

**Private & Confidential**

**“LIGHT HOUSE”**  
**Auditors’ Report & Financial Statements**  
**for the year ended 30 June, 2022**



**Hossain Chowdhury & Co.**  
**Chartered Accountants**

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# হোসেন চৌধুরী এন্ড কোং **HOSSAIN CHOWDHURY & CO.** CHARTERED ACCOUNTANTS

## Independent Auditor's Report To the Management of Light House

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of **Light House**, which comprise the Consolidated Statement of Financial Position as at 30<sup>th</sup> June, 2022 and Consolidated Statement of Income and Expenditure, Consolidated Statement of Receipts and Payments, Consolidated Statement of Cash Flows 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 30<sup>th</sup> June, 2022, 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.

#### Emphasis of Matter -Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statement, which describes the basis of preparation of the financial statements and the significant accounting policies. The financial statements are prepared to assist the entity to meet the requirement of Project. As a result, the financial statements may not be suitable for another purpose. 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 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.



**Mohammad Tofazzel Hossain, FCA, CPA, CPFA**  
Enrollment No. 0982

Managing Partner

**Hossain Chowdhury & Co.**

Chartered Accountants

**DVC:2301250982AS556997**

**Place: Dhaka**

**Date: 25/01/2023**

*as this DVC will be revoked and a  
new DVC will be issued by mid Feb  
2023.*





**Light House**  
**Jahurul Nagar, Bogra**  
**Consolidated Statement of Financial Position**  
**As on June 30, 2022**

Particulars	Notes	Amount in Taka	
		30.06.2022	30.06.2021
<b>Assets</b>			
<b>A. Property, Plant &amp; Equipment</b>	<b>3.00</b>	83,983,113	86,459,684
<b>B. Loan to Beneficiaries</b>	<b>4.00</b>	52,221,211	41,802,245
<b>C. Current Assets</b>		<b>59,147,117</b>	<b>56,738,646</b>
Loans and Advances	<b>5.00</b>	41,749,630	38,737,758
Investment in (FDR)	<b>6.00</b>	3,916,106	2,666,106
Bid Security	<b>7.00</b>	2,487,070	2,487,070
Bill Receivable	<b>8.00</b>	477,380	1,227
Cash and Cash equivalents	<b>9.00</b>	10,516,932	12,846,485
		<b>24,112,441</b>	<b>23,678,797</b>
<b>D. Current Liabilities</b>			
Insurance	<b>10.00</b>	2,639,137	3,041,069
Group Savings	<b>11.00</b>	13,477,420	13,571,301
Staff Security from Staff	<b>12.00</b>	2,015,155	2,095,062
Provident Fund	<b>13.00</b>	570,232	542,991
Reserve for Loan Loss Provision	<b>14.00</b>	3,526,249	3,713,794
Account Payable	<b>15.00</b>	1,629,479	586,733
Tax & VAT Payables	<b>16.00</b>	254,768.58	127,847.58
Down Payment for Motor Cycle	<b>17.00</b>	-	-
<b>E Net Current Assets(C-D)</b>		<b>35,034,676</b>	<b>33,059,849</b>
<b>Total: (A+B+E)</b>		<b>171,239,000</b>	<b>161,321,778</b>
<b>Fund &amp; Liabilities:</b>			
<b>F. Capital and Reserve</b>			
Surplus/Retaining Earnings	<b>18.00</b>	97,904,175	97,253,147
<b>G. Long Term Liabilities</b>			
Loan Account	<b>19.00</b>	73,334,825	64,068,631
<b>Total (F+G)</b>		<b>171,239,000</b>	<b>161,321,778</b>

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

Deputy Director-Finance

Chief Executive

Signed in terms of our report of even date annexed.

Place: Dhaka  
Dated: 25 January, 2023



*Mohammad Tofazzel Hossain FCA, CPA, CPFA*  
Enrollment No.0982  
Managing Partner  
Hossain Chowdhury & Co.  
Chartered Accountants

*This DVC will be  
renewed and a new DVC will be  
issued by mid-Feb-2023.*

**LIGHT HOUSE**  
**Jahurul Nagar, Bogra**  
**Consolidated Statement Income and Expenditure**  
**For the year Period 30 June, 2022**

A/C Code	Particulars	Notes	Amount in Taka	
			30.06.2022	30.06.2021
3101	Grants Accounts		216,270,287	257,141,055
4001	Overhead /Administrative cost received		-	3,976,789
4002	Office Rent		206,400	1,981,456
4006	Multimedia Rent		-	216,744
4007	Bank Interest Received		251,156	467,019
4008	Service Charge (Micro Finance)	20.00	9,729,264	9,223,267
4009-01	Admission fee( Micro Finance)		9,610	261,160
4009-03	Patient treatment Cost		-	5,398,520
4009-06	Monthly tuition fee		-	31,300
4010	Profit on Sales of Fixed assets		38,000	58,042
4011	Sales proceed book and forms( Micro Finance)		42,970	62,049
4012	Lacal Relief/Donation		-	-
4012-01	Local Relief		-	-
4012-02	Local Donation		430,094	1,898,320
4012-03	Contribution		-	-
4013	Members' Subscription	21.00	26,010	7,920
4015	Partial Cost from Projects		-	7,476,771
4018	Misc. Income		-	87,137
	<b>Sub-Total</b>		<b>227,003,792</b>	<b>288,287,549</b>
<b>5000 REVENUE EXPENDITURE</b>				
5001	Staff Salary & Benefits		87,768,801	131,014,299
5002	Travel& Transportation		6,483,999	6,405,124
5003	Meeting Expenses-Courtyard,CBO,Stake holder		11,203,730	9,443,841
5004	Training & Workshop- for Life Skill to beneficiary , Volunteer & Stakeholders		5,891,628	4,212,121
5005	Other Direct Program cost, Field Level Staff Salary and Legal Aid Support Cost		41,680,492	32,293,647
5006	Monitoring & Evaluation -Visit Cost		2,320,789	2,442,179
5007	Utilities,Electricity, Water, Gas,Fuel for Genarator etc		4,041,511	4,397,095
5008	Office Supplies		2,669,717	2,257,754
5009	Clinical Services for beneficiary		10,227,838	9,390,983





