

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

We have audited the accompanying financial statements of **ANJUMAN MUFIDUL ISLAM** which comprise the Financial Position as at 31st December 2020, 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 (ISA). 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.

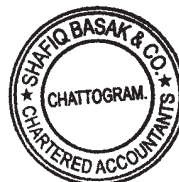
Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **ANJUMAN MUFIDUL ISLAM** as at 31st December, 2020 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 Statement of Financial Position and Statement of Income and Expenditure dealt with by the report are in agreement with the books of account.

S.K. Basak
(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
SIGNED BY : S.K. BASAK , FCA , PARTNER
ENROLMENT NO. 625



Ref. No- SB-CTG-1-28/1554-A/2021

Dated : 10 March 2021

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, 2020.**

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, 2020. 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 time of our verification.

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 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 accounting.



4.00 **ACCOUNTING RECORDS:**

The Organization has maintained following accounting records:

- a) Money receipt book
- b) Cash book
- c) Subsidiary ledgers/registers.
- d) Monthly Receipts and payments
- e) Salary register
- f) Provident fund register.
- g) Attendance register.
- h) Vouchers.
- i) Cheque issue register.

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 1 time in the year 2020. The annual general meeting of Life Members was not held in the 2020 and Sub Committee's meetings held 1 time in this year.

7.00 **MEMBERS:**

The organization has 280 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
- iii) Earn Leave
- iv) Gratuity fund

9.00 **FIXED ASSETS AT COST LESS ACCUMULATED DEPRECIATION:** TK. 246,372,556.00

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 easy of identification of fixed asset & physical verification at the year end.

10.00 **STAFF SALARY:** TK. 1,747,966.00

Staff Salary paid from Anjuman's own account Janata Bank (General fund) A/C No-10221 through cross cheque

11.00 **FESTIVAL BONUS:** TK. 147,970.00

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. 246,297.00

The Organization purchased fuel & lubricants by credit slip from Q.C. Petrol pump, Jamal Khan, Ctg & GEP Holdings Limited, Khulshi, Ctg when the vehicles were in City Area. The amount was paid through Janata Bank (General Fund) A/C No-10221. The fuel and lubricants were also purchased from other petrol pumps by cash when the vehicles were out of City Area. Vehicle number was found in the memo.



13.00	REPAIR & MAINTENANCE OF VEHICLES: The above amount has been spent for repairing and fitting of spare parts of the vehicle .	TK. <u><u>209,019.00</u></u>
14.00	EXPENSES OF THE BURIAL DEAD BODIES: The above amount has been expended for 260 Nos. Dead bodies buried during the year under report. The break up of above dead body is as under:	TK. <u><u>64,438.00</u></u>
	a) Medical forensic.	148
	b) Street dead bodies.	89
	c) Chittagong Medical college Hospital.	9
	d) Chattogram Kendrio Karagar.	2
	e) Royal Hosipital	2
	f) General Hospital	1
	g) Rowfabad Sisu Niketon	8
	h) Forhadabath Samaj Sheba Adhidaptar	1
	TOTAL	<u><u>260</u></u>
15.00	GOVERNMENT TAX EXPENSES : The above amount has been spent for vehicles Fitness Tax & Land Revenue tax.	TK. <u><u>2,700.00</u></u>
16.00	LIFE MEMBERSHIP FEE : Previous Life Member was 279. One Member has been increased during the year. At Present total life member will be 280.	TK. <u><u>115,000.00</u></u>
17.00	A.M.I. ANOWARA ZAKARIA ETIMKHANA. Monthly donation Tk.20,000.00 for December paid to Etimkhana.	TK. <u><u>20,000.00</u></u>
18.00	FOODING EXPENSES: The above amount has been spent for Fooding Purpose which are related with ambulance Service, ambulance driver & for Funeral and collection of dead body.	TK. <u><u>25,460.00</u></u>
19.00	ADVERTISEMENT EXPENSES:	TK. <u><u>-</u></u>
20.00	LOAN TO STAFF: Loan was given to the employee against provident fund (50% of total deposit provident fund to Each Employee). Opening Balance Add: Loan was given to staff during the year Less : Loan Recovered during the year	TK. <u><u>29,000.00</u></u> TK. 30,000.00 TK. - TK. 30,000.00 TK. 1,000.00 TK. <u><u>29,000.00</u></u>
21.00	CASH IN HAND : We could not physically verify the cash in hand as on 31 st December , 2020 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 properly .	TK. <u><u>6,854.00</u></u>



