

Arpon-Dorpon Memorial Foundation (ADMF)

Auditor's Report and Financial Statements For the year ended December 31, 2024

SHIRAZ KHAN BASAK & CO.
CHARTERED ACCOUNTANTS

R.K Tower

86, Bir Uttam C.R Datta Road, (312 Sonargaon Road), Level-10 & 06, Hatirpool,
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Independent Auditors' Report To Arpon-Dorpon Memorial Foundation (ADMF)

Report on the Audit of the Financial Statements Opinion

We have audited the financial statements of "Arpon-Dorpon Memorial Foundation (ADMF)" which comprise the Statement of Financial Position as at December 31, 2024 and the Statement of Comprehensive Income and Expenditure, Statement of Receipts & Payments for the year then ended, and General information, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of "Arpon-Dorpon Memorial Foundation (ADMF)" as at December 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs and other applicable laws 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 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.

Auditor's 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





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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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- 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.

Place: Dhaka

Date: 16 09 2025



Chaity Basak, FCA (Enrol. 1772)

Partner

Shiraz Khan Basak & Co.

Chartered Accountants

DVC: 250916177218930068

Arpon-Dorpon Memorial Foundation (ADMF)
Statement of Financial Position
As at 31 December 2024

Particulars	Notes	Amount in BDT	
		31-Dec-2024	31-Dec-2023
Assets			
Non-current assets			
Property, furniture & fixture and equipment	3	799,179	889,688
Investment in securities and others		-	-
		<u>799,179</u>	<u>889,688</u>
Current assets			
Cash and cash equivalents	4	54,831	62,901
		<u>854,010</u>	<u>952,589</u>
Total assets			
		<u><u>854,010</u></u>	<u><u>952,589</u></u>
Funds and liabilities			
Funds			
Capital fund	5	819,510	895,089
Reserve fund and others		-	-
		<u>819,510</u>	<u>895,089</u>
Current-liabilities			
Accrued expenses	6	34,500	57,500
Other current liabilities		-	-
		<u>34,500</u>	<u>57,500</u>
		<u>34,500</u>	<u>57,500</u>
Total liabilities			
		<u><u>854,010</u></u>	<u><u>952,589</u></u>
Total fund and liabilities			
		<u><u>854,010</u></u>	<u><u>952,589</u></u>

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

A. S. Hossain
Treasurer

Os
Secretary

amr
Chairperson, Governing Body

Signed in terms of our separate of even date annexed.



Chaity Basak

Chaity Basak, FCA (Enr # 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
DVC: 2509161772A8938068

Place: Dhaka
Date: 16 09 2025

Arpon-Dorpon Memorial Foundation (ADMF)
Statement of Income and Expenditure
For the year ended 31 December 2024

Particulars	Notes	Amount in BDT	
		31-Dec-2024	31-Dec-2023
Income			
Donar (Local) grants		989,766	848,457
Income from healthcare services		2,350	6,080
Income from books & royalty		-	-
Income from bank interest		1,958	722
Total Income		994,074	855,259
Expenditure			
Salary and allowances		341,600	280,294
Travel allowances		4,790	14,246
Utility bill		136,386	83,763
Entertainment		20,462	17,730
Stationeries		17,980	6,852
Program/ events		305,958	451,985
Education scholarship		111,600	-
Honorarium		-	37,500
Miscellaneous		2,990	7,205
Bank charges		2,583	2,324
Audit Fees		34,500	28,750
Tax deducted at sources		294	108
Depreciation (Annexure-A)		90,510	104,255
Total expenditure		1,069,652	1,035,013
Excess of income over expenditure transferred to capital fund		(75,579)	(179,754)
Total		994,074	855,259

Singned in terms of our separate of even date annexed.

A. S. Haque
Treasurer

[Signature]
Secretary

[Signature]
Chairperson, Governing Body

Singned in terms of our separate of even date annexed.



Place: Dhaka
Date: 16 09 2025

[Signature]
Chaity Basak, FCA (Enr # 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
DVC:2509161772AS938068

Arpon-Dorpon Memorial Foundation (ADMF)
Statement of Receipts and Payments
For the year ended 31 December 2024

