

PRIVATE & CONFIDENTIAL

**AUDITORS' REPORT
&
ACCOUNTS**

Voice & Views

Vill. & Post – Baghata,
Upzila – Narsindi Sadar , District- Narsindi.

Consolidated Financial Report
For the year ended December 31, 2017



SHAFIQ MIZAN RAHMAN & AUGUSTINE
Chartered Accountants

CORPORATE OFFICE :

137/D/1, JAHANARA GARDEN
FLAT NO. 3/A (2ND FLOOR)
GREEN ROAD, DHAKA-1205.
TEL : 9134631, 9134634
CELL : 01711 521279, 01552 375810, 01726 094618,
01755 799775, 01717 034157
FAX : 880-2-9354341 880-2-9856006

BRANCH OFFICE :

EASTERN COMMERCIAL COMPLEX
SUITE # 1205 (12th FLOOR)
73 KAKRAIL, DHAKA-1000.
TEL : 9354649, 9354341
FAX : 880-2-9354341
E-MAIL : mizan6005@yahoo.com



শফিক মিজান রহমান এন্ড আগষ্টিন
SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS

RTNERS :

D. ABDUR RAHMAN, FCA
M. HUSSAIN AHMED, FCA
K.M. MIZANUR RAHMAN, FCA
AUGUSTINE DIPAK KARMAKAR, FCA

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E-MAIL : memim55@yahoo.com, augdip@yahoo.com
a.rahman220@gmail.com, ahmed.hussain78661@gmail.com

f :

Date :

AUDITOR'S REPORT

We have audited the accompanying Statement of Consolidated Balance Sheet of "Voice & Views" Funded by Abilis Foundation - Finland, South Asia Women's Fund - Srilanka and Karuna Foundation - Nepal. Vill. & Post - Baghata, Upzila - Narsindi Sadar, District- Narsindi, Bangladesh Comprise Consolidated Balance Sheet as at December 31, 2017 and the related Statement of Consolidated Income and Expenditure and Statement of Consolidated Receipts & Payments for the period ended on that date. The preparation of these financial statements is the responsibility of the Voice & Views management. Our responsibility is to express an independent opinion on these financial statements based on our Audit.

Basis of Audit:

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

In our opinion, the above mentioned financial statement, in all material respect, present a true and fair view of the financial position of the Voice & Views as at December 31, 2017 and of the result of its operations for the period ended on that date.

We also report that:

- 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 we have made due verification thereof;
- In our opinion, proper books of account, in generally accepted manner have been kept "Voice & Views" for it's so far as it appeared from our examination of those books;
- The Consolidated Balance Sheet, statement of Consolidated Income and Expenditure and Statement of Consolidated Receipts and Payments dealt with this report are in agreement with the books of account.

SHAFIQ MIZAN RAHMAN & AUGUSTINE
✓ CHARTERED ACCOUNTANTS

Date: Dhaka
September 10, 2018

**SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS**

**Voice & Views
Statement of Consolidated Balance Sheet
As at December 31, 2017**

| <u>PROPERTY AND ASSETS:</u> | <u>NOTES</u> | <u>TAKA</u> |
|-------------------------------------|---------------------|--------------------|
| Fixed Assets | 11.00 | 110,772 |
| Cash at Bank Balance | 12.00 | 5,454 |
| Total | | 116,226 |
| <u>FUND AND LIABILITIES:</u> | | |
| Fund Account | 13.00 | 59,171 |
| Loan | | 27,055 |
| Provision for Audit Fee | | 30,000 |
| Total | | 116,226 |

Executive Director

Signed in terms of our separate report of even date annexed.



**SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS**

**Dated: Dhaka
September 10, 2018**

SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS

Voice & Views

Statement of Consolidated Income and Expenditure
For the year ended December 31, 2017

| Particulars | Strengthen Women's Rights | Promoting Inclusive Education | Awareness Development on Burn Accidents | Total Taka |
|-------------|------------------------------|-------------------------------------|--|------------|
| | Taka | Taka | Taka | Taka |

Income :

| | | | | |
|----------------|----------------|----------------|----------------|----------------|
| Grant Received | 396,000 | 188,160 | 222,719 | 806,879 |
| Local Donation | - | 43,500 | - | 43,500 |
| Total | 396,000 | 231,660 | 222,719 | 850,379 |

