

PRIVATE AND CONFIDENTIAL

**AUDITOR'S REPORT
&
AUDITED FINANCIAL STATEMENTS
OF**

LIGHT HOUSE

FOR THE YEAR ENDED 30TH JUNE, 2021

হোসেন দেলোয়ার এন্ড কোং

Hossen Delwar & Co.

Chartered Accountants

67/9, Eastern Mansion, Suite No. 5/1

(5th Floor), Kakrail, Dhaka - 1000.

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**Independent Auditor's Report
To The Management Light House**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Light House**, which comprise the statement of financial position as at 30th June, 2021, and the Statement of Comprehensive Income and Expenditure, Statement of Receipts and Payments, Statement of Cash Flows and notes to the financial statements for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the entity as at 30th June, 2021, and of its financial performance for the year then ended in accordance with the accounting policies summarized in Note 2 to the financial statements.

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 ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies summarized in Note 2 to the financial statements 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.



Auditors' 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 auditors' 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 of the entity'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 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.

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.

Dhaka, October 10, 2021




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(Delwar Hossen FCA)
Enrolment No.917

Hossen Delwar & Co.
Chartered Accountants
DVC: 2111250917AS317599

Light House
Jahurul Nagar, Bogra
Consolidated Statement of Financial Position
As on 30th June, 2021


Particulars	Notes	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
<u>Assets & Properties:</u>			
A. Fixed Assets (Written down Value)	3.00	86,459,684.00	87,592,252.00
B. Loan to Beneficiaries	4.00	41,802,245.00	40,115,069.00
C. Current Assets		56,738,646.23	63,409,597.89
Loans and Advances	5.00	38,737,758.25	39,537,719.44
Investment (FDR)	6.00	2,666,106.00	2,616,106.00
Bid Security	7.00	2,487,069.57	2,175,000.00
Bill Receivable	8.00	1,227.00	374.00
Cash and Cash equivalents	9.00	12,846,485.41	19,080,398.45
D. Current Liabilities		23,678,797.40	28,109,470.90
Insurance	10.00	3,041,069.00	2,758,502.00
Group Savings	11.00	13,571,301.00	13,038,690.00
Staff Security	12.00	2,095,062.00	1,954,982.00
Provident Fund	13.00	542,991.00	597,190.00
Reserve for Loan Losses	14.00	3,713,794.00	2,906,828.00
Account Payable	15.00	586,732.82	6,578,098.32
Tax Payable	16.00	127,847.58	3,568.58
Down Payment/Instalment for Motor	17.00	-	271,612.00
E. Net Current Assets (C-D)		33,059,848.83	35,300,126.99
Total (A+B+E)		161,321,777.83	163,007,447.99
<u>Fund & Liabilities:</u>			
F. Capital and Reserve			
Retained Surplus	18.00	97,253,146.64	95,980,530.26
G. Long Term Liabilities			
Loan A/C	19.00	64,068,631.19	67,026,917.73
Total (F+G)		161,321,777.83	163,007,447.99


Director Finance
Light House


Chief Executive
Light House

Dated: Dhaka
October 10, 2021.




(Delwar Hossen, FCA)
Enrolment No. 917
Hossen Delwar & Co.
Chartered Accountants
DVC: 2111250917AS317599

LIGHT HOUSE

Jahurul Nagar, Bogra


Consolidated Statement of Comprehensive Income and Expenditure


For the year ended 30th June, 2021

A/C Code	Particulars	Notes	Amount in Tk.	
			FY 2020-2021	FY 2019-2020
Income:				
3101	Grants from Donor		257,141,055	236,385,316.00
4001	Overhead /Administrative cost received	20.00	3,976,789	2,042,696.00
4002	Office Rent	21.00	1,981,456	1,300,890.00
4003	Venue Rent		-	85,242.00
4005	Micro-bus Fare		-	558,630.00
4006	Multimedia Rent		216,744	23,733.00
4007	Bank Interest Received		467,019	513,180.00
4008	Service Charge	22.00	9,223,267	13,276,905.00
4009	Admission & Other fee		-	-
4009-01	Admission fee		261,160	4,130.00
4009-02	Registration fee		-	-
4009-03	Patient treatment Cost		5,398,520	143,440.00
4009-06	Monthly tuition fee		31,300	348,665.00
4009-07	Yearly Session fee		-	105,780.00
4010	Profit on Sales of Fixed assets		58,042	-
4011	Sales proceed book and forms		62,049	142,145.00
4012	Relief/Donation		-	-
4012-01	Relief		-	271,093.00
4012-02	Donation		1,898,320	1,031,858.00
4012-03	Contribution		-	166,248.00
4013	Members' Subscription		7,920	-
4014	Facilitation/Training/Consultancy Services		-	-
4015	Partial Cost from Projects		7,476,771	8,190,071.00
4016	Fund Cost		-	731,855.00
4018	Misc. Income		87,137	87,376.00
Total Income			288,287,548.63	265,409,252.00
Expenditure:				
5001	Staff Remuneration		131,014,299	113,343,896.00
5002	Travel		6,405,124	7,068,945.00
5003	Meeting Expenses		9,443,841	2,713,834.00
5004	Training & Workshop		4,212,121	8,467,471.00
5005	Other Direct Program cost		32,293,647	25,393,282.00
5006	Monitoring & Evaluation		2,442,179	2,832,462.00
5007	Utilities		4,397,095	3,346,055.00
5008	Office Supplies		2,257,754	3,106,197.00
5009	Clinical Support/Materials		9,390,983	39,626,060.00
5010	Communication		1,998,570	2,113,428.00
5011	Information, Education & Communication		5,586,363	2,840,728.00
5012	Administrative & Indirect Cost		30,765,456	30,086,999.00




A/C Code	Particulars	Notes	Amount in Tk.	
			FY 2020-2021	FY 2019-2020
2201	Sub-Grant Payments		40,625,859	5,807,820.00
5909	Depreciation		5,374,675.00	5,403,941.00
	Provision for Loan Losses		806,966	-
Total Expenditures			287,014,932	252,151,118
Excess of Expenditure over Income			1,272,616.38	13,258,134.00
Total Amount			288,287,549	265,409,252


Director Finance
Light House


Chief Executive
Light House

Dated: Dhaka
October 10, 2021.




