

**AUDITORS' REPORT TO THE MEMBERS OF
ANJUMAN MUFIDUL ISLAM**

We have audited the accompanying financial statements of ANJUMAN MUFIDUL ISLAM which comprise the Financial Position as at 31st December 2019, and the Statement of Income & Expenditure and Statement of Receipts and Payments and statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Trustees' Responsibility for the Financial Statements

Trustee is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of these financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by trustee, as well as evaluating the overall presentation of the financial statements.


We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of ANJUMAN MUFIDUL ISLAM as at 31st December, 2019 and of its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

We also report that :

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept by the Trustee so far as it appeared from our examination of those books; and
- (c) the Financial Position and Statement of Income and Expenditure dealt with by the report are in agreement with the books of account.


(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS

Signed by: S.K. Basak, FCA, Partner

Enrolment Number-625



The Members of the Executive Committee
Anjuman Mufidul Islam.
21, M.M. Ali Road.
Mehedibag.
Chattogram.

Sub: **Management Report on Financial Statements of Anjuman Mufidul Islam, Chattogram for the year ended December 31, 2019.**

Dear Sir,

With reference to the above we are very glad to inform you that we have by this time completed the audit of accounts of **ANJUMAN MUFIDUL ISLAM**, Chattogram for the year ended December 31, 2019. Our comments and observations on the accounts are given in the following manners :

1.00 **SCOPE OF AUDIT :**

We have conducted the audit in accordance with the Generally Accepted Auditing Standards (GAAS) and accordingly included such tests of Accounting records and evidences as we considered necessary at the

2.00. **OBJECTIVES OF THE ORGANIZATION :**

- a) Bury of unclaimed dead bodies and help the unable people who bury dead bodies.
- b) Financial support to poor meritorious students.
- c) Also provide financial support to poor patients.
- d) Operate Muslim Orphanage.
- e) Provide Warm cloth to poor people.
- f) Give new cloth to the street people at the at the time of Holy - Eid.
- g) Donate poor parents for their daughter's Marriage.
- h) Ambulance service with a nominal fee
- i) At the time of natural calamity Ministry Of Religious Affairs (MORA) helps to the affected people to provide relief and medical treatment.
- j) Free Friday clinic
- k) Student Scholarship
- l) Help to the Autistic people.
- m) Support for poverty alleviation.
- n) Succession arrangements for free, poor, Muslim boys.
- o) Holy Quran Teaches in the light on Nurani System.
- p) Religious Teacher recruitment at government orphanage.
- q) Manage the EPI Program

3.00 **BASIS OF ACCOUNTING:**

The Financial Statement have been prepared on cash basis (Except Depreciation on fixed assets) of

4.00 **ACCOUNTING RECORDS:**

The Organization has maintained following accounting records:

- a) Money receipts book
- b) Cash book
- c) General ledgers/registers.
- d) Monthly Receipts and payments statements
- e) Salary register
- f) Provident fund register.
- g) Vouchers.



5.00	MANAGEMENT BOARD: The organization has been managing by a Committee consists of 24 members headed by a President, eight Vice-President. General Secretary & an Assistant General Secretary, a Treasurer and rest twelve are Committee members.	
6.00	MEETING: The meeting of the Executive Committee held 3 times in the year 2019. The annual general meeting of General Members was not held in the 2019 and Sub Committee's meetings held 17 times in the year.	
7.00	MEMBERS: The organization has 279 Life members (Including late member.)	
8.00	EMPLOYEE BENEFIT: The organization provides the following benefit to its employee in addition to basic salary: i) Festival Bonus, ii) Contributory Provident Fund	
9.00	<u>FIXED ASSETS AT COST LESS ACCUMULATED DEPRECIATION:</u> TK. <u>246,913,852.00</u> The break up of the above balance has been given in the Fixed Assets Schedule of the enclosed accounts. No Fixed Assets register has been maintained by the entity. We suggest to maintain a Fixed Assets Register in which showing the date of Fixed asset acquisition, original cost, location, identification Number, depreciation charged and written down value etc. for easily of identification of fixed asset & physical verification at the year end.	
	<u>FIXED ASSETS ADDITION:</u> TK. <u>1,000.00</u>	
	Telephone Set TK. 1,000.00	
	Telephone set Tk. 1000.00 Purchased and booked to the Fixed Assets account.	
10.00	STAFF SALARY: TK. <u>1,617,270.00</u> Staff salary paid in cash after withdrawal from Agrani Bank (Zakat fund) A/C No.-41678 & Janata Bank (General fund) A/C No-10221	
11.00	FESTIVAL BONUS: TK. <u>136,370.00</u> The Organization has paid to its employees at EID-UL-FITAR & EID-UL-ADHA equal to their Basic Salary which is included in Staff Salary.	
12.00	FUEL & LUBRICANTS: TK. <u>367,187.00</u> The above amount paid to Q.C. Petrol pump, Jamal Khan, Ctg & GEP CNG Limited, Dampara, WASA, Ctg. and other petrol pumps for FUEL & LUBRICANTS purpose.	
13.00	REPAIR & MAINTENANCE OF VEHICLE TK. <u>180,644.00</u> The above amount has been spent for repairing and fitting of spare parts of the vehicle .	
14.00	EXPENSES OF THE BURIAL DEAD BODIES: TK. <u>43,772.00</u> The above amount has been expended for 284 Nos. Dead bodies buried during the year under report. The break up of above dead body is as under:	
	a) Medical forensic. 200	
	b) Street dead bodies. 73	
	c) Chittagong Medical college Hospital. 3	
	d) MA O Shishu Hospital- Agrabad. 4	
	e) Max Hospital 1	
	f) Peoples Hospital 1	
	g) Rowfabad Sisu Sadan 2	
	TOTAL <u>284</u>	



