

Voice & Views

**Project: To Strengthen Organizational Capacity of Voice and Views for
Promoting rights of Women with Burn Disabilities
Baghata, Narsindi Sadar, Narsindi**

Auditor's Report & Financial Statements.

For the year ended December 31, 2022

SHIRAZ KHAN BASAK & CO.

CHARTERED ACCOUNTANTS

R.K Tower (Level-10 & 6)

86, Bir Uttam C.R Datta Road (312, Sonargaon Road) Hatirpool, Dhaka-1205.



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(An associate firm of D. N. Gupta & Associates)

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Independent Auditor's Report

To

"To Strengthen Organizational Capacity of Voice and Views for Promoting rights of Women with Burn Disabilities"

**Project of
Voice & Views**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **"To Strengthen Organizational Capacity of Voice and Views for Promoting rights of Women with Burn Disabilities"** a project of **Voice & Views**, which comprise the statement of financial position as at December 31, 2022, and the statement of income and expenditure, Receipts and Payments Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of **"To Strengthen Organizational Capacity of Voice and Views for Promoting rights of Women with Burn Disabilities"** a project of **Voice & Views** as at December 31, 2022, and of its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and NGOAB Act 2016 laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

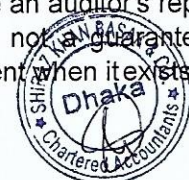
Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.





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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Place: Dhaka

Dated: 31 01 2023

Chaity Basak, FGA (Enrol # 1772)
Partner

Shiraz Khan Basak & Co.
Chartered Accountants

DVC: 2301311772A0982281

Voice & Views
To Strengthen Organizational Capacity of Voice and Views for Promoting rights of
Women with Burn Disabilities
Statement of Financial Position
As on December 31, 2022

Particular	Notes	Amount (Tk) 31.12.2022
PROPERTY AND ASSETS:		
Cash & Cash Equivalents	4.00	46,024
Total		46,024
FUND AND LIABILITIES:		
Fund Account	5.00	33,524
Other Liabilities	6.00	12,500
Total		46,024

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

Executive Director



Place: Dhaka
Dated: 31 01 2023

A handwritten signature in black ink, appearing to read "Chaity Basak".

Chaity Basak, FCA (Enrol # 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
DVC: 2301311772A0982281

Voice & Views
To Strengthen Organizational Capacity of Voice and Views for Promoting rights of
Women with Burn Disabilities

Statement of Comprehensive Income and Expenditure
For the period from January 01, 2022 to December 31, 2022

Particular	Notes	Amount (Tk) 31.12.2022
Income :		
Women's Fund Asia(WFA)	7.00	860,000
Foreign Exchange Gain		36,500
Total		896,500
Expenditure :		
Personnel Expenses		368,940
Program Cost		303,489
Office Rent		126,000
Administrative Expenses		52,047
Audit Fee		12,500
Total Expenditure		862,976
Excess of Income over Expenditure		33,524
Total		896,500

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

Executive Director

Place: Dhaka

Dated: 31 01 2023



Chaity Basak, FCA (Enrol # 1772)

Partner

Shiraz Khan Basak & Co.

Chartered Accountants

DVC: 2301311772A0982281

Voice & Views
To Strengthen Organizational Capacity of Voice and Views for Promoting rights of
Women with Burn Disabilities

Statement of Receipts & Payments
For the period from January 01, 2022 to December 31, 2022

Particular	Notes	Amount (Tk) 31.12.2022
Opening Balance:		
Cash in Hand		-
Cash at Bank		-
Receipts:		
Women's Fund Asia (WFA)	7.00	896,500
Loan Account		-
Total		896,500
Payments:		
Personnel Expenses		368,940
Program Cost		303,489
Office Rent		126,000
Administrative Expenses		52,047
Total Payment		850,476
Closing Balance:		46,024
Cash in Hand	4.00	46,024
Cash at Bank		-
Total		896,500

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

Executive Director

Place: Dhaka

Dated: 31 01 2023



Chaity Basak, FCA (Enrol # 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
DVC: 2301311772A0982281

Voice & Views
To Strengthen Organizational Capacity of Voice and Views for Promoting rights of
Women with Burn Disabilities
Notes to the Financial Statement
For the period from January 01, 2022 to December 31, 2022

1. LEGAL STATUS & ACCOUNTING POLICY:

1.1 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.

1.2 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.

1.3 VISION:

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

1.4 MISSION:

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

2. 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.

2.1 OBJECTIVE OF THE PROJECT:

- a) To raise rights of women with burn related disabilities in the society;
- b) To develop capacity of women with disabilities for strengthening collective and cross-movement in Bangladesh
- c) To sensitize policy makers on rights of burn survivor women in humanitarian context and other district's context for analytical national advocacy.



2.2 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	Nazrana Yeasmin	Chairperson
2	Tamjida Jannati	Vice- Chairperson
3	Janntul Ferdous	General Secretary
4	Fazlul Azim	Vice General Secretary
5	Rafiqul Islam	Treasurer
6	Billal Hossain	Law Secretary
7	Fayequa Shams	Women's & Child Secretary

3. 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.

3.1 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.

3.2 REPORTING:

This report covers from 1 January to 31 December 2022.

3.3 FINANCIAL STATEMENT:

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

Statement of Financial Position as at December 31, 2022.

