

PRIVATE & CONFIDENTIAL

AUDITORS' CERTIFICATE

AND

FINANCIAL STATEMENTS

OF

**SOPNIL BRIGHT FOUNDATION
CHATTOGRAM**

FOR THE YEAR ENDED 30 JUNE 2022

SUBMITTED BY



ATA KHAN & CO.

Chartered Accountants

67, MOTIJHEEL COMMERCIAL AREA
DHAKA-1000, BANGLADESH

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Chartered Accountants
A PARTNERSHIP FIRM
.....since 1959

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**INDEPENDENT AUDITORS' REPORT
TO THE MANAGEMENT OF
SOPNIL BRIGHT FOUNDATION**

Report on the Financial Statements

We have audited the financial statements of **SOPNIL BRIGHT FOUNDATION** which comprise the statement of financial position as at 30 June 2022, statement of income & expenditure, statement of receipts and payments for the period then ended, has been recognized in accordance with cash basic accounting.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of **SOPNIL BRIGHT FOUNDATION** as at 30 June 2022, and of its financial performance and its receipts and payments for the period then ended in accordance with the basis of accounting.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the international ethics Standards board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with 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 the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

Other Information:

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and other applicable rules and regulations 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 organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process

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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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

Report on other Legal and Regulatory Requirements:

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of those books; and
- (c) The organization's financial statements dealt with by the report are in agreement with the books of account.

Place: Dhaka
12 July, 2023



Maqbul Ahmed, FCA
ICAB Enrolment No. 0587
Partner

ATA KHAN & Co.
Chartered Accountants
DVC: 2307120587AS440010



SOPNIL BRIGHT FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

Particulars	Amount in Taka	
	30.06.2022	30.06.2021
ASSET:		
Non-Current Assets:	65,000	-
Computer	40,000	-
Furniture	25,000	-
Investment:	300,000	-
Short Term loan to Dosh Multipurpose	300,000	-
Current Assets:	65,799.38	8,787.31
Cash in Hand	15,630.00	1,520.00
Cash at Bank	50,169.38	7,267.31
Total	430,799.38	8,787.31
FUND AND LIABILITIES:	430,799.38	8,787.31
Balance as on 01 July 2021	8,787.31	182,114.31
Net Loss for the year	422,012.07	(173,327.00)
Total	430,799.38	8,787.31



Mohammad Ali Sheekder
Executive Director



Md. Harunur Rashid
President

Signed in Terms of our Annexed Report of Even Date

Dated: Dhaka,
12 July 2023



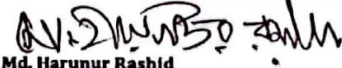
Maqbul Ahmed, FCA
ICAB Enrollment NO.0587
Partner
ATA KHAN & CO.
Chartered Accountants
DVC:2307120587AS440010



SOPNIL BRIGHT FOUNDATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2022

Particulars	Amount in Taka	
	2021-2022	2020-2021
INCOME:		
Members Annual Fees	-	-
Received from VGD Donation (Govt.)	1,070,445.00	754,768.00
Received from VFL Donation	200,000.00	-
Maternity Allowance Project	1,259,752.00	-
Awareness Project to prevent COVID-19	220,000.00	-
Received from Autism Training Purpose Donation	300,000.00	200,000.00
Received from Department of Health Donation	50,000.00	50,000.00
Received from ADAB	286,000.00	69,922.00
Members Monthly Fees	50,000.00	14,500.00
Received from Executive Council Donation	-	250,000.00
Received from National Disability Welfare Foundation Donation	50,000.00	50,000.00
Received from National Social Welfare Council Donation	39,500.00	50,000.00
Donation of Member	-	-
Received from Other Person	-	-
Received from Donor members	165,000.00	100,000.00
Received from Training Admission fees	-	85,000.00
Income from Training Room Rent	200,000.00	-
Profit from Bank	4.80	546.00
Total	3,890,701.80	1,624,736.00
EXPENDITURE:		
Office Rent	108,000.00	108,000.00
Staff Salary	276,000.00	295,000.00
Staff Salary (VGD- Satkaniya abd Bowalkhali)	642,000.00	232,000.00
Staff Salary (Maternity Allowance)	792,000.00	-
Festaval Bonas	45,000.00	-
VGD- Field Inspection	10,000.00	5,000.00
Immunization Program	150,000.00	-
Training-Autism Child	250,000.00	250,000.00
Mobile Bill	8,950.00	2,617.00
Office Stationery	10,500.00	10,000.00
Printing & Photocopy	17,250.00	15,000.00
Entertainment	17,230.00	15,200.00
Conveyance	13,500.00	11,500.00
Adolescent Health Protection Training	65,000.00	-
Furniture	-	320,000.00
Expenditure on staff training	20,000.00	-
Miscellaneous	21,500.00	12,000.00
Disability Development Activities	250,000.00	50,000.00
Seminar related to Disability	40,000.00	30,000.00
Seminar	43,000.00	45,000.00
Celibration of different National days	18,500.00	20,000.00
Social Welfare Activities	85,000.00	75,000.00
Handicrafts Development	-	-
Medical Treatment/Financial help	150,000.00	100,000.00
Vocational Training (Swing, Block & Boutique)	75,000.00	80,000.00
Tree Plantation	18,442.00	4,000.00
Other Cost	8,550.00	-
Audit Fee	7,000.00	6,000.00
Bank Charge	969.73	4,496.00
Covid-19 Awareness Campaign	265,000.00	92,500.00
Gas, Electricity	20,298.00	14,000.00
Vat Return	-	750.00
Providing Financial Assistance during the Corona period	40,000.00	-
Total	3,468,689.73	1,798,063.00
Net Profit/(Loss) for the year	422,012.07	(173,327.00)
Total	3,890,701.80	1,624,736.00


