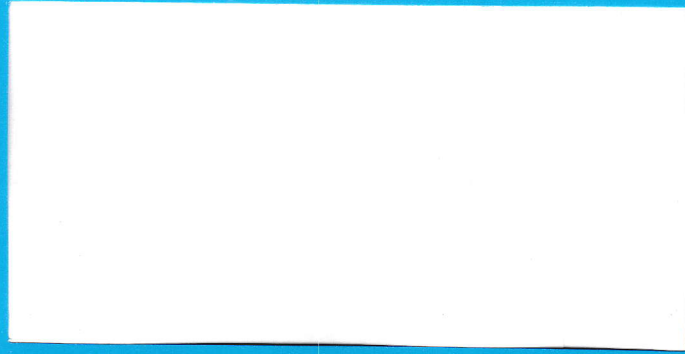


**PRIVATE & CONFIDENTIAL**

***Auditors' Report  
&  
Financial Statements  
of***



**অমল এন্ড লীনা  
Amal & Leena**  
*Chartered Accountants*

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# **Amal & Leena**

*Chartered Accountants*



**AUDITORS' REPORT**  
**OF**  
**Bangladesh Disabled Development Trust (BDDT)**  
**FOR THE YEAR ENDED 30 June, 2021**

## Auditor's Report

We have audited the accompanying Financial Statements of **Bangladesh Disabled Development Trust (BDDT)** when comprise the Statement of Financial Position as at June 30, 2021 and Statement of Profit or Loss & Other Comprehensive Income, Receipts & Payments Statement for the year then ended June 30, 2021 and a summary of significant accounting policies and others explanatory notes.

### Management responsibilities for the financial statements:

**Bangladesh Disabled Development Trust (BDDT)** management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

### Auditor' Responsibility:

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA), as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance about where the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

### Opinion:

In our opinion, the Financial Statement presents fairly, in all material respects, the financial position of **Bangladesh Disabled Development Trust (BDDT)** as at June 30, 2021. And its financial performance and its cash flows for the year then ended June 30, 2021 in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including MRA guidelines

### We also report that:

- We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary of the purpose of our audit and made due verification thereof.
- In our opinion, proper books of accounts as required by law and NGO Act & Rule have been kept by **Bangladesh Disabled Development Trust (BDDT)** so far as it appeared from our examination of those books and
- In our opinion, the Statement of Financial Position and the Statement of Profit or Loss & Others Comprehensive Income dealt with by the report are in agreement with the books of accounts.

Dated, Dhaka  
November 21, 2021



  
Amal & Leena  
Chartered Accountants

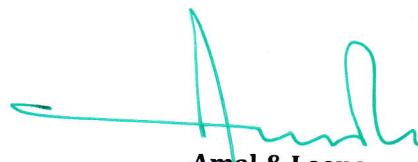
**Bangladesh Disabled Development Trust (BDDT)**  
**Statement of Financial Position**  
**As at June 30, 2021**

PARTICULARS	Notes/ Sch	30 June,2021	30 June,2020
		Amount( BDT)	Amount( BDT)
<b>A. Non Current Assets</b>			
Property Plant & Equipment	1.00	1,129,536	1,379,499
<b>Total Non-Current Assets</b>		<b>1,129,536</b>	<b>1,379,499</b>
<b>B. Current Assets</b>			
Cash in Hand & at Bnak	2.00	865,502	1,065,741
FDR	4.00	817,934	540,375
Deposit to NCTB		117,000	40,000
<b>Total Current Assets</b>		<b>1,800,436</b>	<b>1,646,116</b>
<b>Total Property &amp; Assets(A+B)</b>		<b>2,929,973</b>	<b>3,025,616</b>
<b>Capital Fund &amp; Liabilities</b>			
<b>A. Capital Fund</b>			
Fund Account	3.00	2,929,973	3,025,616
<b>Total Capital Fund</b>		<b>2,929,973</b>	<b>3,025,616</b>
<b>B. Non Current Liabilities</b>			
		-	-
<b>C. Current Liabilities</b>			
<b>Total Current Liabilities</b>		-	-
<b>Total Capital Fund &amp; Liabilities(A+B+C)</b>		<b>2,929,973</b>	<b>3,025,616</b>

Signed in terms of our separate report of even date annexed.