15.00	GOVERNMENT TAX EXPENSES :	TK.	<u>2,700.00</u>
	The above amount has been spent for vehicles Fitness Tax & Land Revenue tax.		
16.00	LIFE MEMBERSHIP FEE :	TK.	<u>-</u>
17.00	A.M.L ANOWARA ZAKARIA ETIMKHANA.	TK.	<u>240,000.00</u>
	Monthly donation Tk.20,000.00 for January to December paid to Etimkhana. So, total amount is (20,000.00 X 12) = Tk. 2,40,000.00		
18.00	FOODING EXPENSES:	TK.	<u>50,205.00</u>
	The above amount has been spent for Fooding Purpose who are related with ambulance Service, ambulance driver & for Funeral and collection of dead body.		
19.00	ADVERTISEMENT EXPENSES:	TK.	<u>-</u>
20.00	LOAN TO STAFF:	TK.	<u>30,000.00</u>
	Loan was given to the employee against provident fund (50% of total deposit provident fund to Each		
	Opening Balance	TK.	79,500.00
	Add: Loan was given to staff during the year	TK.	-
		TK.	79,500.00
	Less : Loan Recovered during the year	TK.	30,000.00
		TK.	<u>49,500.00</u>
21.00	CASH IN HAND :	TK.	<u>12,396.09</u>
	We could not physically verify the cash in hand as on 31 st December , 2019 due to our appointment was postdated one. We confirmed the cash in hand through cash book but we obtained a cash custodian certificate in this connection. We suggest to introduce double column cash book to record bank transaction		
22.00	CASH AT BANK & FDR/MTDR:	TK.	<u>26,248,931.14</u>
	Zakat Fund:	TK.	<u>10,939,266.00</u>
	Agrani Bank Ltd. A/C No: 1678 (S/B Zakat Fund)	TK.	514,266.00
	Standard Bank Ltd. A/C No : 9928	TK.	1,048,703.00
	Standard Bank Ltd. A/C No : 0022	TK.	1,023,750.00
	Standard Bank Ltd. A/C No : 0021	TK.	1,023,750.00
	Standard Bank Ltd. A/C No : 9927	TK.	1,574,336.00
	Standard Bank Ltd. A/C No : 9952	TK.	1,116,956.00
	Standard Bank Ltd. A/C No : 0225	TK.	2,095,655.00
	Standard Bank Ltd. A/C No : 9839	TK.	541,850.00
	National Bank Ltd. A/C No : 0025	TK.	2,000,000.00
	General Fund:	TK.	<u>7,628,507.00</u>
	Janata Bank Ltd. A/C No : 10221 (C/D)	TK.	405,156.00
	Janata Bank Ltd. A/C No : 6781 (S/B)	TK.	225,731.00
	Janata Bank Ltd. A/C No : 5118 (S/B)	TK.	87,033.00
	AB Bank Ltd. A/C No-9289	TK.	500,000.00
	Al-Arafah Islami Bank Ltd. A/C No : 7185	TK.	-



Standard Bank Ltd. A/C No : 2923	535,406
Standard Bank Ltd. A/C No : 9867	537,261.
Standard Bank Ltd. A/ C No: 9213	TK. 5,337,920.
Trust Fund:	TK. 1,045,765.0
Janata Bank Ltd. A/C No : 4197	TK. 1,045,765.
BURIAL GROUND FUND:	TK. 342,334.0
Al-Arafah Islami Bank Ltd. A/C No : 10096	TK. 342,334.
DONATION FUND:	TK. 711,387.0
Janata Bank Ltd. A/C No : 7242 (S/B) (Donation Fund)	TK. 711,387.
PF FUND:	TK. 135,078.0
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	TK. 135,078.
BHABAN TAHABIL	TK. 5,446,594.1
Standard Bank Ltd. A/ C No:0247(Bhaban Tahabil)	TK. 5,446,594.

i) We have checked All Bank Balances with the Bank Statements and found the same in agreement with the book balances. Except Bank name : Agrani Bank Ltd. A/C No # 4026.

23.00 INCOME FROM AMBULANCE SERVICE :	TK. 994,440.0
Income from Ambulance Service	TK. 474,600.0
Mobile Mortuary Service	TK. 519,840.0
Anjuman Mufidul Islam Rent their Ambulance. One is used for carrying unclaimed dead body and it is free service.	
Anjuman Mufidul Islam requested to well wishes to hire Ambulance from .M.I. if emergency.	

24.00 EXPENSES FOR AMBULANCE PURPOSE:	TK. 628,778.0
Fooding for Ambulance purpose	50,205.0
Repair & Maintenance (Vehicles)	180,644.0
Fuel & Lubricants for Ambulance	367,187.0
Commission (Ambulance)	25,720.0
Ambulance fitness & Tax Token	5,022.0

25.00 DONATION COLLECTION:	TK. 1,804,200.0
The above amount has been received from various person and institution during the year.	

26.00 ZAKAT COLLECTION :	TK. 3,815,700.0
The above amount has been received from various person & institution during the year.	



27.00 **CURRENT LIABILITIES :**

TK. 252,835,469.00

The above balance is composed of liabilities for expenses :

Anjuman Golam Rahman & Anjuman Ara Trust Fund

1,000,000.00

Provident Fund

776,443.00

Revaluation Reserve Fund

251,059,026.00


TAK 252,835,469.00

27.00 **GENERAL NOTES**

We do not get proper time from management to complete our audit procedures .

