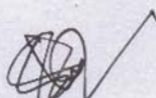
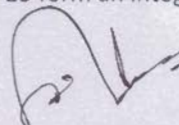


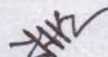
YOUNG POWER IN SOCIAL ACTION (YPSA)
Consolidated Statement of Financial Position
As at June 30, 2017

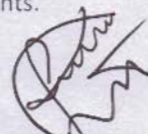
| | Notes | Amount in Taka | |
|------------------------------------|-------|--------------------|--------------------|
| | | June 30, 2017 | June 30, 2016 |
| ASSETS: | | | |
| Non Current Assets: | | | |
| Property, plant & equipment | 5 | 44,142,210 | 40,905,200 |
| | | 44,142,210 | 40,905,200 |
| Current assets: | | | |
| Investment | 6 | 85,338,560 | 54,623,360 |
| Inventories | 7 | 15,495 | 415,807 |
| Advances & deposits | 8 | 38,728,221 | 33,325,632 |
| Loan with groups | 9 | 654,884,983 | 511,304,955 |
| Grant Receivables | 10 | - | 500 |
| Cash & Cash equivalent | 11 | 61,526,121 | 45,680,630 |
| | | 840,493,380 | 645,350,884 |
| Total Assets | | 884,635,590 | 686,256,084 |
| FUND: | | | |
| Funds & Grants | 12 | 175,033,704 | 126,906,708 |
| | | 175,033,704 | 126,906,708 |
| LIABILITY: | | | |
| Savings & accrued interest | 13 | 228,183,772 | 174,448,604 |
| Loan account | 14 | 419,958,886 | 323,991,868 |
| School development fund | 15 | 130,785 | 130,785 |
| Insurance fund MF & E | 16 | 19,065,076 | 17,917,995 |
| PKSF (DIISP) fund | 17 | 524,804 | 524,804 |
| Loan loss provision | 18 | 11,360,018 | 15,307,426 |
| Liabilities for expenses | 19 | 5,904,160 | 11,839,500 |
| Employee provident fund | 20 | 19,767,419 | 14,048,394 |
| Staff security fund | 21 | 1,220,000 | 640,000 |
| Remittance fund | 22 | 500,000 | 500,000 |
| Liabilities for grants | 23 | 2,986,966 | - |
| | | 709,601,886 | 559,349,376 |
| Total Fund and Liabilities: | | 884,635,590 | 686,256,084 |

The annexed notes 1 to 25 form an integral part of these financial statements.


 President
 YPSA


 Chief Executive
 YPSA


 Treasurer
 YPSA


 Director (Finance)
 YPSA

Place Chittagong
 Dated: November 15, 2017




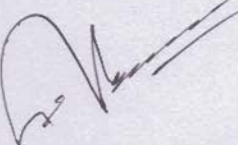

A. Qasem & Co.
 Chartered Accountants

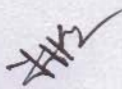
**YOUNG POWER IN SOCIAL ACTION (YPSA)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2017**


| | Notes | Amount in Taka | |
|--|-------|--------------------|--------------------|
| | | June 30, 2017 | June 30, 2016 |
| INCOME : | | | |
| Grants & Donation | 24.00 | 253,225,698 | 179,866,362 |
| Local contributions | 25.00 | 56,140,980 | 36,823,249 |
| Bank interest | | 5,231,405 | 9,110,916 |
| Sale of office document & other sales service | | 2,554,966 | 578,042 |
| Service charge collection from MF & E programme | | 133,959,445 | 89,742,236 |
| | | 451,112,494 | 316,120,805 |
| EXPENDITURE : | | | |
| Administrative expenses | | 31,453,271 | 33,298,663 |
| Travel & per diem | | 9,880,424 | 9,228,448 |
| Programme cost | | 185,281,748 | 115,753,079 |
| Salary & allowances | | 136,535,937 | 120,391,748 |
| Interest on borrowings | | 18,733,017 | 10,684,864 |
| Human resource/Organization development | | 1,592,153 | 3,211,095 |
| Loan loss Provision (LLP) | | 14,679,479 | 4,733,938 |
| Interest paid to S & I society MF & ME members savings | | - | 6,440,942 |
| Loss on disposal on Asset (HRDC Ctg & Closed project) | | 79,086 | - |
| Audit fee | | 237,750 | 211,228 |
| Organizational Contribution to YPSA project | | - | 1,141,432 |
| VAT, TAX & Rates | | - | 231,987 |
| Depreciation | | 4,512,632 | 4,324,924 |
| | | 402,985,497 | 309,652,348 |
| Net Surplus during the year | | 48,126,997 | 6,468,457 |

The annexed notes 1 to 25 form an integral part of these financial statements.