Managing Trustee  
Bangladesh Disabled Development Trust (BDDT)

Place: Dhaka  
Dated: 21.11.2021

  
**Amal & Leena**  
Chartered Accountants



**Bangladesh Disabled Development Trust (BDDT)**  
**Statement of Profit or Loss & other Comprehensive Income**  
For the year ended June 30, 2021

Particulars	FY 2020-2021	FY 2019-2020
	Amount( BDT)	Amount( BDT)
<b>Income</b>		
Donation from different Bank		
Donation from Individual	1,351,913	350,000
Donation for i2i project	67,227	
Donation from Access Bangladesh Foundation	718,992	180,740
Donation from GMS Industry	184,103	
Received from Magazine Ad	396,000	
Received from NCTB for Braille Book	50,000	
P.O Encashment+interest	2,143,378	696,789
Cash grand received for Covid-19		19,895
Covid-19 response maeve		495,000
Bank Interest		18023
	32,463	
<b>Total</b>	<b>4,944,076</b>	<b>1,760,447</b>
<b>Expenditure</b>		
Office Rent	223,200	144,000
Utility bill (water, gas & electricity bill)	72,000	
Conveyance for official Duties	78,070	15,002
Travel bill for Official Tour	137,340	
Donation to Disabled Person	274,000	
Donation to Disabled Person (Rehabilitation)	150,000	
Intern Allowance for Blind 04 Person	120,000	
Lunch bill for office Staff	175,220	
Internet bill for Office Purpose	14,000	
Mobile bill for office Staff	48,000	
Repair & Maintenance Exp.	11,810	12,400
Exp. For Refreshment	7,200	
Expenses for Seminar Purpose	24,250	
Salary & Allowances	1,010,735	280,000
Exp. For Medicine	433,450	
Office Supplies (Tonner)	82,250	
Program Expenses (i2i)	380,740	495,000
Bank Charges	30,589	4,830
Income Tax Expenses	66,301	
Braille Machine Maintenance Exp.	30,000	
Expenses for Paper Purchase (NCTB)	320,000	
Braille Six dot Error Rectification (NCTB)	260,100	
Braille Contrast Correction (NCTB)	238,000	73,245
Braille Six dot Proof Reading (NCTB)	203,000	
Braille Six dot Compose (NCTB)	399,500	190,000
Intern activities Stipend for Visually Impaired		36,683
Braille Al Quran Embose		150,000
Donation to SBP		800,000
Depreciation	249,963	102,628
<b>Total Expenditure</b>	<b>5,039,719</b>	<b>2,303,788</b>
Excess of Expenditure over Income	(95,643)	(543,341)
<b>Total</b>	<b>4,944,076</b>	<b>1,760,447</b>

Managing Trustee  
Bangladesh Disabled Development Trust (BDDT)

Place: Dhaka  
Dated: 21.11.2021



*(Handwritten Signature)*  
Amal & Leena  
Chartered Accountants

**Bangladesh Disabled Development Trust (BDDT)**  
**Receipts & Payments Account**  
**For the year ended June 30, 2021**

Particulars	FY 2020-2021	FY 2019-2020
	Amount( BDT)	Amount( BDT)
<b>Receipts</b>		
<b>Opening Balance</b>		
Cash in Hand	10,500	40,500
Cash at Bank	1,055,242	1,461,125
FDR	540,375	
Donation from different bank	1,351,913	350,000
P.O Encashment+interest		19,895
Covid-19 response maeve		18,023
Cash grand received for Covid-19		495,000
Donation from Individual	67,227	
Donation from i2i Project	718,992	180,740
Donation from Access Bangladesh Fondation	184,103	
Donation from GMS Industry	396,000	
Loan Realised from Southbangla Polytechnic	900,000	
Received from Magazine Ad	48,000	
Received from NCTB for Braille Book	2,079,077	696,789
Security Deposit realised from NCTB	40,000	
Bank Interest	32,463	
<b>Total Receipts</b>	<b>7,423,891</b>	<b>3,262,072</b>