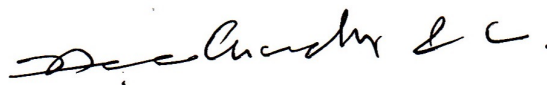
5010 Communication-Telephone & Mobilebill,internet	2,322,317	1,998,570
5011 Information, Education & Communication (IEC)	2,818,642	5,586,363
5012 Administrative & Indirect Cost,Office Rent, Bank Charge, Audit Fess, Registration fess, Fuel , etc	15,365,901	30,765,456
<b>Sub-Total:</b>	<b>192,795,364</b>	<b>240,207,432</b>
2201 Sub-Grant Payments	27,880,923	40,625,859
<b>Total Expenditure</b>	<b>220,676,287</b>	<b>280,833,291</b>
5909 Depreciation	5,337,701	5,374,675
Loan Loss Provision on loan to beneficiary	338,775	806,966
Excess of Income Over Expenditure	651,029	1,272,617
<b>Grand Total</b>	<b>227,003,792</b>	<b>288,287,549</b>

  
Deputy Director-Finance

  
Chief Executive

Place: Dhaka

Dated: 25 January, 2023

  
**Mohammad Tofazzel Hossain FCA,CPA,CPFA**  
Enrollment No.0982  
Managing Partner  
**Hossain Chowdhury & Co.**

Chartered Accountants

DVC: 2301250982AS556997 *for This Dvc will  
be renewed and a new Dvc  
will be done by mid-Feb-2023.*



**LIGHT HOUSE**  
**Jahurul Nagar, Bogra**  
**Consolidated Statement of Receipts & Payments**  
**For the Period Ended 30 June, 2022**

A/C Code	Description of Receipts	Amount in Taka	
		30.06.2022	30.06.2021
2101-01	Petty Cash	194,261.00	252,319.00
2101-02	Cash in hand	82,837.00	74,096.04
2101-03	Cash at Bank	12,569,387.20	18,753,983.41
		-	-
	<b>Opening Balance</b>	<b>12,846,485.20</b>	<b>19,080,398.45</b>
4,000	<b>Revenue Receipts</b>	-	-
4,001	Overhead /Administrative cost received	-	3,976,789.00
4,002	Office Rent	206,400.00	1,981,456.00
4,003	Venue Rent	-	-
4,004	Guest Room Rent	-	-
4,005	Micro-bus Fare	-	-
4,006	Multimedia Rent	-	216,744.00
4,007	Bank Interest Received	251,156.42	467,018.84
4,008	Service Charge ( Micro Finance)	9,729,264.00	9,223,267.00
4,009	<b>Admission &amp; Other fee</b>	-	-
4009-01	Admission fee	9,610.00	261,160.00
4009-02	Registration fee	-	-
4009-03	Patient treatment Cost	-	5,398,520.00
4009-04	Food bill	-	-
4009-05	Bed Charge	-	-
4009-06	Monthly tuition fee	-	31,300.00
4009-07	Yearly Session fee	-	-
4,010	-	150,000.00	-
4,011	Sales proceed book and forms	42,970.00	62,049.00
4,012	<b>Relief/Donation</b>	-	-
4012-01	Relief	-	-
4012-02	Donation	430,094.00	1,898,320.00
4012-03	Contribution	-	-
4,013.00	Members' Subscription	26,010.00	7,920.00
4,014.00	Facilitation/Training/ Consultancy Services	-	-
4,015.00	<b>Partial Cost from Projects</b>	-	-
4015-01	Partial Cost-Salary	-	7,410,087.00
4015-02	Partial Cost-Telephone	-	-
4015-03	Partial Cost-Utilities	-	29,073.00
4015-04	Partial Cost-Communication	-	-
4015-05	Partial Cost-Internet	-	-
4015-06	Partial Cost-Photo Copy	-	7,290.00
4015-07	Partial Cost-Other Cost	-	-
4,016.00	Fund Cost	-	30,321.00
4,017.00	Recruitment fee	-	-
4,018.00	Misc. Income	-	87,137.00
	<b>Sub-Total:</b>	<b>10,845,504.42</b>	<b>31,088,451.84</b>





3,100.00	Long Term Capital Receipts	-	
3,101.00	Grants Accounts	-	
3101-01	Grants received	216,270,287.24	256,682,210.00
3101-02	Grants Received In Kinds	-	458,845.00
	<b>Sub-Total:</b>	<b>216,270,287.24</b>	<b>257,141,055.00</b>
3,102.00	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	30,517,851.00	10,000,000.00
3102-05	Loan from other sources	501,000.00	875,000.00
3102-06	Loan from LH head office	5,385,747.00	6,516,028.00
	<b>Sub-Total:</b>	<b>36,404,598.00</b>	<b>17,391,028.00</b>
2,000.00	<b>LOAN TO BENEFICIARIES</b>	-	
2000-01	Group Loan	72,169,714.00	57,512,824.00
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	-	
	<b>Sub-Total:</b>	<b>72,169,714.00</b>	<b>57,512,824.00</b>
3,200.00	<b>Short Term Capital Receipts</b>	-	
3,201.00	Accounts/Bills Payable	27,380,644.00	13,653,075.70
3,202.00	Accrued Expenses	-	4,042,093.00
3,203.00	Withholding Tax	1,110,577.00	1,487,014.00
3,204.00	Withholding VAT	922,505.00	1,443,988.00
3,205.00	Group Savings	9,628,232.00	7,358,937.00
3,206.00	Insurance for Group Loan	831,150.00	592,000.00
3,207.00	Fund Account (Interproject)	22,925,250.00	29,113,500.00
3,208.00	Staff Provident Fund	1,401,406.00	1,960,179.00
3,209.00	Staff Gratuity Fund	-	
3,210.00	Workers Welfare Fund	-	
3,211.00	Security Deposit	388,213.00	452,160.00
	<b>Sub-Total:</b>	<b>64,587,977.00</b>	<b>60,102,946.70</b>
2,102.00	<b>Advance Account</b>	-	
2102-01	Advance for Project Activities	7,569,125.00	6,781,139.62
2102-02	Advance to Vendor	10,325,361.17	19,644,753.42
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	1,063,700.00	1,619,250.00
2102-05	Employee Advances	2,968,328.00	7,599,097.80
	<b>Sub-Total:</b>	<b>21,926,514.17</b>	<b>35,644,240.84</b>
2,103.00	<b>Loan Account (Assets)</b>	-	
2103-01	Loan to projects	11,097,727.00	6,072,310.00
2103-02	Loan to staff	-	45,000.00
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	<b>Sub-Total:</b>	<b>11,097,727.00</b>	<b>6,117,310.00</b>