(Delwar Hossen, FCA)
Enrolment No. 917
Hossen Delwar & Co.
Chartered Accountants
DVC: 2111250917AS317599

LIGHT HOUSE

Jahurul Nagar, Bogra

Consolidated Statement of Receipts & Payments

For the year ended 30th June, 2021

A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
	Opening Balance:		
2101-01	Petty Cash	252,319.00	201,639
2101-02	Cash in hand	74,096.04	29,711
2101-03	Cash at Bank	18,753,983.41	9,822,029
	Sub-Total:	19,080,398	10,053,379
4000	Reecepts:		
4001	Overhead /Administrative cost received	3,976,789.00	2,042,696.00
4002	Office Rent	1,981,456.00	1,300,890.00
4003	Venue Rent	-	85,242.00
4004	Guest Room Rent	-	-
4005	Micro-bus Fare	-	558,630.00
4006	Multimedia Rent	216,744.00	23,733.00
4007	Bank Interest Received	467,018.84	513,180.00
4008	Service Charge	9,223,267.00	13,276,905.00
4009	Admission & Other fee	-	-
4009-01	Admission fee	261,160.00	4,130.00
4009-02	Registration fee	-	-
4009-03	Patient treatment Cost	5,398,520.00	143,440.00
4009-06	Monthly tuition fee	31,300.00	348,665.00
4009-07	Yearly Session fee	-	105,780.00
4010	Sales proceed - Fixed assets	-	-
4011	Sales proceed book and forms	62,049.00	142,145.00
4012	Relief/Donation	-	-
4012-01	Relief	-	271,093.00
4012-02	Donation	1,898,320	1,031,858.00
4012-03	Contribution	-	166,248.00
4013	Members' Subscription	7,920.00	-
4014	Facilitation/Training/ Consultancy Services	-	-
4015	Partial Cost from Projects	-	-
4015-01	Partial Cost-Salary	7,410,087.00	7,975,784.00
4015-02	Partial Cost-Telephone	-	-
4015-03	Partial Cost-Utilities	29,073.00	31,287.00
4015-04	Partial Cost-Communication	-	-
4015-05	Partial Cost-Internet	-	-
4015-06	Partial Cost-Photo Copy	7,290.00	17,503.00
4015-07	Partial Cost-Other Cost	30,321.00	165,497.00
4016	Profit on Investment/ Fund Cost	-	731,855.00
4017	Recruitment fee	-	-
4018	Misc. Income	87,137.00	87,376.00



A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
Sub-Total:		31,088,451.84	29,023,937.00
3100	Long Term Capital Receipts:		
3101	Grants from Donor	-	
3101-01	Grants received in cash	256,682,210	204,211,016.00
3101-02	Grants Received In Kinds	458,845.00	32,174,300.00
Sub-Total:		257,141,055	236,385,316
3102	Loan Account (Liabilities)		
3102-01	Loan from BRAC	-	-
3102-02	Loan from PKSf	-	-
3102-03	Loan from Bangladesh Bank	-	-
3102-04	Loan from other Banks	10,000,000.00	-
3102-05	Loan from other sources	875,000.00	9,973,911.00
3102-06	Loan from LH head office	6,516,028.00	11,659,563.00
Sub-Total:		17,391,028	21,633,474
2000	LOAN TO BENEFICIARIES		
2000-01	Group Loan	57,512,824.00	64,193,754.00
2000-02	Agriculture loan	-	-
2000-03	Livestock loan	-	-
2000-04	Beef Fattening Loan	-	-
2000-05	SME Loan	-	-
2000-06	Housing Loan	-	-
2000-07	Fishery Loan	-	-
Sub-Total:		57,512,824	64,193,754
3200	Short Term Capital Receipts		
3201	Accounts/Bills Payable	13,653,075.70	20,835,330.00
3202	Accrued Expenses	4,042,093.00	-
3203	Withholding Tax	1,487,014.00	831,122.00
3204	Withholding VAT	1,443,988.00	1,121,962.00
3205	Group Savings	7,358,937.00	7,910,969.00
3206	Insurance for Group Loan	592,000.00	583,070.00
3207	Fund Account (Interproject)	29,113,500.00	-
3208	Staff Provident Fund	1,960,179.00	1,239,155.00
3209	Staff Gratuity Fund	-	-
3210	Workers Welfare Fund	-	-
3211	Security Deposit	452,160.00	1,812,260.00
Sub-Total:		60,102,947	34,333,868
2102	Advance Account		
2102-01	Advance for Project Activities	6,781,139.62	31,234,957.00
2102-02	Advance to Vendor	19,644,753.42	1,722,967.00
2102-03	Advance against Salary	-	-
2102-04	Advance to Landlord/House owner	1,619,250.00	947,228.00
2102-05	Employee Advances	7,599,097.80	1,131,262.00
Sub-Total:		35,644,241	35,036,414

A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
2103	<u>Loan Account (Assets)</u>		
2103-01	Loan to projects	6,072,310.00	7,803,217.00
2103-02	Loan to staff	45,000.00	10,000.00
2103-03	Motor Cycle Loan	-	-
2103-04	Fund to Branch	-	-
	Sub-Total:	6,117,310	7,813,217
2104	Bills Receivable	502,042.00	141,636.00
2105	Bid Security	-	180,000.00
2106	<u>Investments:</u>	-	-
2106-01	Fixed Term Deposit	-	870,000.00
2106-02	Other Investment	-	-
	Sub-Total:	502,042	1,191,636
	Total Capital Receipts	434,411,446	400,587,679
	Total Revenue & Capital Receipts	484,580,297	439,664,994
5000	REVENUE EXPENDITURE		
5001	<u>Staff Remuneration</u>		
5001-01	Salary of Staff	127,167,654.00	111,160,653.00
5001-02	Honorarium	660,960.00	-
5001-03	Festival Bonus	1,216,587.00	1,585,281.00
5001-04	Fringe Benefit	770,041.00	-
5001-05	Consultancy fees (STO)	1,199,057.00	597,962.00
	Sub-Total:	131,014,299	113,343,896
5002	<u>Travel</u>		
5002-01	Local Conveyance	4,200,746.00	4,222,993.00
5002-02	Local Travel	2,204,378.00	2,508,125.00
5002-03	International Travel	-	337,827.00
	Sub-Total:	6,405,124	7,068,945
5003	<u>Meeting Expenses:</u>		
5003-01	Advocacy meeting	2,398,671.00	239,173.00
5003-02	<u>Awareness raising meeting:</u>		
5003-02.01	Awareness raising meeting	3,621,148.00	582,099.00
5003-02.02	Sensitization Meeting	460,215.00	394,342.00
5003-02.03	Courtyard meeting	582,093.00	196,613.00
5003-02.04	Group Education Meeting	193,451.00	187,022.00
5003-02.05	Meeting with CBO	1,027,889.00	134,882.00
5003-02.06	Meeting with Stake holder	519,628.00	278,048.00
5003-02.07	Annual Gathering with Stake holder	-	-
5003-02.08	Public Hearing Meeting	129,602.00	89,415.00
5003-02.09	Facilitate Legal Information	-	-
5003-03	Experience Sharing Meeting	178,256.00	55,331.00
5003-04	Project Facilitating Team (PFT) Meeting	2,400.00	43,912.00
5003-05	<u>Project Launching /familiarization meeting</u>		



