

AUDITOR'S REPORT

On The

FINANCIAL STATEMENTS

OF

PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

Consolidated Statement of Financial Position

FOR THE YEAR ENDED 30TH JUNE, 2023

Ashraf Uddin & CO.

Chartered Accountants

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NG PARTNER:
RAF UDDIN AHMED
, FCA

PARTNERS:
ENAMUL KABIR, FCA
MD. MOHIUDDIN AHMED, FCA, CFC

142/B, Green Road (3rd & 4th Floor)
Dhaka- 1215, Bangladesh.
Rahman Chamber (5th Floor)

12-13, Motijheel Commercial Area, Dhaka. Bangladesh.

INDEPENDENT AUDITOR'S REPORT IN THE FINANCIAL STATEMENTS TO GENERAL BODY OF PRANTOJON

Opinion

We have audited the financial statements of Micro Finance Program of "PRANTOJON", which comprise the Statement of Consolidated Financial Position as at 30th June 2023, Statement of Comprehensive Income and Statement of Receipts and Payments Accounts for the year then ended 30th June 2023, and notes to the financial statements, including a summary of significant accounting policies and explanatory notes.

In our Opinion, the accompanying financial statements of the micro credit program of "PRANTOJON" give a true and fair view of the financial position as at 30th June 2023 and its financial performance, Statement of Cash Flows and its Receipts & Payments for the year then ended in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including MRA guidelines.

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 Auditors' 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 the ethical requirements 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 Consolidated and Separate Financial Statements and Internal Controls.

Management is responsible for the preparation of financial statement that give a true and fair view in accordance with the Accounting policies 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether 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.



JOINT PARTNER:
ASHRAF UDDIN AHMED
FCA

PARTNERS:
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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 circumstance, 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 reports to the related disclosures in the consolidated and separate 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.

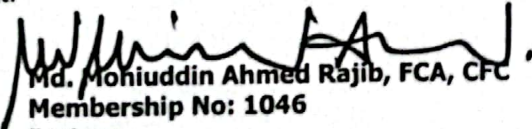
Report on other Legal & Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of accounts as required by law have been kept by MRA ACT & Rules have been kept by "PRANTOJON" so far as it appeared from our examination of these books, and
- c) The statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of account.

Dated: Dhaka
27th August, 2023




Md. Mohiuddin Ahmed Rajib, FCA, CFC
Membership No: 1046
Partner
Ashraf Uddin & CO.
Chartered Accountants

PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

**Statement Of Financial Position
As At 30th June, 2023.**

Particular's :	Note No	Amount in Taka	
		30.06.2023	30.06.2022
ASSETS :			
<u>Non Current Assets (Fixed Assets) :</u>			
Property, Plant & Equipments	3.00	295,786	359,787
Total Non Current Assets :		<u>295,786</u>	<u>359,787</u>
<u>Current Assets :</u>			
Cash and Bank Balances	4.00	787	1,945
Total Current Assets :		<u>787</u>	<u>1,945</u>
Total Assets :		<u><u>296,573</u></u>	<u><u>361,732</u></u>
EQUITY & LIABILITIES :			
<u>Equity :</u>			
Fund Account	2.00	296,573	361,732
Total Equity :		<u>296,573</u>	<u>361,732</u>
<u>Current Liabilities :</u>			
Liabilities	-	-	-
Total Current Liabilities :		<u>-</u>	<u>-</u>
Total Equity & Liabilities :		<u><u>296,573</u></u>	<u><u>361,732</u></u>

The annexed notes 01 to 04 form an integral part of these Financial Statements.

Chairperson

Executive Director

Signed as per our annexed report of the date .