If fine , we wish to thanks to the Management for their whole- hearted co-operation extended to us during the course of our audit.

Thanking you assuring best of our services in the days to come.


(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
Signed by: S.K. Basak, FCA, Partner
Enrolment Number-625



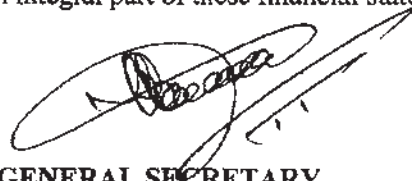
ANJUMAN MUFIDUL ISLAM
STATEMENT OF FINANCIAL POSITION
AS ON 31ST DECEMBER, 2019

	Note No	31-12-2019 Taka	31-12-2018 Taka
ASSETS :			
Non Current Assets:			
Fixed Assets :	04	246,913,852.00	247,519,764.00
Capital Work In Progress (Anjuman Building Construction)	05	1,156,456.00	424,382.00
		248,070,308.00	247,944,146.00
Current Assets :			
Cash & Bank Balances	06	2,091,047.00	1,219,062.00
Investment In FDR / MTRD	07	24,170,280.00	19,928,739.00
Loan to Staff	08	30,000.00	79,500.00
		26,291,327.00	21,227,301.00
		274,361,635.00	269,171,447.00
LIABILITIES & MAMBERS FUND :			
Life Members Fund	09	210,000.00	210,000.00
General Fund	10	21,316,166.00	16,125,978.00
		21,526,166.00	16,335,978.00
Current Liabilities :			
Anjuman Golam Rahman & Anjuman Ara Trust Fund	11	1,000,000.00	1,000,000.00
Provident Fund	12	776,443.00	776,443.00
Re-valuation of Land		251,059,026.00	251,059,026.00
		252,835,469.00	252,835,469.00
		274,361,635.00	269,171,447.00

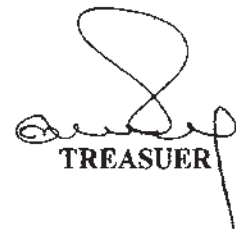
The annexed notes 01 to 12 from an integral part of these financial statements.



PRESIDENT




GENERAL SECRETARY



TREASURER

Signed in terms of our separate report of even date.


 (SHAFIQ BASAK & CO.)
 CHARTERED ACCOUNTANTS
 Signed by: S.K. Basak, FCA, Partner
 Enrolment Number-625



Date of Issue 03 April, 2021

Place of Issue : Chattogram, Bangladesh

ANJUMAN MUFIDUL ISLAM
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019

		31-12-2019 Taka	31-12-2018 Taka
<u>INCOME :</u>			
Ambulance Service	474,600.00		990,480.00
Mobile Mortuary Service	519,840.00	994,440.00	346,100.00
Static Mortuary Service		11,000.00	31,000.00
Donation Collection (Annexure - 04)		1,804,200.00	472,500.00
Bank Interest & FDR Interest		1,750,464.00	793,084.00
Bank Interest & FDR Interest (Zakat Fund)		1,457,095.00	477,385.00
Donation (Bhaban Purpose)		670,000.00	4,500.00
Donation Collection (Free Friday clinic)		1,000.00	15,000.00
Donation for graveyard		20,088.00	12,570.00
Govt. Grant (Dead Body Burial)		80,000.00	80,400.00
Zakat Fund Collection (Zakat Fund)		3,815,700.00	2,685,000.00
Miscellaneous income		12,422.00	13,735.00
Hide & Skin		18,090.00	22,050.00
Scholarship Purpose Donation		48,000.00	-
Donation (Dead Body Purpose)		100,000.00	-
		10,782,499.00	5,943,804.00
<u>EXPENDITURE :</u>			
Staff Salary		1,617,270.00	1,613,447.00
Festival allowance		136,370.00	135,490.00
Electricity Bill		41,000.00	61,000.00
EXPENSES FOR AMBULANCE PURPOSE:			
Fooding for Ambulance purpose	50,205.00		72,870.00
Repair & Maintenance - Vehicles	180,644.00		257,605.00
Battery Purchase	-		-
Fuel & Lubricants for Ambulance	367,187.00		458,041.00
Commission (Ambulance)	25,720.00		44,790.00
Bridge Toll	-		-
Ambulance fitness & Tax Token	5,022.00		4,867.00
Car parking	-		-
		628,778.00	838,173.00
Audit Fee		-	10,000.00
AMI Anowara Zakaria Etimkhana(Zakat Fund)		240,000.00	240,000.00
Conveyance of employee		14,540.00	15,925.00
Repair & Maintenance (Office)		33,058.00	34,748.00
Telephone Expenses		19,961.00	16,835.00
WASA Bill		14,113.00	6,956.00
Help to the Poor (Zakat Fund) (Annexure-02)		10,000.00	385,000.00
Govt. Tax		2,700.00	6,273.00




