

PRIVATE AND CONFIDENTIAL
AUDITOR'S REPORT AND ACCOUNTS

OF

PATHWAY

House No. 02, Road No. 06, Senpara Parbata,
Kafrul, Mirpur, Dhaka-1216, Bangladesh.

For the year ended 30th June, 2024

HAFIZ AHMED & Co.

CHARTERED ACCOUNTANTS

Mukta Bangla Shopping Complex, Room No-26 (4th Floor),
Mirpur-1, Dhaka-1216, E-mail: hafizahmed.co@gmail.com



Auditors Report

We have audited the accompanying Statement of Financial Position **PATHWAY** which comprise the Statement of Financial Position as at 30th June, 2024 or related Statement of Income & Expenditure and Statement of Receipts and Payment to the accounts for the year then ended 30th June, 2024 and a significant accounting policies and other explanatory notes.

Management Responsibilities for the financial

PATHWAY management is responsible for preparing and fair presentation of these financial statements in accordance with International financial reporting standard, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

Auditor's Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted on our audit in accordance with International Standards on Auditing (ISA), as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Those standers require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement.

Opinion

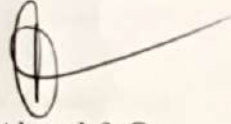
In our opinion, the financial statements present fairly, in all materials respects, the financial position of **PATHWAY** as at 30th June, 2024 and its financial performance and its cash flows for the year ended 30th June, 2024 in accordance with International Financial Reporting Standard (IFRS) and other applicable laws and regulations.

We are also report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- In our opinion, proper books of accounts as required by law have been kept by the **PATHWAY**. So far as it appeared from our examination of those books;
- In our opinion, the Statement of Financial Position and Statement of Income & Expenditure to the Account dealt with by the report are in agreement with the books of accounts.

Place: Dhaka
Date:




Hafiz Ahmed & Co.
Chartered Accountants

PATHWAY

House No. 02, Road No. 06, Senpara Parbata, Kafrul,

Mirpur, Dhaka-1216, Bangladesh.

Statement of Financial Position

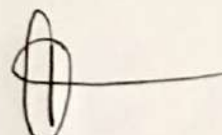
As on 30th June, 2024

Particulars	Note	Amount in Tk.	
		30.06.2024	30.06.2023
<u>Property & Assets :</u>			
<u>Non Current Assets:</u>			
		257,173	235,748
Property, Plant & Equipment	6.00	257,173	235,748
<u>Current Assets</u>			
	5.00	108,528	113,568
Cash in Hand		6,162	3,568
Cash at Bank		102,366	110,000
		365,701	349,316
<u>Fund & Liabilities :</u>			
<u>Fund Account</u>			
		360,701	349,316
Equity/Fund Account		360,701	349,316
<u>Current Liabilities:</u>			
		5,000	-
Liabilities for Expenses (Audit Fee)		5,000	
		365,701	349,316

Signed in terms of our separate report of even date annexed

Date:
Place: Dhaka.




Hafiz Ahmed & Co.
Chartered Accountants

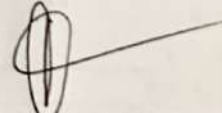
PATHWAY

House No. 02, Road No. 06, Senpara Parbata, Kafrul,
Mirpur, Dhaka-1216, Bangladesh.
Income & Expenditure Accounts
For the year ended 30th June - 2024

Particulars	Note	Amount (BDT)
Income		
Donors Fund/Support (Global Giving Fund)	1.00	4,820,000
Livestock Earning		550,000
Driving Training School		2,300,000
Member Admission Fee		450
Members Subscription		25,200
Donation from ED		225,000
Local Donation		1,000,000
Total Income		8,920,650
Expenditure		
Salary and Benefit	4.00	2,279,000
Education Program		200,000
Health Program		320,000
Water and Sanitation		105,000
Environment Program		92,000
Agriculture Development Program		205,600
Income Generation Program invest	3.00	1,185,000
Relief and Rehabilitation		1,000,000
Skill Training and Leadership Training		345,000
Road Safety Program		350,000
Socio-economic Development of Third Genders		1,488,000
Anti-drug Program		215,600
Youth and Voluntary Program		165,000
Admin/support Cost	2.00	923,880
Bank Charge		1,610
Audit Fee		5,000
Depreciation		28,575
Excess of Income over Expenditure		11,385
Total Expenditure		8,920,650

Date:
Place: Dhaka




Hafiz Ahmed & Co.
Chartered Accountants

PATHWAY

House No. 02, Road No. 06, Senpara Parbata, Kafrul,
Mirpur, Dhaka-1216, Bangladesh.
Statement of Receipts and Payments
For the year ended 30th June - 2024

Particulars	Notes	Amount in Tk.
		FY 2023-2024
Opening Balance:		
Cash in hand		3,568
Cash at Bank		110,000
Receipts:		
Donors Fund/Support	1.00	4,820,000
Livestock Earning		550,000
Driving Training School		2,300,000
Member Admission Fee		450
Members Subscription		25,200
Donation from ED		225,000
Local Donation		1,000,000
Total Receipts		9,034,218

