License Fees	25,000	46,575
Postage & Courier Bill	1,470	1,080
Inspection and Evaluation	90,000	100,000
Mobile Recharge	-	2,627
Newsletter Edit	-	7,225
Security Personnel	56,000	-
Cleaning Staff	42,303	-
Cervical cancer awareness and Vaccination Program	55,000	-
Renovation and Printing of Floors and Walls of Old Hospital Building	531,274	-
Designing & Drawing	19,000	-
RBHC Development	41,494	-
Food Allowance	43,993	-
Web Development	18,500	-
Physiotherapist	216,000	-
Fastival Bonus	52,000	-
Thai Glass & Partition in Lab	94,146	-
Male & Female Separet Toilet set-up	11,603	-
Electric Connection in Lab	44,200	-
Lab Refrigerator	69,394	-
Air Condition	67,847	-



MASUD ALTAF & CO.

Chartered Accountants

Generator	105,307	-
Chair & Table	60,775	-
Gemotology Analyzer	557,694	-
Biochemistry Analyzer	371,833	-
Microscope	168,513	-
Roller Mixture	39,670	-
Micro Prepped	59,670	-
Computer	99,450	-
Printer	70,720	-
Online UPS	59,670	-
Ultra Sound Machine	265,200	-
Other Equipment & Reagent in Lab	104,423	-
Total Administrative Expenses	5,747,388	4,363,321

14.00 Office Rent & Utilities : Tk. 337,940.00

Utilities Bill	41,611	-
Office Rent	220,000	240,000
Electricity Bill	51,312	56,982
Internet Bill	16,000	21,000
Fuel & Gas	-	34,680
ICT/E Gover	9,017	34,951
Wasa	-	4,500
Total	337,940	392,113

15.00 Travel & Others Allowance : Tk. 60,676.00

Convyance Allowance	60,676	123,037
Total	60,676	123,037

16.00 Repair & Maintenance : Tk. 37,526.00

Cleaning & Washing	-	3,340
Other Repair & Maintenance	37,526	294,207
Labour & Wages	-	-
Total	37,526	297,547

17.00 Entertainment & Others : Tk. 14,130.00

Entertainment	14,130	42,548
Total	14,130	42,548

18.00 Bank Charge & Others : Tk. 151,704.00

Bank Charge	20,622	25,407
VAT/TDS	131,082	99,021
Total	151,704	124,428

19.00 Other Expenses : Tk. 266,180.00

Accreditation	266,180	377,106
Total	266,180	377,106



Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Schedule of Fixed Assets for the year ended 30th June, 2024.

Sl. #	Particulars	COST				Rate	DEPRECIATION			Schedule- A Written Down Value as on 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Adjustment during the year	Balance as on 30.06.2024		Balance as on 01.07.2023	Charged during the year	Balance as on 30.06.2024	
		1	Furniture & Fixture	404,450	-		-	404,450	10%	
2	Office Equipment	997,733	793,100	-	1,790,833	10%	179,083	517,678	1,273,155	
3	Medical Equipment	296,509	2,200,000	-	2,496,509	10%	249,651	308,953	2,187,556	
4	Computer	292,900	-	-	292,900	30%	87,870	236,310	56,590	
5	Office Renovation	1,067,655	-	-	1,067,655	10%	106,766	395,924	671,732	
6	Refrigerator	-	52,191	-	52,191	10%	5,219	5,219	46,972	
	Total	3,059,247	3,045,291	-	6,052,347		669,034	1,690,168	4,414,370	



Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase, Mirpur-11.5, Dhaka-1216.

Schedule of Fixed Assets for the year ended 30th June, 2024.

