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Independent Auditor's Report

Introduction

We have audited the accompanying Financial Statements of the project "Shubujer Ovijan Foundation" which comprise Financial Position as at June 30, 2020 and Statement of Comprehensive Income and Statement of Receipts and Payments for the period ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Bangladesh Accounting Standards (BAS)/ Bangladesh Financial Reporting Standards (BFRS) 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standard on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the project as at June 30, 2020 and of its financial performance for the period then ended in accordance with Bangladesh Accounting Standards (BAS)/ Bangladesh Financial Reporting Standards (BFRS), and comply with the requirements of the Foreign Donation (Voluntary Activities) Regulation Ordinance and Rules 1978 and other applicable laws and regulations.

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 made due verification thereof;
- b. In our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books;
- c. The statement of financial position and statement of comprehensive Income and its statement of receipts and payments dealt with by the report are in agreement with the books of account; and
- d. The expenditure incurred was for the purpose of the organization's activities;

Dated, Dhaka.
September 22, 2020



G. Biswas & Co.
Chartered Accountants

Shobujer Ovijan Foundation (SOF)
House # 745, Road # 08, Adabor, Mohammadpur, Dhaka-1207

Consolidated Financial Position
As at June 30, 2020

PARTICULARS	NOTES	AMOUNTS IN BDT	
		JUNE 30, 2020	JUNE 30, 2019
Non-Current Assets			
Property, plant and equipment	Sch-01	3,57,495	4,82,431
Current assets			
Cash in hand at Bank		15,28,729	4,95,970
Total Property and Assets		18,86,223	9,78,400
CAPITAL FUND AND LIABILITIES			
Capital Fund	2.00	18,66,222	9,18,400
Current Liabilities			
Provision For Audit Fee	3.00	20,000	60,000
Total Capital fund and Liabilities		18,86,222	9,78,400

The attached notes from an integral part of these accounts

Shakil
Manager (Finance)

Mohammed
Executive Director

Singed in the terms of our separate report of even date annexed.

Dated, Dhaka.
September 22, 2020



G. Biswas & Co.
Chartered Accountants

Shubujer Ovijan Foundation
House # 745, Road # 08, Adabor, Mohammadpur, Dhaka-1207

Consolidated Statement of Income & Expenditure
For the year ended July 01, 2019 to June 30, 2020

PARTICULARS	NOTES	AMOUNT IN BDT	
		JUNE 30, 2020	June 30, 2019
Income			
Grant Receipt: Marcantile Bank Ltd. A/C-110211107183775	1.00	44,98,115	45,28,085
Receive form Mohila Odhikar		4,26,900	-
Local Contribution		9,02,623	-
VGD		-	8,97,334
Local Contribution		-	5,97,506
Subscription Fee From GC/EC Member		-	4,200
Salaries & benefits		-	60,000
Income from Hostel		-	6,00,000
Other Income		61,250	3,00,000
Bank Interest		1,650	20,638
		13,92,423	24,79,678
Total Income		58,90,538	70,07,763
Expenditure			
Accountant Salary		91,201	2,23,496
Team Leader Salary		2,24,760	5,10,400
Communication & Traveling		4,55,028	60,858
Project Introducing workshop		40,000	35,000
Project office rent		3,54,917	2,14,000
Project utilities		33,563	61,362
Bank Charge		10,690	17,969
Accounts Software		10,000	18,000
Refreshers training		35,061	28,000
Women and Youth day observation		11,000	3,000
Closing Workshop Exp.		60,000	-
Closing Evaluation		25,000	-
Group Discussion-Leadership		9,500	-
Black board		-	1,400
Expenses-CRP		7,25,100	-
Brochure design, development & printing		-	50,600
Caregiver salary		-	1,30,000
Caregiver training		30,000	36,000
Expenses-ELHNA		3,29,678	-
Child daycare decoration		-	45,000
Cleaning materials		-	6,278
Conveyance		43,994	1,09,255
Consumable		24,699	26,267
Expenses-UNDP		1,65,918	-
Daycare center rent		-	1,32,000
ECO materials		-	48,000
Establish daycare center		-	50,000
Flag		-	600
Base Line Survey		-	-
Printing		20,480	14,400
IGA Support		-	-
Register		-	2,000
SBK center rent		-	1,32,000
SBK management training		-	38,000
SBK materials		-	68,000
Executive Director Salary		-	1,82,000
SBK Teacher salary		-	5,01,250
Program officer salary		-	73,370
Annual general meeting		2,35,950	50,000
Situational analysis and survey VAW		-	34,394
Sharing meeting & workshop with SVAW		-	3,854
TA nad DA and lodging		-	6,000
Community consultation on VAW issue with local		-	8,000
Sharing meeting with network partner smoothly		-	88,983
Assistance/emergency service for Violence		-	-