Expenditure :

| | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Personnel Expenses | 181,020 | 64,015 | 100,125 | 345,160 |
| Administration Cost | 63,050 | - | 18,388 | 81,438 |
| Program Cost | 81,530 | 113,301 | 65,946 | 260,777 |
| Educational Materials | - | 18,816 | - | 18,816 |
| Other Expenses (Overhead) | 4,026 | - | - | 4,026 |
| Infrastructure Modification | - | 17,400 | - | 17,400 |
| Material Development | - | 26,100 | - | 26,100 |
| Audit Fee | 10,000 | 10,000 | 10,000 | 30,000 |
| Depreciation | 3,357 | 1,908 | 2,226 | 7,491 |
| Total Expenditure | 342,983 | 251,540 | 196,685 | 791,208 |
| Surplus/(Deficit) during the year | 53,017 | (19,880) | 26,034 | 59,171 |
| Total | 396,000 | 231,660 | 222,719 | 850,379 |



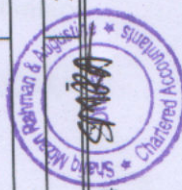
Voice & Views
Statement of Consolidated Receipts & Payments
For the year ended December 31, 2017

| Particulars | Strengthen Women's Rights | | Promoting Inclusive Education | | Awareness Development on Burn Accidents | | Total Budget | Total Cost |
|-------------------------|---------------------------|---------|-------------------------------|---------|---|---------|--------------|------------|
| | Budget | Cost | Budget | Cost | Budget | Cost | | |
| Receipts: | | | | | | | | |
| Opening Balance | - | - | - | - | - | - | - | - |
| Grant Received | - | 396,000 | - | 188,160 | - | 222,719 | - | 806,879 |
| Loan from Voice & Views | - | - | - | 27,055 | - | - | - | 27,055 |
| Local Donation | - | - | - | 43,500 | - | - | - | 43,500 |
| Total | - | 396,000 | - | 258,715 | - | 222,719 | - | 877,434 |

| | | | | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|---------|-----------|---------|
| Payments: | | | | | | | | |
| Personnel Expenses | 72,540 | 181,020 | 64,000 | 64,015 | 240,300 | 100,125 | 376,840 | 345,160 |
| Administration Cost | 78,000 | 63,050 | - | - | 54,990 | 18,388 | 132,990 | 81,438 |
| Program Cost | 180,960 | 81,530 | 115,500 | 113,301 | 242,100 | 65,946 | 538,560 | 260,777 |
| Educational Materials | - | - | 19,000 | 18,816 | - | - | 19,000 | 18,816 |
| Other Expenses (Overhead) | 52,260 | 4,026 | - | - | 5,760 | - | 58,020 | 4,026 |
| Infrastructure Modification | - | - | 17,400 | 17,400 | - | - | 17,400 | 17,400 |
| Material Development | - | - | 26,100 | 26,100 | - | - | 26,100 | 26,100 |
| Office Equipment | 6,240 | 54,700 | - | - | 30,150 | 32,000 | 36,390 | 86,700 |
| Furniture & Fixture | 3,900 | 6,220 | 19,000 | 19,083 | 10,890 | 6,260 | 33,790 | 31,563 |
| Total Payment | 393,900 | 390,546 | 261,000 | 258,715 | 584,190 | 222,719 | 1,239,090 | 871,980 |

| | | | | | | | | |
|-------------------------|---|-------|---|---|---|---|---|-------|
| Closing Balance: | | | | | | | | |
| Cash in Hand | - | 5,454 | - | - | - | - | - | 5,454 |
| Cash at Bank | - | 69 | - | - | - | - | - | 69 |
| | - | 5,385 | - | - | - | - | - | 5,385 |

| | | | | | | | | |
|--------------|---|---------|--|---------|---|---------|-----------|---------|
| Total | - | 396,000 | | 258,715 | - | 222,719 | 1,239,090 | 877,434 |
|--------------|---|---------|--|---------|---|---------|-----------|---------|



SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS

Voice & Views

Notes to the Financial Statement

For the year ended December 31, 2017

1.00 SCOPE OF AUDIT:

We have carried out our examinations in accordance with generally accepted auditing standards and accordingly it included test of such accounting records and such other auditing procedures as were considered necessary and found feasible under the circumstances. The audit was conducted at the Head Office of the Organization Vill. & Post – Baghata, Upzila – Narsindi Sadar, District- Narsindi, Bangladesh Where necessary books of Accounts, Vouchers etc. were produced by the management of the organization.

2.00 LEGAL STATUS OF THE ORGANIZATION:

Voice and Views started its activities since January 2014 as a non profit, non government & voluntary social welfare organization. It is registered with Social Welfare Registration No.N-0538 dated 03.02.2015 and also registered with NGO Affairs Bureau of Bangladesh vide Registration No. 3046, dated 25.10.2016 under the Foreign Donation (Voluntary Activities) Ordinance.