A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
5003-05.01	Project Launching meeting	-	51,962.00
5003-05.02	Project orientation meeting	36,665.00	87,025.00
5003-06	Project Coordination Meeting	-	
5003-06.01	Monthly Coordination Meeting	166,030.00	302,463.00
5003-06.02	Quarterly Coordination Meeting	39,536.00	5,670.00
5003-07	G.C. & E.C. meeting	88,257.00	65,877.00
5003-08	Senior Management meeting	-	
Sub-Total:		9,443,841	2,713,834
5004	Training & Workshop:		
5004-01	Basic Training/orientation for Staff	185,978.00	187,941.00
5004-02	Capacity Building training	1,606,435.00	1,227,816.00
5004-03	Vocational Training	-	208,637.00
5004-04	Training to Community	-	
5004-04.01	TOT for Master Trainer	630,440.00	52,000.00
5004-04.02	Life Skilled Training	282,995.00	650,509.00
5004-04.03	Training for Volunteer	21,376.00	63,450.00
5004-04.04	Any other training for Stakeholders	848,817.00	5,005,256.00
5004-05	Refreshers training	161,275.00	461,452.00
5004-06	Workshop/Seminar	454,640.00	608,135.00
5004-07	Other Training	20,165.00	2,275.00
Sub-Total:		4,212,121	8,467,471
5005	Other Direct Program cost		
5005-01	Salary of field Staff	30,791,959.00	22,728,591.00
5005-02	Legal Aid support cost	-	
5005-02.01	Legal AID Clinic	8,010.00	1,858.00
5005-02.02	Cost for Referral to Legal AID Committee	79,507.00	13,250.00
5005-03	Activate legal Aid Committee	-	
5005-03.01	Coordination Meeting with Legal Aid Comr	53,199.00	24,780.00
5005-03.02	Monthly DLAC Meeting	-	24,341.00
5005-03.03	Monthly UZLAC Meeting	47,769.00	112,956.00
5005-03.04	Monthly UPLAC Meeting	275,292.00	646,478.00
5005-03.05	Logistic Support for Legal AID Committee	105,155.00	144,720.00
5005-04	Awareness building	-	
5005-04.01	Cultural events	60,580.00	455,500.00
5005-04.02	Day observation	633,606.00	1,123,303.00
5005-04.03	Debate, Quize competition	238,570.00	68,593.00
5005-04.04	Sports competition, Art competition	-	48,912.00
Sub-Total:		32,293,647	25,393,282
5006	Monitoring & Evaluation		
5006-01	Action Research	-	
5006-02	Survey / Investigation Studies	248,755.00	205,013.00
5006-03	Developing M&E Tools	652,586.00	167,280.00
5006-04	Monitoring Visit cost	1,540,838.00	2,460,169.00



A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
Sub-Total:		2,442,179	2,832,462
5007	<u>Utilities</u>		
5007-01	Water bill for office	35,222.00	55,105.00
5007-02	Gas bill for office	144,485.00	161319
5007-03	Electricity bill for office	2,231,383.00	854,621.00
5007-04	Repair & maintenance	1,271,082.00	1,202,932.00
5007-05	Renovation Cost	50,236.00	500,845.00
5007-06	IT Repair & maintenance	167,077.00	70,454.00
5007-07	Cable line Rent	87,916.00	93,370.00
5007-08	Cleaning Materials	347,101.00	300,651.00
5007-09	Others utilities	62,593.00	106,758.00
Sub-Total:		4,397,095	3,346,055
5008	<u>Office Supplies</u>		
5008-01	Office Stationery	1,195,634.88	2,450,367.00
5008-02	Photocopy & Printing	909,164.50	571,585.00
5008-03	Printer cartridge & tonner	152,955.00	84,245.00
Sub-Total:		2,257,754	3,106,197
5009	<u>Clinical Support/Equipment</u>		
5009-01	Clinical Materials	3,871,380.00	2,476,328.00
5009-02	Clinical Services	390,577.00	650,637.00
5009-03	Patient food bill	1,436,695.00	851,492.00
5009-04	Pharmaceutical Product/Medicine	2,502,368.00	34,019,982.00
5009-05	VCT Services	285,204.00	142,350.00
5009-06	Referral Cost	357,029.00	759,269.00
5009-07	Treatment cost	547,730.00	726,002.00
Sub-Total:		9,390,983	39,626,060
5010	<u>Communication</u>		
5010-01	Telephone & Mobile bill	1,324,731.00	1,288,510.00
5010-02	Internet, E-mail & Fax bill	404,786.00	377,563.00
5010-03	Web Site develop/ Fee	24,000.00	9,500.00
5010-04	Postage, Courier, Percel etc.	245,053.00	437,855.00
Sub-Total:		1,998,570	2,113,428
5011	<u>Information, Education & Communication (IEC)</u>		
5011-01	Annual Report	-	116,863.00
5011-02	News letter	-	-
5011-03	Dairy/Calendar	-	17,800.00
5011-04	Develop & Print Training Module	486,766.00	486,014.00
5011-05	<u>Develop & Print IEC Materials</u>		
5011-05.01	brochure,	336,721.00	96,000.00
5011-05.02	Leaflet	186,409.00	26,272.00
5011-05.03	Poster	140,785.00	
5011-05.04	Sticker	-	