Postage & Courier	945.00	768.00
Printing & Stationery Exp. (Azadi Printers)	146,100.00	-
Printing & Stationery Exp.	8,988.00	14,821.00
Bank Charge	42,316.00	21,108.00
Bank Charge(Zakat Fund)	29,164.00	15,998.00
Computer Exp.	9,240.00	3,200.00
Newspaper Bill	4,634.00	3,964.00
Expenses for Burial of deed Bodies	43,772.00	47,110.00
Internet Bill	8,400.00	10,800.00
Warm Cloth Purchase	-	-
Free Friday Clinic (Zakat Fund) (Annexure-01)	601,267.00	1,182,460.00
Gratuity (Annexure -03)	39,330.00	36,150.00
Miscellaneous exp.	5,410.00	7,720.00
CPF	278,328.00	
CPF Return	27,583.00	
Over time allowance	-	-
Scholarship (Zakat Fund) (Note# 13)	120,000.00	132,000.00
Zakat Fund Collection Cost(Zakat Fund)	5,558.00	5,811.00
Miscellaneous exp.(Zakat Fund)	850.00	4,270.00
Static M cost		2,500.00
AGM cost	5,730.00	7,860.00
Earn leave (Khalil & Shahidul Islam)	138,390.00	28,800.00
Earn leave (Dr. Fraque) Zakat Fund	-	75,480.00
Entertainment & Fooding	6,934.00	8,376.00
Hide & Skin collection cost	4,670.00	5,249.00
Transfer to General Fund (Bank Interest)	700,000.00	-
Depreciation (Note-04)	606,912.00	682,437.00
	5,592,311.00	5,660,729.00
Excess Income over Expenditure	5,190,188.00	283,075.00
	10,782,499.00	5,943,804.00


PRESIDENT


GENERAL SECRETARY


TREASURER

Signed in terms of our separate report of even date.


(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
Signed by: S.K. Basak, FCA, Partner
Enrolment Number-625



Date of Issue 03 April, 2021
Place of Issue : Chattogram, Bangladesh

ANJUMAN MUFIDUL ISLAM
RECEIPTS & PAYMENTS STATEMENT (GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2019.

RECEIPTS:

31-12-2019

TAKA

Opening Balance at 01-01-2019 :

Cash in hand 10,71

Cash at Bank:

Janata Bank Ltd. A/C No : 6781 (S/B)	177,783.27	
Janata Bank Ltd. A/C No : 10221 (C/D)	436,419.00	
Janata Bank Ltd. A/C No : 7242 (S/B)	100,483.15	
Janata Bank Ltd. A/C No : 5118 (S/B)	65,206.72	
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	266,918.00	1,046,81

FDR/MTDR:

Al-Arafah Islami Bank Ltd. A/C No : 7185	5,243,457.00	
Al-Arafah Islami Bank Ltd. A/C No : 10096	319,405.00	
AB Bank Ltd. A/C No : 9289	500,000.00	
Standard Bank Ltd. A/ C No: 9213	4,623,921.00	
Janata Bank Ltd. A/C No : 4197	1,038,062.00	
Standard Bank Ltd. A/ C No: 0247 (Bhaban Tahabil)	106,393.51	11,831,238

Ambulance Service	474,600
Mobile Mortuary Service	519,840
Static Mortuary Service	11,000
Donation Collection (Annexure - 04)	1,804,200
Bank Interest & FDR Interest	1,750,464
Donation (Bhaban Purpose)	670,000
Donation (Dead Body Purpose)	100,000
Donation for graveyard	20,088
Govt. Grant (Dead Body Burial)	80,000
Transfer from Zakat Fund(Bank Interest)	700,000
Loan Recovery (Annexure-5)	49,500
Staff Provident Fund	123,914
Street Collection	
Miscellaneous Income	12,422
	19,204,789

PAYMENTS:

Staff Salary	1,522,403
Festival Bonus	129,370
Electricity Bill	41,000
Audit Fee	
Entertainment & Fooding	6,934
Conveyance	14,540
Repair & Maintenance (Office)	33,058



Land-phone purchase		
Repair & Maintenance - Vehicles (Capital Expense)		
Repair & Maintenance - Vehicle		180,644.00
Telephone Expenses		19,961.00
AGM cost		5,730.00
WASA Bill		14,113.00
Postage & Courier		945.00
Printing & Stationery Exp.		8,988.00
Fuel & Lubricants for Ambulance		367,187.00
Bank Charge		42,315.00
Computer Exp.		9,240.00
Newspaper Bill		4,634.00
Expenses for Burial of deed Bodies		43,772.00
Internet Bill		8,400.00
Anjuman Building Construction		732,074.00
Commission (Ambulance)		25,720.00
Static M cost		850.00
Asset Purchase		1,000.00
CPF		278,328.00
CPF Return		27,583.00
Warm-Cloth Purchase		
Gratuity (Annexure-03)		39,330.00
Govt. Tax (Land purpose A. Z Eitmkhana)		2,700.00
Miscellaneous exp.		5,410.00
Earn leave (Khalil & Shahidul Islam)		138,390.00
Ambulance fitness & Tax Token		5,022.00
Fooding on duty (Ambulance)		50,205.00
Contribution Provident Fund		123,914.00
Closing Balance at 31-12-2019:		
Cash in hand		11,364.09
Cash at Bank:		
Janata Bank Ltd. A/C No : 6781 (S/B)	225,731.00	
Janata Bank Ltd. A/C No : 10221 (C/D)	405,156.00	
Janata Bank Ltd. A/C No : 7242 (S/B)	711,387.00	
Janata Bank Ltd. A/C No : 5118 (S/B)	87,033.00	
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	135,078.00	1,564,385.00



FDR/MTDR:

Al-Arafah Islami Bank Ltd. A/C No : 7185
Al-Arafah Islami Bank Ltd. A/C No : 10096
Standard Bank Ltd. A/C No : 9867
Standard Bank Ltd. A/C No : 2923
AB Bank Ltd. A/C No-9289
Standard Bank Ltd. A/ C No: 9213
Janata Bank Ltd. A/C No : 4197
Standard Bank Ltd. A/ C No:0247(Bhaban Tahabil)

	-
	342,334.00
	537,261.00
	535,406.00
	500,000.00
	5,337,920.00
	1,045,765.00
	5,446,594.14
	13,745,280.00
	<u>19,204,789.00</u>


(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS



The Anjuman Mufidul Islam , Chattogram used to collect fund against Zakat & Poor Fund since 1979. The accounts of the fund were kept out of General accounts in the meantime.

