#### 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 (2<sup>ND</sup> FLOOR) GREEN ROAD, DHAKA-1205.

TEL: 9134631, 9134634

CELL: 01711 521279, 01552 375810, 01726 094618,

01755 799775, 01717 034157 FAX 980-2-9354341 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 BM HUSSAIN AHMED, FCA K.M. MIZANUR RAHMAN, FCA IGUSTINE DIPAK KARMAKAR, FCA 137/D/1, JAHANARA GARDEN, FLAT NO. 3/A (2ND FLOOR)

GREEN ROAD, DHAKA-1205.

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01755 799775, 01717 034157

FAX: 880-2-9354341, 880-02-9856006 E-MAIL: memim55@yahoo.com, augdip@yahoo.com

a.rahman220@gmail.com, ahmed.hussain78661@gmail.com

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:

- a) 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;
- c) 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.

Date: Dhaka

September 10, 2018

SHAFIQ MIZAN RAHMAN & AUGUSTINE

CHARTERED ACCOUNTANTS

#### SHAFIQ MIZAN RAHMAN & AUGUSTINE CHARTERED ACCOUNTANTS

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

PROPERTY AND ASSETS:		NOTES		TAKA
Fixed Assets		11.00		110,772
Cash at Bank Balance		12.00		5,454
Total			70	116,226
FUND AND LIABILITIES:				
Fund Account Loan		13.00	4	59,171 27,055
Provision for Audit Fee				30,000
Total			68 243	116,226
	10,000	18,000		
	<b>Executive Direc</b>	tor		

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

Dated: Dhaka September 10, 2018 SHAFIQ MIZAN RAHMAN & AUGUSTINE CHARTERED ACCOUNTANTS

#### 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 :				
	396,000	188,160	222,719	806,879
Grant Received Local Donation	390,000	43,500	-	43,500
Total	396,000	231,660	222,719	850,379
Totai			4	
Expenditure:				No.8
Personnel Expenses	181,020	64,015	100,125	345,160
Administration Cost	63,050	1000 -	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	3 8 8	26,100
	10,000	10,000	10,000	30,000
Audit Fee	3,357	1,908	2,226	7,491
Depreciation  Total Expenditure	342,983	251,540	196,685	791,208
Surplus/(Deficit) during the year		(19,880)	26,034	59,171
Total	396,000	231,660	222,719	850,379



Voice & Views

or r ayments	For the year ended December 31, 2017
ed Receipts	December 3
Statement of Consolidated Kecelpts & Laymont	vear ended
Statement o	For the

