

**PRIVATE & CONFIDENTIAL**

**নিরীক্ষা প্রতিবেদন  
AUDITORS' REPORT**

**OF**

**UTTHAN**

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

**For the year ended 31<sup>st</sup> December, 2020**

**AUDITORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD/YEAR ENDED**

**AHSAN KABIR & CO.**

**Chartered Accountants**

House # 02, Road # 01, J/A, Section # 11,  
Mirpur, Dhaka.

E-mail: ahsankabir.ca@gmail.com. Mobile : 01865-106685.

## **UTTHAN**

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

**For the year ended on 31<sup>st</sup> December,2020**

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# Auditor's Report

To

President & Ceo

**UTTHAN**

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

**Sub : Auditor's report on the account of "UTTHAN" for the year ended 31<sup>st</sup> December, 2020.**

We have audited the annexed Balance Sheet "UTTHAN" Address-House # 314, Mehedi Complex, Hospital Road, Barishal, Bangladesh 31<sup>st</sup> December, 2020 together with the Income & Expenditure Account and Receipts and Payments Account for the year ended on that date. The preparation of these financial statements is the responsibility of the organization's management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our in accordance with Bangladesh Standards on Auditing (BSA). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the assessing the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above give a true and fair view of the state of affairs "UTTHAN" Address-House # 314, Mehedi Complex, Hospital Road, Barishal, Bangladesh 31<sup>st</sup> December, 2020 and of the result of its operations for the year ended on that date.

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 accounts as required by law have kept by the organization so far as it appeared from our examination of those books, and
- c) The financial statements dealt with by the report are agreement with the books of account.



**AHSAN KABIR & CO.**

Chartered Accountants

Dated: 22.01.2021.



**AHSAN KABIR & CO.**  
Chartered Accountants

**UTTHAN**

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

**Balance Sheet**  
**As at 31<sup>st</sup> December, 2020**

Particulars	Note	Amount (Tk.) (FY.2020)	Amount (Tk.) (FY.2019)
<b>A. Fixed Assets</b>		<b>271508.00</b>	<b>251868.00</b>
Fixed Assets (at cost less accumulated)	5.00	271508.00	251868.00
<b>B. Closing Balance</b>	<b>6.00</b>	<b>13295.00</b>	<b>6020.00</b>
Cash in hand		975.00	1270.00
Cash at Bank		12320.00	4750.00
<b>Total Property &amp; Assets : (A+B)=</b>		<b>284803.00</b>	<b>257888.00</b>

**FINANCED BY:**

<b>A. Capital &amp; Reserves:</b>		<b>284803.00</b>	<b>257888.00</b>
Capital Fund	7.00	284803.00	257888.00
<b>B. Current Liabilities:</b>			
<b>Total Financed By: (A+B)=</b>		<b>284803.00</b>	<b>257888.00</b>

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



Dhaka

Dated : 22.01.2021.

Md. Sakib Ahmed  
President & Ceo  
UTTHAN

AHSAN KABIR & CO.  
Chartered Accountants

**AHSAN KABIR & CO.**  
Chartered Accountants

## UTTHAN

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

### Income and Expenditure Accounts For the year ended 31<sup>st</sup> December, 2020

Particulars	Amount (Tk.)	Particulars	Amount (Tk.)
<b><u>Income :</u></b>		<b><u>Expenditure</u></b>	
General Member Subscription	280000.00	Staff Salary and Allowance	760000.00
Elite Person Donation	575000.00	Office Rent	144000.00
Executive Council Subscription	390000.00	Utilities	130000.00