**Amal & Leena.**  
**Chartered Accountants.**

<b>Payments</b>		
Office Rent	223,200	144,000
Utility bill (water, gas & electricity bill)	72,000	
Conveyance for official Duties	78,070	15,002
Travel bill for Official Tour	137,340	
Donation to Disabled Person	274,000	
Donation to Disabled Person (Rehabilitation)	150,000	
Intern Allowance for Blind 04 Person	120,000	
Lunch bill for office Staff	175,220	
Internet bill for Office Purpose	14,000	
Mobile bill for office Staff	48,000	
Repair & Maintenance Exp.	11,810	12,400
Exp. For Refreshment	7,200	
Expenses for Seminar Purpose	24,250	
Salary & Allowances	1,010,735	280,000
Exp. For Medicine	433,450	
Office Supplies (Tonner)	82,250	
Program Expenses (i2i)	380,740	495,000
Bank Charges	30,589	
Braille Machine Maintenance Exp.	30,000	
Expenses for Paper Purchase (NCTB)	320,000	
Braille Six dot Error Rectification (NCTB)	260,100	
Braille Contrast Correction (NCTB)	238,000	73,245
Braille Six dot Proof Reading (NCTB)	203,000	
Braille Six dot Compose (NCTB)	399,500	190,000
Braille Al Quran Embose		150,000
Loan to Southbangla Polytechnic	900,000	
Deposit to NCTB (Refundable)	117,000	
Intern activies Stipend for Visually Impaired		36,683
Donation to SBP		800,000
<i>Closing Balance:</i>		
Cash in Hand	6,085	10,500
Cash at Bank	859,417	1,055,242
FDR	817,935	
<b>Total Payments</b>	<b>7,423,891</b>	<b>3,262,072</b>

Managing Trustee  
Bangladesh Disabled Development Trust (BDDT)

Place: Dhaka  
Dated: 21.11.2021



  
**Amal & Leena**  
**Chartered Accountants**

**Bangladesh Disabled Development Trust (BDDT)**  
**Notes to the Financial Position**  
**For the year ended 30th June, 2021**

Particulars	FY 2020-2021	FY 2019-2020
	Amount( BDT)	Amount( BDT)
<b>1.00 Property, plant and equipment:</b>		
Cost		
Balance as on 01.07.2020	1,566,280	1,400,680
Add: Addition During the year	-	165,600
	1,566,280	1,566,280
Less: Disposal During the year	-	-
Balance as on 30.06.2021	1,566,280	1,566,280
Depreciation		
Balance as on 01.07.2020	186,781	84,153
Add: Addition During the year	249,963	102,628
	436,744	186,781
Less: Depreciation During the year	-	-
Balance as on 30.06.2021	436,744	186,781
Written Down Value	1,129,536	1,379,499
Details of Fixed Asset are in Annexure-A		
<b>2.00 Cash in Hand at Bank</b>		
Cash in Hand	6,085	10,500
Cash at Bank	859,417	1,055,241
Total	865,502	1,065,741
<b>3.00 Fund Account</b>		
This is as follows		
Opening Balance	3,025,616	3,568,957
Add: Surplus/(Deficit) during the period	(95,643)	(543,341)
	2,929,973	3,025,617
Less:10% Fund Transferred to Statutory Fund	-	-
Balance as on 30.06.2021	2,929,973	3,025,616
<b>4.00 FDR</b>		
This is as follows		
Opening Balance	540,375	
Add: Addition During the year	250,000	
Add: Interest during the year	27,559	
	817,934	





**Bangladesh Disabled Development Trust (BDDT)**  
**Fixed Assets Schedule**  
**As at June 30, 2021**

Schedule-A

S.L No.	Particulars	Cost of Assets			Depreciation			Balance as on 30.06.2021	Written down Value at 30.06.2021
		Balance as on 01.07.2020	Addition during the year	Balance as on 30.06.2021	Rate of Dep.	Balance as on 01.07.2020	Charge during the year		
1	Electric Equipment	129,711		129,711	15%	37,809	19,457	57,266	72,445
2	Furniture	20,788		20,788	10%	1,017	2,079	3,096	17,692
3	Office Equipment	1,078,839		1,078,839	15%	199,688	161,826	361,514	717,325
4	Computer	326,712		326,712	20%	75,721	65,342	141,063	185,648
5	Other Equipment	4,730		4,730	15%	102	710	812	3,919
6	Bi Cycle	5,500		5,500	10%	-	550	550	4,950
	<b>Total</b>	<b>1,566,280</b>	<b>-</b>	<b>1,566,280</b>		<b>186,781</b>	<b>249,963</b>	<b>436,744</b>	<b>1,129,536</b>

