

AUDITOR'S REPORT

ON

YOUNG POWER IN SOCIAL ACTION (YPSA)

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
For the year ended from July'2021 to June'2022**

**SUBMITTED BY
AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS**

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Web: www.ahmed-zaker.com

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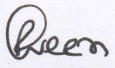
74, Sk. Mujib Road (3rd Floor),
Agrabad C/A, Chattogram-4000
Bangladesh.

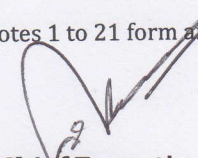


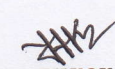
YOUNG POWER IN SOCIAL ACTION (YPSA)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As on 30th June, 2022

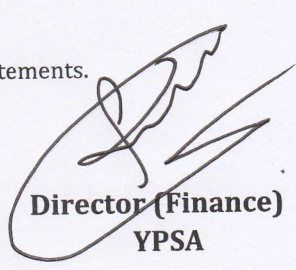
| Particulars | Notes | Amount (BDT) | |
|-------------------------------------|-------|----------------------|----------------------|
| | | 30.06.2022 | 30.06.2021 |
| Assets: | | | |
| Non Current Assets: | | | |
| Property, Plant & Equipment's | 6.00 | 157,119,342 | 93,216,412 |
| Investment | 7.00 | 58,813,158 | 107,161,120 |
| | | 215,932,500 | 200,377,532 |
| Current assets: | | | |
| Advances , Deposits, Prepayments | 8.00 | 72,980,895 | 56,590,584 |
| Loan to Beneficiaries-EDP | 9.00 | 2,262,673,158 | 1,801,543,787 |
| Grant Receivables-EDP | 10.00 | 6,366,619 | 6,706,376 |
| Cash/Bank & Cash equivalent | 11.00 | 195,069,674 | 179,197,285 |
| | | 2,537,090,347 | 2,044,038,032 |
| Total Assets | | 2,753,022,848 | 2,244,415,564 |
| Fund & Liabilities | | | |
| Fund: | | | |
| Fund & Grants | 12.00 | 418,035,354 | 335,161,248 |
| | | 418,035,354 | 335,161,248 |
| Liabilities: | | | |
| Loan account | 13.00 | 1,346,003,588 | 1,131,574,093 |
| Liabilities for expenses | 14.00 | 23,786,862 | 18,788,971 |
| Members Saving (EDP and S&I) | 15.00 | 803,620,882 | 665,086,082 |
| Reserve Fund-EDP | 16.00 | 54,612,582 | 43,839,717 |
| Loan loss provision-EDP | 17.00 | 85,208,880 | 44,387,360 |
| Liabilities for grants | 18.00 | 21,078,303 | 4,336,055 |
| Income Tax Provision | 19.00 | 676,397 | 1,242,036 |
| | | 2,334,987,494 | 1,909,254,316 |
| Total Fund & Liabilities | | 2,753,022,848 | 2,244,415,564 |

The annexed notes 1 to 21 form an integral part of these financial statements.



President
YPSA


Chief Executive
YPSA


Treasurer
YPSA


Director (Finance)
YPSA

Location: Chattogram
Dated: 15th October, 2022

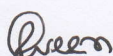

Ahmed Zaker & Co.
Chartered Accountants
DVC:2210150893AS249104
Signed By:
Arup Chowdhury FCA
Partner



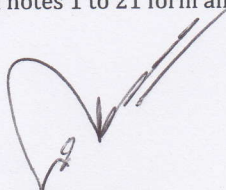
YOUNG POWER IN SOCIAL ACTION (YPSA)
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
For the year ended from July'2021 to June'2022

| Particulars | Notes | Amount (BDT) | |
|--|-------|----------------------|--------------------|
| | | 30.06.2022 | 30.06.2021 |
| Income: | | | |
| Grants | 20.00 | 672,120,193 | 436,992,479 |
| Service Charge from Loan disbursement-EDP | | 443,589,597 | 348,177,173 |
| Rental & Other Office Services | | 2,017,150 | - |
| Bank Interest | 21.00 | 7,303,819 | 5,788,144 |
| Total | | 1,125,030,761 | 790,957,796 |
| Expenditures | | | |
| Administrative Cost | | 72,898,713 | 62,865,885 |
| Travel & Peridium | | 19,070,362 | 15,363,748 |
| Salary & Benefits | | 358,188,279 | 321,434,440 |
| Human Resources And Organizational Development | | 2,472,835 | 4,313,214 |
| Direct Program Cost | | 477,661,808 | 243,444,811 |
| Service Charges-PKSF & Others-EDP | | 66,253,346 | 62,362,367 |
| Loss On Disposal Of Assets-EDP | | 289,383 | - |
| Loan Loss Provision (LLP)-EDP | | 40,821,520 | 18,060,053 |
| Audit Fee | | 70,000 | 65,000 |
| Income Tax Provision | | 676,397 | 1,242,036 |
| Grant Transfer To Donor | | - | 694,916 |
| Depreciation | | 7,010,832 | 5,560,688 |
| Total Expenditure | | 1,045,413,477 | 735,407,158 |
| Net Surplus /Deficit | | 79,617,284 | 55,550,638 |
| Total | | 1,125,030,761 | 790,957,796 |

The annexed notes 1 to 21 form an integral part of these financial statements.