Mohammad Ali Sheekder
Executive Director


Md. Harunur Rashid
President

Signed in Terms of our Annexed Report of Even Date


Maqbul Ahmed, FCA
ICAB Enrollment NO.0587
Partner
ATA KHAN & CO.
Chartered Accountants
DVC:2307120587A5440010


Dated: Dhaka,
12 July 2023



SOPNIL BRIGHT FOUNDATION
STATEMENTS OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Particulars	Amount in Taka	
	2021-2022	2020-2021
RECEIPTS:		
Opening Balance:	1,520.00	665.29
Cash in Hand	7,267.31	181,449.02
Cash at Bank	8,787.31	182,114.31
Members Annual Fees	-	-
Received from VGD Donation (Govt.)	1,070,445.00	754,768.00
Received from VFL Donation	200,000.00	-
Maternity Allowance Project	1,259,752.00	-
Awareness Project to prevent COVID-19	220,000.00	-
Received from Autism Training Purpose Donation	300,000.00	200,000.00
Received from Department of Health Donation	50,000.00	50,000.00
Received from ADAB	286,000.00	69,922.00
Members Monthly Fees	50,000.00	14,500.00
Received from Executive Council Donation	-	250,000.00
Received from National Disability Welfare Foundation Donation	50,000.00	50,000.00
Received from National Social Welfare Council Donation	39,500.00	50,000.00
Donation of Member	-	-
Received from Other Person	-	-
Received from Donor members	165,000.00	100,000.00
Received from Training Admission fees	-	85,000.00
Income from Training Room Rent	200,000.00	-
Profit from Bank	4.80	546.00
Total	3,899,489.11	1,806,850.31
PAYMENTS:		
Office Rent	108,000.00	108,000.00
Staff Salary	276,000.00	295,000.00
Staff Salary (VGD- Satkaniya abd Bowalkhali)	642,000.00	232,000.00
Staff Salary (Maternity Allowance)	792,000.00	-
Festaval Bonas	45,000.00	-
VGD- Field Inspection	10,000.00	5,000.00
Immunization Program	150,000.00	-
Training-Autism Child	250,000.00	250,000.00
Mobile Bill	8,958.00	2,617.00
Office Stationery	10,500.00	10,000.00
Printing & Photocopy	17,250.00	15,000.00
Entertainment	17,230.00	15,200.00
Conveyance	13,500.00	11,500.00
Adolescent Health Protection Training	65,000.00	-
Expenditure on staff training	20,000.00	-
Computer Purchase	40,000.00	-
Miscellaneous	21,500.00	12,000.00
Disability Development Activities	250,000.00	50,000.00
Seminar related to Disability	40,000.00	30,000.00
Seminar	43,000.00	45,000.00
Celebration of different National days	18,500.00	20,000.00
Social Welfare Activities	85,000.00	75,000.00
Medical Treatment/Financial help	150,000.00	100,000.00
Vocational Training (Swing, Block & Boutique)	75,000.00	80,000.00
Tree Plantation	18,442.00	4,000.00
Other Cost	8,550.00	-
Audit Fee	7,000.00	6,000.00
Bank Charge	969.73	4,496.00
Covid-19 Awareness Campaign	265,000.00	92,500.00
Furniture	25,000.00	320,000.00
Gas, Electricity	20,298.00	14,000.00
Vat Return	-	750.00
Providing Financial Assistance during the Corona period	40,000.00	-
Short term loan Repayment (Desh Multi)	300,000.00	-
	3,833,689.73	1,798,063.00
Closing Balance:	15,630.00	1,520.00
Cash in Hand	50,169.38	7,267.31
Cash at Bank	65,799.38	8,787.31
Total	3,899,489.11	1,806,850.31


Mohammad Ali Sheekder
Executive Director


Md. Harunur Rashid
President

Signed in Terms of our Annexed Report of Even Date


Maqbul Ahmed, FCA
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