

**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 30<sup>TH</sup> JUNE, 2024

**Ashraf Uddin & CO.**

**Chartered Accountants**

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MANAGING PARTNER  
MD. ASHRAF UDDIN AHMED  
LLB.CFC,FCA

PARTNERS  
ENAMUL KABIR FCA  
MD. MOHIUDDIN AHMED. FCA

Office : Rahman Chamber (5th Floor)  
12-13, Motijheel Commercial Area, Dhaka-1000.  
Chamber: 142/B, Green Road (3rd Floor), Dhaka

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

### Opinion

We have audited the financial statements of Consolidated Statement Account of "PRANTOJON", which comprise the Statement of Consolidated Financial Position as at 30<sup>th</sup> June 2024, Statement of Comprehensive Income and Statement of Receipts and Payments Accounts for the year then ended 30<sup>th</sup> June 2024, 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 Consolidated Statement Account of "PRANTOJON" give a true and fair view of the financial position as at 30<sup>th</sup> June 2024 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.





MANAGING PARTNER  
MD. ASHRAF UDDIN AHMED  
LLB CFC, FCA

PARTNERS  
ENAMUL KABIR FCA  
MD. MOHIUDDIN AHMED, FCA

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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  
12th September, 2024



**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, 2024.**

Particular's :	Note No	Amount in Taka	
		30.06.2024	30.06.2023
<b>ASSETS :</b>			
<b><u>Non Current Assets (Fixed Assets) :</u></b>			
Property, Plant & Equipments	3.00	245,956	295,786
<b>Total Non Current Assets :</b>		<b>245,956</b>	<b>295,786</b>
<b><u>Current Assets :</u></b>			
Cash and Bank Balances	4.00	1,632	787
<b>Total Current Assets :</b>		<b>1,632</b>	<b>787</b>
<b>Total Assets :</b>		<b>247,588</b>	<b>296,573</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b><u>Equity :</u></b>			
Fund Account	2.00	247,588	296,573
<b>Total Equity :</b>		<b>247,588</b>	<b>296,573</b>
<b><u>Current Liabilities :</u></b>			
Liabilities	-	-	-
<b>Total Current Liabilities :</b>		<b>-</b>	<b>-</b>
<b>Total Equity &amp; Liabilities :</b>		<b>247,588</b>	<b>296,573</b>

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 .

ASHRAF UDDIN & CO.  
Chartered Accountants



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, 2024.**

Particular's :	Note No	Amount in Taka	
		30.06.2024	30.06.2023
<b>Income :</b>			
UCBI Fund		-	35,181
HSBC AAB Pay		-	17,400
UCBL Salarytre		19,300	25,220
General Membership Subscription		221,000	90,000
Enterprise Development Program EDP Funded by Oxfam		30,000	600,748
Praan		15,170	-
Action Aid Bangladesh (FGGGIII) Project Clean		2,017,750	1,472,497
		642,580	-
<b>Total Taka :</b>		<b>2,945,800</b>	<b>2,241,046</b>
<b>Expenditure :</b>			
Staff Salary		180,000	180,000
Project Staff Salary		630,313	584,064
Capacity and Skills Devolopment of Landless Community Through		150,000	30,000
Office Rent		90,000	90,000
Utility Cost		16,320	14,398
Internet		14,400	12,000
Office Snacks		4,200	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		92,500	71,100
Market Expansion: Dealer & Retailer Linkage Meeting (Mungbean & Hay) 2 Event		85,000	68,000
Linkage Meeting with DAE Farmers Cooperatives Ledars		135,220	79,100
Linkage Meeting Workshop Training		408,415	72,000
Contract with Institutional Buyer		50,000	42,000
Support to COVID-19 Affected Vulnearable Family		200,000	100,000



Formation of New People's Commission	15,000	100,000
Organize Capacity Development Training	50,000	50,000
Formation of New Peoples Commission	35,000	25,000
Conduct Workshop(s) With CSOs PNGO	40,000	36,000
Building Women led Active Agencies (Community Groups)	33,000	25,000
Campaign through Capacity Building for Building Public Awareness	80,000	40,000
Capacity Building and Support to Community Particularly	309,133	309,133
Fellowship	25,000	12,500
Project Office Rent	84,000	84,000
National and Local Travel	36,000	36,000
Fuel Cost and Repair for Motorcycle	22,500	18,000
Office Utility Cost	3,057	6,000
Stationery Cost	13,800	13,800
Program Cost	110,312	76,002
Bank Charges & Commission	1,785	1,799
Depreciation	49,830	64,001
EDP Salary	30,000	0
Excess of Expenditure Over The Income	(48,985)	(65,159)
<b>Total Taka :</b>	<b><u>2,945,800</u></b>	<b><u>2,241,046</u></b>



**PRANTOJON**

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

**Receipts & Payments Statement  
For The Year Ended 30th June, 2024.**

<u>Particular's :</u>	Note No	Amount in Taka	
		30.06.2024	30.06.2023

**Receipts :****Opening Balance :**

Cash in Hand	01.00	350	800
Cash at Bank		437	1,145
UCBI Fund		-	35,181
HSBC AAB Pay		-	17,400
UCBL Salarytre		19,300	25,220
General Membership Subscription		221,000	90,000
Enterprise Development Program EDP Funded by Oxfam		30,000	600,748
Praan		15,170	-
Action Aid Bangladesh (FGGGIII) Project Clean		2,017,750	1,472,497
		642,580	-
<b>Total Taka :</b>		<b><u>2,946,587</u></b>	<b><u>2,242,991</u></b>