22.00 CASH AT BANK & FDR/MTDR: TK. 21,721,012.00

Zakat Fund: TK. **12,971,288.00**

Agrani Bank Ltd. A/C No: 1678 (S/B Zakat Fund)	TK.	1,749,770.00
Standard Bank Ltd. A/C No: 0266 (Free Friday Clinic Account)	TK.	224,966.00
Standard Bank Ltd. A/C No : 9928	TK.	1,116,599.00
Standard Bank Ltd. A/C No : 0022	TK.	1,094,654.00
Standard Bank Ltd. A/C No : 0021	TK.	1,094,654.00
Standard Bank Ltd. A/C No : 9927	TK.	1,677,570.00
Standard Bank Ltd. A/C No : 9952	TK.	1,196,764.00
Standard Bank Ltd. A/C No : 0225	TK.	2,227,550.00
Standard Bank Ltd. A/C No : 9839	TK.	588,761.00
National Bank Ltd. A/C No : 0025	TK.	2,000,000.00

General Fund: TK. **2,085,931.00**

Janata Bank Ltd. A/C No : 10221 (C/D)	TK.	204,952.00
Janata Bank Ltd. A/C No : 6781 (S/B)	TK.	26,242.00
Janata Bank Ltd. A/C No : 5118 (S/B)	TK.	110,952.00
AB Bank Ltd. A/C No-9289	TK.	598,635.00
Standard Bank Ltd. A/C No : 2923	TK.	569,820.00
Standard Bank Ltd. A/C No : 9867	TK.	575,330.00
Trust Fund: (FDR)	TK.	1,082,613.00
Janata Bank Ltd. A/C No : 4197	TK.	1,082,613.00

BURIAL GROUND FUND: TK. **365,658.00**

Al-Arafah Islami Bank Ltd. A/C No : 10096	TK.	365,658.00
---	-----	------------

DONATION FUND: TK. **236,316.00**

Janata Bank Ltd. A/C No : 7242 (S/B) (Donation Fund)	TK.	236,316.00
--	-----	------------

PF FUND: TK. **266,209.00**

Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	TK.	266,209.00
--	-----	------------

BHABAN TAHABIL TK. **4,712,997.00**

Standard Bank Ltd. A/ C No:0247(Bhaban Tahabil)	TK.	4,712,997.00
---	-----	--------------

i) We have checked All Bank Balances with the Bank Statements and found the same in agreement with the



23.00 **INCOME FROM AMBULANCE SERVICE :** TK. **437,150.00**

Income from Ambulance Service TK. 301,400.00
Mobile Mortuary Service TK. 135,750.00

Anjuman Mufidul Islam Rent their Ambulance. One is used for carrying unclaimed dead body and it is a free service.

Anjuman Mufidul Islam requested to well wishes to hire Ambulance from .M.I. if emergency.

24.00 **EXPENSES FOR AMBULANCE PURPOSE:** TK. **493,483.00**

Fooding for Ambulance purpose	25,460.00
Repair & Maintenance (Vehicles)	209,019.00
Fuel & Lubricants for Ambulance	246,297.00
Commission (Ambulance)	9,290.00
Ambulance fitness & Tax Token	3,417.00

25.00 **EXPENSES FOR BHABAN DEVLOPMENT :**

Opening Balance	1,156,456.00
Add: During the year	6,798,977.00
Closing Blance	7,955,433.00

During our audit time we have observed that the Charity is constructing their office Bhaban from November 2019. The plant of the building duly permission No-2473 date 07/11/2016. Which is till in Work In Progress.

26.00 **DONATION COLLECTION:** TK. **319,535.00**

The above amount has been received from various person and institution during the year.

27.00 **ZAKAT COLLECTION :** TK. **2,493,740.00**

The above amount has been received from various person & institution during the year.

28.00 **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

TAKA: **252,835,469.00**

29.00 **GENERAL NOTES**

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

We have checked the bank balances with the bank statement and found the same agreement with the bank balances.

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.