Donor Finance		COST				DEPRECIATION			Schedule- A/1 Written Down Value as on 30.06.2024	
		Balance as on 01.07.2023	Addition during the year	Adjustment during the year	Balance as on 30.06.2024	Rate	Balance as on 01.07.2023	Charged during the year		Balance as on 30.06.2024
1	Furniture & Fixture	70,150	-	-	70,150	10%	14,030	7,015	21,045	49,105
2	Office Equipment	180,150	-	-	180,150	10%	36,030	18,015	54,045	126,105
3	Medical Equipment	296,509	-	-	296,509	10%	59,302	29,651	88,953	207,556
4	Computer	72,800	-	-	72,800	30%	43,680	21,840	65,520	7,280
5	Office Renovation	401,430	-	-	401,430	10%	80,286	40,143	120,429	281,001
	Total	1,021,039	-	-	1,021,039		233,328	116,664	349,992	671,047

Alo Bhubon Trust Finance		COST				DEPRECIATION			Schedule- A/2 Written Down Value as on 30.06.2024	
Sl. #	Particulars	Balance as on 01.07.2023	Addition during the year	Adjustment during the year	Balance as on 30.06.2024	Rate	Balance as on 01.07.2023	Charged during the year		Balance as on 30.06.2024
1	Furniture & Fixture	334,300	-	-	334,300	10%	171,609	33,430	205,039	129,261
2	Office Equipment	817,583	793,100	-	1,610,683	10%	302,565	161,068	463,633	1,147,050
3	Refrigerator	-	52,191	-	52,191	10%	-	5,219	5,219	46,972
4	Computer	220,100	-	-	220,100	30%	104,760	66,030	170,790	49,310
5	Medical Equipment	-	2,200,000	-	2,200,000	10%	-	220,000	220,000	1,980,000
6	Office Renovation	666,225	-	-	666,225	10%	208,872	66,623	275,495	390,731
	Total	2,038,208	3,045,291	-	5,083,499		787,806	552,370	1,340,176	3,743,323



Alo Bhubon Trust (Alo-BT)

House # B-66, Road # E-4, Eastern Housing, Pallabi 2nd Phase Mirpur-11.5, Dhaka-1216.

Statement of Segmental Receipts & Payments for the year ended 30th June, 2024.

Sl. #	Particulars	Alo Bhubon Trust (Alo-BT)	Project (SCMPCR)	Project (RBDCSC)	RBHC	Jakat Fund	Hospital Income	Total
A. Opening Balance :								
	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	245,440	98,374	-	1,346,959	46,655	43,328	1,780,756
B. Receipts :								
	Foreign Donations	-	-	2,301,640	2,735,913	-	-	5,037,553
	Local Donations	3,092,547	-	-	28,000	1,000	-	3,121,547
	Received from Trustee	1,880,000	-	-	-	-	-	1,880,000
	Loan Received from General Secretary	750,000	-	-	200,000	-	-	950,000
	Intertransfer :							
	Received from AL-BT	-	-	-	-	-	22,230	22,230
	Received from RBHC Dhaka	535,000	-	-	-	-	227,210	762,210
	Total Receipts	6,257,547	-	2,301,640	2,963,913	1,000	249,440	11,773,540
C. Fund Available for Utilization : (A+B)								
		6,502,987	98,374	2,301,640	4,310,872	47,655	292,768	13,554,296
D. Payments :								
	Salary & Benefits	1,136,247	-	-	949,000	-	-	2,085,247
	Fastival Bonus	52,000	-	-	-	-	-	52,000
	Honorium	32,950	-	-	-	-	-	32,950
	Audit Fees	40,250	-	-	35,000	-	-	75,250
	Office Supplies	6,125	-	-	15,625	-	-	21,750
	Maiking	-	-	-	3,500	-	-	3,500
	Physiotherapist	-	-	-	216,000	-	-	216,000
	Security Personnel	-	-	-	56,000	-	-	56,000
	Cleaning Staff	-	-	-	42,303	-	-	42,303
	Cervical Cancer Awareness and Vaccination Program	-	-	-	55,000	-	-	55,000
	Renovation and Printing of Floors and Walls of Old Hospital Building	-	-	-	531,274	-	-	531,274
	Designing & Drawing	19,000	-	-	-	-	-	19,000
	Inspection & Evaluation	-	-	-	90,000	-	-	90,000
	Diagnostic & Cancer Screening Centre Set-up in Hospital :							
	Thai Glass & Partition in Lab	-	-	94,146	-	-	-	94,146
	Male & Female Separet Toilet set-up	-	-	11,603	-	-	-	11,603
	Electric Connection in Lab	-	-	44,200	-	-	-	44,200
	Lab Refrigerator	-	-	69,394	-	-	-	69,394
	Air Condition	-	-	67,847	-	-	-	67,847
	Generator	-	-	105,307	-	-	-	105,307



