

EST.1969

AUDITOR'S REPORT

On The

FINANCIAL STATEMENTS

OF

SHIJI UNNAYAN SANGSTHA (SHIUS)

Banoadanga, Sandarganj

GAIBANDEHA, BANGLADESH

30th June 2021

FOR THE YEAR / PERIOD ENDED ON



M. N. ISLAM & COMPANY
CHARTERED ACCOUNTANTS

123/4, Tejkunipara, Tejgaon, Dhaka-1215

Phone : 088-02-9113528, Mobile : 01733 982 927, 01911 532484

E-mail : mnislamfca55@gmail.com, mnislam_fca@yahoo.com



M. N. ISLAM & COMPANY

Chartered Accountants

E-mail : mnislam_fca@yahoo.com/ mnislamfca55@gmail.com

Annexure-A1/1

Independent Auditor' Report To the members of General Body of SHIHU UNNAYAN SANGSTHA (SHIUS)

We have audited the accompanying Financial Statements of SHIHU UNNAYAN SANGSTHA (SHIUS) which comprise the Statement of Financial Position as at **June 30th, 2021** and the Statement of Comprehensive Income, Statement of Cash Flows, Receipts and Payments Statement for the year then ended December 31st, 2021 and a summary of significant accounting policies and other explanatory notes.

Management responsibility for the financial

SHIHU UNNAYAN SANGSTHA (SHIUS) management is responsible for the preparation and fair presentation of these financial statements in accordance with International financial reporting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

Auditor' Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA), as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the SHIHU UNNAYAN SANGSTHA (SHIUS) as at **June 30th, 2021** and its financial performance and its cash flows for the year then ended **June 30th, 2021** in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations including MRA guidelines.

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 purposes of our audit and made due verification thereof.
- In our opinion, proper books of accounts as required by law has kept proper books of accounts, So far as it appeared from our examination .
- In our opinion, the statement of financial position and the statement of comprehensive income dealt with by this report are in agreement with the books of account.

Dated: Dhaka, Bangladesh.
August 26, 2021.


M.N. Islam and Company
Chartered Accountants




SHIHU UNNAYAN SANGSTHA (SHIUS)

Bamondanga, Sundarganj
DIST.: GAIBANDHA

Statement of Financial position
As on 30TH JUNE, 2021

PARTICULARS	NOTES	30th June, 2021	30th June, 2020
<u>CAPITAL & LIABILITIES</u>			
<u>Fund Account</u>	5.00	3,647,733.00	3,642,296.00
<u>Long term loan :</u>			
Long term loan from president	8.00	95,000.00	95,000.00
<u>Current liabilities</u>			
<u>Temporary Loan</u>	6.00	385.00	385.00
		3,743,118.00	3,737,681.00
<u>PROPERTIES & ASSETS:</u>			
<u>Fixed Assets:</u>			
As Per Schedule		507,500.00	484,536.00
<u>Project Investment:</u>		3,202,555.00	3,202,555.00
<u>Closing Blance:</u>			
Cash and bank blance	7.00	33,063.00	50,590.00
		3,743,118.00	3,737,681.00

Signed in terms of our separate report even date annexed


M. N. Islam & Company
Chartered Accountants



SHISHU UNNAYAN SANGSTHA (SHIUS)

Bamondanga, Sundarganj
DIST.: GAIBANDHA.

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2021.

PARTICULARS	NOTES	AMOUNT (BDT)
RECEIPTS:		
OPENING BALANCE:		
Cash in hand		545.00
Cash at Bank		2,673.00
Local Donation		478,000.00
Nursery Project		221,950.00
Fish Culture Project		376,240.00
Agriculture Project		287,400.00
Member Subscription		256,170.00
Shius Auto workshop		398,220.00
Cultural Program		113,450.00
Sundry Income		29,980.00
Clinic		60,067.00
Income of Production		433,728.00
Member Renewal Fee		2,600.00
Risk Funds		32,809.00
Sewing Project		257,600.00
National Social Welfare		26,000.00
Health & Family Welfare Division		50,000.00
ICT Program		49,800.00
Bank interest		50.00
Total Receipts:		3,077,282.00



2021

EXPENDITURE		
Nursery Project		208,750.00
Fish Culture Project		210,550.00
Sewing Project		246,580.00
Agriculture Project		258,075.00
SHIUS Auto workshop		318,050.00
Cultarm Program		218,100.00
Disaster & Climate Change •		82,450.00
Education Program		41,267.00
Disable Development		207,750.00
Relief & Rehabilitation		106,200.00
Clinic		42,280.00
Training/ Workshop/Conference		23,600.00
Salry & Honorarium		522,600.00
Stationary		32,500.00
Printing		7,500.00
Communication		18,360.00
Office Rent		84,000.00
Audit Fee		4,000.00
Day Celebration		2,500.00
administrative Cost		5,550.00
Traviling & Transpotation		8,476.00
Electricity, Telephone		5,040.00
Postage		700.00
Membership Fees		2,600.00
Newspaper Bill		1,800.00
Refreshment/Intertainment		5,100.00
Depreciation		22,964.00
Backyard meeting Protect Against Covid-19		10,100.00
Backyard meeting Protect Against Early Marriag		7,200.00
Ifizing, Acid Throing Meeting		8,200.00
Expenditure Of Production		300,559.00
Don't Say Drugs Meeting		7,100.00
Backyard Meeting Against Family violence		2,200.00
Backyard Meeting Against Hens & ducks Rear		4,140.00
Sundry Expenditure		19,533.00
Bank Charge		318.00
Total Expenditure		3,046,692.00
Excess of Expenditure over income		5,437.00
Total		3,041,255.00