Yours faithfully,

S.K. Basak
(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
SIGNED BY : S.K. BASAK , FCA , PARTNER
ENROLMENT NO. 625



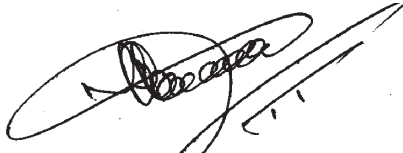
ANJUMAN MUFIDUL ISLAM
STATEMENT OF FINANCIAL POSITION
AS ON 31ST DECEMBER, 2020

	Note No	31-12-2020 Taka	31-12-2019 Taka
ASSETS :			
Non Current Assets:			
Fixed Assets :	04	246,372,556.00	246,913,852.00
Capital Work In Progress (Anjuman Building Constructor	05	7,955,433.00	1,156,456.00
		254,327,989.00	248,070,308.00
Current Assets :			
Cash & Bank Balances	06	2,826,261.00	2,091,047.00
Investment In FDR / MTRD	07	18,901,605.00	24,170,280.00
Loan to Staff	08	29,000.00	30,000.00
		21,756,866.00	26,291,327.00
		276,084,855.00	274,361,635.00
LIABILITIES & MEMBERS FUND :			
Life Members Fund	09	325,000.00	210,000.00
General Fund	10	22,924,386.00	21,316,166.00
		23,249,386.00	21,526,166.00
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
		276,084,855.00	274,361,635.00

The annexed notes 01 to 13 from an integral part of these financial statements.



PRESIDENT



GENERAL SECRETARY



TREASURER

Signed in terms of our separate report of even date.

S. K. Basak
(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
SIGNED BY : S.K. BASAK , FCA , PARTNER
ENROLMENT NO. 625



ANJUMAN MUFIDUL ISLAM
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2020

	31-12-2020 Taka	31-12-2019 Taka
<u>INCOME :</u>		
Ambulance Service	301,400.00	474,600.00
Mobile Mortuary Service	135,750.00	519,840.00
Static Mortuary Service	117,900.00	11,000.00
Donation Collection (Annexure - 04)	319,535.00	1,804,200.00
Bank Interest & FDR Interest	476,894.00	1,750,464.00
Bank Interest & FDR Interest (Zakat Fund)	1,740,886.00	1,457,095.00
Donation (Bhaban Purpose)	-	670,000.00
Donation Collection (Free Friday clinic)	-	1,000.00
Donation for graveyard	13,280.00	20,088.00
Govt. Grant (Dead Body Burial)	-	80,000.00
Zakat Fund Collection (Zakat Fund)	2,493,740.00	3,815,700.00
Miscellaneous income	35,000.00	12,422.00
Hide & Skin	6,260.00	18,090.00
Scholarship Purpose Donation	24,000.00	48,000.00
Donation (Dead Body Purpose)	-	100,000.00
Building Sale(Old Building)	50,000.00	-
Medicine Sale	21,000.00	-
Miscellaneous Income	-	-
All Material Sale (Cement, Admixture & Rebar)	205,000.00	-
Old Cement Bag Sale	2,845.00	-
Tranfer from general Fund (To Building Fund)	5,847,291.00	-
P.F Interest	103,850.00	-
Earnest Money M/S. SS. Enterprise	98,756.00	-
Bank & FDR Interest	78,839.00	-
Tranfer from general Fund	2,156.00	-
	12,074,382.00	10,782,499.00
<u>EXPENDITURE :</u>		
Staff Salary	1,747,966.00	1,617,270.00
Festival allowance	147,970.00	136,370.00
Electricity Bill	31,000.00	41,000.00
EXPENSES FOR AMBULANCE PURPOSE:		
Fooding for Ambulance purpose	25,460.00	50,205.00
Repair & Maintenance - Vehicles	209,019.00	180,644.00
Battery Purchase	-	-
Fuel & Lubricants for Ambulance	246,297.00	367,187.00
Commission (Ambulance)	9,290.00	25,720.00
Bridge Toll	-	-
Ambulance fitness & Tax Token	3,417.00	5,022.00
Car parking	-	-
	493,483.00	628,778.00
Audit Fee	20,000.00	-
AMI Anowara Zakaria Etimkhana(Zakat Fund)	20,000.00	240,000.00
Conveyance of employee	5,825.00	14,540.00