Particulars	Amount in BDT	
	31-Dec-2024	31-Dec-2023
Receipts		
Opening balance:	62,901	110,149
Cash in hand	-	-
Cash at bank	62,901	110,149
Donation:		
Relatives from founding Member & Others	166,650	768,457
Education scholarship donation from friend's of founding member	-	10,000
Muslin Aid	-	50,000
Founding member & Chief Executive of ADMF	89,766	20,000
Donation from friend of founding member	733,350	-
	989,766	848,457
Book Royalty	-	-
Received from healthcare services	2,350	6,080
Received from bank interest	1,958	722
Total	1,056,974	965,408
Payments		
Salary and allowances	341,600	280,294
Travel allowances	4,790	14,246
Utility bill	136,386	83,763
Entertainment	20,462	17,730
Furniture & fixtures	-	-
Computer & equipment	-	500
Stationeries	17,980	6,852
Program/ events	305,958	451,985
Education scholarship	111,600	-
Honorarium	-	37,500
Miscellaneous	2,990	7,205
Audit fees	57,500	-
Bank charges	2,583	2,324
Tax deducted at sources	294	108
Total payments	1,002,143	902,507
Closing balance:	54,831	62,901
Cash in hand	-	-
Cash at bank	54,831	62,901
Total	1,056,974	965,408

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

A. S. Haque
Treasurer

[Signature]
Secretary

[Signature]
Chairperson, Governing Body

Signed in terms of our separate of even date annexed.



[Signature]
Chaity Basak, FCA (Enrl # 1772)
Partner

Shiraz Khan Basak & Co.
Chartered Accountants

DVC:2509161772AS938068

Place: Dhaka

Date: 16 09 2025

Arpon-Dorpon Memorial Foundation (ADMF)

Notes to The Financial Statements

As at and for the year ended 31 December 2024

1.0 Background:

Arpon- Dorpon Memorial Foundation is women led a non-profit and non-political voluntary non governmental organization. The founders of the foundation are former Director General (Grade-1), NGO Affairs Bureau, Prime Minister's Office, Government of the People's Republic of Bangladesh Mr. Md. Rashadul Islam and his wife Prof. Sharmina Parvin. The couple's two infant sons Shadmam Absar Arpon and Adnan Rashad Dorpon died in 1992 and 1994 respectively. The couple believes that if their two sons were alive, they would have done all kinds of good deeds in the society. From that belief, with the aim of keeping two lost children alive through public welfare and self-awakening activities, in 2009, in Muktarpur village under Chougachha Upazila of jashore district, they started activities by establishing Arpon-Dorpon Srrti Pathagar in 2009 with own funds. From the begining, the library has been doing limited public welfare work besides providing opportunities for local people to read books. When Arpon-Dorpon Memorial Foundation was established as a non-profit and non-political voluntary organization under the Societies Registration Act- 1860 in 2016 (Registration No. S-12301/2016), Arpon-Dorpon Srrti Pathagar is made into an internal organization of the foundation. The organization was registered with the Bureau of NGO Affairs in January 2022 under the Foreign Grants (Voluntary Activities) Regulation Act, 2016 (Registration No. 3285).

1.1 Mission

Doing good deeds according to one's ability and inspiring others to do good deeds.

1.2 Vision

To establish a competitive society in good deeds

1.3 Objectives

- * Building a fair society where everyone practice purity in real life;
- * Publication of motivational and self-instructional books;
- * Growing good habits by organizing book reading and practicing purity competitions;
- * Undertaking various developmental socio-economic activities for disadvantaged
- * To educate the underprivileged and meritorious students of the society in technical and ICT based education;
- * Creating awareness among the students in favor of practicing religion and ethical values in real life;
- * Playing an active role in achieving the education goal outlined in SDG 4;
- * Providing primary health care of the underprivileged people and setting up community clinics/hospitals, if needed;
- * Increasing public awareness on health and nutrition;
- * Implementation of income geneating programs to improve the condition of life of the underprivileged people of the society;



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- * Providing assistance to the underprivileged families of the society in performing social and religious rituals;
- * Women education and women empowerment;
- * Empowering underprivileged helpless women;
- * Creating opportunities for the disabled and the elderly people to keep pace with the mainstream of society;
- * Providing relief and accommodation to the helpless people during calamities and encourage other people taking part in this work;
- * Organizing educational meetings/seminars/workshops;
- * To eliminate unemployment through implementation of human-resource development and poverty alleviation programs;
- * Taking Steps to protect the environment, plant trees and counter the adverse effects of climate change;
- * Formulate and implement programs to increase public awareness to prevent life-threatening diseases;

1.4 Working area

Initially, the activities were started with the development of the backward people of Chougachha Upazila of Jashore District, but now the countrywide activities have been started for the development of the disadvantaged backward people.

1.5 Registered Address

Head Office

Alta Plaza (4th Floor), House No. 01, Road No. 10, Dhanmondi, Dhaka-1205.

Local Office/Branch Office

(1) Arpon-Dorpon Srti Pathagar, Muktarpur, Chougachha, Jashore.

(2) Haji Abdul Jalil Healthcare Center, Muktarpur, Chougachha, Jashore.

2.0 Significant Accounting Policies:

2.1 Basis of Accounting:

Accounts of the organization were maintained on accrual accounting basis, that is all income actually received / due were taken as income and all expenditure / payments actually made / due during the year was taken as expenditure. This has resulted in making the financial statements more meaningful and accurate for reporting and monitoring purpose.