A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
5011-05.05	Advocacy materials	448,405.00	1,438,802.00
5011-06	Office Bag	131,641.00	
5011-07	Umbrella	213,858.00	12,000.00
5011-08	Bill Board	210,000.00	
5011-09	Message board	222,615.00	216,719.00
5011-10	Sign Board	79,943.00	206,040.00
5011-11	Banner	-	
5011-12	Resource Center	-	
5011-12.01	Newspaper	31,038.00	31,406.00
5011-12.02	Magazine	-	
5011-12.03	Books	-	8,999.00
5011-12.04	Electronic Materials	28,080.00	-
5011-13	Media Coverage	2,576,000.00	8,000.00
5011-14	Documentation & Reporting	951.00	-
5011-15	Media Communication /campaigning	493,151.00	175,813.00
Sub-Total:		5,586,363	2,840,728
5012	<u>Administrative & Indirect Cost</u>		
5012-01	Registration Fee	28,400.00	23,000.00
5012-02	Yearly Subscription	23,811.00	22,066.00
5012-03	Legal & Litigation costs	19,020.00	145,631.00
5012-04	Audit Fees	131,569.00	141,844.00
5012-05	Office Rent and taxes	14,983,511.00	17,522,036.00
5012-06	Bank Charge	255,574.34	1,334,985.00
5012-07	Interest Payment	618,258.04	3,290,265.00
5012-08	Fund Cost	1,318,637.00	3,263,185.00
5012-09	Refreshment	80,376.00	85,447.00
5012-10	Vehicle fuel cost	388,909.00	490,618.00
5012-11	Vehicle maintenance Cost (oil, spares,	475,786.00	706,036.00
5012-12	Insurance premium	79,507.00	151,484.00
5012-13	Advertisement cost	176,494.00	180,118.00
5012-14	Procurement/ Supply//Carrying Cost	417,313.19	42,900.00
5012-15	Production Cost	-	
5012-16	Donation/ Relief	7,334,400.00	269,066.00
5012-17	Contribution to project	-	58,964.00
5012-18	Subscription (Misc)	-	
5012-19	Income Tax paid	81,280.00	39,204.00
5012-20	VAT paid	45,431.00	34,910.00
5012-21	Micro Bus Fare	242,715.00	
5012-22	Networking Subscription	-	
5012-23	Overhead cost	3,976,789.00	2,244,086.00
5012-24	Provision for bad debt expenses	-	
5012-25	Depreciation cost	-	



A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
5012-26	Miscellaneous Expenses	87,675.00	41,154.00
	Sub-Total:	30,765,456	30,086,999
	Total Revenue Expenditure	240,207,432	240,939,357
1000	<u>CAPITAL EXPENDITURE:</u>		
1010	<u>Real States</u>		
1011	Land	-	100,000.00
1012	Building	309,190.00	856,693.00
1013	Apartment	-	447,740.00
	Sub-Total:	309,190	1,404,433
1100	<u>Furniture & Fixture</u>		
1101	<u>Chair</u>	-	
1101-01	Chair with arms	273,942.00	60,124.00
1101-02	Chair without arms	73,010.00	
1101-03	Visitor Chair	-	31,680.00
1101-04	Plastic Chair	26,314.00	2,780.00
1102	<u>Table</u>	-	
1102-01	Full Secretariat Table	85,440.00	2,875,787.00
1102-02	Half Secretariat Table	53,468.00	73,160.00
1102-03	Cnference Table	92,786.00	
1102-04	Computer Table	6,960.00	4,700.00
1102-05	Wooden Table	-	-
1103	Sofa Set	-	-
1104	Dressing Table	6,302.00	-
1105	Book Shelf	101,656.00	59,015.00
1106	Steel & wooden Almirah	26,450.00	44,670.00
1107	Rack	9,798.00	28,500.00
1108	File Cabinet	62,960.00	38,967.00
1109	Wooden Bench	36,000.00	-
1110	Ceiling/Wall Fan	61,314.00	24,990.00
1111	Display/White Board/Board Stand	-	163,430.00
	Sub-Total:	916,400	3,407,803
1200	<u>IT Equipment</u>		
1201	Computer	42,857.00	1,111,298.00
1202	Laptop	476,302.00	294,354.00
1203	Printer	35,240.00	30,220.00
1204	Photocopier	73,400.00	
1205	UPS	27,000.00	-
1206	Camera	41,114.00	
1206-01	Digital Camera	-	25,800.00
1206-02	CC Camera	30,030.00	
1207	IT software	15,708.00	
1207-01	Accounting Software	-	
1208	Internet Modem	30,400.00	




A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
1209	IPS	-	
1210	Multimedia	-	
1211	Scanner	-	17,194.00
1212	Television	12,500.00	
1213	Fax Machine	-	
Sub-Total:		784,551	1,478,866
1300	<u>Office Equipment</u>	-	
1301	Air Conditioner	-	-
1302	Generator	-	
1303	Cell Phone Set	-	1,090.00
1304	Telephone set	2,100.00	8,951.00
1305	Refrigerator	635,580.00	352,385.00
1306	Water Filter	43,002.00	11,395.00
1307	Pump Machine	-	
1308	Other Equipment	872,192.00	1,191,173.00
Sub-Total:		1,552,874	1,564,994
1400	<u>Clinical Setup/equipment</u>	-	
1401	Patient Bed	12,000.00	7,665.00
1402	Trolley	12,420.00	
1403	Carpet/Mat	-	
1404	Tray	850.00	
1405	Foot Step	-	
1406	Weight Machine	2,460.00	
1407	OT Table	-	
1408	OT Light	-	
1409	Autoclave	61,692.00	13,688.00
1410	Incinerator	37,950.00	7,665.00
1411	Oxygen Cylinder	67,000.00	
1412	Mobile Basin	38,000.00	39,200.00
1416	Medicine Rack	-	13,200.00
1417	Other clinical materials	660,290.00	1,324,399.00
Sub-Total:		892,662	1,405,817
1500	<u>Vehicle:</u>		
1501	Car/Microbus – 4W drive	-	755,500.00
1502	Motor Cycle – 2W drive	-	74,673.00
1503	Bi- Cycle – 2W drive	-	
Sub-Total:		-	830,173
2000	<u>LOAN TO BENEFICIARIES</u>	-	
2000-01	Group Loan	57,121,000.00	58,307,000.00
2000-02	Agriculture loan	-	-
2000-03	Livestock loan	-	-
2000-04	Beef Fattening Loan	-	-