[Signature]
ASHRAF UDDIN & CO.
Chartered Accountants

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PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

**Statement of Profit or Loss and Other Comprehensive Income & Expenditure
For The Year Ended 30th June, 2023.**

Particular's :	Note No	Amount in Taka	
		30.06.2023	30.06.2022
Income :			
UCBI Fund		35,181	-
HSBC AAB Pay		17,400	-
UCBL Salarytre		25,220	-
General Membership Subscription		90,000	20,000
Enterprise Development Program EDP Funded by Oxfam		600,748	2,857,849
Khani Bangladesh		-	85,000
Praan		-	50,000
Action Aid Bangladesh (FGGIII) Project		1,472,497	311,200
Total Taka :		2,241,046	3,324,049
Expenditure :			
Staff Salary		180,000	187,200
Project Staff Salary		584,064	420,000
Capacity and Skills Devopment of Landless Community		30,000	-
Office Rent		90,000	120,000
Utility Cost		14,398	5,200
Internet		12,000	12,000
Office Snacks		4,159	-
Advocacy Meeting With Government Officials And Civil Society For Healthy & Nutritious Mung Bean Consumption		62,150	-
Linkage Meeting with Private Sector and Woman Farmers Cooperatives Ledars		71,100	-
Agri Input Support		-	280,000
Introduction of new Collection Agent and develop collection points through Cooperative (70% Collection Agent Female)		-	410,000
Cooperative Registration		-	142,000
Market Expansion: Dealer & Retailer Linkage Meeting (Mungbean & Hay) 2 Event		68,000	72,050
Linkage Meeting with DAE Farmers Cooperatives Ledars		79,100	-
Mungbean Hay Processing Capacity Development for PAE Staff		-	9,200
Linkage Meeting Workshop Training		72,000	670,800
Contract with Institutional Buyer		42,000	38,000



PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

**Receipts & Payments Statement
For The Year Ended 30th June, 2023.**

Particular's :	Note No	Amount in Taka	
		30.06.2023	30.06.2022
Receipts :			
Opening Balance :			
Cash in Hand	1.00	800	1,326
Cash at Bank		1,145	525
UCBI Fund		35,181	-
HSBC AAB Pay		17,400	-
UCBL Salarytre		25,220	-
General Membership Subscription		90,000	20,000
Enterprise Development Program EDP Funded by Oxfam Khani Bangladesh		600,748	2,857,849
Praan		-	85,000
Action Aid Bangladesh (FGGGIII) Project		1,472,497	311,200
Total Taka :		2,242,991	3,325,900
Payments :			
Staff Salary		180,000	187,200
Project Staff Salary		584,064	420,000
Capacity and Skills Development of Landless Community		30,000	-
Office Rent		90,000	120,000
Utility Cost		14,398	5,200
Internet		12,000	12,000
Office Snacks		4,159	-
Advocacy Meeting With Government Officials And Civil Society For Healthy & Nutritious Mung Bean Consumption		62,150	-
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Mungbean Hay Processing Capacity Development for PAE Staff		-	9,200
Linkage Meeting Workshop Training		72,000	670,800
Contract with Institutional Buyer		42,000	38,000
Support to COVID-19 Affected Vulnearable Family		100,000	-



ASHRAF UDDIN & CO.
 CHARTERED ACCOUNTANTS

Formation of New People's Commission	100,000	
Carry Forward Cost From Last Fiscal Year	-	662,207
Promotional Campaigns	-	160,000
Organize Capacity Development Training	50,000	50,000
Formation of New Peoples Commission	25,000	-
Conduct Workshop(s) With CSOs PNGO	36,000	-
Building Women led Active Agencies (Community Groups)	25,000	-
Campaign through Capacity Building for Building Public Awareness	40,000	-
Capacity Building and Support to Community Particularly	309,133	-
Fellowship	12,500	12,500
Project Office Rent	84,000	28,000
National and Local Travel	36,000	18,000
Fuel Cost and Repair for Motorcycle	18,000	7,500
Office Utility Cost	6,000	2,000
Stationery Cost	13,800	6,000
Program Cost	76,002	9,868
Bank Charges & Commission	1,799	1,429
Closing Cash and Bank Balance :	4.00	
Cash in Hand	350	800
Cash at Bank	437	1,145
Total Taka :	<u>2,242,991</u>	<u>3,325,900</u>