Repair & Maintenance (Office)	23,462.00	33,058.00
Telephone Expenses	19,843.00	19,961.00
WASA Bill	13,967.00	14,113.00
WASA new connection charge	-	-
Help to the Poor (Zakat Fund)	-	10,000.00
Govt. Tax	2,700.00	2,700.00
Postage & Courier	390.00	945.00
Printing & Stationery Exp.	2,964.00	155,088.00
Bank Charge	21,400.00	42,316.00
Bank Charge(Zakat Fund)	23,749.00	29,164.00
Computer Exp.	4,115.00	9,240.00
Newspaper Bill	5,627.00	4,634.00
Expenses for Burial of deed Bodies	64,438.00	43,772.00
Internet Bill	9,450.00	8,400.00
Warm-Cloth Distribution Cost	300.00	-
Free Friday Clinic (Zakat Fund) (Annexure-01)	115,481.00	601,267.00
Gratuity	-	39,330.00
Miscellaneous exp.	25,669.00	5,410.00
CPF	-	278,328.00
CPF Return	-	27,583.00
Poster, Banner, Basket & Crest Manufactured Cost	2,450.00	-
Ambulance Registration Fees	86,664.00	-
Excise Duty	30,000.00	-
Over time allowance	-	-
Scholarship (Zakat Fund) (Note# 13)	-	120,000.00
Zakat Fund Collection Cost(Zakat Fund)	120.00	5,558.00
Miscellaneous exp.(Zakat Fund)	-	850.00
Static M cost	21,905.00	-
Transfer to Zakat & Building Fund	5,847,291.00	-
AGM cost	-	5,730.00
Earn leave	-	138,390.00
Entertainment & Fooding	3,981.00	6,934.00
Hide & Skin collection cost	-	4,670.00
Transfer from Zakat fund to General Fund (Bank Interest)	1,130,500.00	700,000.00
Transfer to Building Fund	2,156.00	-
Depreciation (Note-04)	541,296.00	606,912.00
	10,466,162.00	5,592,311.00
Excess Income over Expenditure	1,608,220.00	5,190,188.00
	12,074,382.00	10,782,499.00

[Signature]

PRESIDENT

[Signature]

GENERAL SECRETARY

[Signature]

TREASURER

Signed in terms of our separate report of even date.

S.K. Basak
(SHAFIQ BASAK & CO.)
CHARTERED ACCOUNTANTS
SIGNED BY : S.K. BASAK , FCA , PARTNER
ENROLMENT NO. 625



ANJUMAN MUFIDUL ISLAM
RECEIPTS & PAYMENTS STATEMENT (GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2020.

		31-12-2020 TAKA
<u>RECEIPTS:</u>		
Opening Balance at 01-01-2020 :		
Cash in hand		10,871.00
Cash at Bank:		
Janata Bank Ltd. A/C No : 6781 (S/B)	225,732.00	
Janata Bank Ltd. A/C No : 10221 (C/D)	405,157.00	
Janata Bank Ltd. A/C No : 7242 (S/B)	711,388.00	
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	1,564,388.00
<u>FDR/MTDR:</u>		
Al-Arafah Islami Bank Ltd. A/C No : 7185	-	
Al-Arafah Islami Bank Ltd. A/C No : 10096	342,334.00	
Standard Bank Ltd. A/C No : 9867	537,261.00	
Standard Bank Ltd. A/C No : 2923	535,406.53	
AB Bank Ltd. A/C No-9289 (P.F)	500,000.00	
Standard Bank Ltd A/C No: 0247	5,446,594.00	
Standard Bank Ltd. A/ C No: 9213	5,337,920.74	
Janata Bank Ltd. A/C No : 4197	1,045,765.00	13,745,281.27
Ambulance Service		301,400.00
Mobile Mortuary Service		135,750.00
Static Mortuary Service		117,900.00
Donation Collection (Annexure - 04)		319,535.00
Bank Interest & FDR Interest		476,894.00
Donation (Bhaban Purpose)		-
Donation (Dead Body Purpose)		-
Donation for graveyard		13,280.00
Govt. Grant (Dead Body Burial)		-
Life Membership fee		115,000.00
Transfer from Zakat Fund(Bank Interest)		1,130,500.00
Loan Recovery		1,000.00
Staff Provident Fund		126,045.00
P.F Interest		103,850.00
Street Collection		-
Miscellaneous Income		35,000.00
		18,196,694.00
<u>PAYMENTS:</u>		
Staff Salary		1,698,966.00
Festival Bonus		147,970.00
Electricity Bill		31,000.00
Audit Fee		20,000.00
Excise Duty		30,000.00
Entertainment & Fooding		3,981.00
Conveyance		5,825.00
Repair & Maintenance (Office)		23,462.00
Land-phone purchase		-
Repair & Maintenance - Vehicles (Capital Expense)		-
Repair & Maintenance - Vehicle		209,019.00