RECEIPTS:

**31-12-2019
TAKA**

Opening Balance at 01.01.2019

Cash in hand		329.00
Cash at Bank :		
Agrani Bank Ltd. A/C No : 1678 (SB)	161,210.00	
AB Bank Ltd A/c No : 7771(FDR)	1,048,750.00	
AB Bank Ltd A/c No : 7568 (FDR)	1,048,750.00	
AB Bank Ltd A/c No : 7569 (FDR)	3,000,000.00	
Standard Bank Ltd A/c No : 9819 (FDR)	500,000.00	
Standard Bank Ltd A/c No : 9839 (FDR)	500,000.00	
National Bank Ltd. A/C No : 0025 (DBS)	2,000,000.00	8,258,710.00
		8,259,039.00

Zakat Collection		3,815,700.00
Donation (Free Friday Clinic)		1,000.00
Hide & Skin		18,090.00
Scholarship Purpose Donation		48,000.00
Bank & FDR Interest		757,095.00
		4,639,885.00
		12,898,924.00

PAYMENT:

Free Friday Clinic (Annexure : 01)	601,267.00
Help to the Poor (Annexure : 02)	10,000.00
Scholarship (Note -13)	120,000.00
Zakat Fund Collection Cost	5,558.00
Salary & wages	94,867.00
Festival Bonus	7,000.00
Bank charges	29,164.00
A.M.I.Anoware Zakaria Etimkhana	240,000.00
Transfer to General Fund (Bank Interest)	700,000.00
Miscellaneous Expenses	-
Repair & Maintenance- Vehicle (Capital Expense)	-
Printing Bill	146,100.00
Advertisement Expense (Anjuman Building Construction Purpose)	-
Hide & Skin collection cost	4,670.00
	1,958,626.00



Closing Balance at 31.12.2019

Cash in hand		1,032.00
Cash at Bank :		
Standard Bank Ltd. A/C No : 9927	1,574,336.00	
Standard Bank Ltd. A/C No : 9928	1,048,703.00	
Standard Bank Ltd. A/C No : 9952	1,116,956.00	
Standard Bank Ltd. A/C No : 0225	2,095,655.00	
Standard Bank Ltd. A/C No : 9839	541,850.00	
National Bank Ltd. A/C No : 0025	2,000,000.00	
Standard Bank Ltd. A/C No : 0021	1,023,750.00	
Agrani Bank Ltd A/C No: 1678	514,266.00	
Standard Bank Ltd. A/C No : 0022	1,023,750.00	10,939,266.00
		10,940,298.00
		<u>12,898,924.00</u>

In our opinion, the Zakat & Poor Fund should be utilized as per Islamic Sharia.




ANJUMAN MUFIDUL ISLAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019.

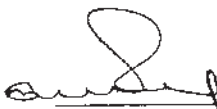
	31-12-2019 TAKA	31-12-2018 TAKA
A. Cash Flows From Operating Activities:		
Cash Receipts	10,782,499.00	5,943,804.00
Paid against Expenditure	(4,985,399.00)	(4,978,292.00)
Net cash from operating activities	<u>5,797,100.00</u>	<u>965,512.00</u>
B. Cash flows from Investing Activities:		
Acquisition of property, plant & Equipment	(1,000.00)	(300,750.00)
Investment on FDR	(4,241,541.00)	(2,023,652.00)
Capital Work in Progress	(732,074.00)	(181,447.00)
Loan to Staff	49,500.00	(75,000.00)
Net Cash from Investing Activities:	<u>(4,925,115.00)</u>	<u>(2,580,849.00)</u>
C. Cash Flows From Financing Activities :		
Provident Fund	-	(29,639.00)
Net Cash From Financing activities:	<u>-</u>	<u>(29,639.00)</u>
D. Net Increase/(decrease) in Cash & Cash equivalent (A+B+C)	871,985.00	(1,585,698.00)
E. Opening Cash and Cash Equivalents	<u>1,219,062.00</u>	<u>2,804,760.00</u>
F. Closing Cash and Cash equivalents (D+E)	<u>2,091,047.00</u>	<u>1,219,062.00</u>



 President



 General Secretary



 Treasurer



ANJUMAN MUFIDUL ISLAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER, 2019

1.00 NAME OF THE SOCIETY

ANJUMAN MUFIDUL ISLAM is a part of the main entity established in Dhaka, which is registered with the Social Welfare Department, Government of the People's Republic of Bangladesh under registration no. Dha-02284 dated 27.05.1981 and with the NGO Affairs Bureau, Government of the People's Republic of Bangladesh under registration number 398 dated 22.10.1990 and the society was said to be formed and registered with Joint Stock Company, Government of the Peoples' Republic of Bangladesh in the year 2003.

(a) Office & Service Center :

The office and service of the Society is situated at 669/B Zakir Hossain Road, Wireless More, Khulshi, Chattogram, Bangladesh.