2,104.00	Bills Receivable	191,341.00	502,042.00
2,105.00	Bid Security	-	
2,106.00	<b>Investments</b>	-	
2106-01	Fixed Term Deposit	1,000,000.00	
2106-02	Other Investment	-	
	Sub-Total:	1,191,341.00	502,042.00
	<b>Total Capital Receipts</b>	<b>423,648,158.41</b>	<b>434,411,446.54</b>
	<b>Total Revenue &amp; Capital Receipts</b>	<b>447,340,148.03</b>	<b>484,580,296.83</b>

A/C Code	Description of Payments	Amount (BDT) (July, 2021 to June, 2022)	Amount (BDT) (July 2020 to June, 2021)
5,000.00	<b>REVENUE EXPENDITURE</b>	-	
5,001.00	Staff Salary & Benefits	-	
5001-01	Salary of Staff	85,955,289.00	127,167,654.00
5001-02	Honorarium	-	660,960.00
5001-03	Festival Bonus	1,391,707.00	1,216,587.00
5001-04	Fringe Benefit	291,805.00	770,041.00
5001-05	Consultancy fees (STO)	130,000.00	1,199,057.00
	<b>Sub-Total:</b>	<b>87,768,801.00</b>	<b>131,014,299.00</b>
5,002.00	<b>Travel &amp; Transportation</b>	-	
5002-01	Local Conveyance	4,479,308.00	4,200,746.00
5002-02	Local Travel	2,004,690.68	2,204,378.00
5002-03	International Travel	-	
	<b>Sub-Total:</b>	<b>6,483,998.68</b>	<b>6,405,124.00</b>
5,003.00	<b>Meeting Expenses-Courtyard, CBO, Stake holder</b>	-	
5003-01	Advocacy meeting	1,417,635.00	2,398,671.00
5003-02	Awareness raising meeting	-	
5003-02.01	Awareness raising meeting	2,974,780.00	3,621,148.00
5003-02.02	Sensitization Meeting	963,342.00	460,215.00
5003-02.03	Courtyard meeting	2,117,702.00	582,093.00
5003-02.04	Group Education Meeting	271,336.00	193,451.00
5003-02.05	Meeting with CBO	64,495.00	1,027,889.00
5003-02.06	Meeting with Stake holder	2,336,154.00	519,628.00
5003-02.07	Annual Gathering with Stake holder	-	
5003-02.08	Public Hearing Meeting	155,379.00	129,602.00
5003-02.09	Facilitate Legal Information	-	
5003-03	Experience Sharing Meeting	165,310.00	178,256.00
5003-04	Project Facilitating Team (PFT) Meeting	178,784.00	2,400.00
5003-05	Project Launching /familiarization meeting	59,000.00	
5003-05.01	Project Launching meeting	-	
5003-05.02	Project orientation meeting	3,064.00	36,665.00
5003-06	Project Coordination Meeting	-	
5003-06.01	Monthly Coordination Meeting	207,959.00	166,030.00
5003-06.02	Quarterly Coordination Meeting	214,774.00	39,536.00
5003-07	G.C. & E.C. meeting	74,016.00	88,257.00
5003-08	Senior Management meeting	-	
	<b>Sub-Total:</b>	<b>11,203,730.00</b>	<b>9,443,841.00</b>





