Unnayan Sangha(US)

Consolidated Financial Statements

FOR THE YEAR ENDED 30TH JUNE 2020

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এরশাদউল্যা পাটওয়ারী এন্ড কোং
Irshadullah Patwary & Co.
Chartered Accountants

72, Malibagh (3rd Floor),
Mouchak Moor, Suite No. 406
Dhaka-1217. Phone: 48310758
E-mail: iupc211@gmail.com

INDEPENDENT AUDITORS' REPORT

Unnayan Sangha (US)

We have audited the accompanying **Consolidated Financial Statements** of the **Unnayan Sangha (US)** which comprise the Consolidated Statement of financial position as on June 30, 2020, and the Consolidated Statement of Comprehensive Income, Consolidated Receipts and Payment Statement for the year then ended June 30, 2020 and a summary of significant accounting policies and other explanatory notes.

Management responsibility for the financial

Unnayan Sangha (US) 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 presentation of financial statements that are free from material misstatement.

Auditors' 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 whether the financial statements are free from material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in financial statements.

Opinion

In our opinion, the Financial Statements present fairly, in all material respect, **Consolidated Financial Position** of the **Unnayan Sangha (US)** as at June 30, 2020. And its financial performance for the year then ended June 30, 2020 in accordance with International Financial Reporting Standards (IFRS) and other applicable laws regulations including MRA guideline.

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 and MRA Act & Rules have been kept by the **Unnayan Sangha (US)** so far as it appeared from our examination of those books; and
c) In our opinion, the statement of financial position and the statement of comprehensive income dealt with by the report are in agreement with the books of accounts.
d) Guidelines on prevention of Money Laundering and Terrorist Financing issued by Bangladesh Bank have been complied with.

IRSHADULLAH PATWARY & CO.
Chartered Accountants

Dhaka, Bangladesh
27th September 2020

Md. Irshadullah Patwary, FCA
Principal

Unnayan Sangha (US)

Statement of Consolidated financial position

As at 30 June 2020

	Note	SMP	Donor Fund	EWF	DTRC	C C	GF	Total
A) Property, plant & equipment		7,879,192	-	-	35,025,952	4,613,982	1,870,478	49,389,604
Non-Current Assets	1.00	7,879,192	-	-	35,025,952	4,613,982	1,870,478	49,389,604
Poultry Sheed	2.00	-	-	-	-	-	-	-
Poultry Case	3.00	-	-	-	-	-	-	-
B) Current Assets		39,832,325	4,213,521	2,727,679	1,351,637	77,422	12,050,238	60,252,822
Loan Disbursed to Group	4.00	28,379,034	-	-	-	-	-	28,379,034
Loan to Worker Savings Fund	5.00	-	-	1,966,000	-	-	-	1,966,000
Account Receivable	6.00	-	-	-	-	-	-	-
Loan to Staff	7.00	171,393	-	-	48,800	-	-	220,193
Loan to WSF	8.00	-	-	-	779,000	-	-	779,000
Loan to SWF	9.00	-	-	-	120,000	-	-	120,000
Loan to project-02	10.00	-	-	-	100,000	-	-	100,000
Loan to project-12,13	11.00	-	-	-	200,000	-	-	200,000
Monthly Saving	12.00	446,682	-	-	-	-	-	446,682
Loan to Others	13.00	2,781,326	-	-	-	-	-	2,781,326
Loan to Other Projects	14.00	2,688,700	-	100,000	50,000	50,000	-	2,888,700
Advance & Prepayments	15.00	348,490	-	-	-	-	110,000	458,490
House Loan	16.00	3,070,704	-	-	-	-	-	3,070,704
Personal Loans	17.00	-	-	227,000	-	-	-	227,000
Loan Receivable	18.00	-	-	-	-	-	8,981,926	8,981,926
Cash & Cash Equivalents	19.00	1,945,996	4,213,521	434,679	53,837	27,422	2,958,312	9,633,767
Total Assets		47,711,517	4,213,521	2,727,679	36,377,589	4,691,404	13,920,716	109,642,426