(b) Aims and Objectives :

It is a non-profitable Society was formed with the following aims and objectives:

- 1 Bury unclaimed dead bodies.
- 2 Financial support to poor but meritorious students.
- 3 All the time of natural calamity , help to the affected people to provide relief and mead.
- 4 Operate Muslim Orphanage.
- 5 Provide warm cloth to poor people.
- 6 Give new cloth to the street people at the time of Holy- Eid.
- 7 Donate poor parents for their daughter's Marriage.
- 8 Ambulance service with a nominal Fee.
- 9 Free Friday Clinic.
- 10 Students Scholarship.

1.01 The management of the Board of Trustee is vested with a Board of Trustees comprising of the following two category members:

(a) Executive Comm	Number
i. President	1
ii. Vice-President	8
iv. General Secretary	1
v. Ass. General Secretary	1
vi. Treasurer	1
(b) Member:	12

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENT:

2.01 Statement of compliance

These financial statements have been prepared in accordance with International Accounting Standards, applicable laws and regulations.



2.02 Accounting Convention and Assumption:

These Financial Statements have been prepared under the historical cost convention following basis of accounting.

2.03 Functional and presentation currency:

These financial statements are presented in BD Taka which is the foundation's functional currency. All financial information presented in BD Taka has been rounded off to the nearest taka.

2.04 Use of estimates and judgments:

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and assumptions are reviewed on an ongoing basis.

2.05 Comparative information:

Comparative information have been disclosed in respect of the year ended December 31, 2018 all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's statement of financial position. Figures for the year 2018 have been rearranged, wherever considered necessary, to ensure comparability with the current year.

3.00 ACCOUNTING POLICY:

3.01 Fixed Assets:

Fixed assets are stated at cost less depreciation. Depreciation has been charged on fixed assets using the diminishing balance method. Depreciation has been charged on additions to fixed assets for months or full year. Rates of depreciation are as follows:

Name of Assets	Rate %
Land	0
Building & Other Construction	5
Furniture & Fixture	15
Vehicles	15
Machinery	10
Telephone Set	10
Fan	20
Gate	10
Computer	20

3.02 Revenue Recognition:

Income is recognized on cash basis.



SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

4.00 Property, Plant & Equipment

Name of Assets	C O S T			Rate (%)	D E P R E C I A T I O N		W. D. V. Total as on 31.12.2019
	Balance as on 01.01.2019	Addition during the year	Total as on 31.12.2019		Balance as on 01.01.2019	Charged during the year	
LAND	240,140,000.00	-	240,140,000.00	-	-	-	240,140,000.00
BUILDING & OTHER CONSTRUCTION	6,267,212.00	-	6,267,212.00	5	1,402,833.00	1,646,052.00	4,621,160.00
VEHICLES	4,500,000.00	-	4,500,000.00	15	2,381,438.00	2,699,222.00	1,800,778.00
FURNITURE & FIXTURE	25,800.00	-	25,800.00	15	14,353.00	16,070.00	9,730.00
MACHINERY	551,450.00	-	551,450.00	10	225,825.00	258,388.00	293,062.00
TELEPHONE SET	4,950.00	1,000.00	5,950.00	10	1,795.00	2,211.00	3,739.00
FAN	4,500.00	-	4,500.00	20	2,680.00	3,044.00	1,456.00
GATE	1,800.00	-	1,800.00	10	737.00	843.00	957.00
COMPUTER	83,200.00	-	83,200.00	20	29,487.00	40,230.00	42,970.00
2019 TAKA:	251,578,912.00	1,000.00	251,579,912.00		4,059,148.00	4,666,060.00	246,913,852.00
2018 TAKA:	251,222,162.00	356,750.00	251,578,912.00		3,376,711.00	4,059,148.00	247,519,764.00



	31-12-2019 TAKA	31-12-2018 TAKA
5.00 CAPITAL WORK-IN-PROGRESS:		
(Anjuman Building Construction)		
Opening Balance	424,382.00	242,935.00
Add : During the year	732,074.00	181,447.00
Closing Balance	<u>1,156,456.00</u>	<u>424,382.00</u>
6.00 CASH & CASH EQUIVALENTS.		
Cash in hand	12,396.09	11,041.00
Cash at Bank:		
ZAKAT FUND:		
Agrani Bank Ltd. A/C No: 1678 (S/B Zakat Fund)	514,266.00	161,210.00
	<u>514,266.00</u>	<u>161,210.00</u>
TRUST FUND:		
Janata Bank Ltd. A/C No : 6781 (S/B)	225,731.00	177,783.27
	<u>225,731.00</u>	<u>177,783.27</u>
GENERAL FUND:		
Janata Bank Ltd. A/C No : 10221 (C/D)	405,156.00	436,419.85
	<u>405,156.00</u>	<u>436,419.85</u>
DONATION FUND:		
Janata Bank Ltd. A/C No : 7242 (S/B)	711,387.00	100,483.15
	<u>711,387.00</u>	<u>100,483.15</u>
Janata Bank Ltd. A/C No : 5118 (S/B)	87,033.00	65,206.72
	<u>87,033.00</u>	<u>65,206.72</u>
PF FUND:		
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	135,078.00	266,918.00
	<u>135,078.00</u>	<u>266,918.00</u>
	<u>2,091,047.00</u>	<u>1,219,062.00</u>
7.00 FDR/MTDR:		
ZAKAT FUND:		
Standard Bank Ltd. A/C No : 9928	1,048,703.00	-
Standard Bank Ltd. A/C No : 9927	1,574,336.00	-
AB Bank Ltd A/c No: 7771 (FDR)	-	1,048,750.00
AB Bank Ltd A/c No: 7568 (FDR)	-	1,048,750.00
AB Bank Ltd A/c No: 7569 (FDR)	-	3,000,000.00
Standard Bank Ltd. A/C No : 9952	1,116,956.00	-
Standard Bank Ltd.A/C No :9819 (FDR)	-	500,000.00
Standard Bank Ltd.A/C No :9839 (FDR)	-	500,000.00
Standard Bank Ltd. A/C No : 0022	1,023,750.00	-
Standard Bank Ltd. A/C No : 9839	541,850.00	-
National Bank Ltd. A/C No : 0025	2,000,000.00	-
Standard Bank Ltd. A/C No : 0225	2,095,655.00	-
Standard Bank Ltd. A/C No : 0021	1,023,750.00	2,000,000.00
	<u>10,425,000.00</u>	<u>8,097,500.00</u>
TRUST FUND:		
Janata Bank Ltd. A/C No : 4197	1,045,765.00	1,038,062.00
	<u>1,045,765.00</u>	<u>1,038,062.00</u>