ASHRAF UDDIN & CO.
CHARTERED ACCOUNTANTS

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Support to COVID-19 Affected Vulnerable Family	100,000	-
Formation of New People's Commission	100,000	-
Carry Forward Cost From Last Fiscal Year	-	662,207
Promotional Campaigns	-	160,000
Organize Capacity Development Training	50,000	50,000
Formation of New Peoples Commission	25,000	-
Conduct Workshop(s) With CSOs PNGO	36,000	-
Building Women led Active Agencies (Community Groups)	25,000	-
Campaign through Capacity Building for Building Public Awareness	40,000	-
Capacity Building and Support to Community Particularly Fellowship	309,133	-
Project Office Rent	12,500	12,500
National and Local Travel	84,000	28,000
Fuel Cost and Repair for Motorcycle	36,000	18,000
Office Utility Cost	18,000	7,500
Stationery Cost	6,000	2,000
Program Cost	13,800	6,000
Bank Charges & Commission	76,002	9,868
Depreciation	1,799	1,429
Excess of Expenditure Over The Income	64,001	83,205
	(65,159)	(83,110)

Total Taka :

2,241,046

3,324,049



PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

**Statement of Cash Flows
For the Year Ended 30 June, 2023.**

Particular's :	Amount in Taka	
	30.06.2023	30.06.2022
CASH FLOW FROM OPERATING ACTIVITIES :		
Deficit / Surplus during the year	(65,159)	(83,110)
Depreciation	64,001	83,205
Change in working Capital :		
Increase/ Decrease in Current Assets	-	-
Increase/ Decrease in Current Liabilities	-	-
Net increase / Decrease in Operating Activities	(1,159)	95
CASH FLOW FROM INVESTING ACTIVITIES :		
Acquisition of Fixed Assets	-	-
Net increase / Decrease in Investing Activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES :		
Increase/(Decrease) Share Capital	-	-
Net increase / (Decrease) in financial Activities	-	-
Net increase in cash and cash Equivalents	(1,159)	95
Cash and Cash Equivalents at the beginning of the year	1,945	1,850
Cash and Cash Equivalents at the end of the year	787	1,945



PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

GENERAL INFORMATION AS ON 30TH JUNE, 2023.

01.0 PREAMBLE :

02.0 PRANTOJON, a non Government Voluntary Organization was organized in May 04 2004 an registered October 11, 2010 by a group of committed social worker with a view to provide support services by sharing each other common interest of development for the marginalized local community. It has been working to increase democratic to preserve human rights and to fast the flow of development as well as alleviating poverty. **PRANTOJON** is it the belief that this organization can play a strong and vital role increasing awareness and gaining rights of ordinary people before the community. So **PRANTOJON** has undertaken various programs for the development and inspiration of the people of grassroots level. Such as Conference, Networking, Seminar and Advocacy. Beside this Publication, Workshop and Research on different significant aspect are arranged by the organization through which the guardian level persons of the community notice the joys, sorrow and potentialities of coastal people. As a result this organization has become helpful for the people of grassroots level for its support services in the development of then-economic, social, cultural, political condition and establishment of their basic and human rights.

02.00 SCOPE of THE AUDIT:

We confirm that our examination have been carried out in accounting principles and auditing standards and according such test of accounting records and such auditing procedures as we considered necessary and found feasible under the circumstances. The audit was conducted at the Head Office of the Organization at Barisal, where maintains and presented by the Organization.

03.00 LEGAL STATUS OF THE ORGANIZATION:

This is a voluntary social welfare organization registered under Social Welfare Department Government of the People's Republic of Bangladesh, bearing registration No. Dhaka bearing registration No. BARI-1624/2010, Dated: 11 October 2010.