Payments		
Salary and Benefit	4.00	2,279,000
Education Program		200,000
Health Program		320,000
Water and Sanitation		105,000
Environment Program		92,000
Agriculture Development Program		205,600
Income Generation Program invest	3.00	1,185,000
Relief and Rehabilitation		1,000,000
Skill Training and Leadership Training		345,000
Road Safety Program		350,000
Socio-economic Development of Third Genders		1,488,000
Anti-drug Program		215,600
Youth and Voluntary Program		165,000
Admin/support Cost	2.00	923,880
Bank Charge		1,610
Office Equipment		50,000
Closing Balance:		
Cash in Hand		6,162
Cash at Bank		102,366
Total Payments		9,034,218



PATHWAY

House No. 02, Road No. 06, Senpara Parbata, Kafrul,
Mirpur, Dhaka-1216, Bangladesh.

Notes

For the year ended 30th June, 2024

1.00 Abouts the Organization:

PATHWAY is a Non-Government, Non-Political and Social Development Organization formed with the active initiative of a few development professionals, social workers, educationist and philanthropist to improve the socio-economic & social conditions of disadvantaged people. Address: House No. 02, Road No. 06, Senpara Parbata, Kafrul, Mirpur, Dhaka-1216, Bangladesh. The Organization was established in December 1992 duly registered with the Directorate of Social Welfare Registration No-Dh-02851 Date: 21/12/1992, NGO Affairs bureau Registration No: 778 Date: 28/11/1993. Department of Youth Development Registration No 21 Date 28/03/2018 and Bangladesh Film Censor Board Registration No. FC-04/2021/311 Date: 31/05/2021. The major activities of this organization are too aware the community people, providing education and training, environment awareness, women & Child program, Maternity Awareness program, IGA Project, Education Program, anti-drug Project, Climate Change Awareness program, Disability Development and Rehabilitation Program, Women and Child Legal Rights Program, Health and Nutrition Awareness Program, Relief Distribution Skill Development Training Program, Livelihood Development Program for Working peoples, Road Safety Program, Argiculture Development Program, Right Based Program, Street Children education, disable child education, sewing and computer Training etc. To implement these programs necessary funds have been manged from Donor, members, and community contribution, local donation and other sources etc.

2.00 Objective of Audit

Major objectives of the audit are:

- Preparation of accounts covering all organizations transaction during the period under audit and to review the efficiency and capacity in managing of the organization.
- Verification of expensess to ensure that expenses are supported by adequate vouchers/documents to justify payments. The expenses related to organization and recorded on standard documents showing payees, amount, purpose and date of disbursement along with original bill, invoice and receipts etc. and also to ensure compliance with appropriate rules and regulations and compare actual expenses with budget.
- To review the internal control and fund management system and make suitable recommendations.

3.00 Accounting Records

Separate cash book, ledger and other books of documents were maintained by the organization as per provisions of the agreement and accounting standard.

4.00 Accounting Basis:

Accounts of the organization was 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 period was taken as expenditure. This has been resulted in making the financial statements more meaningful and accurate for reporting and monitoring purpose.



PATHWAYHouse No. 02, Road No. 06, Senpara Parbata, Kafrul,
Mirpur, Dhaka-1216, Bangladesh.**Notes****For the year ended 30th June, 2024**

Note	Particulars	Amount in Tk.
1.00	Donors Fund/Support	
	Fund from Miraj Brothers	1,200,000
	Fund from Bike Haat	900,000
	Fund from M/S Shahin Enterprise	1,650,000
	Fund from Global giving	70,000
	Local Donation	1,000,000
	Total	4,820,000
2.00	Admin/Support Cost	
	Office Rent	384,000
	Electric Bill	28,600
	Office supplies monthly	16,540
	Non-consumable supplies	12,000
	Phone/Mobile Bill	18,740
	Travelling	70,000
	Compose and Printing	35,000
	Communication with donors and authority	100,000
	Survey	25,000
	Bank Charge and others	8,000
	Entertainment	14,000
	Photocopy, Photography etc	25,000
	EC Meeting	12,000
	AGM for general members	140,000
	Audit	5,000
	Evaluation	15,000
	Internet Bill	15,000
	Total	923,880
3.00	Income Generation Program Invest	
	Livestock Rearing	160,000
	Driving Training School	825,000
	Portal	200,000
	Total	1,185,000



4.00 Salary and Benefit

ED Remuneration	420,000
Coordinator Salary	360,000
Program Officer Salary	300,000
Director Salary	240,000
Assistant Director Salary	240,000
Training Coordinator Salary	240,000
Accountant Salary	180,000
Office Assistant Salary	144,000
Service staff Salary	120,000
Wages	35,000
Total	2,279,000

5.00 Cash in hand & Bank Balance

Cash in hand	6,162
Cash at Bank	102,366
Total	108,528

6.00 Property, Plant & Equipment

Opening Balance	235,748
Add: Addition during the year	50,000
Less: Depreciation during the year	(28,575)
Total	257,173