A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
2000-05	SME Loan	2,079,000.00	-
2000-06	Housing Loan	-	-
2000-07	Fishery Loan	-	-
Sub-Total:		59,200,000	58,307,000
2102	<u>Advance Account</u>	-	-
2102-01	Advance for Project Activities	6,960,821.97	32,352,156.00
2102-02	Advance to Vendor	17,628,431.88	1,335,469.00
2102-03	Advance against Salary	-	-
2102-04	Advance to Landlord/House owner	1,417,600.00	1,289,878.00
2102-05	Employee Advances	7,292,690.80	1,064,695.00
Sub-Total:		33,299,545	36,042,198
2103	<u>Loan Account (Assets)</u>	-	-
2103-01	Loan to projects	7,662,045.00	9,180,398.00
2103-02	Loan to staff	-	-
2103-03	Motor Cycle Loan	-	-
2103-04	Fund to Branch	-	-
Sub-Total:		7,662,045	9,180,398
3102	<u>Loan Account (Liabilities):</u>	-	-
3102-01	Loan from BRAC	-	-
3102-02	Loan from PKSf	-	-
3102-03	Loan from Bangladesh Bank	-	-
3102-04	Loan from other Banks	7,021,448.54	3,426,519.00
3102-05	Loan from other sources	8,645,351.00	11,495,782.00
3102-06	Loan from LH head office	4,682,515.00	8,186,029.00
Sub-Total:		20,349,314.54	23,108,330.00
3200	<u>Short Term Liabilities</u>	-	-
3201	Accounts/Bills Payable	14,809,531.20	21,061,682.00
3202	Accrued Expenses	8,877,003	-
3203	Withholding Tax	1,438,158.00	893,852.00
3204	Withholding VAT	1,368,565.00	1,121,962.00
3205	Group Savings	6,826,326.00	7,894,764.00
3206	Insurance for Group Loan	309,433.00	290,345.00
3207	Fund Account (Interproject)	29,113,500.00	-
3208	Staff Provident Fund	2,014,378.00	1,061,792.00
3209	Staff Gratuity Fund	-	-
3210	Workers Welfare Fund	-	-
3211	Security Deposit	312,080.00	8,000.00
Sub-Total:		65,068,974	32,332,397
2104	Bills Receivable	502,895.00	142,010.00
2105	Bid Security	312,069.57	2,175,000.00
2106	<u>Investments</u>	-	-
2106-01	Fixed Term Deposit	50,000.00	2,458,000.00
2106-02	Other Investment	-	-

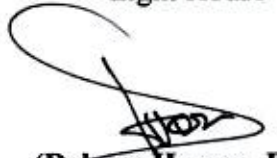


A/C Code	Particulars	Amount in Tk.	
		FY 2020-2021	FY 2019-2020
	Sub-Total:	864,965	2,458,000
	Sub Grant Payment/ Refund	40,625,859.30	5,807,820.00
	Total Capital Expenditure	231,526,379	179,645,239
	Total Revenue & Capital Expenditure	471,733,811	420,584,596
	Closing Balance:	12,846,485.41	19,080,398.00
2101-01	Petty Cash	194,261	252,319.00
2101-02	Cash in hand	82,837	74,096.00
2101-03	Cash at Bank	12,569,387	18,753,983.00
	GRAND TOTAL	484,580,296.62	439,664,994.00


Director Finance
Light House


Chief Executive
Light House

Dated: Dhaka
October 10, 2021.


(Delwar Hossen, FCA)
Enrolment No. 917
Hossen Delwar & Co.
Chartered Accountants
DVC: 2111250917AS317599



Light House
Jahurul Nagar, Bogra
Statement of Cash Flows
As on 30th June, 2021

Particulars	Notes	Amount in Tk.
		FY 2020-2021
A. Cash flow from operating activities:		
Surplus of expenditure over income before taxation		1,272,616.38
Depreciation		5,374,675.00
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Loan to Beneficiaries		(1,687,176.00)
Loans and Advances		799,961.19
Investment (FDR)		(50,000.00)
Bid Security		(312,069.57)
Bill Receivable		(853.00)
Insurance		282,567.00
Group Savings		532,611.00
Staff Security		140,080.00
Provident Fund		(54,199.00)
Reserve for Loan Losses		806,966.00
Account Payable		(5,991,365.50)
Tax Payable		124,279.00
Down Payment/Instalment for Motor Cycle		(271,612.00)
Net cash flows from operating activities		966,480.50
B. Cash flow from investing activities:		
Addition of Fixed Assets		(4,455,677.00)
Sold/Disposed of Fixed Assets		213,570.00
Net cash used in investing activities		(4,242,107.00)
C. Cash flow from financing activities:		
Long Term Loan		(2,958,286.54)
Net cash used in financing activities		(2,958,286.54)
Net increase/(decrease) in cash (A+B+C)		(6,233,913.04)
Opening cash and cash equivalents		19,080,398.45
Closing Cash and cash equivalents		12,846,485.41

The accompanying notes form an integral part of these financial statements.



LIGHT HOUSE
Jahurul Nagar, Bogura
Notes to the Financial Statement
For the year ended 30 June 2021

1.01 Introduction:

Light House is a well reputed non-profit, non political voluntary development organization working for the development of rural and urban asset less poor, particularly the landless, homeless, distressed, school dropouts, working children, marginalized and high risk population, and other disadvantaged adults and children in Bangladesh. It was established in the year 1998 by the active initiative of a senior professional social worker namely, Md. Harun-or-Rashid along with some other philanthropists of the country who have long experience in the field of development. Light House believes in making a difference, accountability, peace and harmony along with gender equity and participation. Light House formed with the active initiative of a few senior professional social workers and philanthropists of the Bogura district. .

Light House has been working primarily in 4 strategic areas with the poor and vulnerable communities:

- Health, Nutrition and HIV
- Human Rights and Good Governance (HUGGO)
- Poverty Reduction and Food Security
- Disaster management and addressing climate change

1.02 Legal Entity

The Organization duly registered under Voluntary Social Welfare Agencies (Registration & Control) Ordinance 1961 with the Directorate of Social Welfare vide Registration no. Dh-02791 dated 06.09.1992 and NGO Affairs Bureau under the Foreign Donation (Voluntary Activities) Regulation Ordinance 1978, Prime Minister's Office, Government of Bangladesh vide Registration No. 1307 dated 5 November, 1998 and renewed on 05/11/2018. The Organization have license form Microcredit Regulatory Authority (MRA) license no. 211200583-00774 dated on 9th day of April 2017.