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YPSA

Place Chittagong
Dated: November 15, 2017




A. Qasem & Co.
Chartered Accountants

YOUNG POWER IN SOCIAL ACTION (YPSA)
Consolidated Statement of Receipts and Payments
For the year ended June 30, 2017.

| | Amount in Taka | |
|--|----------------------|----------------------|
| | June 30, 2017 | June 30, 2016 |
| Opening balance: | | |
| Cash in hand | 381,907 | 427,050 |
| Cash at bank | 45,298,723 | 55,091,491 |
| | 45,680,630 | 55,518,541 |
| Receipts: | | |
| Grants & Donation | 253,225,698 | 189,961,319 |
| Local contribution | 46,270,634 | 78,046,705 |
| Received from Overhead cost & Program cost | 8,413,631 | 14,706,611 |
| Direct Income (Training vanues, foods, fees, Rfreshment & Sponsorship fees) | 7,118,709 | 7,018,211 |
| Rental Income (office rent, utilities, camera,multimedia, laptop, vehicle) | 2,712,330 | 1,881,661 |
| Sale of office document & other sales service | 2,865,616 | 262,535 |
| Advance realized | 23,743,178 | 50,204,275 |
| Loan received from PKSF | 272,970,000 | 190,700,000 |
| Loan received from borrowed fund | 17,442,700 | 45,499,365 |
| Accounts Payable | 1,523,371 | 2,061,876 |
| Group savings collection | 163,235,390 | 133,302,130 |
| Service charge collection MF & E | 125,367,877 | 91,308,741 |
| Loan collection (Principal) | 882,333,972 | 654,389,502 |
| YPSA Saving & Investment society Fund | 1,748,750 | 468,100 |
| FDR & Bank Interest | 6,574,312 | 9,110,916 |
| Sale of goods | - | 578,042 |
| Employee PF collection | 10,457,325 | 7,192,390 |
| Staff security fund | 700,000 | - |
| Insurance fund of MF & E | 7,715,735 | 7,730,542 |
| Revenue stamp sale | - | 299,850 |
| Encashment of FDR & other investment | 10,859,788 | - |
| Tax/Vat collection from staff/customers/suppliers | 1,102,788 | 366,072 |
| Grants received for transfer to projects accounts | 104,057,364 | - |
| Remittance Fund | 2,408,107 | 5,426,508 |
| | 1,952,847,277 | 1,490,515,351 |
| Total Fund available: | 1,998,527,907 | 1,546,033,892 |

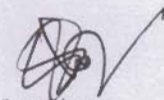


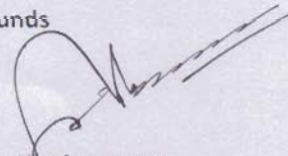
Payments:


| | | |
|---|----------------------|----------------------|
| Capital expenditure (fixed assets) | 7,463,391 | 1,654,921 |
| Salary & allowances | 133,627,581 | 117,603,757 |
| Human resource/Organization development | 1,193,746 | 2,934,971 |
| Administrative expenses | 39,112,262 | 29,586,285 |
| Programme cost | 162,009,533 | 92,073,281 |
| Loan refund to borrowers | 188,380,842 | 135,708,922 |
| Accounts Payable Paid | 8,911,825 | 6,153,762 |
| Audit fee | - | 1,000 |
| Advance paid | 54,676,450 | 64,232,788 |
| Loan disbursement | 1,025,444,000 | 824,648,600 |
| Travel & per diem | 9,322,005 | 8,738,372 |
| Interest on borrowings | 18,864,823 | 10,684,864 |
| Interest on member savings(Micro credit Program) | - | 5,948,690 |
| YPSA Saving & Investment society Fund Deposit | - | 468,100 |
| Payment against liabilities | - | 92,550 |
| Revenue stamp purchase | 398,296 | 309,145 |
| Saving withdrawal | 111,248,972 | 89,543,470 |
| Investment-savings & Other | 43,749,988 | 2,782,001 |
| Long Term Investment & Other investments | - | 450,000 |
| FDR & Other Investment /LLP | - | 6,774,311 |
| Petty Cash & impressed fund | - | 34,504 |
| Withdrawn from PF (Staff) | 4,738,300 | 885,410 |
| Staff security fund refund | 120,000 | - |
| VAT payment from customers | 876,612 | 652,814 |
| Investment to land development/ housing society/FSF | - | 6,521,080 |
| Other Invest & Payment | - | 679,524 |
| Purchase of goods for sales center | - | 310,322 |
| Remittance paid | - | 5,426,508 |
| Health Insurance claim | 6,568,654 | 3,945,592 |
| Loan loss provision expenses | 18,626,887 | - |
| Grants transfer against received | 101,667,619 | 81,507,717 |
| Total Payments | 1,937,001,786 | 1,500,353,262 |


Closing balance:

| | | |
|-----------------------------------|----------------------|----------------------|
| Closing cash in hand | 1,169,573 | 381,907 |
| Closing cash at bank | 60,356,548 | 45,298,723 |
| Total application of funds | 61,526,121 | 45,680,630 |
| | 1,998,527,907 | 1,546,033,892 |


President
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Place Chittagong
Dated: November 15, 2017




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Chartered Accountants