Shubujer Ovijan Foundation
House # 745, Road # 08, Adabor, Mohammadpur, Dhaka-1207

Consolidated Statement of Income & Expenditure
For the year ended July 01, 2019 to June 30, 2020

PARTICULARS	NOTES	AMOUNT IN BDT	
		JUNE 30, 2020	June 30, 2019
Stationery/photocopy/print		-	15,275
Direct level SVAW committee meeting.		-	2,000
Pyable to Ahmed Ibrahim Consultant		-	1,17,391
Advance A/C		-	6,70,669
Audit fee		20,000	-
Provision		20,000	50,000
Duties & Taxes		2,500	12,766
Experience sharing workshop		-	40,000
Gender training		-	70,000
Group discussion		-	9,500
Leaders training		1,50,000	62,500
EC meeting		-	1,320
General maintainance		-	9,529
Internet bill		7,000	4,000
Mobile		-	5,248
Office Rent		-	1,72,000
Organization Development		-	-
Entertainment		-	257
Office expenses		59,308	28,961
Staff salaries & benefits		9,92,754	3,93,427
APWLD expenses		-	2,75,132
VGD expenses		-	7,45,547
Project Coordinator salary		1,83,387	2,21,452
Organizer salary		-	1,13,060
Organizer cum trainer		-	1,07,725
SOF Workshop group mobilization		-	1,02,722
SOF Leadership training for WGS		-	1,45,359
SOF Orientation on PC & TRADE UNION		-	1,22,952
SOF WGS Orientation on labor law		-	61,680
SBK Center Rent		30,000	-
SBK Teacher		71,500	-
Training Officer		87,088	-
Women's Cafes Supervisor		72,000	-
Field Facilitator		77,000	-
Finance Officer		77,000	-
Officer General Maintenance		10,858	-
Observation of Relevant International Days		9,843	-
SOF WGS Orientation on Gender & VAW		-	74,570
Hostel Rent		-	7,00,000
Hostel Maintenance		-	5,00,000
Orientation on VAW Mid level management		-	88,595
IEC Materials		-	1,88,047
SOF Orientation on labor law		-	1,29,621
Support staff salary		11,000	36,589
Local transportation		-	57,734
Amortization		-	-
Depreciation		1,24,939	96,673
Total Expenditure		49,42,716	84,42,037
Excess of expenditure over income		9,47,822	(14,34,274)
Total		58,90,538	70,07,763

Manager (Finance)

Executive Director

Singed in the terms of our separate report of even date annexed.

Dated, Dhaka.
September 22, 2020



G. Biswas & Co.
Chartered Accountants

Shobujer Ovijan Foundation

House # 745, Road # 08, Adabor, Mohammadpur, Dhaka 1207

Consolidated Receipt & Payments Statement

For the year ended July 01, 2019 to June 30, 2020

Particulars	Ekotay Marjada	Sponsorship Program	Childcare & Education GFC Project	Young Women's Leadership Initiative	WWLC (SAWF) Project	Jatio Nari Nirjatrop Project	Jukto Hoe Mukta Project	Rupa Project	General Fund	Balance as on June 30, 2020
Receipts										
Opening Balance:	2,778	-	23,055		3,110	2,83,934	3,165	2,000	58,829	1,19,099
Cash in hand	2,778	-	-	-	3,110	2,83,934	3,165	-	3,696	8,738
Cash at Bank	-	-	23,055		3,110	2,83,934	3,165	2,000	55,133	1,10,361
										4,95,970
Grants from Ekotay MarjadaFund TDH	19,30,808	-	-	-	-	-	-	-	-	19,30,808
Grants from Sponsorship Program Fund TDH	-	3,00,000	-	-	-	-	-	-	-	3,00,000
Grants from Global Fund from Women	-	-	-	7,99,938	-	-	-	-	-	7,99,938
Grants from South Asia Women fund	-	-	-	-	-	-	-	-	-	1,16,932
Grants from CRP	-	-	-	-	-	-	-	-	-	7,25,102
Grants from APVLD	-	-	-	-	-	-	-	-	-	96,250
Grants from ELHNA	-	-	-	-	-	-	-	-	-	3,29,678
Grants from UNDP	-	-	-	-	-	-	-	-	-	1,99,405
Interest Received	-	-	-	1,650	-	-	-	-	-	1,650
Receive form Mohila Odhidoitor	-	-	-	-	-	-	-	-	-	4,26,900
Local Contribution	-	-	-	-	-	-	-	-	-	9,02,623
Other Income	-	-	-	-	-	-	-	-	-	61,250
Sub-Total	19,30,808	3,00,000	-	8,01,588	-	-	-	-	28,58,140	58,90,535
Total Income	19,33,586	3,00,000	23,055	8,04,698	2,83,934	3,165	2,000	58,829	29,77,238	63,86,505