**Payments :**

Staff Salary		180,000	180,000
Project Staff Salary		630,313	584,064
Capacity and Skills Devolopment of Landless Community Through		150,000	30,000
Office Rent		90,000	90,000
Utility Cost		16,320	14,398
Internet		14,400	12,000
Office Snacks		4,200	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		92,500	71,100





Market Expansion: Dealer & Retailer Linkage Meeting (Mungbean & Hay) 2 Event	85,000	68,000
Linkage Meeting with DAE Farmers Cooperatives Ledars	135,220	79,100
Linkage Meeting Workshop Training	408,415	72,000
Contract with Institutional Buyer	50,000	42,000
Support to COVID-19 Affected Vulnerable Family	200,000	100,000
Formation of New People's Commission	15,000	100,000
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Fellowship	25,000	12,500
Project Office Rent	84,000	84,000
National and Local Travel	36,000	36,000
Fuel Cost and Repair for Motorcycle	22,500	18,000
Office Utility Cost	3,057	6,000
Stationery Cost	13,800	13,800
Program Cost	110,312	76,002
Bank Charges & Commission	1,785	1,799
EDP Salary	30,000	-
<b>Closing Cash and Bank Balance :</b>	<b>04.00</b>	
Cash in Hand	210	350
Cash at Bank	1,422	437
<b>Total Taka :</b>	<b><u>2,946,587</u></b>	<b><u>2,242,991</u></b>





**PRANTOJON**

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

**Statement of Cash Flows**

For the Year Ended 30 June, 2024.

Particular's :	Amount in Taka	
	30.06.2024	30.06.2023
<b><u>CASH FLOW FROM OPERATING ACTIVITIES :</u></b>		
Deficit / Surplus during the year	(48,985)	(65,159)
Depreciation	49,830	64,001
<b>Change in working Capital :</b>		
Increase/ Decrease in Current Assets	-	-
Increase/ Decrease in Current Liabilities	-	-
<b>Net increase / Decrease in Operating Activities</b>	<b>845</b>	<b>(1,159)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES :</u></b>		
Acquisition of Fixed Assets	-	-
<b>Net increase / Decrease in Investing Activities</b>	<b>-</b>	<b>-</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES :</u></b>		
Increase/(Decrease) Share Capital	-	-
<b>Net increase / (Decrease) in financial Activities</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash Equivalents</b>	<b>845</b>	<b>(1,159)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>787</b>	<b>1,945</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>1,632</b>	<b>787</b>



## PRANTOJON

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

### GENERAL INFORMATION AS ON 30TH JUNE, 2024.

#### 01.00 PREAMBLE :

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 these 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 maintain 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. | Md. Elias Akon               | 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, 2024.
- Statement of Profit or Loss and Other Comprehensive Income & Expenditure for the year ended 30th June, 2024.
- Receipts and Payments Statements for the year ended 30th June, 2024.
- Statement of Cash Flows for the year ended 30th June, 2024
- Notes To The Financial Statements as on 30th June, 2024.
- Schedule of Property, Plant & Equipment as on 30th June, 2024.





**06.00 SOURCE OF FUND :**

The main source of fund of the organization is to received 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 have 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, 2024.**

<b>Particular's :</b>	<b>Amount in Taka</b>	
	<b>30.06.2024</b>	<b>30.06.2023</b>
<b>01.00 Opening Cash and Bank Balances :</b>	<b>787</b>	<b>1,945</b>
Cash & Bank Balances	787	1,945
<b>02.00 Fund Account :</b>	<b>247,588</b>	<b>296,573</b>
Balance as per last account	296,573	361,732.06
Less: Deficit/ Surplus during the year	(48,985)	(65,159.10)
<b>03.00 Property, Plant &amp; Equipments :</b>	<b>245,956</b>	<b>295,786</b>
Balance as per Last Account	295,786	359,787
Add: Purchase during the year	-	-
	<b>295,786</b>	<b>359,787</b>
Less : Depreciation during the year	49,830	64,001
i) The details of the above balance has been shown in annexed schedule - "A".		
<b>04.00 Closing Cash and Bank Balances :</b>	<b>1,632</b>	<b>787</b>
Cash In Hand	210	350
Cash at Bank	1,422	437





**PRANTOJON**

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

**SCHEDULE - A**

**Schedule of Property, Plant & Equipments As On 30th June, 2024.**

Sl. No.	Particulars	Opening Balance as on 01.07.2023	Addition during the year	Total Values as on 30.06.2024	Rate of Dep.	Deprecation during the year	Written down value as on 30.06.2024
01	Machinery	76,960	-	76,960	30%	23,088	53,872
02	Furniture & Fixture	164,657	-	164,657	10%	16,466	148,191
03	Office Equipment	25,527	-	25,527	20%	5,105	20,421
04	Computer	7,006	-	7,006	20%	1,401	5,605
05	Laptop	11,150	-	11,150	15%	1,672	9,477
05	Motor Cycle	9,257	-	9,257	20%	1,851	7,406
06	Bi-Cycle	1,230	-	1,230	20%	246	984
<b>TOTAL TAKA :</b>		<b>295,786</b>	<b>-</b>	<b>295,786</b>		<b>49,830</b>	<b>245,956</b>