5,004.00	<b>Training &amp; Workshop- for Life Skill, Volunteer &amp; Stakeholders</b>	-	
5004-01	Basic Training/orientation for Staff	1,004,004.00	185,978.00
5004-02	Capacity Building training	1,198,824.00	1,606,435.00
5004-03	Vocational Training	-	
5004-04	Training to Community people/Stakeholders	-	
5004-04.01	TOT for Master Trainer	287,325.00	630,440.00
5004-04.02	Life Skilled Training	653,660.00	282,995.00
5004-04.03	Training for Voluteer	333,386.00	21,376.00
5004-04.04	Any other training for Stakeholders	1,475,680.00	848,817.00
5004-05	Refreshers training	305,741.00	161,275.00
5004-06	Workshop/Seminar	310,841.00	454,640.00
5004-07	Other Training	322,167.00	20,165.00
	<b>Sub-Total:</b>	<b>5,891,628.00</b>	<b>4,212,121.00</b>
5,005.00	<b>Other Direct Program cost, Field Level Staff S:</b>	-	
5005-01	Salary of field Staff	39,250,582.00	30,791,959.00
5005-02	Legal Aid support cost	-	
5005-02.01	Legal AID Clinic	22,875.00	8,010.00
5005-02.02	Cost for Referral to Legal AID Committee	10,330.00	79,507.00
5005-03	Activate legal Aid Committee	-	
5005-03.01	Coordination Meeting with Legal Aid Committee	29,955.00	53,199.00
5005-03.02	Monthly DLAC Meeting	58,486.00	
5005-03.03	Monthly UZLAC Meeting	72,002.00	47,769.00
5005-03.04	Monthly UPLAC Meeting	317,199.00	275,292.00
5005-03.05	Logistic Support for Legal AID Committee	121,200.00	105,155.00
5005-04	Awareness building	-	
5005-04.01	Cultural events	249,666.00	60,580.00
5005-04.02	Day observation	1,108,432.00	633,606.00
5005-04.03	Debate, Quize competition	439,765.00	238,570.00
5005-04.04	Sports competition, Art competition	-	
	<b>Sub-Total:</b>	<b>41,680,492.00</b>	<b>32,293,647.00</b>
5,006.00	<b>Monitoring &amp; Evaluation</b>	-	
5006-01	Action Research	-	
5006-02	Survey / Investigation Studies	172,360.00	248,755.00
5006-03	Developing M&E Tools	210,000.00	652,586.00
5006-04	Monitoring Visit cost	1,938,429.00	1,540,838.00
	<b>Sub-Total:</b>	<b>2,320,789.00</b>	<b>2,442,179.00</b>
5,007.00	<b>Utilities</b>	-	
5007-01	Water bill for office	47,700.00	35,222.00
5007-02	Gas bill for office	47,665.00	144,485.00
5007-03	Electricity bill for office	1,395,304.00	2,231,383.00
5007-04	Repair & maintenance	1,274,585.00	1,271,082.00
5007-05	Renovation Cost	451,994.00	50,236.00
5007-06	IT Repair & maintenance	270,134.00	167,077.00
5007-07	Cable line Rent	131,700.00	87,916.00
5007-08	Cleaning Materials	143,160.00	347,101.00
5007-09	Others utilities	279,268.94	62,593.00
	<b>Sub-Total:</b>	<b>4,041,510.94</b>	<b>4,397,095.00</b>







5,012.00	<b>Administrative &amp; Indirect Cost</b>	-	
5012-01	Registration Fee	12,900.00	28,400.00
5012-02	Yearly Subscription	13,444.00	23,811.00
5012-03	Legal & Litigation costs	223,550.00	19,020.00
5012-04	Audit Fees	155,884.00	131,569.00
5012-05	Office Rent and taxes	8,435,342.00	14,983,511.00
5012-06	Bank Charge	211,432.84	255,574.34
5012-07	Interest Payment	964,222.25	618,258.04
5012-08	Fund Cost	665,099.00	1,318,637.00
5012-09	Refreshment	65,281.00	80,376.00
5012-10	Vehicle fuel cost	519,314.20	388,909.00
5012-11	Vehicle maintenance Cost (oil, spares, legal)	605,906.26	475,786.00
5012-12	Insurance premium	75,450.00	79,507.00
5012-13	Advertisement cost	181,605.00	176,494.00
5012-14	Procurement/ Supply//Carrying Cost	153,905.00	417,313.19
5012-15	Production Cost	-	
5012-16	Donation/ Relief	7,500.00	7,334,400.00
5012-17	Contribution to project	-	
5012-18	Subscription (Misc)	10,000.00	
5012-19	Income Tax paid	111,133.00	81,280.00
5012-20	VAT paid	10,926.00	45,431.00
5012-21	Micro Bus Fare	341,046.00	242,715.00
5012-22	Networking Subscription	5,040.00	
5012-23	Overhead cost	2,066,872.20	3,976,789.00
5012-24	Provision for bad debt expenses	-	
5012-25	Depreciation cost	-	
5012-26	Miscellaneous Expenses	530,048.01	87,675.00
	<b>Sub-Total:</b>	<b>15,365,900.76</b>	<b>30,765,455.57</b>
	<b>Total Revenue Expenditure</b>	<b>192,795,364.00</b>	<b>240,207,431.95</b>
1,000.00	<b>CAPITAL EXPENDITURE</b>	-	
1,010.00	Real States	-	
1,011.00	Land	-	
1,012.00	Building	-	309,190.00
1,013.00	Apartment	-	
	<b>Sub-Total:</b>	<b>-</b>	<b>309,190.00</b>
1,100.00	Furniture & Fixture	-	
1,101.00	Chair	-	
1101-01	Chair with arms	125,575.00	273,942.00
1101-02	Chair without arms	-	73,010.00
1101-03	Visitor Chair	125,945.00	
1101-04	Plastic Chair	-	26,314.00
1,102.00	Table	-	
1102-01	Full Secretariat Table	77,150.00	85,440.00
1102-02	Half Secretariat Table	71,354.00	53,468.00
1102-03	Cnference Table	-	92,786.00
1102-04	Computer Table	13,706.00	6,960.00
1102-05	Wooden Table	-	
1,103.00	Sofa Set	-	



