

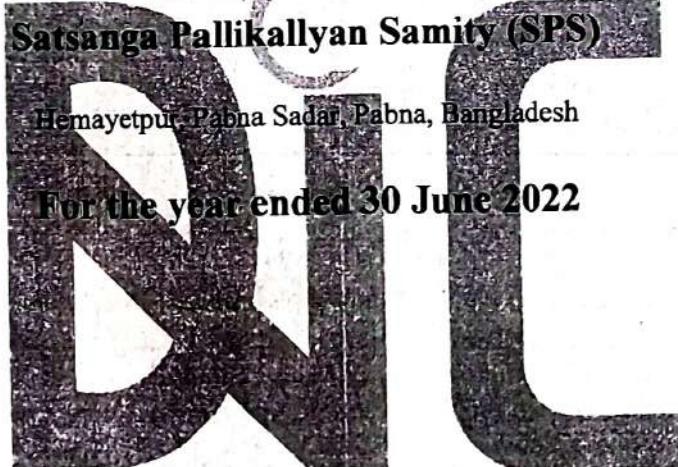
2020

## Auditor's Report

And

## Financial Statements

Of



দেওয়ান নজরুল ইসলাম & কো  
Dewan Nazrul Islam & Co.  
Chartered Accountants

Hasan Court (10th Floor)  
23/1 Motijheel C/A, Dhaka-1000  
Phone: +88 02 9511673  
Email: 1954mijn@gmail.com Web:  
[www.dnicocadhaka.com](http://www.dnicocadhaka.com)

# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2022**

## **Table of Contents**

<b>SL</b>	<b>Particulars</b>	<b>Page no</b>
01	Auditor's Report	1
02	Statement of Financial Position	2
03	Statement of Comprehensive Income	3
04	Statement of Receipts & Payments	4
05	Notes to the Financial Statements	5-6
06	Schedule of Property, Plant and Equipment	7





### Auditors' Report

We have audited the annexed Financial Position, Statement of Comprehensive Income and Statement of Receipts and Payments of **Satsanga Pallikallyan Samity (SPS)**, Hemayetpur, Pabna Sadar, Pabna, Bangladesh for the year ended 30 June 2022. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Financial Position, Comprehensive Income Statement and Receipts and Payments Account and other statements are prepared in accordance with General Accepted Accounting Principles (GAAP); give a true and fair view of the state of the organization's affairs as of 30 June 2022.

#### 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 have been kept by the organization so far as it appeared from our examination of those books.
- c) The financial statements of the organization dealt with in this report are in agreement with the books of accounts.

Dated: The Dhaka  
18 October 2022

  
**Dewan Nazrul Islam & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Financial Position**  
As on 30 June 2022

Particulars	Notes	Amount in Taka	
		30.06.2022	30.06.2021

**Property and Assets:**

**Non Current Assets:**

Property, Plant and Equipment	5.00	169,362	129,263
-------------------------------	------	---------	---------

**Current Assets:**

Cash and Cash Equivalents	6.00	34,000	14,120
---------------------------	------	--------	--------

Total:		<b>203,362</b>	<b>143,383</b>
--------	--	----------------	----------------

**Fund and Liabilities:**

**Non Current Liabilities:**

Fund Account	7.00	203,362	143,383
--------------	------	---------	---------

Total:		<b>203,362</b>	<b>143,383</b>
--------	--	----------------	----------------

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

**Executive Director**

Dated: The Dhaka  
18 October 2022,

*Cader*  
**Dewan Nazrul Islam & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2022