IRSHADULLAH PATWARY & CO. ★ Chartered Accountants

Fund & Liabilities								
Capital Fund		9,362,033	3,013,521	1,908,779	34,141,700	1,846,475	2,641,369	52,913,877
Cumulative Surplus	20.00	8,507,262	3,013,521	1,908,779	34,141,700	1,846,475	2,641,369	52,059,106
Reserve Fund	21.00	854,771	-	-	-	-	-	854,771
Current Liabilities		38,349,484	1,200,000	818,900	2,235,889	2,844,930	11,279,347	56,728,550
Accounts Payable	22.00	-	-	-	-	-	-	-
Loan Payable	23.00	-	-	-	-	-	7,155,897	7,155,897
Staff Security Money	24.00	19,500	-	-	-	-	4,123,450	4,142,950
Loan from Head Office	25.00	5,601,438	-	629,922	1,658,605	1,919,800	-	9,809,765
Loan from Staff	26.00	-	-	-	-	925,130	-	925,130
Staff Saving Collection	27.00	-	-	-	37,806	-	-	37,806
Loan from Pro-10	28.00	-	-	-	34,246	-	-	34,246
Loan from Insurance Fund	29.00	-	-	-	50,000	-	-	50,000
Vat Payable	30.00	-	-	-	-	-	-	-
Loan From Child City	31.00	-	-	-	50,000	-	-	50,000
Loan From BLPP	32.00	-	-	-	175,232	-	-	175,232
Loan From DTRC	33.00	-	-	120,000	-	-	-	120,000
Loan From General Fund	34.00		1,200,000					1,200,000
Income Tax Payable	35.00	-	-	68,978	-	-	-	68,978
Group Saving	36.00	17,957,536	-	-	-	-	-	17,957,536
Monthly Saving (MSP)	37.00	28,400	-	-	-	-	-	28,400
Staff Saving	38.00	2,317,787	-	-	-	-	-	2,317,787
One Time Saving (MSP)	39.00	2,094,370	-	-	-	-	-	2,094,370
Loan from Others Project	40.00	3,358,104	-	-	-	-	-	3,358,104
Loan Loss Provision	41.00	328,362	-	-	-	-	-	328,362
Staff Welfare Fund	42.00	124,040	-	-	-	-	-	124,040
Insurance Fund	43.00	1,479,947	-	-	-	-	-	1,479,947
Loan From NSVC WSFD	44.00	-	-	-	130,000	-	-	130,000
Loan From REE-CALL	45.00	-	-	-	100,000	-	-	100,000
Loan From Bangladesh Bank	46.00	5,040,000	-	-	-	-	-	5,040,000
Total Fund & Liabilities		47,711,517	4,213,521	2,727,679	36,377,589	4,691,404	13,920,716	109,642,426

Finance Officer
Md. Mozharul Islam
Finance & Admin Officer
Unnayan Sangha, Jamalpur,

Executive Director
Md. Rafiqul Alam Mollah
Executive Director
Unnayan Sangha, Jamalpur

IRSHADULLAH PATWARY & CO.
Chartered Accountants

Md. Irshadullah Patwary, FCA
Principal

Unnayan Sangha (US)

Statement of Consolidated Income and Expenditure

For the year ended 30 June 2020

Particulars	SMP	Donor Fund	EWF	DTRC	C C	GF	Total
Income:							
Admission fee	9,925						9,925
Bank Interest	4,307		1,055				5,362
Material in Kinds:							
Biscuit-536067Carton/Rate Tk.216						128,656,080	128,656,080
Dal 5813kg Per kg Tk.100						581,300	581,300
Oil 2829 liter Per liter Tk.100						282,900	282,900
Rice 21430kg per kg Tk50						1,071,500	1,071,500
Contribution for COVID 19						206,719	206,719
Donation						5,575	5,575
Fund Received DHRNS						84,695	84,695
Fund received from Flood Response (Sajeda Foundation)						375,000	375,000
Fund Received from EC-CSO	-					164,260	164,260
Fund Received from OXFAM	-					4,986,883	4,986,883
Fund Received from SFP	-					13,918,332	13,918,332
Fund Received from Strome Foundation	-					11,977,861	11,977,861
Interest Rec from Other Loan	38,440						38,440
Interest Received from H/O	191,755						191,755
Loan form Sale	5,855						5,855
Meal Charge Received	-			614,458			614,458
Motor cycle Rent	-					526,500	526,500
Multimedia Rent				8,908			8,908