Education         Accidents         Budget         Total         Total           Budget         Cost         Budget         Cost         Budget         Toget           -         188,160         -         222,719         -         -           -         27,055         -         222,719         -         -           -         43,500         -         -         -         -           -         27,055         -         -         -         -           -         43,500         -         -         -         -           -         24,900         18,388         132,990         -           115,500         113,301         242,100         65,946         538,560           19,000         18,816         -         5,760         -         58,020           17,400         -         -         5,760         -         58,020           17,400         -         -         5,760         -         26,100           26,100         25,115         -         -         26,100           261,000         258,715         584,190         222,719         1,239,090           -         -			W	Dromoting		Awareness	CHESS	-	
Budget   Cost	Particulars	Strengthen   Right	Women's	Fromoung		Developmen Accide	it on Burn ents	Total	Total Cost
Balance Received Towns Voice & Views Freeived Town Voice & Views Freeived Town Voice & Views Town Voice & Vi	Auto Para Sana	Budget	Cost	Budget	Cost	Budget	Cost		
Received Freeived Free & Views Free view of State of Stat	Receipts:								
Promotion   Prom	Opening Balance	•			071 001		277 719		806.879
rom Voice & Views    Donation   Continual Materials   Continual Ma	Grant Received	- OH	396,000	1	27 055				27,055
Donation   Donation	Loan from Voice & Views				43,500				43,500
ents:         -         396,000         -         258,715         -         212,719           nel Expenses         72,540         181,020         64,000         64,015         240,300         100,125           am Cost         78,000         63,050         -         54,990         18,388           am Cost attional Materials         180,960         81,530         115,500         113,301         242,100         65,946           Expenses (Overhead)         52,260         4,026         -         26,100         26,100         -         -           Attucture Modification         6,240         54,700         17,400         17,400         -         -           Attucture & Fixture         6,240         54,700         -         -         30,150         6,260           Large Balance:         393,900         390,546         261,000         258,715         584,190         222,719           In Hand         5,385         -         -         -         -         -         -           A Bank         -         5,385         -         -         -         -         -           A Sa,715         -         -         -         -         -         -	Local Donation								
e Equipment         Control         65,240         181,020         64,015         240,300         100,125           am Cost         72,540         181,020         64,015         240,300         100,125           am Cost         78,000         63,050         113,301         242,100         65,946           am Cost         18,816         242,100         65,946         -           Expenses (Overhead)         52,260         4,026         17,400         17,400         -           ctructure Modification         -         26,100         26,100         26,100         -         -           rial Development         6,240         54,700         -         30,150         32,000         -           e Equipment         6,240         54,700         19,000         19,083         10,890         6,260           Ing Balance:         -         -         -         -         -         -           in Hand         -         -         -         -         -         -           at Bank         -         -         -         -         -         -			396,000		258,715	-	222,719	1	877,434
Expenses	Total								
18,020 63,050 54,990 18,388 19,000 18,816 - 54,990 18,388 19,000 18,816 - 5,760 19,000 18,816 - 5,760 26,100 26,100 26,100 3,900 6,220 19,000 19,083 10,890 6,260	Payments:		000 101	0000	64.015	240 300	100.125	376.840	345,160
faterials faterials faterials for cost faterials faterials for cost faterials faterials for cost faterials faterials for cost faterials faterials faterials for cost faterials fater	Personnel Expenses	72,540	181,020	04,000	610,40	54 000	18 388	132,990	81,438
faterials       52,260       81,530       115,500       113,301       242,100       65,940         es (Overhead)       52,260       4,026       -       -       5,760       -         Modification       -       -       26,100       26,100       -       -         elopment       6,240       54,700       -       30,150       6,260         ixture       3,900       6,220       19,000       19,083       10,890       6,260         nt       -       5,454       -       -       -       -       -         nt       -       5,386       -       -       -       -       -         solution       -       -       -       -       -       -       -         solution       -       -       -       -       -       -       -       -         status       - <td>Administration Cost</td> <td>78,000</td> <td>63,050</td> <td>1</td> <td></td> <td>34,990</td> <td>16,200</td> <td>570 560</td> <td>75077</td>	Administration Cost	78,000	63,050	1		34,990	16,200	570 560	75077
faterials       52,260       4,026       -       19,000       18,816       -       -         es (Overhead)       52,260       4,026       -       5,760       -	December Cont	180,960	81,530	115,500	113,301	242,100	65,946	238,300	10,017
52,260 4,026	Program Cost	1		19,000	18,816	-	1	19,000	18,810
6,240	Educational Materials	096 65	4.026	1	1	5,760	1	58,020	4,026
6,240	Other Expenses (Overhead)	207,70		17,400	17,400			17,400	17,400
6,240 54,700	Infrastructure Modification	Tree in the same		26,100	26,100	-		26,100	26,100
aure 393,900 390,546 261,000 258,715 584,190 222,719 6.260 6	Material Development	6740	54 700			30,150	32,000	36,390	86,700
e: - 5,454 5,385 5,385	Office Equipment	3 900	6,220	19,000	19,083	10,890	6,260	33,790	31,563
5,454 6,985 5,385	Furniture & Fixture	303 000	300 546	261.000	258.715	584,190	222,719	1,239,090	871,980
5,454	Total Payment	393,900	0+0,000	1					
5,385 5,385 222,719			5,454						5,454
20,5 000 30, 258,715 - 222,719	Closing balance:		69	1	1		1		5 3 8 5
200, 000 (2) 258.715 - 222.719	Cash at Bank	•	5,385		1				1,300
222,719	Cash at Dann			A patrian &				000	-
S months	1-7-22	-	396,000	W D	258,715	1	222,719	1,239,090	8//,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.

#### 0 NAME OF DONOR.

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

#### 00 SIGNIFICANT ACCOUNTING POLICIES:

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

#### 00 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.

#### .00 REPORTING:

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

#### 0.00 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.



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

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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)

69	5,385	5,454
1		
•		1
69	5.385	5,454

110,772

118,263 118,263 7,491

38,260 38,260 2,226 36,034

19,083

1,908

19,083

60,920 60,920 3,357 57,563

17,175

## 13.00 Fund & Liabilities:

Break up of above is as under: Balance as on 01.01.2017. Add/Less: Surplus/(Deficit) during the year

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

# 14.00 Grant Received Tk. 806,879.

Break up of above is as under:

Name of Donor	Date	Taka	
L'allie of Donor		000 700	_
South Asia Waman's Fund - Srilanka	04.04.2017	396,000	_
South Asia Women's Land Strainer	1.00.0	100 160	_
ALTI- Toundation Pinland	04.04.201/	100,100	_
Ablis Foundation - I miland	100000000000000000000000000000000000000	017 000	-
Tr. Tr. Line Line Line Line Line Line Line Line	21.06.2017	611,777	_
Karuna Foundation - Inchai		000 000	
Total Grant	L'a remed a	800,008	-
Total Grame			