GENERAL FUND:

Al-Arafah Islami Bank Ltd. A/C No : 7185	-	5,243,457.00
AB Bank Ltd. A/C No : 9289 (FDR)	-	500,000.00
AB Bank Ltd. A/C No-9289	500,000.00	-
Standard Bank Ltd. A/C No : 2923	535,406.00	-
Standard Bank Ltd. A/C No : 9867	537,261.00	-
Standard Bank Ltd. A/ C No: 9213	5,337,920.00	4,623,921.00
	6,910,587.00	10,367,378.00

BURIAL GROUND FUND:

Al-Arafah Islami Bank Ltd. A/C No : 10096	342,334.00	319,405.00
	342,334.00	319,405.00

BHABAN TAHABIL:

Standard Bank Ltd. A/ C No:0247(Bhaban Tahabil)	5,446,594.14	106,393.51
	5,446,594.14	106,393.51
	24,170,280.00	19,928,739.00
8.00 Loan To Staff (Annexure-05)	30,000.00	79,500.00

9.00 LIFE MEMBER FUND:

Opening Balance	210,000.00	210,000.00
Add: Recover During the year	-	-
Closing Balance	210,000.00	210,000.00

10.00 GENERAL FUND:

Opening Balance (01-01-2019)	16,125,978.00	15,786,903.00
Add: Donation Received	-	56,000.00
	16,125,978.00	15,842,903.00
Add: Excess Income over Expenditure	5,190,188.00	283,075.00
Closing Balance (31-12-2019)	21,316,166.00	16,125,978.00

11.00 ANJUMAN GOLAM RAHMAN & ANJUMAN ARA TRUST FUND :

Anjuman Golam Rahman & Anjuman Ara	1,000,000.00	1,000,000.00
	1,000,000.00	1,000,000.00

12.00 Provident Fund :

Opening Balance	776,443.00	746,804.00
Add : Collection During the year	123,914.00	125,190.00
	900,357.00	871,994.00
Less : Adjustment	123,914.00	95,551.00
Closing Balance	776,443.00	776,443.00

13.00 Scholarship to 4 Muslim Students (Zakat Fund) :

Md. Hasan	60,000.00	24,000.00
Md. Reazon Tahasan	-	24,000.00
Sanzida Sultana Api	-	24,000.00
Naium Bosar Khan	60,000.00	60,000.00
	120,000.00	132,000.00



14.00 NUMBER OF EMPLOYEES

13 Persons

15 Persons

15.00 CONTINGENT LIABILITY

The trust had no contingent liability at the reporting date.

16.00 EVENTS SUBSEQUENT TO REPORTING DATE

No material events have occurred from the reporting date to the date of issue of these financial statements which could affect the values stated therein.

Notes:

1. Gratuity Fund be maintain tend and approved as per sec 2(5A) and First Schedule, Part-C of the Income Tax Ordinance 1984 .
2. Unrecognition of Provided Fund be Obtained.
3. Money received receipt copy or credit voucher should be maintained in all cases.
4. Staff Salary, WASA Bill, Telephone Bill, News Paper Bill, Internet Bill to maintained cash basis.



ANJUMAN MUFIDUL ISLAM
Details of Free Friday Clinic
AS ON 31ST DECEMBER, 2019

ANNEXURE: 01

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Doctor Remuneration	16,000.00	16,000.00	16,000.00	16,000.00	12,000.00	16,000.00	16,000.00	12,000.00	16,000.00	16,000.00	20,000.00	16,000.00	192,000.00
Pharmacist Salary	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
Doctor's Assistant Fee	1,400.00	1,400.00	1,400.00	1,400.00	1,050.00	1,400.00	1,400.00	1,050.00	1,400.00	1,400.00	1,750.00	1,400.00	16,800.00
Medicine Bill	20,647.00	560.00	49,165.00	28,545.00	-	43,241.00	32,768.00	23,580.00	46,456.00	-	46,675.00	33,667.00	325,304.00
Miscellaneous Exp.	-	-	1,030.00	100.00	124.00	75.00	-	-	-	-	-	-	1,229.00
Entertainment	400.00	400.00	400.00	100.00	300.00	400.00	300.00	300.00	400.00	400.00	500.00	400.00	4,500.00
Medical Accessories	-	-	-	-	-	-	-	-	-	-	-	-	700.00
Clinical Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Stationery & Photocopy	-	-	-	-	-	-	-	-	90.00	124.00	-	-	214.00
Furniture & Fixture	-	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance	-	-	-	50.00	-	-	45.00	130.00	95.00	30.00	110.00	60.00	520.00
Diagnosis Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Banner	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TAKA	43,447.00	23,360.00	76,415.00	52,375.00	22,550.00	61,715.00	55,688.00	42,060.00	69,441.00	22,954.00	74,735.00	56,527.00	601,267.00