1,104.00	Dressing Table	-	6,302.00
1,105.00	Book Shelf	-	101,656.00
1,106.00	Steel & wooden Almirah	119,925.00	26,450.00
1,107.00	Rack	100,345.00	9,798.00
1,108.00	File Cabinet	122,750.00	62,960.00
1,109.00	Wooden Bench	-	36,000.00
1,110.00	Ceiling/Wall Fan	11,424.00	61,314.00
1,111.00	Display/White Board/Board Stand	6,600.00	
	<b>Sub-Total:</b>	<b>774,774.00</b>	<b>916,400.00</b>
1,200.00	IT Equipment	-	
1,201.00	Computer	-	42,857.00
1,202.00	Laptop	952,181.00	476,302.00
1,203.00	Printer	12,000.00	35,240.00
1,204.00	Photocopier	-	73,400.00
1,205.00	UPS	-	27,000.00
1,206.00	Camera	-	41,114.00
1206-01	Digital Camera	10,815.00	
1206-02	CC Camera	-	30,030.00
1,207.00	IT software	-	15,708.00
1207-01	Accounting Software	-	
1,208.00	Internet Modem	2,060.00	30,400.00
1,209.00	IPS	-	
1,210.00	Multimedia	42,416.00	
1,211.00	Scanner	-	
1,212.00	Television	-	12,500.00
1,213.00	Fax Machine	-	
	<b>Sub-Total:</b>	<b>1,019,472.00</b>	<b>784,551.00</b>
1,300.00	Office Equipment	-	
1,301.00	Air Conditioner	-	
1,302.00	Generator	-	
1,303.00	Cell Phone Set	-	
1,304.00	Telephone set	-	2,100.00
1,305.00	Refrigerator	-	635,580.00
1,306.00	Water Filter	-	43,002.00
1,307.00	Pump Machine	-	
1,308.00	Other Equipment	82,746.00	872,192.00
	<b>Sub-Total:</b>	<b>82,746.00</b>	<b>1,552,874.00</b>
1,400.00	<b>Clinical Services for beneficiary</b>	-	
1,401.00	Patient Bed	360,326.00	12,000.00
1,402.00	Trolley	-	12,420.00
1,403.00	Carpet/Mat	-	
1,404.00	Tray	-	850.00
1,405.00	Foot Step	-	
1,406.00	Weight Machine	10,535.00	2,460.00
1,407.00	OT Table	-	
1,408.00	OT Light	-	
1,409.00	Autoclave	61,812.00	61,692.00
1,410.00	Incinerator	-	37,950.00
1,411.00	Oxygen Cylinder	21,012.00	67,000.00





1,412.00	Mobile Basin	-	38,000.00
1,416.00	Medicine Rack	42,775.00	
1,417.00	Other clinical materials	599,678.00	660,290.00
	<b>Sub-Total:</b>	<b>1,096,138.00</b>	<b>892,662.00</b>
1,500.00	Vehicle	-	
1,501.00	Car/Microbus – 4W drive	-	
1,502.00	Motor Cycle – 2W drive	-	
1,503.00	Bi- Cycle – 2W drive	-	
	<b>Sub-Total:</b>	<b>-</b>	<b>-</b>
2,000.00	<b>LOAN TO BENEFICIARIES</b>	<b>-</b>	<b>-</b>
2000-01	Group Loan	83,115,000.00	57,121,000.00
2000-02	Agriculture loan	-	
2000-03	Livestock loan	-	
2000-04	Beef Fattening Loan	-	
2000-05	SME Loan	-	2,079,000.00
2000-06	Housing Loan	-	
2000-07	Fishery Loan	-	
	<b>Sub-Total:</b>	<b>83,115,000.00</b>	<b>59,200,000.00</b>
2,102.00	<b>Advance Account</b>	<b>-</b>	<b>-</b>
2102-01	Advance for Project Activities	6,885,902.00	6,960,821.97
2102-02	Advance to Vendor	2,382,655.77	17,628,431.88
2102-03	Advance against Salary	-	
2102-04	Advance to Landlord/House owner	8,967,105.00	1,417,600.00
2102-05	Employee Advances	3,101,339.00	7,292,690.80
	<b>Sub-Total:</b>	<b>21,337,001.77</b>	<b>33,299,544.65</b>
2,103.00	<b>Loan Account (Assets)</b>	<b>-</b>	<b>-</b>
2103-01	Loan to projects	14,699,111.00	7,662,045.00
2103-02	Loan to staff	-	
2103-03	Motor Cycle Loan	-	
2103-04	Fund to Branch	-	
	<b>Sub-Total:</b>	<b>14,699,111.00</b>	<b>7,662,045.00</b>
3,102.00	<b>Loan Account (Liabilities)</b>	<b>-</b>	<b>-</b>
3102-01	Loan from BRAC	-	
3102-02	Loan from PKSF	-	
3102-03	Loan from Bangladesh Bank	-	
3102-04	Loan from other Banks	15,353,340.13	7,021,448.54
3102-05	Loan from other sources	6,165,064.99	8,645,351.00
3102-06	Loan from LH head office	5,620,000.00	4,682,515.00
	<b>Sub-Total:</b>	<b>27,138,405.12</b>	<b>20,349,314.54</b>
3,200.00	<b>Short Term Liabilities</b>	<b>-</b>	<b>-</b>
3,201.00	Accounts/Bills Payable	26,337,897.38	14,809,531.20
3,202.00	Accrued Expenses	-	8,877,003.00
3,203.00	Withholding Tax	984,406.00	1,438,158.00
3,204.00	Withholding VAT	921,755.00	1,368,565.00
3,205.00	Group Savings	9,722,113.00	6,826,326.00
3,206.00	Insurance for Group Loan	1,233,082.00	309,433.00
3,207.00	Fund Account (Interproject)	22,925,250.00	29,113,500.00
3,208.00	Staff Provident Fund	1,374,165.00	2,014,378.00
3,209.00	Staff Gratuity Fund	-	



3,210.00	Workers Welfare Fund	-	
3,211.00	Security Deposit	468,120.00	312,080.00
	<b>Sub-Total:</b>	<b>63,966,788.38</b>	<b>65,068,974.20</b>
2,106.00	<b>Investments</b>	-	
2,104.00	Bills Receivable	667,494.00	502,895.00
2,105.00	Bid Security	-	312,069.57
2,106.00	Investments	-	
2106-01	Fixed Term Deposit	2,250,000.00	50,000.00
2106-02	Other Investment	-	
	<b>Sub-Total:</b>	<b>2,917,494.00</b>	<b>864,964.57</b>
	Sub Grant Payment/ Refund	27,880,922.79	40,625,859.30
	<b>Total Capital Expenditure</b>	<b>244,027,853.06</b>	<b>231,526,379.26</b>
	<b>Total Revenue &amp; Capital EXPENDITURE</b>	<b>436,823,217.06</b>	<b>471,733,811.21</b>
	<b>Closing Balance</b>	<b>10,516,931.97</b>	<b>12,846,485.00</b>
2101-01	Petty Cash	138,625.00	194,261.00
2101-02	Cash in hand	72,967.60	82,837.00
2101-03	Cash at Bank	10,305,339.37	12,569,387.00
	<b>GRAND TOTAL</b>	<b>447,340,148.03</b>	<b>484,580,296.21</b>