Sl. #	Particulars	Alo Bhubon Trust (Alo-BT)	Project (SCMPCR)	Project (RBDSC)	RBHC	Jakat Fund	Hospital Income	Total
	Chair & Table	-	-	60,775	-	-	-	60,775
	Gemotology Analyzer	-	-	557,694	-	-	-	557,694
	Biochemistry Analyzer	-	-	371,833	-	-	-	371,833
	Microscope	-	-	168,513	-	-	-	168,513
	Roller Mixture	-	-	39,670	-	-	-	39,670
	Micro Prepped	-	-	59,670	-	-	-	59,670
	Computer	-	-	99,450	-	-	-	99,450
	Printer	-	-	70,720	-	-	-	70,720
	Online UPS	-	-	59,670	-	-	-	59,670
	Ultra Sound Machine	-	-	265,200	-	-	-	265,200
	Other Equipment & Reagent in Lab	-	-	104,423	-	-	-	104,423
	RBHC Development	41,494	-	-	-	-	-	41,494
	Printing & Stationary	31,866	-	-	-	-	-	31,866
	Consumable Goods	4,570	-	-	-	-	-	4,570
	Food Allowance	43,993	-	-	-	-	-	43,993
	Web Development	18,500	-	-	-	-	-	18,500
	Others	15,410	-	49,946	25,000	-	-	90,356
	Licence Fees	25,000	-	-	-	-	-	25,000
	Postage & Courier Bill	1,470	-	-	-	-	-	1,470
	Office Rent & Utility :							
	Office Rent	220,000	-	-	-	-	-	220,000
	Electricity Bill	29,100	-	-	22,212	-	-	51,312
	Internet Bill	12,000	-	-	4,000	-	-	16,000
	Utility Bill	41,611	-	-	-	-	-	41,611
	ICT/E Gover	9,017	-	-	-	-	-	9,017
	Travel & Others Allowance :							
	Conveyance & Allowance	60,676	-	-	-	-	-	60,676
	Repair & Maintenance :							
	Other Repair & Maintenance	29,526	-	-	8,000	-	-	37,526
	Entertainment & other :							
	Entertainment	1,430	-	-	12,700	-	-	14,130
	Bank Charge & others :							
	VAT/TDS	131,082	-	-	-	-	-	131,082
	Bank Charge	9,262	5,185	460	2,575	1,840	1,300	20,622
	Other Expenses :							
	Accreditation	-	-	-	-	-	266,180	266,180
	Paid to Trustee	1,270,000	-	-	-	-	-	1,270,000
	Intertransfer :							
	Loan Payment to Alo-BT	535,000	-	-	535,000	-	-	1,070,000
	Capital Expenditure :							
	Office Equipment	793,100	-	-	-	-	-	793,100
	Refegirator	52,191	-	-	-	-	-	52,191
	Medical Equipment	1,250,000	-	-	950,000	-	-	2,200,000
	Total Payments	5,912,870	5,185	2,300,521	3,553,189	1,840	267,480	12,041,085

E. Closing Balance :

Cash In Hand	2,062	-	-	-	-	-	-	2,062
Cash at Bank	580,617	93,189	1,119	757,683	45,815	25,288	-	1,503,711
Balance on SSL Commerce	7,438	-	-	-	-	-	-	7,438
Total Closing Balance	590,117	93,189	1,119	757,683	45,815	25,288	-	1,513,211

F. Total : (D+E)

6,502,987	98,374	2,301,640	4,310,872	47,655	292,768	13,554,296
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