1.03 On-going programmers/projects of the Light House

- Prioritized HIV Prevention Services for Key Population (MSM, MSW & Hijra) in Bangladesh ;
- Prioritized HIV Prevention Services for Key Population (FSW) in Bangladesh;
- Responsive Local Govt. Units for Marginalized People (Responsive)
- URBAN Primary Health Care- Phase-ii
- Exchange knowledge and practices of health services among the young key population through South-south cooperation (Fk norec)
- Promoting Peace and Justice (PPJ) project, Bogura
- Promoting Peace and Justice (PPJ) project, Tangail
- Drug Abuse Resistance And Understanding (DARAU) Project
- Sustainable and Integrated SRH and HIV prevention and management service for BBFSW
- Ensure SRH Services Project for Cox's Bazar;• Sukhijibon Project Funded by Pathfinder
- WOMEN LED GENDER SENSITIVE COVID-19 RESPONSE PROJECT



1.04 Executive Committee Members:

Light House runs by an executive committee, duly elected by general council meeting of the organization. The General Secretary & Chief Executive is responsible to Executive committee for management of the day to day affairs of the organization.

List of the Executive Committee Members:

Sl. No.	Name & Address	Designation	Education	Experience in NGO (Years)	Profession
1	Professor Habiba Begum Address: Karmaikel Road, Saujgari, Bogra	President	MSc (Zoology)	20	Ex-Principal, Govt. Mujibur Rahman Women's College, Ex-Chairman of Zoology, Govt. Azizul Haque College
2	Advocate Al-Mahmud Bono Mali Dev Lane, Jaleshwaritola, Bogra	Vice President	Jurisprudence (Honors), Master's of Jurisprudence	25	Principal, Bogra Law College, Ex-GP, Judge Court Bogra; Human Rights Activist
3	Md. Harun-or-Rashid Address: Gulmahar (8th Floor), Jaleshwaritola, Bogra-5800.	General Secretary & Chief Executive	BSS (Hons.), MSS (Economics), MPH	29	Development Specialist, CEO of Light House & Eminent Social Worker.
4	Adv. Ashrafun Naher Swapna Address: Sobujbag (Near Taposhi Rabeya School), Sadar, Bogra-5800	Treasurer	BSc & LLB	22	Lawyer of Bangladesh Supreme Court & APP (Nari O Shishu Nirjaton Doman Adalat-1) Bogra, Notary Public of whole Bangladesh & Coordinator of BLAST, Bogra. Eminent Social Worker.
5	Md. Hasan-Asara-Fu-Zaman Address: Nishindara Mondolpara, Near Ward Office, Bogra Municipality, Bogra.	Member	M.S.S (Political Science)	20	Development Specialist, DD (Operation) of GUK, Red Crescent Member of Bangladesh, Member of Village Anti-Corruption Committee, Eminent Social Worker
6	Adv. Sufia Begum Kohinur Address: Uttor Brindabon Para, Bogura Sadar, Bogura	Member	M.S.S (Political Science) & LLB	25	Prominent lawyer, Bogra Judge Court, Development Worker & Human rights Activist
7	Masudar Rahman Helal Address: Dr. S.K. Lane, Kartnerpara, Bogura Sadar, Bogura	Member	B.A	15	Businessman, Social Worker, Human rights Activist & President, TIB-Bogura.



1.05 Objectives of the Organization:

- ▶ To render quality services to all irrespective of caste, religion and/or political affiliation.

1.06 Financing Sources:

The activities and programs of the organization are usually financed by the following sources:

- ▶ Foreign donations
- ▶ Local donations
- ▶ Government
- ▶ Foreign embassy & high commission
- ▶ Business and charity organization
- ▶ Community people
- ▶ Parents of children

2.00 Summary of Significant Accounting Policies:

2.01 Basis of Accounting:

The financial statements are prepared in accordance with Bangladesh Accounting Standard (BAS) under historical cost convention. Provisions and accruals have been taken into account except where is a phase out the project activities.

2.02 Property, Plant & Equipment:

Property, Plant & Equipment are shown at cost less accumulated depreciation. Depreciation has been charged on Property, Plant & Equipment under Straight Line Method. Depreciation is charged at the rates varying from 10% to 25% on the basis of their useful lives and the rates negotiated with respective donors. No depreciation was charged on land property.

Assets under projects including non-monetary assets have been presented in the statement of financial position. After phase out the project those assets will be refunded to donor or remain under Light House is decided according to the project agreement with donor.

2.03 Reporting period:

The reporting period of the organization covers one year from 1 July 2020 to 30 June, 2021.

2.04 Functional currency:

Financial Statements are presented in Bangladesh Taka, which is Light House's functional currency.

2.05 Use of estimates and judgments:

Best judgments, estimates and assumptions have been made on the reported amounts of assets, liabilities, income and expenses. Actual results may differ slightly from these estimates.



2.06 Grants:

Grants have been recognized on the basis of *Bangladesh Accounting Standards 20 "Accounting for Government Grants and Disclosure of Government Assistance"*. Grants have been recognized in profit or loss on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate.

2.07 Revenue recognition:

Revenue from the sale of goods and supplies have been measured at the fair value of the consideration received or receivable, net of returns, discount and VAT at the time when significant risks and rewards of ownership have been transferred to the buyer and recovery of consideration is probable under *Bangladesh Accounting Standards 18 "Revenue"*.

2.08 Expenses:

Project expenses arise from goods and services being delivered to the beneficiaries as per FD-6, project proposal, MoUs and project objectives. Overhead expenses from projects have been transferred to Light House general account which is being used for under-funded projects and administrative costs.

2.09 General:

- * Figures in these notes and annexed financial statements have been founded off to the nearest Taka
- * These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.



3.00 Fixed Assets

Balance as on July 01, 2020
Add: Acquisition during the year

Less: Sold/Disposed during the year

A) Total Cost Value

Accumulated depreciation as on July 01, 2020

Add: Depreciation during the year

B) Accumulated depreciation as on 30.06.2021

Written down Value (A-B)

Tk.

Amount in Taka	
FY 2020-2021	FY 2019-2020
86,459,684	87,592,252
122,850,110	112,758,024
4,455,677	10,092,086
127,305,787	122,850,110
213,570	-
127,092,217	122,850,110
35,257,858	29,853,917
5,374,675	5,403,941
40,632,533	35,257,858
86,459,684	87,592,252

4.00 Loan to Beneficiaries

A) Group Loan:

Opening Balance

Add: Disbursement during this year

Less: Collection/Realization during the year

Sub Total (A)

B) Motor Cycle & Bicycle:

Opening Balance

Add: Disbursement during this year

Less: Collection/Realization during the year

Sub Total (B)

C) Live Stock Loan:

Opening Balance

Add: Disbursement during this year

Less: Collection/Realization during the year

Sub Total-C

D) Housing Loan

Opening Balance

Add: Disbursement during this year

Less: Collection/Realization during the year

Sub Total (D)

E) Beef Fattening Loan

Opening Balance

Add: Disbursement during this year

Less: Collection/Realization during the year

Sub Total (E)

Grand Total (A+B+C+D+E)

Tk.