  
Deputy Director-Finance

  
Chief Executive



**Light House**  
Jahurul Nagar, Bogra  
**Consolidated Statement of Cash Flows**  
As on 30th June, 2022

Particulars	Notes	Amount in Tk.	
		2021-2022	2020-2021
<b>A. Cash flow from operating activities:</b>			
Excess of Income Over Expenditure		651,029	1,272,616
Depreciation		5,337,701	5,374,675
Depreciation Adjustment Disposal for the year		(168,000)	
<b>cash provided by operating activities:</b>			
Loan to Beneficiaries		(10,418,966)	(1,687,176)
Loans and Advances		(3,011,872)	799,961
Investment in (FDR)		(1,250,000)	(50,000)
Bid Security		-	(312,070)
Bill Receivable		(476,153)	(853)
Insurance		(401,932)	282,567
Group Savings		(93,881)	532,611
Staff Security		(79,907)	140,080
Provident Fund		27,241	(54,199)
Reserve for Loan Loss Provision		(187,545)	806,966
Account Payable		1,042,747	(5,991,366)
Tax & VAT Payables		126,921	124,279
Down Payment for Motor Cycle		-	(271,612)
<b>Net cash flows from operating activities</b>		<b>(8,902,617)</b>	<b>966,481</b>
<b>B. Cash flow from investing activities:</b>			
Proceed from Property, Plant & Equipment		(2,973,130)	(4,455,677)
Disposed of Property, Plant & Equipment		280000	213570
<b>Net cash used in investing activities</b>		<b>(2,693,130)</b>	<b>(4,242,107)</b>
<b>C. Cash flow from financing activities:</b>			
Long Term Loan		9,266,194	(2,958,287)
<b>Net cash used in financing activities</b>		<b>9,266,194</b>	<b>(2,958,287)</b>
<b>Net increase/(decrease) in cash (A+B+C)</b>		<b>(2,329,553)</b>	<b>(6,233,913)</b>
Opening cash and cash equivalents		12,846,485	19,080,398
<b>Closing Cash and cash equivalents</b>		<b>10,516,932</b>	<b>12,846,485</b>

  
Deputy Director- Finance

  
Chief Executive





**LIGHT HOUSE**  
Jahurul Nagar, Bogura  
**Notes to the Consolidated Financial Statement**  
As at and for the year ended 30 June 2022

**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 Ex-Prison Inspector, Ex-Legal Aid Member of Bogra & Eminent Social Worker
2	Advocate Al-Mahmud Bono Mali Dev Lane, Jaleswaritola, 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), Jaleswaritola, 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.
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#### 1.05 Objectives of the Organization:

- ▶ To render quality services to all irrespective of caste, religion and/or political affiliation.
- ▶ To promote fraternity, rapport and brotherhood among the Citizens of the area
- ▶ To promote the socio-economic development of rural and urban asset less poor, particularly the landless, marginalized, fishermen, weavers and other disadvantaged adults and children.
- ▶ To undertake programs to eliminate illiteracy and facilitate access to education.
- ▶ To eliminate negative belief systems in the society that hamper development.
- ▶ To ensure social and economic empowerment of women so that there will be gender equity in society
- ▶ To reduce the effects of climate change

#### 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 International Accounting Standard (IAS) 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 2021 to 30 June, 2022.





#### **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.



		Amount in Taka	
		2021-2022	2020-2021
<b>3.00 Property, Plant &amp; Equipment</b>			
Balance as on July 01, 2021		127,092,217	122,850,110
Add: Acquisition during the year		2,973,130	4,455,677
		130,065,347	127,305,787
Less: Sold/Disposed during the year		280,000	213,570
<b>i) Total Cost Value</b>		<b>129,785,347</b>	<b>127,092,217</b>
Accumulated depreciation as on July 01, 2021		40,632,533	35,257,858
Add: Depreciation during the year		5,337,701	5,374,675
		45,970,234	40,632,533
Less: Adjustment during the year		168,000	-
Less: Motor Cycle/Vehicle transfer against down payment			
<b>ii) Accumulated depreciation as on 30.06.2022</b>		<b>45,802,234</b>	<b>40,632,533</b>
<b>Written down Value (i-ii)</b>		<b>83,983,113</b>	<b>86,459,684</b>
<b>4.00 Loan to Beneficiaries</b>			
<b>i) Group Loan</b>			
Opening Balance		41,411,830	39,724,654
Add: Disbursed during this year		83,115,000	59,200,000
		124,526,830	98,924,654
Less: Realized during this year		(72,169,714)	(57,512,824)
Less Adjustment during the year		(135,905)	
		52,221,211	41,411,830
<b>ii) Motor Cycle &amp; Bicycle</b>			
Opening Balance		16,992	16,992
Add: Disbursed during this year		-	-
Less Adjustment during the year		(16,992)	-
		-	16,992
<b>iii) Live Stock Loan</b>			
Opening Balance		258,556	258,556
Add: Disbursed during this year			-
Less Adjustment during the year		(258,556)	-
Total		-	258,556
<b>Housing Loan</b>			
Balance as on July 01, 2021		11,378	11,378
Add disburse during the Year			
Total		11,378	11,378
Less Adjustment during the year		(11,378)	
		-	11,378