Statement of Comprehensive Income and Expenditure for the period from 01 January 2022 to 31 December, 2022

Statement of Receipts and Payments for the period from 01 January to 31 December, 2022



Particular	Amount (Tk) 31.12.2022
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4. Cash at Bank Balance:

Break up of above is as under:

Cash in hand	46,024
BRAC Bank Ltd. (A/C No.1512205037995001)	-
	<u>46,024</u>

A project of "Voice and Views" To Strengthen Organizational Capacity of Voice and Views for Promoting Rights of Women with Burn Disabilities funded by- Women's Fund Asia (WFA). This project use the mother account of Voice & Views for transactions. During the audit period fund received was taka 896,500 from their Donor and have withdrawn the full amount during this period. For this reason bank book is nil and the residual amount is kept as cash in hand.

5. Fund Account

Break up of above is as under:

Add/Less: Surplus/(Deficit) during the year	33,524
	<u>33,524</u>

6. Other liabilities

Break up of above is as under:

Audit fee payable	12,500
	<u>12,500</u>

7. Grant Received Tk. 896,500

Break up of above is as under:

The above amount of Tk. 896,500 has been received by Voice & Views for Project of **"To Strengthen Organizational Capacity of Voice and Views for Promoting Rights of Women with Burn Disabilities ". Funded by- Women's Fund Asia (WFA)** through current Account No.1512205037995001, BRAC Bank Limited, Rampura Branch ,Dhaka. dated: 21.04.2021 & 24.08.2022 and foreign exchange gain TK.36,500

Date	Name of Donor	US Dollar	Rate	Total Taka
21.04.2022	Women's Found Asia(WFA)	5,000	85.25	426,250
24.08.2022	Women's Found Asia(WFA)	5,000	94.05	470,250
	Total	10,000		896,500



FORM FD-4

We have audited the financial statements of the project '**To strengthen Organizational Capacity of Voice & Views for Promoting Rights Of Women with Burn Disabilities**' implemented by Voice & Views (registration No. 3046 dated 25.12.2016 by the NGO Affairs Bureau) for the period from 1 January to 31 December 2022 and examined all relevant books and vouchers and certified that according to the audited financial statements:

1. The brought forward Foreign Donation at the beginning of the period 31.12.2022 was Nil
2. The Foreign Donations amounting to **Tk. 8,96,500** was received by the organization during the period from 1 January to 31 December 2022.
3. The balance of unutilized Foreign Donations by the organization was **Tk. 46,024** (see notes on FD-4).
4. Foreign Donations amounting to **Tk.8,50,476** have been utilized for the following purpose:

Name of the project: **To Strengthen Organizational Capacity of Voice and Views for Promoting Rights of Women with Burn Disabilities**

Head of Expenditure	Amount as per approval budget (Taka)	Amount actually spent (Taka)	Difference (Taka)	Reason of Variance
As per approved budget (Annexure-A/1)	860,000	850,476	9,524	Shown in Annexure-A/1

5. Certified that the organization has maintained the accounts of Foreign Donations and records relating there to in the manner specified as in section 5 of the Foreign Donations (Voluntary & Activities) Regulations Ordinance, 1978, read with rule 6 and 7 to the said ordinance.
6. The information furnished above is correct and checked by us.



Chaity Basak

Place: Dhaka

Dated: **31 01 2023**

Chaity Basak, FCA (Enrol # 1772)

Partner

Shiraz Khan Basak & Co.

Chartered Accountants

DVC: 2301311772A0982281

Annexure-A/1

1. Name of the Organization	: Voice & Views
2. Name of the Project	: To strengthen Organizational Capacity of Voice & Views for Promoting Rights of Women With Burn Disabilities
3. Date of Govt. Approval with Memo No.	: Ref: 03.07.2666.665.68.012.22, Date-20-04-2022
4. Fund Clearance Memo No.	: Ref: 03.07.2666.665.68.012.22, Date-20-04-2022
5. Project Period	: 1 Year (1 January to 31December 2022)
6. Current audit period	: 1 January to 31December 2022
7. Approved budget for current audit period	: Tk. 8,60,000

SI #	Head of Expenditure	Approved Budget	Actual Expenditure (Jan-Dec 21)	Budget Variance	% of Exp:	Reason for Variance
1	Programme Cost					
1.1	Self Help Groups (SHGs) meeting for grassroots awareness raising and mobilizing	154800	154995	(195)	100%	Spent as per requirement
1.2	Training for 10 SHG members and their famaly members on CEDAW,UDHR & UNCRPD	103200	102510	690	99%	Spent as per requirement
1.3	Website maintenance of the organization	8600	10100	(1,500)	117%	Spent as per requirement
1.4	Monitoring of Activities networking and	36120	35884	236	99%	Spent as per requirement
	Sub Total	302,720	303,489	(769)	100%	
2	Satff Salaries					
2.1	Executive Director	201240	201240	-	100%	
2.2	Program Manager	167700	167700	-	100%	
	Sub Total	368,940	368,940	-		
3	Administrative Expenses					
3.1	Audit Fee	12900	-	12,900	0%	Spent as per requirement
3.2	Office rent	123840	126000	(2,160)	102%	Spent as per requirement
3.3	Admin Cost	51600	52,047	(447)	101%	Spent as per requirement
	Sub Total	188,340	178,047	10,293	95%	
	Grand Total	860,000	850,476	9,524	99%	
	Foreign Donation utilized during the year	860,000	850,476	9,524		



Notes To FD - 4

Break-up of Unutilized Donor Fund:

Particulars	Amount	Amount
Opening Balance as on 1 January 2022		-
Add: Fund received during the period		896,500
Total Fund Available		896,500
Payment made during the year as per Receipt & Payment Statement	850,476	
Less: Foreign Donation utilized during the year		850,476
Balance of Unutilized Fund		46,024