41,802,245	40,115,069
39,724,654	45,611,408
59,200,000	58,307,000
98,924,654	103,918,408
(57,512,824)	(64,193,754)
41,411,830	39,724,654
16,992	16,992
-	-
16,992	16,992
-	-
16,992	16,992
258,556	258,556
-	-
258,556	258,556
-	-
258,556	258,556
11,378	11,378
11,378	11,378
-	-
11,378	11,378
103,489	103,489
-	-
103,489	103,489
-	-
103,489	103,489
41,802,245	40,115,069

5.00 Loan & Advances

A) Advance

Opening Balance

Add: Payment during this year

Less: Adjustment during the year

Total (A)

Tk.

38,737,758	39,537,719
2,786,299	2,123,164
31,881,945	34,752,320
34,668,243	36,875,484
(34,024,991)	(34,089,186)
643,252	2,786,299



B) Loan

Opening Balance	35,021,771	33,654,590
Add: Disbursement during this year	7,662,045	9,180,398
	42,683,816	42,834,988
Less: Adjustment during the year	(6,117,310)	(7,813,217)
Total (B)	36,566,506	35,021,771

C) House Rent Advance

Opening Balance	1,729,650	1,387,000
Add: Payment during the year	1,417,600	1,289,878
	3,147,250	2,676,878
Less: Adjustment during the year	(1,619,250)	(947,228)
Total-C	1,528,000	1,729,650
Total (A+B+C)	38,737,758.25	39,537,719.44

6.00 Investment

Tk. 2,666,106 2,616,106

Opening Balance	2,616,106	1,028,106
Add: Investment made during the year	50,000	2,458,000
	2,666,106	3,486,106
Less: Encashment during the year	-	(870,000)
	2,666,106	2,616,106

7.00 Bid Security

Tk. 2,487,070 2,175,000

Opening Balance	2,175,000	180,000
Add: Bid Security during the year	312,070	2,175,000
	2,487,070	2,355,000
Less: Realization during the year	-	(180,000)
Total	2,487,070	2,175,000

8.00 Bill Receivable

Tk. 1,227 374

Opening Balance	374	-
Add: Receivable during the year	502,895	142,010
	503,269	142,010
Less: Collection/Realization during the year	(502,042)	(141,636)
Total	1,227	374

9.00 Cash & Bank Balances

Tk. 12,846,485 19,080,398

Name of the Project	Petty Cash	Cash in Hand	Cash at Bank	FY 2020-2021	FY 2019-2020
Head Office	35,000.00	-	942,770	977,770	439,123
Prioritized HIV Prevention Services for Key Population (MSM, MSW & Hijra) in Bangladesh	26,273	-	1,419,864	1,446,137	746,684
Prioritized HIV Prevention Services for Key Population - FSW	-	-	51,606	51,606	4,470,990
Exchange knowledge and practices of health services among the young key population through South-south cooperation	-	-	67,035	67,035	452,444
Promoting Peace and Justice (PPJ) project, Bogura	1,285	-	483,227	484,512	1,246,403

Essential Health Service Program for Garments Workers (RMG)	-	-	39,339	39,339	39,339
ICT Based Response & Support Mechanism to Address against Women & Girls	-	-	2,068	2,068	2,068
WOMEN LED GENDER SENSITIVE COVID-19 RESPONSE PROJECT	1,478	-	1,154	2,632	-
Ensure SRH Services Project Cox's Bazar	69,954	-	43,111	113,065	4,307,323
Responsive Local Govt. Units for Marginalized People (Responsive)	207	-	144	351	359,741
COVID-19 Advocacy & Response Programme (CARP) Project	-	-	19,148	19,148	-
Promoting Female Migrants Workers' Right in Bangladesh	-	-	1,887	1,887	1,487
Micro Credit Program	-	1,842	5,605	7,447	8,462
Micro Finance Program	-	36,638	2,894,874	2,931,512	2,331,169
Response for most Venerable women, girls, children Project	-	-	12,675	12,675	-
Treatment, Research & Rehabilitation Center for Drug User	-	-	860	860	860
Light House School of Learning and diversity	5,000	6,550	5,328	16,878	4,685
Sanitation Program			16,415	16,415	16,247
Promoting Peace and Justice (PPJ) project, Tangail	4,765	-	663,037	667,802	755,918
Light House Clinic	-	-	240,549	240,549	8,733
Flood Affected House holds In Pursuit of Sustainable Livelihoods (FAHIPSUL)			5,004	5,004	5,004
IRC Funded Projects	-	-	5,943	5,943	-
Drug Abuse Resistance And Understanding (DARAU) Project	10,000	-	321,149	331,149	35,021
Sustainable and Integrated SRH and HIV prevention and management service for BBFSW	-	-	1,463,857	1,463,857	16,268
ii	40,000	-	1,096,841	1,136,841	3,832,429
Prioritized HIV Prevention Services for Key Population - FSW- NFM-03	299	37,807	311,460	349,566	-
Sukhijibon Project Funded by Pathfinder	-	-	2,454,438	2,454,438	-
Total	194,261	82,837	12,569,387	12,846,485	19,080,398.45

10.00 Insurance Tk.	Tk.	3,041,069	2,758,502
Opening Balance		2,758,502	2,465,777
Add: Received during the year		592,000	583,070
		3,350,502	3,048,847
Less: Refunded during the year		(309,433)	(290,345)
Total Amount		3,041,069	2,758,502

11.00 Group Savings	Tk.	13,571,301	13,038,690
Opening Balance		13,038,690	13,022,485
Add: Received during the year		7,358,937	7,910,969
		20,397,627	20,933,454
Less: Refunded During the Year		(6,826,326)	(7,894,764)
Total Amount		13,571,301	13,038,690