Shobujer Ovijan Foundation

House # 745, Road # 08, Adabor, Mohammadpur, Dhaka-1207

Consolidated Receipt & Payments Statement

For the year ended July 01, 2019 to June 30, 2020

<i>Particulars</i>	<i>Ekatay Marjada</i>	<i>Sponsorship Program</i>	<i>Chidcare & Education GFC Project</i>	<i>Young Women's Leadership Initiative</i>	<i>WWLC (SAWF) Project</i>	<i>Jatio Nari Nirjatop Project</i>	<i>Jukta Hoe Mukto Project</i>	<i>Rupa Project</i>	<i>General Fund</i>	<i>Balance as on June 30, 2020</i>
Payment										
Bank Charge	1,095	815	-	3,048	690	-	-	-	5,042	10,690
Closing Evaluation	-	-	25,000	-	-	-	-	-	-	25,000
Closing Workshop Exp.	-	-	60,000	-	21,447	-	-	-	-	60,000
Communication & Traveling	47,600	7,000	-	12,000	-	-	-	-	3,66,981	4,55,028
Consumable	12,699	-	-	12,000	-	-	-	-	-	24,699
Conveyance	9,119	8,910	-	12,000	-	-	-	-	13,965	43,994
Experience Sharing Workshop	-	-	-	40,000	-	-	-	-	-	40,000
Group Discussion-Leadership	-	-	-	9,500	-	-	-	-	-	9,500
Leadership Training	-	-	-	30,000	-	-	-	-	-	30,000
Printing & Stationaries	-	-	-	19,700	-	-	-	-	780	20,480
Project Office Rent	59,801	-	-	42,000	5,000	-	-	-	2,48,116	3,54,917
Accountant Salary	-	-	-	78,650	12,551	-	-	-	-	91,201
Program Officer Salary	-	-	-	2,35,950	-	-	-	-	-	2,35,950
Team Leader Salary	-	-	-	1,88,760	36,000	-	-	-	-	2,24,760
Tally Software	-	-	-	10,000	-	-	-	-	-	10,000
Utilities	14,244	-	-	12,000	4,969	-	-	-	2,350	33,563
Vat & Tax	-	-	-	2,500	-	-	-	-	-	2,500
Women and Youth Day Observation	-	-	-	2,000	9,000	-	-	-	-	11,000
Expenses-CRP	-	-	-	-	-	-	-	-	-	7,25,100
Expenses-ElHNA	-	-	-	-	-	-	-	-	3,29,678	3,29,678
Expenses-UNDP	-	-	-	-	-	-	-	-	1,65,918	1,65,918
Internet bill	-	-	-	-	-	-	-	-	7,000	7,000
Office expenses	-	-	-	-	-	-	-	-	59,308	59,308
Support staff salary	-	-	-	-	-	-	-	-	11,000	11,000
Audit Fees & Others	-	-	-	-	-	-	-	-	47,500	60,000
Staff salaries & benefits	-	-	-	-	-	-	-	-	9,92,754	9,92,754



Shishuwar Orphan Foundation

House # 743, Road # 04, Adabor, Mohammadpur, Dhaka 1207
Cash Received & Payments Statement
For the year ended July 01, 2019 to June 30, 2020

Particulars	Ekatray Marjada	Sponsorship Program	Chidcare & Education GFC Project	Young Women's Leadership Initiative	WWLC (SAWF) Project	Jatio Nari Niljatop Project	Jukto Hoe Mukto Project	Rupa Project	General Fund	Balance as on June 30, 2020
provision	-	-	-	-	-	-	-	-	-	20,000
Women biography Training	-	-	-	-	35,061	-	-	-	-	35,061
Trainer Training	-	-	-	-	1,50,000	-	-	-	-	1,50,000
SBK Center Rent	30,000	-	-	-	-	-	-	-	-	30,000
SBK Teacher	71,500	-	-	-	-	-	-	-	-	71,500
Project Coordinator-100%	1,83,387	-	-	-	-	-	-	-	-	1,83,387
Training Officer-100%	87,088	-	-	-	-	-	-	-	-	87,088
Women's Cafes Supervisor	72,000	-	-	-	-	-	-	-	-	72,000
Field Facilitator-100%	77,000	-	-	-	-	-	-	-	-	77,000
Finance Officer-50%	77,000	-	-	-	-	-	-	-	-	77,000
Office General Maintenance	10,858	-	-	-	-	-	-	-	-	10,858
Observation of Relevant International Days	9,843	-	-	-	-	-	-	-	-	9,843
Total:	6,61,734	1,18,225	12,500	7,95,108	2,74,718	-	-	-	20,000	29,75,492
Closing Balance	12,71,852	1,81,775	10,555	9,590	9,216	3,165	2,000	38,829	1,746	15,28,729
Cash in Hand	14,628	3,590	-	9,590	9,216	-	-	3,697	1,092	23,007
Cash at Bank	12,57,224	1,78,185	10,555	-	3,165	2,000	35,132	655	-	15,05,722
Grand Total	19,33,586	3,00,000	23,055	8,04,698	2,83,934	3,165	2,000	58,829	29,77,238	63,86,505