3.00 OBJECT OF THE ORGANIZATION:

It work toward, better education, create agriculture employment women's empowerment and make arrange to stay Govt. land for landless people by different activities such as, drama, sports and musicale arrangement, More over it works for development of member and employee make available training collaboration with Govt. and public company and take initiative of man kind activities and implement it effectively.

4.00 MANAGEMENT OF THE ORGANIZATION:

The Affairs of the Organization have been entrusted to an Governing Body consisting of 7(Seven) members elected in the Annual General Meeting (AGM). The following persons were in the committee during the period of our audit.

| SL No. | Name | Designation |
|--------|------------------------|-----------------------------|
| 1 | Mrs. Jannatul Ferdous | Chairperson |
| 2 | Mrs. Rokeya | Vice- Chairperson |
| 3 | Mr. Md. Billal Hossain | General Secretary |
| 4 | Mr. Ali Hossain | Assistant General Secretary |
| 5 | Mrs. Tania | Treasurer |
| 6 | Mrs. Samsunnahar | Legal Secretary |
| 7 | Mrs. Nargis | Women's & Child Secretary |



**SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS**

PROJECT OF VOICE & VIEWS DURING THE YEAR.

- ♣ To Strengthen Voice & Views as and Organization Working on Disability and Women's Right.
- ♣ Promoting Inclusive Education for the Children and Adult Women with Disabilities at the Community of Bagherhat Union of Narshindi District.
- ♣ Awareness Development on Burn Accidents for Prevention of Disabilities at Community areas of Bangladesh.

NAME OF DONOR.

- ♣ South Asia Women's Fund - Srilanka
- ♣ Abils Foundation - Finland
- ♣ Karuna Foundation - Nepal

SIGNIFICANT ACCOUNTING POLICIES:

- ♣ The financial statements have been prepared under historical cost convention and on cash basis.
- ♣ Grant recognized as income when it is received.
- ♣ Fixed assets have been shown at cost less depreciation. Depreciation has charged on reducing balance method.

ACCOUNTING RECORDS:

The organization maintains a double column cash book, ledger book, salary register, Chaque register Resolution Book and separate books of accounts were maintains by the organization for each Program.

REPORTING:

This report covers one year from January 01, 2017 to December 31, 2017.

FINANCIAL STATEMENT:

The following financial statement are prepared and presented for management information purpose:

- ♣ Statement of Consolidated Financial Position as at December 31, 2017.
- ♣ Statement of Consolidated Income and Expenditure for the year ended December 31, 2017.
- ♣ Statement of Consolidated Receipts and Payments for the year ended December 31, 2017.



11.00 Fixed Assets:

Break up of above is as under:

Balance as on 01.01.2017.

Addition during the year

Less: Accumulated Depreciation

12.00 Cash at Bank Balance:

Break up of above is as under:

Cash in hand

Cash at Bank:

Sonali Bank Ltd. (A/C No.1719002066709)

13.00 Fund & Liabilities:

Break up of above is as under:

Balance as on 01.01.2017.

Add/Less: Surplus/(Deficit) during the year

14.00 Grant Received Tk. 806,879.

Break up of above is as under:

| Name of Donor | Date | Taka |
|------------------------------------|------------|----------------|
| South Asia Women's Fund - Srilanka | 04.04.2017 | 396,000 |
| Abils Foundation - Finland | 04.04.2017 | 188,160 |
| Karuna Foundation - Nepal | 21.06.2017 | 222,719 |
| Total Grant | | 806,879 |

7



| Strengthen Women's Rights | Promoting Inclusive Education | Awareness Development on Burn Accidents | Total Taka |
|---------------------------|-------------------------------|---|------------|
| Taka | Taka | Taka | Taka |

| | | | |
|---------------|---------------|---------------|----------------|
| - | - | - | - |
| 60,920 | 19,083 | 38,260 | 118,263 |
| 60,920 | 19,083 | 38,260 | 118,263 |
| 3,357 | 1,908 | 2,226 | 7,491 |
| 57,563 | 17,175 | 36,034 | 110,772 |

| | | | |
|--------------|----------|----------|--------------|
| 69 | - | - | 69 |
| 5,385 | - | - | 5,385 |
| 5,454 | - | - | 5,454 |

| | | | |
|---------------|-----------------|---------------|---------------|
| - | - | - | - |
| 53,017 | (19,880) | 26,034 | 59,171 |
| 53,017 | (19,880) | 26,034 | 59,171 |