12.00 Staff Security Deposit	Tk.	2,095,062	1,954,982
Opening Balance		1,954,982	150,722
Add: Received during the year		452,160	1,812,260
		2,407,142	1,962,982
Less: Refunded during the year		(312,080)	(8,000)
Total Amount		2,095,062	1,954,982
13.00 Provident Fund Tk.	Tk.	542,991	597,190
Opening Balance		597,190	419,827
Add: Received during the year		1,960,179	1,239,155
		2,557,369	1,658,982
Less: Refunded during the year		(2,014,378)	(1,061,792)
Total Amount		542,991	597,190
14.00 Reserve for Loan Losses	Tk.	3,713,794	2,906,828
Opening Balance		2,906,828	2,906,828
Add: Provision made during the year		806,966	-
		3,713,794	2,906,828
Less: Adjustment during the year		-	-
Total		3,713,794	2,906,828
15.00 Account payables/Accrued Exp.	Tk.	586,733	6,578,098
Opening Balance		6,578,098	6,804,450
Add: Additions during the year		17,695,169	20,835,330
		24,273,267	27,639,780
Less: Refunded during the year		(23,686,534)	(21,061,682)
Total		586,733	6,578,098.32
16.00 Tax payables	Tk.	127,848	3,569
Opening Balance		3,569	66,299
Add: Received during the year		2,931,002	1,952,274
		2,934,571	2,018,572
Less: Refunded during the year		(2,806,723)	(2,015,004)
Total		127,848	3,569
17.00 Down Payment for Motor Cycle			
Opening Balance		271,612	271,612
Add: Additions during the year		-	-
		271,612	271,612
Less: Adjustment during the year		(271,612)	-
Total		-	271,612
18.00 Retained Surplus		97,253,147	95,980,530
Opening Balance		95,980,530	82,722,395
Add: Excess of Expenditure over Income		1,272,616	13,258,135
		97,253,147	95,980,530
Less: Adjustment for Difference Amount		-	-
Total		97,253,147	95,980,530.26



19.00 Loan Account	Tk.	64,068,631	67,026,918
19.01 Loan from others			
Opening Balance		30,381,299	35,329,689.00
Add: Received during the year		10,875,000	9,973,911
		41,256,299	45,303,600
Less: Refunded during the year		(15,666,800)	(14,922,301)
		25,589,499	30,381,299
19.02 Inter Project Loan			
Opening Balance		36,645,619	33,172,085
Add: Received during the year		6,516,028	11,659,563
		43,161,647	44,831,648
Less: Refunded during the year		(4,682,515)	(8,186,029)
		38,479,132	36,645,619
Total Amount (19.01+19.02)		64,068,631	67,026,918

20.00 Overhead /Administrative cost received: **3,976,789.00** **2,042,696.00**

(The overhead represents part of the grants and included in the donor's budget. The donors' budget does not cover all organizational costs, such as, General administration, finance, security, internal audit & oversight, office rent (HQ), programme development costs, legal costs, taxation, etc. and these costs are met from the overhead as part of cost recovery.)

Particulars	Amount in Tk. FY 2020-2021
Salary	929,872.00
Travel	69,619.00
Meeting Expenses	89,307.00
Day observation	35,561.00
Utilities	524,448.00
Office Supplies	52,632.00
Communication	64,929.00
Information, Education & Communication (IEC)	98,466.00
Registration Fee	18,400.00
Yearly Subscription	3,000.00
Legal & Litigation costs	19,020.00
Audit Fees	20,000.00
Office Rent and taxes	69,705.00
Bank Charge	60,684.00
Fund Cost	10,160.00
Refreshment	11,614.00
Vehicle fuel cost	157,075.00
Vehicle maintenance Cost (oil, spares, legal)	315,749.00
Insurance premium	7,058.00
Advertisement cost	60,447.00
Donation/ Relief	31,600.00
Accrued Expenses Paid	1,327,443.00
Total	3,976,789.00



21.00 Office Rent:	1,981,456.00	1,300,890.00
(The office rent represents part of grants and included in the donor's budget.)		
22.00 Service Charge:	9,223,267	13,276,905.00
(The Service Charges are part of Micro Finance. The service charges are recovered as part of cost recovery.)		
23.00 Patient treatment Cost:	5,398,520.00	143,440.00
(The Patient treatment costs represent service charges recovered from the patients as part of cost recovery. This costs recovery amount is treated as the organization contribution as per agreement with the Asian Development Bank (ADB). Therefore, this is not an income, it is merely as portion of the total costs incurred to provide services to the patient.)		
24.00 Partial Cost from Projects:	7,476,771.00	8,190,071.00
(This is a shared staff costs recovered from different projects, accumulated, and is paid to the staff from the head office. This is not an income; rather, all projects shared costs are accumulated and disbursed to the staff through the payroll.)		



Light House
Jahurul Nagor, Bogra
Schedule of Fixed Assets
As on June 30, 2021

Annexure-A

Sl. No.	Particulars	Cost				Depreciation				Written down value as on 30.06.2021	
		Balance as on 30.06.2020	Addition during the year	Sold/ Adjusted	Total as on 30.06.2021	Rate	Balance as on 30.06.2020	Charged during the year	Adjusted		Total as on 30.06.2021
1	Land	12,277,300	-	-	12,277,300	-	-	-	-	-	12,277,300
2	Building	17,010,459	309,190	-	17,319,649	2.50%	3,119,025	355,016	-	3,474,041	13,845,608
3	Apartment	45,346,762	-	-	45,346,762	2.50%	5,371,080	999,392	-	6,370,472	38,976,290
4	Furniture & Fixture	17,213,686	916,400	-	18,130,086	10%	7,571,251	1,055,884	-	8,627,135	9,502,951
5	Office Equipment	8,712,301	1,552,874	-	10,265,175	20%	6,592,598	734,515	-	7,327,113	2,938,062
6	Clinical Equipment	7,674,375	892,662	-	8,567,037	20%	4,479,511	817,505	-	5,297,016	3,270,021
7	Motor Cycle/Vehicle	1,205,366	-	213,570	991,796	20%	991,796	-	-	991,796	-
8	Computer/IT Equip.	8,128,105	784,551	-	8,912,656	20%	3,283,503	1,125,831	-	4,409,334	4,503,322
9	Genarel Equipment Electric Motor	59,493	-	-	59,493	20%	52,248	1,449	-	53,697	5,796
10	Micro-bus / Car	5,222,263	-	-	5,222,263	20%	3,796,846	285,083	-	4,081,929	1,140,334
	Total	122,850,110	4,455,677	213,570	127,092,217		35,257,858	5,374,675	-	40,632,533	86,459,684