Telephone Expenses	19,843.00	
Transfer General fund to Building Fund	5,847,291.00	
Ambulance Registration Fees	86,664.00	
Bank Charge	21,403.00	
AGM cost	-	
WASA Bill	13,967.00	
Postage & Courier	390.00	
Printing & Stationery Exp.	2,964.00	
Fuel & Lubricants for Ambulance	246,297.00	
Computer Exp.	4,115.00	
Newspaper Bill	5,627.00	
Expenses for Burial of deed Bodies	64,438.00	
Internet Bill	9,450.00	
Anjuman Building Construction	-	
Commission (Ambulance)	9,290.00	
Static M cost	21,905.00	
Asset Purchase	-	
CPF	-	
Poster, Banner, Basket & Crest Manufactured Cost	2,450.00	
CPF Return	-	
Warm-Cloth Distribution Cost	300.00	
Gratuity	-	
Govt. Tax (Land purpose A. Z Eitmkhana)	2,700.00	
Miscellaneous exp.	25,669.00	
Earn leave	-	
Ambulance fitness & Tax Token	3,417.00	
Fooding on duty (Ambulance)	25,460.00	
Contribution Provident Fund	126,045.00	
Transfer to Building Fund	5,446,594.00	
Transfer to Building Fund	493.00	
Transfer to Building Fund	2,156.00	
Closing Balance at 31-12-2020:		
Cash in hand	815.50	
Cash at Bank:		
Janata Bank Ltd. A/C No : 6781 (S/B)	26,242.00	
Janata Bank Ltd. A/C No : 10221 (C/D)	204,952.00	
Janata Bank Ltd. A/C No : 7242 (S/B)	236,316.00	
Janata Bank Ltd. A/C No : 5118 (S/B)	110,952.00	
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	266,209.00	844,671.00

FDR/MTDR:

Al-Arafah Islami Bank Ltd. A/C No : 7185	-	
Al-Arafah Islami Bank Ltd. A/C No : 10096	365,658.00	
Standard Bank Ltd. A/C No : 9867	575,330.00	
Standard Bank Ltd. A/C No : 2923	569,820.00	
AB Bank Ltd. A/C No-9289	598,635.00	
Standard Bank Ltd. A/ C No: 9213	-	
Janata Bank Ltd. A/C No : 4197	1,082,613.00	3,192,056.00
		<u>18,196,694.00</u>



S.K. Basak
(SHAFIQ BASAK & CO.)
 CHARTERED ACCOUNTANTS

ANJUMAN MUFIDUL ISLAM
RECEIPTS & PAYMENTS STATEMENTS (ZAKAT FUND)
FOR THE YEAR ENDED DECEMBER 31, 2020.

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:

Opening Balance at 01.01.2020

		31-12-2020 TAKA
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	1,116,957.00	
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	
		10,939,267.00
		10,940,299.00

Zakat Collection		2,493,740.00
Transfer from General Fund (For Free Friday Clinic)		220,000.00
Donation (Free Friday Clinic)		-
Hide & Skin		6,260.00
Scholarship Purpose Donation		24,000.00
Medicine Sale		21,000.00
Bank & FDR Interest		610,386.00
		3,375,386.00
		14,315,685.00

PAYMENT:

Free Friday Clinic (Annexure : 01)		115,481.00
Help to the Poor		-
Scholarship (Note -13)		-
Zakat Fund Collection Cost		120.00
Salary & wages		49,000.00
Festival Bonus		-
Bank charges		23,750.00
A.M.I.Anoware Zakaria Etimkhana		20,000.00
Transfer to General Fund (Bank Interest)		1,130,500.00
Miscellaneous Expenses		-
Repair & Maintenance- Vehicle (Capital Expense)		-
Printing Bill		-
Advertisement Expense (Anjuman Building Construction Purpose)		-
Hide & Skin collection cost		-
		1,338,851.00

Closing Balance at 31.12.2020

Cash in hand		5,546.00
Cash at Bank :		
Standard Bank Ltd. A/C No : 9927	1,677,570.00	
Standard Bank Ltd. A/C No : 9928	1,116,599.00	
Standard Bank Ltd. A/C No : 9952	1,196,764.00	
Standard Bank Ltd. A/C No : 0225	2,227,550.00	
Standard Bank Ltd. A/C No : 9839	588,761.00	
National Bank Ltd. A/C No : 0025	2,000,000.00	
Standard Bank Ltd. A/C No : 0021	1,094,654.00	
Agrani Bank Ltd A/C No: 1678	1,749,770.00	
Standard Bank Ltd. A/C No: 0266 (Free Friday Clinic Account)	224,966.00	
Standard Bank Ltd. A/C No : 0022	1,094,654.00	
		12,971,288.00
		12,976,834.00
		14,315,685.00

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



ANJUMAN MUFIDUL ISLAM
RECEIPTS & PAYMENTS STATEMENT (BUILDING FUND)
FOR THE YEAR ENDED DECEMBER 31, 2020.