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Office Rent	-					149,811	149,811
Others Income	25,888				18,000	24,300	68,188
Overhead	-					934,007	934,007
Partial Salary	-					755,692	755,692
Pass Book Sale	8,440						8,440
Picnic Spot Fees	-				34,450		34,450
Salary Deduction	-					26,803	26,803
Sale of Ticket	-			228,333	875,170		1,103,503
Sale of Certificate						400	400
Sale of Schedule						4,500	4,500
Sale of stationery						88,953	88,953
Sale of Trees	-					449,220	449,220
Seat Rent	-			196,250			196,250
Hall Rent				94,900			94,900
Service Charge Received	3,933,036				268,000	1,809,960	6,010,996
Shared Management Cost						901,900	901,900
Staff Contribution	-				-	289,270	289,270
Donation Received	213,000	106,667,137					106,880,137
Bank Interest - FDR	5,312						5,312
Training Bill	-			3,846,795	-		3,846,795
Total	**4,435,958**	**106,667,137**	**1,055**	**4,989,644**	**1,195,620**	**168,272,421**	**285,561,835**

IRSHADULLAH PATWARY & CO. ★ Chartered Accountants

Particulars	SMP	Donor Fund	EWF	DTRC	C C	GF	Total
Expenditure:							
Administration Expenses	-	12,238,254					12,238,254
Animel Feed	-				3,460		3,460
Audit Fees	-					49,725	49,725
Bank Charge	11,789		566		14,168	12,071	38,594
Material in Kinds							
Biscuit-536067/Carton Rate Tk.240						128,656,080	128,656,080
Dal 5813kg per kg Tk.100						581,300	581,300
Oil 2829 litr Per litr Tk. 100						282,900	282,900
Rice 21430kg per kg Tk50						1,071,500	1,071,500
Bonus					52,500	264,333	316,833
Dish Bill						6,000	6,000
EC & AGM Honorarium	-					44,000	44,000
Electricity.Gas & Water bill	7,807				33,931	90,670	132,408
E-mail,Fax & Telephone	29,450						29,450
Food & Entertainment	23,921				3,325	34,747	61,993
Food Subsidy						40,275	40,275
Fuel & Lubricant	136,666				11,192	23,493	171,351
Fund transfer to REE-CALL2021	-					5,143,452	5,143,452
Fund transfer to SEEDS Project	-					11,977,861	11,977,861
Fund Refund to Donor		636,431					636,431
Income Tax						3,000	3,000
Internet Bill						24,000	24,000
Interest Given on Bank Loan	69,525						69,525
Interest Given on H/O Loan	212,199						212,199
Interest on Group savings	760,773						760,773
Mobile Bill					1,600	32,800	34,400
Office Rent	131,600						131,600
Office Maintenance Cost						2,000	2,000

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Other Expenses (Ex Ed)	-					84,630	84,630
Paper & Periodicals						7,501	7,501
Photocopy						6,445	6,445
Postage & Courier						1,135	1,135
Printing	8,412				12,925	98,025	119,362
Program Cost (SFP,AFAWG & Health&FP)	-					13,147,904	13,147,904
Program Cost DHRNS						91,598	91,598
Program Cost EC-CSO						35,530	35,530
Program Cost for Flood Response						605,810	605,810
Program Expenses	-	60,262,793					60,262,793
Registration Fees	-					66,598	66,598
Repair & Maintenance	48,655				20,095	68,345	137,095
Contribution for COVID 19						250,000	250,000
Salary & Allowances	1,646,761	33,250,643			514,774	3,856,635	39,268,813
Service Charge	-				91,100	394,048	485,148
Stationary	100,066				12,655	23,864	136,585
Training & Workshop	-			3,838,385			3,838,385
Covid -19 Expenses	213,000						213,000
Traveling & Convance	20,235	927,084				252,978	1,200,297
Wages					21,738	4,200	25,938
Loan Loss Provision	234,146						234,146
Depreciation	150,594			320,837	313,589	206,172	991,192
Others Payment	26,772				1,809	55,714	84,295
Total Expenditure	**3,832,371**	**107,315,205**	**566**	**4,159,222**	**1,108,861**	**167,597,339**	**284,013,564**
Excess of Income over expenditure	603,587	(648,068)	489	830,422	86,759	675,082	1,548,271
Total	**4,435,958**	**106,667,137**	**1,055**	**4,989,644**	**1,195,620**	**168,272,421**	**285,561,835**

Finance Officer
Md. Mozharul Islam
Finance & Admin Officer
Unnayan Sangha, Jamalpur.

