

**To strengthen Voice & Views as an Organization
Working on Disability and Women's Right**

a project of
Voice & Views

**Auditor's Report and Financial Statement
For the period from December 01, 2017 to September 30, 2018**



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

PARTNERS :

MD. ABDUR RAHMAN, FCA
ABM HUSSAIN AHMED, FCA
A.K.M. MIZANUR RAHMAN, FCA
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Ref :

Date :

AUDITOR'S REPORT

We have audited the accompanying Statement of Financial Position of "To strengthen Voice & Views as an Organization Working on Disability and Women's Right", a project of Voice & Views Funded by South Asia Women's Found (SAWF), Vill. & Post – Baghata, Upzila – Narsindi Sadar, District- Narsindi, Bangladesh Comprise Financial Position as at September 30, 2018 and the related Statement of Comprehensive Income and Expenditure and Statement of Receipts and Payments for the period ended on that date. The preparation of these financial statements is the responsibility of the "To strengthen Voice & Views as an Organization Working on Disability and Women's Right" 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 "To strengthen Voice & Views as an Organization Working on Disability and Women's Right" a project of Voice & Views as at September 30, 2018 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 "To strengthen Voice & Views as an Organization Working on Disability and Women's Right" for it's so far as it appeared from our examination of those books;
- The Financial Position, statement of Comprehensive Income and Expenditure and Statement of Receipts and Payments dealt with this report are in agreement with the books of account.

Date: Dhaka
December 10, 2018


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Voice & Views
To strengthen Voice & Views as an Organization
Working on Disability and Women's Right
Statement of Financial Position
As at September 30, 2018.

<u>PROPERTY AND ASSETS:</u>	<u>NOTES</u>	<u>TAKA</u>
Fixed Assets	12.00	10,440
(Details shown in Assets Annexure-A)		
Cash at Bank balance	13.00	9,708
Total		20,148

FUND AND LIABILITIES:

Fund Account	14.00	10,648
Provision for Audit Fee	16.00	9,500
Total		20,148

Executive Director

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

Date: Dhaka
December 10, 2018


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Voice & Views
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Working on Disability and Women's Right
Statement of Comprehensive Income and Expenditure
For the period from December 01, 2017 to September 30, 2018

<u>Particulars</u>	<u>Notes</u>	<u>Taka</u>
<u>Income :</u>		
South Asia Women's Found (SAWF)		579,075
Total		579,075
<u>Expenditure :</u>		
Personnel Expenses		271,850
Program Cost		115,291
Office Rent		105,000
Travel & Conveyance		52,921
Audit Fee	16.00	19,500
Admin Fee		2,500
Bank Charge		205
Depreciation		1,160
Total Expenditure		568,427
Excess of Income over Expenditure		10,648
Total		579,075



SHAFIQ MIZAN RAHMAN & AUGUSTINE
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Statement of Receipts & Payments
For the period from December 01, 2017 to September 30, 2018

<u>Particulars</u>	<u>Notes</u>	<u>Taka</u>
Opening Balance:		-
Cash in Hand		-
Cash at Bank		-
Receipts:		
South Asia Women's Found (SAWF)	15.00	579,075
Total		579,075
Payments:		
Personnel Expenses		271,850
Program Cost		115,291
Office Rent		105,000
Travel & Conveyance		52,921
Audit Fee		10,000
Admin Fee		2,500
Bank Charge		205
Furniture & Fixture		11,600
Total Payment		569,367
Closing Balance:		9,708
Cash in Hand		9,708
Cash at Bank		-
Total		579,075



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To strengthen Voice & Views as an Organization

Working on Disability and Women's Right

Notes to the Financial Statement

For the period from December 01, 2017 to September 30, 2018

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 VISION:

A society where the women with disabilities will enjoy equal rights and dignity with non-disabled and disabled men and women.

4.00 MISSION:

To build up a resource based organization and raise voices of women with disability to establish their potentialities among the society.

5.00 OBJECTIVE 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.

6.00 OBJECTIVE OF THE PROJECT:

- a) Two gender awareness trainings will be conducted in two districts with a total of 45 women with disabilities.
- b) 250 community members to raise awareness on the rights of women with disabilities.
- c) To increase awareness on right to education of children with disabilities in mainstream educational institutions.



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7.00 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

8.00 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.

9.00 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.

10.00 REPORTING:

This report covers ten month from December 01, 2017 to September 30, 2018.

11.00 FINANCIAL STATEMENT:

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

- ♣ Statement of Financial Position as at September 30, 2018.
- ♣ Statement of Comprehensive Income and Expenditure for the period from December 01, 2017 to September 30, 2018
- ♣ Statement of Receipts and Payments for the period from December 01, 2017 to September 30, 2018
- ♣ Annexure A/1.



SHAFIQ MIZAN RAHMAN & AUGUSTINE
CHARTERED ACCOUNTANTS

12.00 Fixed Assets:

Taka

Break up of above is as under:

Balance as on 01.12.2017.

Addition during the year

Less: Accumulated Depreciation

-
11,600
11,600
1,160
10,440

13.00 Cash at Bank Balance:

Break up of above is as under:

Cash in hand

Cash at Bank

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

9,708
-
9,708

14.00 Fund & Liabilities:

Break up of above is as under:

Balance as on 01.12.2017.

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

-
10,648
10,648

15.00 Grant Received Tk. 579,075.

Break up of above is as under:

The above amount of Tk. 579,075 including foreign exchange gain Tk. 5,075 has been received by Voice & Views for Project of "To Strengthen Voice & Views as an Organization Working on Disabilities and Women's Right". Funded by-South Asia Women's Found (SAWF) through savings Account No.1719002066709, Sonali Bank Limited, Branch 17194-Court Building, Narsindi. dated:09.01.2018 & 05.07.2018.

Date	Name of Donor	US Dollar	Rate	Total Taka
09.01.2018	South Asia Women's Found (SAWF)	3,500	82.45	288,575
05.07.2018	South Asia Women's Found (SAWF)	3,500	83	290,500
	Total	7,000		579,075

16.00 Audit Fee

Opening Balance

Add: During the period

10,000
9,500
19,500



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Working on Disability and Women's Right
Schedule of Fixed Assets
As at September 30, 2018.

Annexure - A

SL. No.	Name of Assets	Cost		Rate	Depreciation			Written down value as at 30.09.2018
		Balance at 01-12-2017	Addition during the year		Balance as at 01-12-2017	Charged during the year	Balance as at 30-09-2018	
1	Furniture & Fixtures	-	11,600	10%	-	1,160	1,160	10,440
	Total	-	11,600		-	1,160	1,160	10,440