	31-12-2020 TAKA
<u>RECEIPTS:</u>	
Opening Balance at 01.01.2020	
Cash in hand	493.00
Cash at Bank :	
Standard Bank Ltd A/C No: 0247	5,446,594.00
	5,447,087.00
Building Sale(Old Building)	50,000.00
Miscellaneous Income	-
All Material Sale (Cement, Admixture & Rebar)	205,000.00
Old Cement Bag Sale	2,845.00
Transfer from General Fund (Agrani Bank Ltd A/C No: 0247)	
Transfer A/C (From G.F)	5,627,291.00
Earnest Money M/S. SS. Enterprise	98,756.00
Bank & FDR Interest	78,839.00
Transfer from general Fund	2,156.00
	6,064,887.00
	11,511,974.00
<u>PAYMENT:</u>	
Conveyance (Eng. Night up-Down)	8,210.00
Daily Labour	8,000.00
Piling Contractor	876,360.00
M/S SS Enterprise (Sand)	342,408.00
M/S SS Enterprise(Stone)	1,494,737.00
Confidence Cement	1,102,000.00
BSRM Steels Ltd	2,280,000.00
Filling (Sand)	6,607.00
No Objection Certificate	67,323.00
Entertainment & Fooding	300.00
Printing & Stationery	2,698.00
Admixture(Jesq)	76,500.00
Bank Charge	16,848.00
No Objection Certificate(Environment)	242,500.00
Postage	100.00
Miscellaneous Exp	7,236.00
Office Rent (Lions)	50,000.00
V. Rent (Rent to Delivery Purchased Goods)	9,000.00
Mobin Security Salary	160,000.00
Stone Test Bill	48,150.00
	6,798,977.00
Closing Balance at 31.12.2020	
Cash in hand	-
Cash at Bank :	
Standard Bank Limited # 00247	4,712,997.00
	11,511,974.00

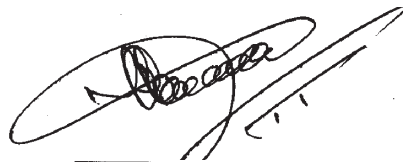


**ANJUMAN MUFIDUL ISLAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020.**

	31-12-2020 TAKA	31-12-2019 TAKA
A. Cash Flows From Operating Activities:		
Cash Receipts	12,074,382.00	10,782,499.00
Paid against Expenditure	(9,924,866.00)	(4,985,399.00)
Net cash from operating activities	<u>2,149,516.00</u>	<u>5,797,100.00</u>
B. Cash flows from Investing Activities:		
Acquisition of property, plant & Equipment	-	(1,000.00)
Investment on FDR	5,268,675.00	(4,241,541.00)
Capital Work In Progress	(6,798,977.00)	(732,074.00)
Loan to Staff	1,000.00	49,500.00
Net Cash from Investing Activities:	<u>(1,529,302.00)</u>	<u>(4,925,115.00)</u>
C. Cash Flows From Financing Activities :		
Provident Fund	115,000.00	-
Net Cash From Financing activities:	<u>115,000.00</u>	<u>-</u>
D. Net Increase/(decrease) in Cash & Cash equivalent (A+B+C)	735,214.00	871,985.00
E. Opening Cash and Cash Equivalents	2,091,047.00	1,219,062.00
F. Closing Cash and Cash equivalents (D+E)	<u>2,826,261.00</u>	<u>2,091,047.00</u>



President



General Secretary



Treasurer



**ANJUMAN MUFIDUL ISLAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER, 2020**

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, Chittagong, 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 Committee:	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 Bangladesh Accounting Standards, applicable laws and regulations.

2.02 Accounting Convention and Assumption:

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

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 managements to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. 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, 2019 for 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 2019 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 at diminishing balance method. Depreciation has been charged on additions to fixed assets for 12 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.



4.00 Property, Plant & Equipment

Name of Assets	C		O		S		T			D E P R E C I A T I O N			W. D. V. Total as on 31.12.2020
	Balance as on 01.01.2020	Addition during the year	Total as on 31.12.2020	Rate (%)	Balance as on 01.01.2020	Charged during the year	Total as on 31.12.2020						
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	1,646,052.00	231,058.00	1,877,110.00	4,390,102.00					
VEHICLES	4,500,000.00	-	4,500,000.00	15	2,699,222.00	270,117.00	2,969,339.00	1,530,661.00					
FURNITURE & FIXTURE	25,800.00	-	25,800.00	15	16,070.00	1,460.00	17,530.00	8,270.00					
MACHINERY	551,450.00	-	551,450.00	10	258,388.00	29,306.00	287,694.00	263,756.00					
TELEPHONE SET	5,950.00	-	5,950.00	10	2,211.00	374.00	2,585.00	3,365.00					
FAN	4,500.00	-	4,500.00	20	3,044.00	291.00	3,335.00	1,165.00					
GATE	1,800.00	-	1,800.00	10	843.00	96.00	939.00	861.00					
COMPUTER	83,200.00	-	83,200.00	20	40,230.00	8,594.00	48,824.00	34,376.00					
2020 TAKA:	251,579,912.00	-	251,579,912.00		4,666,060.00	541,296.00	5,207,356.00	246,372,556.00					
2019 TAKA:	251,578,912.00	1,000.00	251,579,912.00		4,059,148.00	606,912.00	4,666,060.00	246,913,852.00					