	Amount in Taka	
	2021-2022	2020-2021
<b>iv) Beef Fattening Loan</b>		
Opening Balance	103,489	103,489
Add: Disbursed during this year		
Less: Realised/Adjust during this year	(103,489)	-
	-	103,489
<b>Total (i + ii + iii+iv)</b>	<b>52,221,211</b>	<b>41,802,245</b>
<b>5.00 Loan &amp; Advances</b>		
<b>i) Advance</b>		
Balance as on July 01, 2021	643,252	2,786,299
Add: Disbursed during the Year	12,369,897	31,881,945
	13,013,149	34,668,243
Less: Realized during the year	(20,862,814)	(34,024,991)
	(7,849,665)	643,252
	<b>(7,849,665)</b>	<b>643,252</b>
<b>ii) Loan</b>		
Opening Balance	36,566,506	35,021,771
Add: Disbursed during the Year	14,699,111	7,662,045
	51,265,617	<b>42,683,816</b>
Less: Realized during the year	(11,097,727)	(6,117,310)
	40,167,890	36,566,506
	<b>40,167,890</b>	<b>36,566,506</b>
<b>iii) House Rent Advance</b>		
Opening Balance	1,528,000	1,729,650
Add: Disburse during the year	8,967,105	1,417,600
	10,495,105	<b>3,147,250</b>
Less: Realized during the year	(1,063,700)	(1,619,250)
	9,431,405	1,528,000
	<b>9,431,405</b>	<b>1,528,000</b>
<b>Total (i+ ii +iii)</b>	<b>41,749,629.85</b>	<b>38,737,758.25</b>





**6.00 Investment in FDR****Opening Balance**

Add: Investment made during the year

Less: Incashed during the year

Less: Adjust during the year

Amount in Taka	
2021-2022	2020-2021
2,666,106	2,616,106
2,250,000	50,000
4,916,106	2,666,106
(1,000,000)	-
<b>3,916,106</b>	<b>2,666,106</b>

**7.00 Bid Security**

Opening Balance

Add: Received during the year (increased)

Total

Less: In cash during the year

**Total**

2,487,070	2,175,000
-	312,070
2,487,070	2,487,070
-	-
<b>2,487,070</b>	<b>2,487,070</b>

**8.00 Bill Receivable**

Opening Balance

Add: Addition during the year

Total

Less: In cash during the year

**Total**

1,227	374
667,494	502,895
668,721	503,269
(191,341)	(502,042)
<b>477,380</b>	<b>1,227</b>



## 9.00 Cash & Cash Equivalents

	Name of the Project	Petty Cash	Cash in Hand	Cash at Bank	2021-2022	30.06.2021
1.00	Head Office	35,000	-	1,473,310.85	1,508,311	977,770
2.00	Prioritized HIV Prevention Services for Key Population ( MSM, MSW & Hijra) in Bangladesh	31,887	-	45,764.01	77,651	1,446,137
3.00	Prioritized HIV Prevention Services for Key Population - FSW	-	-	-	-	51,606
4.00	Exchange knowledge and practices of health services among the young key population through South-south cooperation	-	-	94,869.59	94,870	67,035
5.00	Promoting Peace and Justice (PPJ) project, Bogura	758	6,021	32,662	39,441	484,512
6.00	Essential Health Service Program for Garments Workers (RMG)	-	-	-	-	39,339
7.00	ICT Based Response & Support Mechanism to Address against Women & Girls	-	-	-	-	2,068
8.00	WOMEN LED GENDER SENSITIVE COVID-19 RESPONSE PROJECT	-	-	758,912.80	758,913	2,632
9.00	Ensure SRH Services Project Cox's Bazar	-	-	-	-	113,065
10.00	Responsive Local Govt. Units for Marginalized People (Responsive)	-	-	186,910	186,910	351
11.00	COVID-19 Advocacy & Response Programme (CARP) Project	-	-	-	-	19,148
12.00	Promoting Peace and Justice (PPJ) project, Meherpur	980	-	301,881	302,861	1,887
13.00	Micro Credit Program	-	-	-	-	7,447
14.00	Micro Finance Program	-	16,300	2,646,412	2,662,712	2,931,512
15.00	Response for most Venerable women, girls, children Project	-	-	-	-	12,675
16.00	Treatment, Research & Rehabilitation Center for Drug User	-	-	-	-	860
17.00	Light House School of Learning and diversity	5,000	47,526	76,838.32	129,364	16,878
18.00	Sanitation Program	-	-	-	-	16,415
19.00	Promoting Peace and Justice (PPJ) project, Tangail	10,000.00	-	22,866.95	32,867	667,802
20.00	Light House Clinic	-	-	-	-	240,549
21.00	Flood Affected House holds In Pursuit of Sustainable Livelihoods (FAHIPSUL)	-	-	-	-	5,004
22.00	IRC Funded Projects	-	-	-	-	5,943
23.00	Drug Abuse Resistance And Understanding (DARAU) Project	-	-	-	-	331,149
24.00	Sustainable and Integrated SRH and HIV prevention and management service for BBFSW	-	-	-	-	1,463,857
25.00	URBAN Primary Health Care- Phase-ii	40,000.00	-	3,984,659.24	4,024,659	1,136,841
26.00	Prioritized HIV Prevention Services for Key Population - FSW- NFM-03	-	-	-	-	349,566
27.00	Sukhijibon Project Funded by Pathfinder	15,000	3,121	680,252.34	698,373	2,454,438
	<b>Total</b>	<b>138,625</b>	<b>72,968</b>	<b>10,305,339</b>	<b>10,516,932</b>	<b>12,846,485</b>