04.00 MANAGEMENT OF THE ORGANIZATION:

The affairs of the organization have been entrusted to an Executive Committee consisting of 07 member elected in the Annual General Meeting Md. Tauhedul Islam Shahazada is the Executive Director/ Member Secretary of the committee. The following persons were in the committee during the year under our audit,

1.	Md. Rejbi-UI-Kabir	Chairperson.
2.	Nusrat Jahan Nimmi	Vice Chairperson.
3.	Md. Tauhedul Islam Shahazada	Executive Director/Member Secretary.
4.	Md. Kamrul Hasan Biswas	Treasurer.
5.	Md. Amirul Islam Mijan	Executive Member.
6.	Syeda Epsita Nite	Executive Member.
7.	Md. Shahabuddin	Executive Member.

05.00 PREPARATION OF THE FINANCIAL STATEMENTS:

The financial statements of the organization comprise of the following:

- Statement of Financial Position as at 30th June, 2023.
- Statement of Profit or Loss and Other Comprehensive Income & Expenditure for the year ended 30th June, 2023.
- Receipts and Payments Statements for the year ended 30th June, 2023.
- Statement of Cash Flows for the year ended 30th June, 2023
- Notes to the Financial Statements as on 30th June, 2023.
- Schedule of Property, Plant & Equipment's as on 30th June, 2023.

06.00 SOURCE OF FUND:

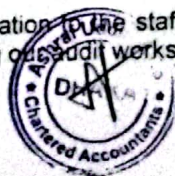
The main source of fund of the organization is to receive grant from Govt. and other local sources.

07.00 BASIC OF THE PREPARATION OF FINANCIAL STATEMENT:

The financial statements have been prepared under historical cost convention on cash basis. All activities included in the accounts are continuing in nature that is the financial statement has been prepared on going concern basis.

08.00 OPINION:

We extend our thanks appreciation and felicitation to the staff and the members of the Organization for extending their best co-operation in conducting our audit works.



PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

**Notes To The Financial Statements
For The Year Ended 30th June, 2023.**

<u>Particular's :</u>	Amount in Taka	
	30.06.2023	30.06.2022
01.00 Opening Cash and Bank Balances:	1,945	1,851
Cash & Bank Balances	1,945	1,851
02.00 Fund Account:	296,573	361,732
Balance as per last account	361,732	444,842
Less: Deficit/ Surplus during the year	(65,159)	(83,110)
03.00 Property, Plant & Equipments:	295,786	359,787
Balance as per Last Account	359,787	442,992
Add: Purchase during the year	-	-
	359,787	442,992
Less : Depreciation during the year	64,001	83,205
04.00 Closing Cash and Bank Balances:	787	1,945
Cash In Hand	350	800
Cash at Bank	437	1,145

i) The details of the above balance has been shown in annexed schedule - "A".



PRANTOJON

Kulsum Palace (9th Floor), Mira Bari Road, Razu Miyar Pool, Battala, Barishal.

SCHEDULE - A

Schedule of Property, Plant & Equipments As On 30th June, 2023.

Sl. No.	Particulars	Opening Balance as on 01.07.2022	Addition during the year	Total Values as on 30.06.2023	Rate of Dep.	Deprecation during the year	Written down value as on 30.06.2023
01	Machinery	109,942.99	-	109,942.99	30%	32,982.90	76,960.09
02	Furniture & Fixture	182,952.38	-	182,952.38	10%	18,295.24	164,657.14
03	Office Equipment	31,908.17	-	31,908.17	20%	6,381.63	25,526.54
04	Computer	8,757.29	-	8,757.29	20%	1,751.46	7,005.83
05	Laptop	13,117.06	-	13,117.06	15%	1,967.56	11,149.50
05	Motor Cycle	11,571.87	-	11,571.87	20%	2,314.37	9,257.50
06	Bi-Cycle	1,537.20	-	1,537.20	20%	307.44	1,229.76
TOTAL TAKA :		359,786.96	-	359,786.96		64,000.60	295,786.36