	31-12-2020 TAKA	31-12-2019 TAKA
5.00 CAPITAL WORK-IN-PROGRESS:		
(Anjuman Building Construction)		
Opening Balance	1,156,456.00	424,382.00
Add : During the year	6,798,977.00	- 732,074.00
Closing Balance	<u>7,955,433.00</u>	<u>1,156,456.00</u>
6.00 CASH & CASH EQUIVALENTS.		
Cash in hand	6,854.00	12,396.00
Cash at Bank:		
ZAKAT FUND:		
Standard Bank Ltd. A/C No: 0266 (Free Friday Clinic Account)	224,966.00	
Agrani Bank Ltd. A/C No: 1678 (S/B Zakat Fund)	1,749,770.00	514,266.00
	<u>1,974,736.00</u>	<u>514,266.00</u>
TRUST FUND:		
Janata Bank Ltd. A/C No : 6781 (S/B)	26,242.00	225,731.00
	<u>26,242.00</u>	<u>225,731.00</u>
GENERAL FUND:		
Janata Bank Ltd. A/C No : 10221 (C/D)	204,952.00	405,156.00
	<u>204,952.00</u>	<u>405,156.00</u>
DONATION FUND:		
Janata Bank Ltd. A/C No : 7242 (S/B)	236,316.00	711,387.00
	<u>236,316.00</u>	<u>711,387.00</u>
Janata Bank Ltd. A/C No : 5118 (S/B)	110,952.00	87,033.00
	<u>110,952.00</u>	<u>87,033.00</u>
PF FUND:		
Al-Arafah Islami Bank Ltd. A/C No : 1963 (PF)	266,209.00	135,078.00
	<u>266,209.00</u>	<u>135,078.00</u>
	<u>2,826,261.00</u>	<u>2,091,047.00</u>
7.00 FDR/MTDR:		
ZAKAT FUND:		
Standard Bank Ltd. A/C No : 9928	1,116,599.00	1,048,703.00
Standard Bank Ltd. A/C No : 9927	1,677,570.00	1,574,336.00
Standard Bank Ltd. A/C No : 9952	1,196,764.00	1,116,956.00
Standard Bank Ltd. A/C No : 0022	1,094,654.00	-1,023,750.00
Standard Bank Ltd. A/C No : 9839	588,761.00	541,850.00
National Bank Ltd. A/C No : 0025	2,000,000.00	2,000,000.00
Standard Bank Ltd. A/C No : 0225	2,227,550.00	2,095,655.00
Standard Bank Ltd. A/C No : 0021	1,094,654.00	1,023,750.00
	<u>10,996,552.00</u>	<u>10,425,000.00</u>
TRUST FUND:		
Janata Bank Ltd. A/C No : 4197	1,082,613.00	1,045,765.00
	<u>1,082,613.00</u>	<u>1,045,765.00</u>



GENERAL FUND:

Al-Arafah Islami Bank Ltd. A/C No : 7185	-	-
AB Bank Ltd. A/C No : 9289 (FDR)	-	-
AB Bank Ltd. A/C No-9289	598,635.00	500,000.00
Standard Bank Ltd. A/C No : 2923	569,820.00	535,406.00
Standared Bank Ltd. A/C No : 9867	575,330.00	537,261.00
Standard Bank Ltd. A/ C No: 9213	-	5,337,920.00
	1,743,785.00	6,910,587.00

BURIAL GROUND FUND:

Al-Arafah Islami Bank Ltd. A/C No : 10096	365,658.00	342,334.00
	365,658.00	342,334.00

BHABAN TAHABIL:

Standard Bank Ltd. A/ C No:0247(Bhaban Tahabil)	4,712,997.00	5,446,594.00
	4,712,997.00	5,446,594.00
	18,901,605.00	24,170,280.00
	29,000.00	30,000.00