IRSHADULLAH PATWARY & CO. ★ Chartered Accountants

Executive Director
Md. Rafiqul Alam Mollah
Executive Director
Unnayan Sangha, Jamalpur.

Unnayan Sangha (US)

Statement of Consolidated Receipts and Payments

For the year ended 30 June 2020

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Opening cash and cash equivalents	**749,727**	**3,661,590**	**96,823**	**93,578**	**43,795**	**325,490**	**4,971,003**
Cash in hand	229,210	-	9,594	25,895	29652	18,105	312,456
Cash at bank	82,380	3,661,590	87,229	67,683	14143	307,385	4,220,410
Fixed Deposit at Bank	438,137	-	-	-	-	-	438,137
Receipts:	**43,207,371**	**107,867,137**	**592,007**	**5,359,644**	**2,145,794**	**176,990,091**	**336,162,044**
Group Loan (PAP)	26,851,519			-			26,851,519
Group Savings (PAP)	5,734,795			-			5,734,795
Provident Fund			195,840				195,840
Gratuaity Fund			163,200				163,200
House Loan Realization	2,354,525			-			2,354,525
Insurance Fund	295,800			-			295,800
Inter Branch Transaction	1,712,400			-			1,712,400
Loan from EWF				-		200,000	200,000
Loan from Unnayan Sangha HO	770,000						770,000
Loan from General Fund		1,200,000		-	750,000		1,950,000
Loan from NSVCP WSF				-		600,000	600,000
Loan realization from BIeNGS Project						1,000	1,000
Loan realization from Im.SRHR-MNHP						1,345,000	1,345,000
Loan realization from project 2						11,780	11,780
Loan Realization from Stromme Foundation						95,250	95,250
Loan Realization Project-10						50,000	50,000
Loan received from SEEDS WSF						550,000	550,000
Loan Received from WSF				370,000		620,000	990,000
Loan received from WSF BeINGSP						220,000	220,000
Loan refund from Project 15						400,000	400,000
Loan refund from REE CALL 2021						100,000	100,000
Loan refund From SEEDS Project						1,142,000	1,142,000

Particulars	SMP	Donor Fund	EWF	DTRC	Child City	General Fund	Total
Loan refunded from Child City						210,700	210,700
Loan refunded from IIRCCL						200,000	200,000
Sale of Motorcycle						70,000	70,000
Material In Kinds:							
Biscuit-536067Carton/Rate Tk.216						128,656,080	128,656,080
Dal 5813kg Per kg Tk.100						581,300	581,300
Oil 2829 liter Per liter Tk.100						282,900	282,900
Rice 21430kg per kg Tk50						1,071,500	1,071,500
Contribution for COVID 19						206,719	206,719
Donation	213,000					5,575	218,575
Fund Received DHRNS						84,695	84,695
Fund received from Flood Response (Sajeda Foundation)						375,000	375,000
Other Income						24,300	24,300
Shared Management Cost						901,900	901,900
Salary Deduction Money						26,803	26,803
Sale of Certificate						400	400
Sale of Schedule						4,500	4,500
Sale of stationery						88,953	88,953
Loan Received from WSF BelNGS						50,000	50,000
Loan Refunded From DTRC				-	100,000	1,043,000	1,143,000
Loan received from Zahangir Alam					100,174		100,174
Monthly Savings (MSP)	31,700			-			31,700
One Time Savings	829,934			-			829,934
Security Money Received				-		1,355,000	1,355,000
Staff Loan	30,000			-			30,000
Staff Savings	150,455			-			150,455
Staff Welfare	14,497			-			14,497
TAX Received			69,161	-			69,161
Admission fee	9,925			-			9,925
ADH-German-WVB-Flood Response Project		-		-		453,940	453,940
ANCP-OXFAM-REE-CALL 2021		4,567,481		-			4,567,481
ANCP-World Vision Bangladsh (NSVCP)		27,633,163		-			27,633,163

IRSHADULLAH PATWARY & CO. ★ Chartered Accountants