

PRIVATE AND CONFIDENTIAL

**AUDIT REPORT
&
AUDITED FINANCIAL STATEMENTS
OF**

**SWADESH MIRTTRIKA MANOB UNNAYAN SONGSTHA
45, West Agogaon, Shere-ba npla Nagar, Dhaka.1207**

For THE YEAR ENDED 30TH JUNE 2021

M.N. ISLAM & COMPANY

Chartered Accountants

**M.N. Islam & Co. Chartered Accounts, 123/4, Tejkuni
para, Tejgaon, Dhaka-1215, Bangladesh, Phone:
9113528**

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Auditors' Report

We have audited the accompanying Balance Sheet of **SAWDESH MRITTIKA MANOB UNNAYAN SONGSTHA (SMMUS)** as at 30 June 2021 along with Income & Expenditure statements, Receipts & Payments statement and related notes thereto for the year ended. The preparation of these financial statements is the responsibility of the management of **SAWDESH MRITTIKA MANOB UNNAYAN SONGSTHA (SMMUS)**. Our responsibility is to express independent opinion on these on our audit.

Basic of Opinion:

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 misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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 & made due verification thereof.
- In our opinion, proper books of accounts have been kept by the organization so far as appeared for our examination of those books.
- The Balance Sheet, the Income & Expenditure Statement dealt with by the report are in agreement with the books of accounts.

Our examination of the accounts have been carried out in accordance with the generally accepted auditing standards and such other auditing procedures as were considered necessary and found feasible under the circumstances. We have audited the accompanying balance sheet and the related financial statements for the year then ended, The preparation of these financial statements were the responsibility of the Management of the Organization. Our responsibilities to express an opinion on these financial statements based on our audit.

2.00 BASIS OF ACCOUNTINGS:

The accounts of SMMUS have been prepared on going concern basis and generally accepted accounting principles on historical convention.

3.00 INTRODUCTION:

SMMUS was established as a Non-Profitable voluntary organization to help the poor and underprivileged women and children towards development and improvement of their overall social economic conditions.

4.00 LEGAL STATUS:

SMMUS was registered with the Dept. of Social Welfare and NGO Affairs Bureau.

5.00 MISSION OF THE ORGANIZATION:

SMMUS has a mission to conduct initiate Poverty alleviation, Projects and Program Participatory process and Sustainable development among the very much poor and un-advance of a society.



6.00 VISION OF THE ORGANIZATION:

SMMUS a big part of society are very poor and below Income, If they get education training, awareness, socially justice, human rights, income generating approach and equity. They can charge their lots and improve the quality of their lives.

7.00 GOAL:

The SMMUS is to improve the quality of its target people unprivileged the poor unprivileged through providing necessary support and services.

8.00 APPROACHES:

SMMUS mainly works through group approach. Organization the target people in to group and channel necessary supports and services to them through the groups. However, in several causes it also works among the non group base.

9.00 RECEIPTS:

We have checked all the sources of Receipts during the year under report and found that all receipts have been recorded in the Cash Book of the Association properly.

10.00 PAYMENTS:

We have verified all payment vouchers made under different heads of accounts through payments vouchers were supported by the documentary evidenced and record in the cash book with the approved of the concerned Authority.

11.00 OPINION:

We extended our thanks appreciation and facilitation to the organization for extended their good self cooperation in conducting our audit work.

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Sawdesh Mrittika Manob Unnayan Songstha

45, West Agogaon, Shere-ba nglā Nagar, Dhaka. 1207

Balance Sheet

As at 30th April, 2021

Particulars	Note	Amount
Fund & Liabilities		
Fund Account	1.00	4,59,684.00
Loan Received from the EC & others	2.00	2,06,000.00
Total Fund & Liabilities		6,65,684.00
Property & Assets		
Land lease outstanding	4.00	4,25,000.00
Fixed Assets	3.00	2,27,700.00
Closing Balance as on 30-06-2019		
Cash in hand		5,000.00
Cash at Bank		8,684.00
Total Property & Assets		6,65,684.00