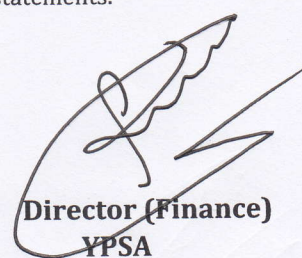
President
YPSA



Chief Executive
YPSA



Treasurer
YPSA



Director (Finance)
YPSA



Ahmed Zaker & Co.
Chartered Accountants
DVC:2210150893AS249104
Signed By:
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 15th October, 2022

YOUNG POWER IN SOCIAL ACTION (YPSA)
CONSOLIDATED STATEMENT OF RECEIPTS & PAYMENTS
 For the year ended from July'2021 to June'2022

| Particulars | Amount in BDT | |
|--|----------------------|----------------------|
| | 30.06.2022 | 30.06.2021 |
| Opening Balance : | | |
| Cash In Hand | 369,073 | 342,323 |
| Cash At Bank | 178,780,747 | 169,695,732 |
| | 179,149,820 | 170,038,055 |
| Receipts: | | |
| Grants | 668,382,202 | 436,294,047 |
| Local Contribution | - | 41,175,077 |
| Overhead Cost Receipts | - | 24,082,963 |
| Direct Income: | | |
| Service Charge From Loan Disbursement | 447,144,382 | 395,895 |
| Training Venue, Fees, Food & Refreshment | - | 1,285,900 |
| Consultancy Service | - | 23,041,660 |
| Indirect Income/Other Income: | | |
| Rental & Other Office Services | 20,429,070 | - |
| Bank Interest | 7,303,819 | 8,016,850 |
| Current Liabilities: | | |
| Loans Payable | 850,146,383 | 683,316,609 |
| Liabilities for expenses | 32,412,339 | 21,888,199 |
| Non Current Liabilities: | | |
| Members Saving (EDP and S&I) | 547,576,098 | 790,809,189 |
| Current Assets: | | |
| Loan to Beneficiaries-EDP | 3,187,833,629 | 2,443,317,294 |
| Advances , Deposits, Prepayments | 64,047,478 | 64,748,488 |
| Grants Received | 513,790,536 | 226,536,148 |
| Investment Encashment | 63,800,000 | 12,750,000 |
| Fund Transfer From Projects | 55,621 | 700,335 |
| | 6,402,921,556 | 4,778,358,654 |
| Total | 6,582,071,375 | 4,948,396,710 |
| Payments: | | |
| Administrative Cost | 37,930,156 | 81,739,136 |
| Travel & Perdiem | 17,030,793 | 13,521,834 |
| Salary & Benefits | 353,227,414 | 300,049,236 |
| Human Resources And Organizational Development | 2,453,975 | 1,894,332 |
| Direct Program Cost | 364,520,855 | 215,322,347 |
| Service Charges-PKSF & Others-EDP | 66,248,543 | 64,098,082 |
| Fixed Assets | 69,680,086 | 48,107,802 |
| Non Current Liabilities: | | |
| Members Saving (EDP and S&I) | 438,419,528 | 319,412,081 |
| Current Assets: | | |
| Loan to Beneficiaries-EDP | 3,651,315,500 | 2,805,397,020 |
| Investments | 15,452,038 | 77,020,677 |
| Advances , Deposits, Prepayments | 108,347,770 | 98,175,064 |
| Current Liabilities: | | |
| Loans Payable | 642,828,494 | 458,136,048 |
| Liabilities for expenses | 122,038,920 | 59,956,562 |
| Grants Transfer | 496,928,552 | 226,416,669 |
| Members Saving (S&I)-Transfer | 621,781 | |
| Total Payment | 6,387,044,406 | 4,769,246,890 |
| Closing Balance : | | |
| Cash In Hand | 278,321 | 369,073 |
| Cash At Bank | 194,748,648 | 178,780,747 |
| | 195,026,970 | 179,149,820 |
| Total | 6,582,071,375 | 4,948,396,710 |

Queen
 President
 YPSA

[Signature]
 Chief Executive
 YPSA

[Signature]
 Treasurer
 YPSA

[Signature]
 Director (Finance)
 YPSA








**YOUNG POWER IN SOCIAL ACTION (YPSA)
CONSOLIDATED STATEMENT OF CHANGES IN CAPITAL FUND
FOR THE YEAR ENDED 30TH JUNE 2022**


| Particulars | Amount In BDT | |
|---|--------------------|--------------------|
| | 30-Jun-22 | 30-Jun-21 |
| Balance as on 01 July, 2021 | 335,161,249 | 275,906,953 |
| Add: Surplus/(Deflict) during the year | 79,617,282 | 55,550,638 |
| Add/(Less): Prior year Adjustment | 707,287 | - |
| Add/(Less): Adjustment | (359,159) | - |
| Add/Less: Transferred From/To other Project | 2,908,697 | 3,703,658 |
| Balance as at 30 June, 2022 | 418,035,355 | 335,161,249 |

The annexed notes 1 to 21 form an integral part of these financial statements.


**President
YPSA**


**Chief Executive
YPSA**


**Treasurer
YPSA**


**Director (Finance)
YPSA**

