

Voice & Views

Project: To Support Feminist Resilience in the Face of COVID19 grant is to Support Voice & Views in their COVID 19 pandemic related Activities

Auditor's Report and Financial Statements For the period ended June 15, 2021

SHIRAZ KHAN BASAK & CO.
CHARTERED ACCOUNTANTS
R.K Tower

86, Bir Uttam C.R Datta Road, (312 Sonargaon Road), Level-10 & 6, Hatirpool, Dhaka-1205.



SHIRAZ KHAN BASAK & CO.

CHARTERED ACCOUNTANTS

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Independent Auditors' Report

To

Voice & Views

Project: To Support Feminist Resilience in the Face of COVID19 grant is to Support Voice & Views in their COVID 19 pandemic related Activities

Report on the Audit of the Financial Statements Opinion

We have audited the financial statements of **"Voice & Views (Project: To Support Feminist Resilience in the Face of COVID19 grant is to Support Voice & Views in their COVID 19 pandemic related Activities)"** which comprise the Statement of Financial Position as at June 15, 2021 and the Statement of Comprehensive Income and Expenditure, Statement of Receipts & Payments for the year then ended, and General information, 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 **"Voice & Views (Project: To Support Feminist Resilience in the Face of COVID19 grant is to Support Voice & Views in their COVID 19 pandemic related Activities)"** as at June 15, 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable 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. 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.





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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.

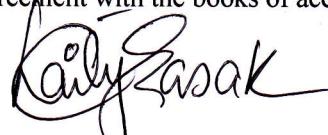
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

- 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 made due verification thereof.
- b) In our opinion, proper books of accounts as required by law & Rule have been kept by organization so far as it appeared from our examination of those books, and
- c) In our opinion, the Statement of Financial Position, the Statement of Comprehensive Income and Expenditure and Statement of Receipts & Payments dealt with by the report are in agreement with the books of accounts.

Place: Dhaka
Date: August 16, 2021




Chaity Basak, ACA (Enrol. 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
DVC:2108161772AS132313

Voice & Views

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in their COVID 19 pandemic related Activities**

**Statement of Financial Position
AS On 15 June 2021**

<u>PROPERTY AND ASSETS:</u>	<u>NOTES</u>	<u>TAKA</u>
Fixed Assets		44,500
Cash at Bank balance	12.00	220,255
Total		264,755
<u>FUND AND LIABILITIES:</u>		
Fund Account	13.00	(614,405)
Liabilities	14.00	879,160
Total		264,755

Executive Director

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

**Place: Dhaka
Date: August 16, 2021**



**Chaity Basak, ACA (Enrol. 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
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**Statement of Comprehensive Income and Expenditure
For the period from September 15, 2020 to June 15, 2021**

<u>Particulars</u>	<u>Taka</u>
<u>Income :</u>	
Women's Fund Asia(WFA)	592,852
Bank Interest	2,714
Total	<u>595,566</u>
<u>Expenditure :</u>	
Personnel Expenses	342,000
Program Cost	670,443
Office Rent	151,200
Stationery, internet bill, etc	31,867
Audit Fee	13,800
Bank Charge	1,004
Total Expenditure	<u>1,210,314</u>
Excess of Income over Expenditure	(614,748)
Total	<u>595,566</u>

Executive Director

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



**Place: Dhaka
Date: August 16, 2021**



**Chaity Basak, ACA (Enrol. 1772)
Partner
Shiraz Khan Basak & Co.
Chartered Accountants
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Statement of Receipts & Payments

For the period from September 15, 2020 to June 15, 2021

<u>Particulars</u>	<u>Notes</u>	<u>Taka</u>
Opening Balance:		
Cash in Hand		1,642.00
Cash at Bank		10,201.00
Receipts:		
Women's Fund Asia(WFA)	15.00	592,852
Bank Interest		2,714
Loan Account		828,660
Total		1,436,069
Payments:		
Personnel Expenses		342,000
Program Cost		670,443
Office Rent		126,000
Stationery, Internet & phone bill and others communication		31,867
Office equipment		44,500
Bank Charge		1,004
Total Payment		1,215,814
Closing Balance:		220,255
Cash in Hand		32,680
Cash at Bank		187,575
Total		1,436,069

Executive Director

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

Place: Dhaka
Date: August 16, 2021



Chaity Basak, ACA (Enrol. 1772)
Partner

Shiraz Khan Basak & Co.
Chartered Accountants

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Voice & Views

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19 pandemic related Activities
Notes to the Financial Statement
For the period from September 15, 2020 to June 15, 2021**

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) To collect data on and respond of cases of violence against women.and girls with disabilities during the COVID-19 pandemic in Bangladesh
To Support physical and mental health as well as economic survivability of marginalized
- b) communities,especially women with disabilities;and .
- c) To strengthen the capacity of women and girls with disabilities to organize in response to times of crisis.

7.00 MANAGEMENT OF

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.



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SL No.	Name	Designation
1	Nazrana Yeasmin	Chairperson
2	Tamjida Jannati	Vice- Chairperson
3	Janntul Ferdous	General Secretary
4	Mariam Begum	Vice General Secretary
5	Fayequa Shams	Treasurer
6	Rokeya Begum	Law Secretary
7	Mahbub Ara	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.

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 maintained by the organization for each Program.

10.00 REPORTING:

This report covers ten month from September 15 , 2020 to June 15, 2021.

11.00 FINANCIAL STATEMENT:

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

- ♣ Statement of Financial Position as at June 15, 2021.
- ♣ Statement of Comprehensive Income and Expenditure for the period from September 15, 2020 to 15 June, 2021
- ♣ Statement of Receipts and Payments for the period from September 15, 2020 to June 15, 2021
- ♣ Annexure- A.



12.00 Cash at Bank Balance:

Break up of above is as under:

Cash in hand	32,680
Cash at Bank	187,575
Sonali Bank Ltd. (A/C No.1719002066709)	
	220,255

13.00 Fund Account:

Break up of above is as under:

Opening Balance	343
Add/Less: Surplus/(Deficit) during the year	(614,748)
	(614,405)

14.00 Liabilities:

Loan-Last Year	2,000
Loan-Current Year	828,660
Audit Fee- Current Year	12,000
Audit Fee-Last Year	9,500
Provision for VAT on Office Rent	18,900
Provision for AIT on Office Rent	6,300
Provision for VAT on Audit fee	1,800
	879,160

15.00 Grant Received Tk. 5,92,852

Break up of above is as under:

The above amount of Tk. 5,92,852 has been received by Voice & Views for Project of "To Support Feminist Resilience in the Face of COVID 19 grant is to Support of Voice & Views in their COVID 19 pandemic related activities ". Funded by- Women's Found Asia (WFA) through savings Account No.1719002066709, Sonali Bank Limited, Branch 17194-Court Building, Narsindi. dated:21.01.2021 & 20.06.2021.

Date	Name of Donor	US Dollar	Rate	Total Taka
21.01.2021	Women's Found Asia (WFA)	7,041	84.20	592,852
	Total	7,041		592,852



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Schedule of Fixed Assets
AS On 15 June 2021

Annexure - A

Sl. No.	Name of Assets	Cost		Rate	Depreciation			Written down value as at 15.06.2021
		Balance as at 15-09--2020	Addition during the year		Balance as at 15-06-2021	Charged during the year	Balance as at 15-06-2021	
1	Office equipment	-	44,500	0%	-	0	-	44,500
	Total	-	44,500		-	-	-	44,500