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Income & Expenditure Account

For the Year Ended 30th June, 2021

Particulars **Amount**

Income

Donation	7,45,280.00
Members Subscription	67,440.00
Income from Nursery Program	3,00,000.00
Income from Training Program	4,46,200.00
Others income	2,400.00
Total Income	15,61,320.00

Expenditure

Printing & Stationery	3,250.00
Traveling & Conveyance	12,550.00
Office Rent	2,20,000.00
Salary & Allowances	2,45,000.00
Entertainment	5,250.00
Bank Charge	1020.00
Expenses on Sanitation Program	15,000.00
Expenses on electricity	4,400.00
Disable development	20,000.00
Slum Dwellers Children Education Program	5,00,350.00
Expenses for Nursery Program	2,20,500.00
Expenses on Training Program	3,15,000.00
Health service	50,200.00
News paper bill	5500.00
Expenditure over Income	(-)56,700.00
Total Expenditure	16,18,020.00

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Receipt & Payment Account

For the Year Ended 30th June, 2021

Particulars

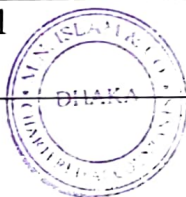
Amount

Receipts

Opening Balance as on 01.07.20	
Cash in hand	5,000.00
Cash at Bank	9,384.00
Donation	7,45,280.00
Members Subscription.	67,440.00
Income from Nursery Program	3,00,000.00
Income from Training Program	4,46,200.00
Others income	2,400.00
Total Income	15,75,704.00

Payments

Printing & Stationery	3,250.00
Traveling & Conveyance	12,550.00
Office Rent	2,20,000.00
Salary & Allowances	2,45,000.00
Entertainment	5,250.00
Bank Charge	1020.00
Expenses on Sanitation Program	15,000.00
Expenses on electricity	4,400.00
Disable development	20,000.00
Slum Dwellers Children Education Program	5,00,350.00
Expenses for Nursery Program	2,20,500.00
Expenses on Training Program	3,15,000.00
Health service	50,200.00
News paper bill	5500.00
	15,62,020.00
Closing Balance as on 30.06.2021	
Cash in hand	5,000.00



Cash at Bank

8,684.00

Total Payments

15,75,704.00

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Songstha

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Calculation sheet 2020-2021

Note # 1.00 Calculation of Fund Account:

Balance as on 01.07.2020	5,06,384.00
Expenditure over Income	(-)56,700.00
Balance as on 30.04.2021	4,59,684.00

Note # 2.00 Calculation of Loan Received from the Executive Committee:

Balance as on 01.07.2020	2,06,000.00
Add: Loan Received during the year	Nil
Less: Loan Refunded during the year	Nil
Balance as on 30.06.2021	2,06,000.00

Note # 3 Fixed Assets

Balance as on 01.07.2020	2,27,700.00
Add: Purchase during the year	Nil
Less: Depreciation	Nil
Balance 30.06.2021	2,27,700.00

Note# 4. Land lease

Balance as on 01.07.2020	4,25,000.00
Add: Lease during the year	
Balance as on 30.06.2021	4,25,000.00

Note # 5.00, Calculation of Cash in Hand & Bank 30.06.2021

Cash in hand	5,000.00
Cash at Bank	8,684.00

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SCHEDULE OF FIXED ASSETS

AS AT 30TH APRIL, 2019

Particulars	Opening Balance (01-07-19)	Addition during the year	Total Value	Rate of Dep. (%)	Dep. Charge during the year	W.D.V. as at (30.06.2018)
Furniture & Fixture	28,700.00	-	28,700.00	10%	-	28,700.00
Office Equipment	51,000.00	-	51,000.00	10%	-	51,000.00
Vehicle	1,48,000.00		1,48,000.00	10%	-	1,48,000.00
Fan		-	-	10%	-	-
Mobile		-	-	15%	-	-
Total	2,27,700.00	-	2,27,700.00		-	2,27,700.00

N.B : No description has been charged on the addition during the year under audit.

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