ANJUMAN MUFIDUL ISLAM

Details of Help to Poor

AS ON 31ST DECEMBER, 2019

ANNEXURE: 02

PARTICULARS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Mr. Abdur Rahim	10,000.00												10,000.00
TOTAL TAKA	10,000.00												10,000.00

Annexure-03: Final Settlement of Gratuity:

Name	2019 TAKA	2018 TAKA
Samsu Driver	39,330.00	36,150.00
Rashuduzzam	-	-
Nurul Alam Khokon	-	-
Abdul Mozid	-	-
Total:	39,330.00	36,150.00



ANJUMAN MUFIDUL ISLAM
DETAILS OF DONATION COLLECTION (GENERAL FUND)
FOR THE YEAR ENDED DEC 31,2019

ANNEXURE: 04

SL.NO	NAME OF DONNAR	ADDRESS	AMOUNT
01	Mr. Mirza Salman Isphani	Hossania Trust, Isphani Building Agrabad.Ctg.	120,000.00
02	Mrs. Nadera Banu	28, Sarsan Raoad, Ctg.	30,000.00
03	Mr. Md. Shamsul Alam	E, M Colony gate, North Patenga, Chattogram	6,000.00
04	Mr Rashedul Alam Mamun	Maier Matha, Alhaji Jane Alam Sowdagor Bari, Chattogram	1,000.00
05	A.K.Co. & A. K Khan Foundation	Battali Hills, Chattogram	500,000.00
06	Mrs. Delwar Begum	Bakalia, Rasul Bag, Forkan Mansion, Chattogram	1,000.00
07	Mr Abu Taher	Bakalia, Rasul Bag, Forkan Mansion, Chattogram	1,000.00
08	Mrs. Shirin Akter	Chanadgaw R/A, Road No.8/1, House-521, Block-B, Chattogram	5,500.00
09	Mrs Ayesha Begum	Amir Bag, R/A, Chattogram	10,000.00
10	Mrs. Faraha Ahmed	6 M.M Ali Road, Dampara , ctg.	5,000.00
11	Jahanara Begum	Road no-3 BADC Road, West Khulshi, ctg.	3,200.00
12	Mr. Abul Kalam Bhuiyan	CDA Agrabad, Chattogram	5,000.00
13	Mrs. Kamrunnesa Begum	Nasirabad Housing Society Chattogram	5,000.00
14	Dr. Sabera Khatun	58, Road No-04, Hill view, East Nasirabad, Chattogram	3,000.00
15	Mrs.Husneara Begum	Hasnahena,332B/401, Madina Masjid Lane, DC Road, Chattogram	1,000.00
16	Unknown Person		515,000.00
17	Mrs. Momotaz Begum	72 Dampara, Ctg.	30,000.00
18	Police Commissioner on Behalf of MMP		100,000.00
19	Mr. Yasin Bhuiyan	House-310, Muktaloy(4th Floor)16, Coater, Dampara, Chattogram	5,000.00
20	Mr. Delewar Hossain	01815519026	1,000.00
21	Late Abu Taher Khan		10,000.00
22	Md. Mashur Rahaman	CDA, Agrabad, Chattogram	5,000.00
23	Mrs. Kanij Salma	O,R Nijam Road, Mohona Apartments, Panchlaish, Chattogram	7,000.00
24	Mr. Md. Ashraf Uddin Khan	O,R Nijam Road, Chattogram	25,000.00
25	Mr. Md. A. A. Kamal Chowdhury		5,000.00
26	Mr. Md. Jahid	Chattogram	500.00



27	Mr. A. H. M Shahid, Late Abu Syed md Wahid, Late Khairunnesa Begum	Ashkar Dighi Par, Jamal Khan, Chattogram	200,000.00
28	Md. Rashed Mahmud	01911271397	1,000.00
29	Dr. Khaled farook		5,000.00
30	Mst. Jannatul Naim	Mehedibag, Chawk Bazar	10,000.00
31	Dr. Muhammad Muntasir Rubayat	Debpahar Lane, College Road, Chattogram	75,000.00
32	Mrs. Nasrin Jahan	Patharghata, Gp, Kotowali, Chattogram	1,000.00
33	Elemantroy School		110,000.00
34	Pro. Dr. Mahamud A Chowdhury Arju		2,000.00
		TOTAL	1,804,200.00



ANJUMAN MUJIDUL ISLAM
Details of Loan To Staff
AS ON 31ST DECEMBER, 2019

Staff Name	Designation	Opening Balance 01.01.2019	Loan given during the year	Total Loan	Recover During the year												Closing Balance 31-12-2019									
					Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19		Total Recover								
Mr. Nural Aman Khokon	Electrician	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mahmudullah Jibon	Carrier	12,000.00	-	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	-	
Mr. Sakkar Ali	Carrier	500.00	-	500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500.00	-
Mr. Samzul Alam	Driver	3,000.00	-	3,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000.00	-
Mr. Salim Nasser	Asst. Director	41,000.00	-	41,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	11,000.00	30,000.00	
Mr. Shahidul Islam	Security Guard	23,000.00	-	23,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	15,000.00	23,000.00	
Total		79,500.00	-	79,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	49,500.00	30,000.00