Tuition Fees	545552.00	Entertainment	180000.00
Beneficiaries Participation	460000.00	Travelling & Conveyance	108000.00
IGA Program Income	566180.00	Printing & Stationary	94000.00
Receipt from Project Fund	2788000.00	Seminar & Workshop	140000.00
Receipt from Govt. Donation	180000.00	Human Rights & Legal Aid Program	266000.00
Bank interest	3320.00	NFPE Education Program	492000.00
Miscellaneous	11501.00	Adolescent Development Program	228000.00
		Water, Sanitation & Hygiene Program	386000.00
		Drug Abuse & HTD/AIDS Program	140000.00
		Child Marriage Prevention Program	182000.00
		Disability Rights Program	206000.00
		Disaster Management Program	647000.00
		Women empowerment Program	240000.00
		Entrepreneurship Training Program	387256.00
		Tailoring & Handicrafts Program	250000.00
		Fish Culture Program	260000.00
		Poultry & Livestock Program	216000.00
		Tree Plantation & Nursery Program	160000.00
		National & International Day Celebration	80000.00
		Audit Fees	10000.00
		Miscellaneous	36022.00
		Depreciation	30360.00
		<b>Excess of income over expenditure</b>	<b>26915.00</b>
<b>Total (Tk.) =</b>	<b>5799553.00</b>	<b>Total (Tk.)=</b>	<b>5799553.00</b>



Dhaka  
Dated : 22.01.2021.

Md. Sakib Ahmed  
President & Ceo  
UTTHAN

AHSAN KABIR & CO.  
Chartered Accountants

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Chartered Accountants

## UTTHAN

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

### Receipts & Payments Account

For the year ended 31<sup>st</sup> December, 2020

Particulars	Amount (Tk.)	Particulars:	Amount (Tk.)
<b>RECEIPTS:</b>		<b>PAYMENTS :</b>	
Opening Balance :		Operating Expenses :	
Cash in Hand	1270.00	Staff Salary and Allowance	760000.00
Cash in Bank	4750.00	Office Rent	144000.00
-		Utilities	130000.00
<b>Fund Received :</b>		Entertainment	180000.00
General Member Subscription	280000.00	Travelling & Conveyance	108000.00
Elite Person Donation	575000.00	Printing & Stationary	94000.00
Executive Council Subscription	390000.00	Seminar & Workshop	140000.00
Tuition Fees	545552.00	Human Rights & Legal Aid Program	266000.00
Beneficiaries Participation	460000.00	NFPE Education Program	492000.00
	566180.00	Adolescent Development Program	228000.00

IGA Program Income	2788000.00	Water & Hygiene Program	386000.00
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		Entrepreneurship Training Program	387256.00
		Tailoring & Handicrafts Program	250000.00
		Fish Culture Program	260000.00
		Poultry & Livestock Program	216000.00
		Tree Plantation & Nursery Program	160000.00
		National & International Day Celebration	80000.00
		Audit Fees	10000.00
		Miscellaneous	36022.00
		<b>Fixed &amp; Furniture</b>	
		Furniture	50000.00
		<b>Closing Balance</b>	
		Cash in Hand	975.00
		Cash in Bank	12320.00
<b>Total (Tk.)=</b>	<b>5805573.00</b>	<b>Total (Tk.)=</b>	<b>5805573.00</b>



Dhaka  
Dated : 22.01.2021.

Md. Sakib Ahmed  
President & Ceo  
UTTHAN

AHSAN KABIR & CO.  
Chartered Accountants

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## UTTHAN

House # 314, Mehedi Complex, Hospital Road,  
Barishal, Bangladesh.

### **Notes to the Financial Statements** **For the year ended on 31<sup>st</sup> December, 2020**

#### **1.00 BACKGROUND:**

UTTHAN is a community-based non-profit, non-political and non-governmental voluntary organization. Education, Health, Child Marriage, Women Violence, Child Abuse, Human Trafficking, Acid throwing, Has adopted various plans for human rights protection and establishment of good governance including HIV/AIDS prevention, women empowerment. The organization has the capacity to implement any project big or small as it has skilled and trained manpower. All types of activities are conducted under the direct leadership of the executive council of the organization.