2.2 Grants and Donation Accounting:

Project grants and donations related to operations (revenue) are recognizing as income for the relevant period and shown in income statement below the net income from operations. Grants and donations for periods beyond the current operating year recorded under liabilities as deferred grant revenue. Loan funds and fixed assets are directly recorded in the balance sheet. No grants and donations in kind were received by Arpon-Dorpon Memorial Foundation (ADMF) during the year under reporting.

2.3 Preparation of Balance Sheet:

The balance sheet of Arpon-Dorpon Memorial Foundation (ADMF) has been prepared by consolidating the ledger balance at the closing date of accounts. The balance sheet for the year ended 30 June is certified by the Arpon-Dorpon Memorial Foundation (ADMF) management, brought forwarded the previous balance.

2.4 Accounting records:

Separate books of accounts were maintained by Arpon-Dorpon Memorial Foundation (ADMF) as provisions of the general standards and financial regulations of the country.



Arpon-Dorpon Memorial Foundation (ADMF)

Statement of financial position

As at and for the year ended 31 December 2024

Notes	Particulars	Amount in BDT	
		31-Dec-2024	31-Dec-2023
3.00	Property, furniture & fixture and equipment		
	Opening balance at cost	1,215,043	1,214,543
	Add: Acquisition during the year	-	500
	Less: Adjustment/ write-off during the year	-	-
	Property, furniture & fixture and equipment	1,215,043	1,215,043
	Accumulated depreciation as on 01 Jan-2023	325,355	221,099
	Add: Depreciation charged during the year	90,510	104,255
	Less: Adjustment/ write-off during the year	-	-
	Accumulated depreciation as on 31-Dec-2024	415,864	325,355
		799,179	889,688

A schedule of Fixed assets is given in Annexure-A

4.00	Cash and cash equivalents		
	Cash in hand	-	-
	Cash at bank:	54,831	62,900
	Agrani Bank Limited, Mohakhali Br. A/c-0200008591411	12,946	56,560
	Agrani Bank Limited, Jessore Br. A/c-0200009069900	41,885	6,340
		54,831	62,900
5.00	Capital fund		
	Opening fund	895,089	1,074,843
	Add: Net surplus/ (deficit)	(75,579)	(179,754)
		819,510	895,089
6.00	Accrued expenses		
	Audit fees	34,500	57,500
		34,500	57,500



Arpon-Dorpon Memorial Foundation (ADMF)
Fixed Assets Schedule
As at 31 December 2024

Annexure- A

Particulars	Cost				Rate of Dep.	Depreciation				Written down value as on 31-Dec-2024
	Balance as 01-Jan-2024	Addition during the year	Adjustment during the year	Total as on 31-Dec-2024		Balance as 01-Jan-2024	Charged during the year	Adjustment /Write-off during the year	Total as on 31-Dec-2024	
Land	52,000	-	-	52,000		-	-	-	-	52,000
Building	1,000,000	-	-	1,000,000	10%	271,000	72,900	-	343,900	656,100
Furniture and Fixtures	98,000	-	-	98,000	10%	18,620	7,938	-	26,558	71,442
Computer and Printers	65,043	-	-	65,043	33%	35,735	9,672	-	45,406	19,637
Laboratory Equipment	-	-	-	-	10%	-	-	-	-	-
Vehicles	-	-	-	-	15%	-	-	-	-	-
Books and Periodical	-	-	-	-	10%	-	-	-	-	-
Grand Total	1,215,043	-	-	1,215,043		325,355	90,510	-	415,864	799,179



Arpon-Dorpon Memorial Foundation (ADMF)
Fixed Assets Schedule
As at 31 December 2024

Annexure- A

Particulars	Cost			Rate of Dep.	Depreciation				Written down value as on 31-Dec-2024
	Balance as 01-Jan-2024	Addition during the year	Adjustment during the year		Balance as 01-Jan-2024	Charged during the year	Adjustment /Write-off during the year	Total as on 31-Dec-2024	
Land	52,000	-	-		-	-	-	-	52,000
Buildind	1,000,000	-	-	10%	271,000	72,900	-	343,900	656,100
Furniture and Fixtures	98,000	-	-	10%	18,620	7,938	-	26,558	71,442
Computer and Printers	65,043	-	-	33%	35,735	9,672	-	45,406	19,637
Laboratory Equipment	-	-	-	10%	-	-	-	-	-
Vehicles	-	-	-	15%	-	-	-	-	-
Books and Periodical	-	-	-	10%	-	-	-	-	-
Grand Total	1,215,043	-	-		325,355	90,510	-	415,864	799,179