8.00 Loan To Staff (Annexure-03)

9.00 LIFE MEMBER FUND:

Opening Balance	210,000.00	210,000.00
Add: Received During the year	115,000.00	-
Closing Balance	325,000.00	210,000.00

10.00 General Fund

Opening Balance (01-01-2020)	21,316,166.00	16,125,978.00
Add: Donation Received	-	-
	21,316,166.00	16,125,978.00
Add: Excess income Over Expenditure	1,608,220.00	5,190,188.00
Closing Balance (31-12-2020)	22,924,386.00	21,316,166.00

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	776,443.00
Add : Collection During the year	126,045.00	123,914.00
	902,488.00	900,357.00
Less : Adjustment	126,045.00	123,914.00
Closing Balance	776,443.00	776,443.00

13.00 Scholarship to 4 Muslim Students (Zakat Fund) :

Md. Hasan	-	60,000.00
Naium Bosar Khan	-	60,000.00
	-	120,000.00



14.00 NUMBER OF EMPLOYEES

13 Persons

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



ANJUMAN MUFIDUL ISLAM
Details of Free Friday Clinic
AS ON 31ST DECEMBER, 2020

ANNEXURE: 01

PARTICULERS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Doctor Remuneration	20,000.00	4,000.00	-	-	-	-	-	-	-	-	-	-	24,000.00
Pharmacist Salary	5,000.00	5,000.00	2,500.00	-	-	-	-	-	-	-	-	-	12,500.00
Doctor's Assistant Fee	1,750.00	350.00	-	-	-	-	-	-	-	-	-	-	2,100.00
Medicine Bill	-	-	74,623.00	-	-	603.00	-	-	-	-	440.00	-	75,666.00
Miscellaneous Exp.	-	500.00	-	-	-	-	-	-	-	-	-	-	500.00
Entertainment	500.00	100.00	-	-	-	-	-	-	-	-	-	-	600.00
Medical Accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinical Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Stationery & Photocopy	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-	-	-	-	-	-	-
Conveyance	75.00	40.00	-	-	-	-	-	-	-	-	-	-	115.00
Diagnosis Bill	-	-	-	-	-	-	-	-	-	-	-	-	-
Banner	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TAKA	27,325.00	9,990.00	77,123.00	-	-	603.00	-	-	-	-	440.00	-	115,481.00



ANJUMAN MUFIDUL ISLAM
DETAILS OF DONATION COLLECTION (GENERAL FUND)
FOR THE YEAR ENDED DEC 31,2020

ANNEXURE: 02

SL.NO	NAME OF DONNAR	ADDRESS	AMOUNT
01	Mr. Mirza Salman Isphani	Hossania Trust ,Isphani Building Agrabad.Ctg.	120,000.00
02	Elemantrory School		50,000.00
03	Mrs. Nadera Banu	28, Sarsan Raoad, Ctg.	12,500.00
04	Mrs. Farah Ahmed	6 M.M Ali Road, Dampara , ctg.	2,000.00
05	Shafiq Basak & Co.	109, Agrabad Commercial Area	10,000.00
06	Mrs. Nujhad Sabrin	33, Mehedibag, Chattogram	1,000.00
07	Mr. Mehedi Nasrullah Al- Amin	Flat No-391, Block-I, Road No-04, Bashundhara R/A, Dhaka	1,100.00
08	Jahanara Begum	Road no-3 BADC Road, West Kholshi, ctg.	1,000.00
09	Mr. Chanchal Mahamud	01715052111	10,235.00
10	Mrs. Meherunnesa		10,000.00
11	Mrs. Aklima Akter Akhi	01760486048	3,000.00
12	Alhaj Mohammad Ilias	01815524199	10,000.00
13	Mr. Md. Awlad Hossain	01706912141	4,000.00
14	Late Aftab Hossain Family	01706912142	5,000.00
15	Mr. Saddam Hossain Khan	01719312433	2,000.00
16	Mrs. Dilwara Begum	01879585213	1,000.00
17	Mr. Md. Abu Taher	01879585213	1,000.00
18	Mr. Sheikh Mohammad Nizamul Hoque	01711720807	2,000.00
19	Jahanara Begum	Road no-3 BADC Road, West Kholshi, ctg.	2,000.00
20	Mr. Md. Shahin	01818252959	700.00
21	Eng. A.M.M. Jia Hossain	01720199252	30,000.00
22	Mrs. Momotaj Begum		30,000.00
23	Mrs. Hamida Banu	01831416464	10,000.00
24	Abul kalam Bhuiyan	01713094449	1,000.00
		TOTAL	319,535.00