Shobujer Ovijan Foundation (SOF)
House # 745, Road # 08, Adabor, Mohammadpur, Dhaka-1207

Notes to the Financial Statement
For the year ended July 01, 2019 to June 30, 2020

1.00 Grant Received:

Name of Donor	Name of Project	Remittance Ref:	Amount in BDT	
			June 30, 2020	June 30, 2019
Grants from Global Fund from Women	Global Fund from Women	By bank transfer	-	4,00,000
Grants from South Asia Wonen fund	South Asia Wonen fund	Do	-	4,14,350
Grants from Global Fund from Children	Global Fund from Children	Do	-	18,13,299
Grants from ISS	ISS	Do	-	1,22,688
Grants from APWLD	APWLD	Do	-	3,90,047
Grants from Action Aid Bangladesh	Action Aid Bangladesh	Do	-	13,87,701
Grants from Manusher Jonno Foundation	Manusher Jonno Foundation	Do	-	-
Ekotay Morjada Fund TDH		Do	19,30,808	-
Sponsorship Program Fund TDH		Do	3,00,000	-
Global Fund frome Women		Do	799938	-
South Asia Wonen fund		Do	1,16,936	-
CRP		Do	7,25,100	-
APWLD		Do	96,250	-
ELHNA		Do	3,29,678	-
UNDP		Do	1,99,405	-
			44,98,115	45,28,085

2.00 Fund Account:

Balance as on July 1, 2019
Add: Excess of income over expenditure
Balance as on June 30, 2020

Amount in BDT	
June 30, 2020	June 30, 2019
9,18,400	23,52,674
9,47,822	(14,34,274)
18,66,222	9,18,400

3.00 provision for audit fees:

Balance as on 30 june, 2019
Add: Current Year Charge
Less: Payment During Year
Balance as on 30 june, 2020

60,000	35,000
20,000	60,000
80,000	95,000
(60,000)	35,000
20,000	60,000



Shobujer Ovjan Foundation (SOF)
House # 743, Road # 01, Adabor, Mohammadpur, Dhaka-1207

Schedule of Fixed Assets
For the year ended July 01, 2019 to June 30, 2020

Particulars	Cost			Rate	Balance as on June 30, 2019	Depreciation	Balance as on June 30, 2020	Written Down Va as on June 30, 20
	Balance as on June 30, 2019	Addition During the Year	Balance as on June 30, 2020			Charge during the year		
Computer & Printer	5,47,598	-	5,47,598	25%	3,81,550	41,512.11	4,23,062	1,24,
Ceiling Fan	57,630	-	57,630	25%	45,245	3,096.27	48,341	9,
Refrigerator Camera	68,300	-	68,300	25%	57,376	2,730.93	60,107	8,
Scaneer Machine	4,400	-	4,400	25%	2,189	552.68	2,742	1,
Laptop	32,500	-	32,500	25%	16,171	4,082.34	20,253	12,
Mobile	15,750	-	15,750	25%	5,412	2,584.50	7,997	7,
Khat	2,80,560	-	2,80,560	10%	2,16,108	6,445.17	2,22,553	58,
Choki & File Cabinet	40,850	-	40,850	10%	29,067	1,178.30	30,245	10,
Table & Chair	1,63,435	-	1,63,435	10%	80,168	8,326.68	88,495	74,
Dinning Table	28,500	-	28,500	10%	22,010	649.01	22,659	5,
Tea Table	12,000	-	12,000	10%	9,256	274.38	9,531	2,
Floor Mat	53,150	-	53,150	10%	6,532	4,661.80	11,194	41,
Planing and Development	3,55,270	-	3,55,270	-	3,06,425	48,845.00	3,55,270	
Balance as on June 30, 2020	16,59,943	-	16,59,943		11,77,509	1,24,939.18	13,02,448	3,57,
Balance as on June 30, 2019	16,19,943	40,000	16,59,943		10,80,640	96,673	11,77,512	4,82,