SHIHU UNNAYAN SANGSTHA (SHIUS)
Bamondanga, Sundarganj
DIST.: GAIBANDHA

NOTES TO THE ACCOUNTS
FOR THB YEAR ENDED 30TH JUNE, 2021

1.00 The Organization:

SHIHU LTINAYAN SANGSTHA (SHIUS) is a non-profit making, non-religious, non-political, humanitarian, non-governmental voluntary development organization established in 1st January 1999 with the initiatives of a few local honest, sincere and dedicated social workers from varied discipline with an aim to promote the socio-economic status of the rural poor and the disadvantaged people emphasizing the backward and downtrodden children, through awareness raising, capacity building, and non-formal education and various income generation activities such as, small trade, poultry rearing, agricultural development etc. SHIUS is also being served as an additional force to sustainable development of deprive, backyard, downtrodden, Hardcore Poor of the society and assist them to make economically and socially viable. It's also carries out various programs such as; children rights through enhance knowledge and skill to improve their family and social status so that men and women can work together in the society for sustainable standard of living.

SHIUS based in Sundarganj upazila under Gaibandha District and is registered with the Directorate of Social welfare No Gai/SUNDER/802/03 Dated: 30.10.03.

2.00 Vision:

To establish an efficient social infrastructure for children, sustainable and glorious nation.

3.00 Mission:

Shius want to be build a society that environmentally sound, indiscriminate, lovely, economically productive and genuinely democratic.

4.00 Areas of Shius activities:

1. Child development,
2. Health for Nutrition,
3. Pre-Primary education,
4. Sewing training for ultra-poor women,
5. Savings awareness for Ultra-poor,
6. Child labor,
7. Cultural Program,
8. Nursery,
9. Fish Culture,
10. Clinic,
11. Agriculture,
12. Disable Development etc.
13. Shius Auto workshop
14. Hens & Duck Rear Program
15. ICT Program
16. Health & Family Welfare program
17. Early marriage & Dowry protective program
18. Don't Say Drugs program
19. Covid-19
20. Relief & Rehabilitation program



SHISHU UNNAYAN SANGSTHA (SHIUS)
Bamondanga, Sundarganj
DIST.: GAIBANDHA.
CONSOLIDATED INCOME EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2021.

PARTICULARS	NOTES	AMOUNT (BDT)
INCOME		
Local Donation		478,000.00
Nursery Project		221,950.00
Fish Culture Project		376,240.00
Sewing Project		257,600.00
Agriculture Project		287,400.00
Member Subscription		256,170.00
SHIUS Auto workshop		398,220.00
Cultural Program		113,450.00
Sundry Income		29,980.00
Clinic		60,067.00
National Social Wealfear		26,000.00
Health & Family Wealfear Division		50,000.00
ICT Program		49,800.00
Income Of Production		433,728.00
Member Renal Fee		2,600.00
Bank Interest		50.00
Total Income:		3,041,255.00



PAYMENTS:		
Nursery Project		208,750.00
Fish Culture Project		210,550.00
Sewing Project		246,580.00
Agriculture Project		238,075.00
SHIUS Auto workshop		318,050.00
Cultarm Program		218,100.00
Disaster & Climate Change		82,450.00
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Disable Development		207,750.00
Relief & Rehabilitation		106,200.00
Clinic		42,280.00
Training/ Workshop/Conference		23,600.00
Salry & Honorarium		522,600.00
Stationary		32,500.00
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Electricity, Telephone		5,040.00
Postage		700.00
Membership Fees		2,600.00
Newspaper Bill		1,800.00
Refreshment/Intertainment		5,100.00
Depreciation		22,964.00
Expenditure Of Production		300,559.00
Backyard meeting Protect Against Covid-19		10,100.00
Backyard meeting Protect Against Early Marriage		7,200.00
Eve teasing, Acid Throing Meeting		8,200.00
Don,t Say Drugs Meeting		7,100.00
Backyard Meeting Against Family violence		2,200.00
Backyard Meeting Against Hens & ducks Rearing		4,140.00
Sundry Expenditure		19,533.00
Bank Charge		318.00
Total Payments		3,026,692.00
Closing Balance		
Cash in Hand		449.00
Cash At Bank		50,141.00
Total		3,077,282.00



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SHIHU UNNAYAN SANGSTHA (SHIUS)

Bamondanga, Sundarganj, Gaibandha.
Fixed Assets Schedule as on 30th June 2021.

Particulars	COST			Depreciation		
	Balance as on 1st July 2020	Addition	Total as on 30th June, 2021.	Rate of Dep.	Charge this year	W.D. V 30 June, 2021
Land	250,000.00		250,000.00			250,000.00
Furniture and Fixture	114,490.00	5,000.00	119,490.00	10%	11,949.00	107,541.00
Ceiling Fan	25,550.00		25,550.00	5%	1,277.00	24,273.00
Sewing machine	30,150.00		30,150.00	5%	1,507.00	28,643.00
Computer	68,070.00		68,070.00	10%	6,807.00	61,263.00
Welding machine	14,240.00		14,240.00	10%	1,424.00	12,816.00
Total	502,500.00	5,000.00	507,500.00		22,964.00	484,536.00