		Amount in Taka	
		2021-2022	2020-2021
<b>10.00 Insurance</b>			
Opening Balance		3,041,069	2,758,502
Add: Received during the year		831,150	592,000
		3,872,219	3,350,502
Less: Refunded during the year		(1,233,082)	(309,433)
<b>Total</b>		<b>2,639,137</b>	<b>3,041,069</b>
<b>11.00 Group Savings</b>			
Opening Balance		13,571,301	13,038,690
Add: Received during the year		9,628,232	7,358,937
		23,199,533	20,397,627
Less: Refunded During the Year		(9,722,113)	(6,826,326)
<b>Total</b>		<b>13,477,420</b>	<b>13,571,301</b>
<b>12.00 Security Deposit from Staff</b>			
Opening Balance		2,095,062	1,954,982
Add: Received during the year		388,213	452,160
		2,483,275	2,407,142
Less: Refunded during the year		(468,120)	(312,080)
<b>Total</b>		<b>2,015,155</b>	<b>2,095,062</b>
<b>13.00 (i) Provident Fund</b>			
Opening Balance		542,991	597,190
Add: Received during the year		1,401,406	1,960,179
		1,944,397	2,557,369
Less: Refunded during the year		(1,374,165)	(2,014,378)
Add: Adjust during the year		-	-
		570,232	542,991
<b>14.00 14.1 Reserve for Bad &amp; Doubtful Loan Tk. (MFP)</b>			
Opening Balance		2,087,098	2,906,828
Add: Provision made during the year		338,775	806,966
		2,425,873	3,713,794
Less: Adjustment during the year		-	-
<b>Total</b>		<b>2,425,873</b>	<b>3,713,794</b>
<b>14.2 Reserve for Bad &amp; Doubtful Loan Tk. (Others)</b>		1,626,696	
Opening Balance		-	
Add: Provision made during the year		-	
Less: Adjustment during the year		(526,320)	
<b>Sub-Total</b>		<b>1,100,376</b>	
<b>Total (14.01+14.02)</b>		<b>3,526,249</b>	<b>3,713,794</b>





Amount in Taka	
2021-2022	2020-2021

#### 15.00 Account Payables

Opening Balance	586,733	6,578,098
Add: Received during the year	27,380,644	17,695,169
	27,967,377	24,273,267
Less: Refunded during the year	(26,337,897)	(23,686,534)
<b>Total</b>	<b>1,629,479</b>	<b>586,733</b>

#### 16.00 Tax & VAT Payables

Opening Balance	127,848	3,569
Add: Received during the year	2,033,082	2,931,002
	2,160,930	2,934,571
Less: Refunded during the year	(1,906,161)	(2,806,723)
<b>Total</b>	<b>254,769</b>	<b>127,848</b>

#### 17.00 Down Payment for Motor Cycle

Opening Balance	-	271,612
Add: Received during the year		
	-	271,612
Less: Adjustment during the year	-	(271,612)
<b>Total</b>	<b>-</b>	<b>-</b>

#### 18.00 Surplus/Retaining Earnings

Opening Balance	97,253,147	95,980,530.26
Add: Excess of Income over Expenditure	651,028.74	1,272,616
Add: Adjustment for Difference Amount	-	-
Less: Adjustment for Difference Amount	-	-
<b>Total</b>	<b>97,904,175.39</b>	<b>97,253,146.64</b>



		Amount in Taka	
		2021-2022	2020-2021
<b>19.00</b>	<b>Loan Account</b>		
<b>19.01</b>	<b>Loan from others</b>		
	Opening Balance	25,589,499	30,381,299
	Add: Received during the year	31,018,851	10,875,000
		56,608,350	41,256,299
	Less: Refunded during the year	(21,518,405)	(15,666,800)
		35,089,945	25,589,499
	Adjust during the year		
		<b>35,089,945</b>	<b>25,589,499</b>
<b>19.02</b>	<b>Inter Project Loan</b>		
	Opening Balance	38,479,132	36,645,619
	Add: Received during the year	5,385,747	6,516,028
		43,864,879	43,161,647
	Less: Refunded during the year	(5,620,000)	(4,682,515)
		38,244,879	38,479,132
	Total (19.01+19.02)	<b>73,334,825</b>	<b>64,068,631</b>

**20.00** The Service Charges are part of Micro Finance which are recovered as part of cost recovery.

**21.00** The General committee member and Executive committee member payment for membership subscription



**Light House**  
**Jahurul Nagor, Bogra**  
**Schedule of Property, Plant & Equipment**  
**As on June 30, 2022**

Annexure-A

Sl. #	Particulars	Cost				Depreciation				Written down value as on 30.06.2022
		Balance as on 30.06.2021	Addition during the year	Disposal for the year	Total as on 30.06.2022	Rate	Balance as on 30.06.2021	Charged during the year	Disposal for the year	
1	Land	12,277,300	-	-	12,277,300	-	-	-	-	12,277,300
2	Building	17,319,649	-	-	17,319,649	2.50%	3,474,041	86,851	-	3,560,892
3	Apartment	45,346,762	-	-	45,346,762	2.50%	6,370,472	159,262	-	6,529,734
4	Furniture & Fixture	18,130,086	774,774	-	18,904,860	10%	8,627,135	862,714	-	9,489,849
5	Office Equipment	10,265,175	82,746	-	10,347,921	20%	7,327,113	1,465,423	-	8,792,536
6	Clinical Equipment	8,567,037	1,096,138	-	9,663,175	20%	5,297,016	1,059,403	-	6,356,419
7	Motor Cycle/Vehicle	991,796	-	-	991,796	20%	991,796	-	-	991,796
8	Computer/IT Equip.	8,912,656	1,019,472	-	9,932,128	20%	4,409,334	881,867	-	5,291,201
9	Genarel Equipment Electric Motor	59,493	-	-	59,493	20%	53,697	5,796.40	-	59,493 (0)
10	Micro-bus / Car. school Bus	5,222,263	-	280,000	4,942,263	20%	4,081,929	816,385.80	168,000	4,730,315 211,948
As at 30 June 2022		127,092,217	2,973,130	280,000	129,785,347		40,632,533	5,337,701	168,000.00	45,802,234
As at 30 June 2021		122,850,110	4,455,677	213,570	127,092,217		35,257,858	5,374,675	-	40,632,533
										83,983,113 86,459,684

Profit Calculation			
Note:	Acquisition value for school bus	280,000	
	Depreciation	168,000	
	Sale value	150,000	
	Profit on Sales of Fixed assets	38,000	





