#### **2.00 IFORMATION OF THE ORGANIZATION**

<b>Name of the organization</b>	<b>UTTHAN-(unprivileged to tha humanitarian action need)</b>		
<b>Year of the Establishment</b>	March, 25, 2004		
<b>Legal Entity</b>	Registration Authority	Registration No.	Registration Date
	Dept. of Social Service, Barishal	Bari-1292/07	08.07.2007

	District.		
Nature of operation		Development Program	
Statutory Audit conducted upto		31 <sup>st</sup> December, 2020	
Name of statutory Auditor for last year		Ahsan Kabir & Co.	
Name of statutory Auditor for current year 2020		Ahsan Kabir & Co.	

**LIST OF EXECUTIVE COUNCIL :**

SL. No.	Name	Designation
01	Md. Sakib Ahmed	President & Ceo
02	Md. Motiur Rahman	Vice-President
03	Md. Humayun Kabir	General Secretary
04	Mst. Salma Akter	Finance Secretary
05	Md. Farid Hossen Rony	Organizing Secretary
06	Md. Abul Kalam Azad	Executive Member
07	Mst. Farida Begum Niazy	Executive Member

**BASIS OF PREPERATION OF FINANCIAL STATEMENT:**

**3.00 BASIS OF ACCOUNTING:**

The financial Statements have been prepared ongoing concern assumption under historical cost convention on accrual basis except service charges.

**4.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**4.01 Currencies:**

All the Assets, Liabilities, Capital Funds, Income and Expenditure are denominated in terms of the Taka, local currency.



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**4.02 Fixed Assets and Depreciation:**

Fixed assets are valued at cost price. Depreciation is charge on Fixed Assets on straight line method at the rate of 10% to 15%. Whole year depreciation has been charged on addition fixed assets during the first six months, no depreciation has been charged on addition of fixed assets during the last six month of the accounting year.

**5.00 FIXED ASSETS:**

Particulars:	Amount (Tk.)
Opening Balance as on 1 <sup>st</sup> January.2020	251868.00
Add: Addition during the Year	50000.00
<b>Total=</b>	<b>301868.00</b>
Less : Accumulate depreciation : (Charged during the year)	30360.00
<b>Written Down Value as on 31<sup>st</sup> December, 2020</b>	<b>271508.00</b>

Details of fixed assets are shown in Annexure-A4.

6.00 Cash & Bank Balance	13295.00
6.01 Cash in Hand	975.00

Details of the above amount are given below:

	Amount (Tk.)
Total Taka as on 31 <sup>st</sup> December 2020	13295.00

As our appointment was post dated we could not verify the cash in hand physically, However we have obtained a cash custody certificate from the management confirming the have balance.

**6.02 Cash at Bank:**

	Amount (Tk.)
Total Bank Balance as on 31 <sup>st</sup> December 2020	12320.00
Total (Tk.)=	12320.00

**7.00 CAPITAL FUND:**

<b>Particulars :</b>	Amount (Tk.)
Opening Balance as on 1 <sup>st</sup> January, 2020	257888.00
Add : Excess of income over expenditure	26915.00
Balance as on 31 <sup>st</sup> December, 2020	284804.00



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## UTTHAN

House # 314, Mehedi Complex, Hospital Road,  
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### SCHEDULE OF FIXED ASSETS (As at 31<sup>st</sup> December, 2020)

Note-05

Annexure-A/4

Particulars	Opening Balance (01.01.2020)	Addition during the year.	Total Value	Rate of Dep. (%)	Dep. Charge during the year.	W.D.V. as at 31.12.2020
Fixed & Furniture	2488400.00	50000.00	298400.0 0	10%	29840.00	268560.00
Office Equipment	3468.00	-	3468.00	15%	512.00	2948.00
Total (Tk.)=	251868.00	50000.00	301868.0 0	-	30360.00	271508.00

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





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## Certificate

We examine and found that “**UTTHAN**” has not taken any activity, which is involved in the transaction or provide services that are contrary to “Money Laundering Prevention Act (MLAPA) 2012 and Anti Terrorism Act (ATA) 2009”. We also verify and found that no transaction has been made against the interest of different donors, beneficiaries of the organization.

**AHSAN KABIR & CO.**  
Chartered Accountants  
Dated : 22.01.2021.