Particulars	Notes	Amount (in Taka)
<b>Income:</b>		
Fund from Ministry of Health & Family Planing		75,000
Fund from Directorate of Women Affairs		550,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from NGO Foundation		250,000
Fund from Board Members Dhaka Club Ltd.		250,000
Local Donation		550,000
Membership Subscription		30,000
<b>Total:</b>		<b>2,305,000</b>
 <b>Expenditure:</b>		
Salaries and Allowances		400,000
Administrative Cost	4.00	160,152
Women & Child Rights Project Cost		245,600
Vulnerable Group Development (VGD) Project Cost		425,300
Lactating Mother Project		124,500
Health & Family Planing Program		75,200
Non Formal Education Program for Disable Children		245,630
Skill Development Training for the Women & Youth		278,338
Women Entrepreneurship Development		265,400
Depreciation		24,901
<b>Total:</b>		<b>2,245,021</b>
<b>Excess of Income Over Expenditure</b>		<b>59,979</b>
<b>Total:</b>		<b>2,305,000</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
18 October 2022,

**Executive Director**

*Dewan Nazrul Islam*  
**Dewan Nazrul Islam & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**

**Statement of Receipts and Payments**

For the year ended 30 June 2022

Particulars	Notes	Amount (in Taka)
<b>Opening Balance:</b>		<b>14,120</b>
Cash in Hand		7,620
Cash at Bank		6,500
<b>Receipts:</b>		
Fund from Ministry of Health & Family Planing		75,000
Fund from Directorate of Women Affairs		550,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from NGO Foundation		250,000
Fund from Board Members Dhaka Club Ltd.		250,000
Local Donation		550,000
Membership Subscription		30,000
<b>Total:</b>		<b>2,319,120</b>
<b>Payments:</b>		
Salaries and Allowances		400,000
Administrative Cost	4.00	160,152
Women & Child Rights Project Cost		245,600
Vulnerable Group Development (VGD) Project Cost		425,300
Lactating Mother Project		124,500
Health & Family Planing Program		75,200
Non Formal Education Program for Disable Children		245,630
Skill Development Training for the Women & Youth		278,338
Women Entrepreneurship Development		265,400
Laptop		65,000
<b>Total:</b>		<b>2,285,120</b>
<b>Closing Balance:</b>	6.00	<b>34,000</b>
Cash in Hand		14,500
Cash at Bank		19,500
<b>Total:</b>		<b>2,319,120</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
 18 October 2022,

**Executive Director**

*Dewan Nazrul Islam & Co.*  
 Chartered Accountants



# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

## **Notes to the Financial Statements**

For the year ended 30 June 2022

### **1.00 History of the organization:**

SPS ( Satsanga Pallikallyan Samity) stands as a platform of three crosscutting interventions all of which are targeted towards establishing a just and equitable society. The total organizational efforts at three different levels has been devoted to service delivery at community level, institution building through networking at regional level and policy advocacy at national level. The organization is emerged in a haunt to ascertain a just and pluralistic society by taking an unequivocal stand for sustainable development fitting its endeavor with the changing needs of time. It is an approach to, model on, and a framework of development diversification through a blend of multifaceted interventions entailing knowledge management, communication, partnership development and institutional capacity building aiming at generating self development opportunities, through creating a window of opportunity for the people to identify their needs, as well as taking effective initiatives to fulfill them.

#### **1.01 Vision of the organization**

SPS envisages a society free from poverty, discriminations and deprivations and where people irrespective of background, race and faith, enjoy dignity, self-sufficiency, freedom and human rights and are able to live in secured livelihoods in a harmonious environment.

#### **1.02 Mission of the organization**

SPS strongly believes bottom-up, integrated and innovative approaches. By working hand-in-hand with vulnerable people SPS will assist them in technology development and dissemination, skills development and capacity building to improve livelihoods, protect rights and create their space. In achieving uplift of the poor SPS will accompany them and thereby improving their overall

#### **1.03 Goal of the organization**

- a) Integral Human Development
- b) Solidarity
- c) Gender Equality
- d) Dialogue and Cooperation
- e) Participation and Co-Responsibility
- f) Respect and Sensitivity

#### **1.04 Legal Status**

SPS is established in 1984 at Pabna, Bangladesh and registered from Social Welfare Department in 1987 and NGO Affairs Bureau of Bangladesh in 1992 vides Registration Number 196/87 and 599 respectively.

#### **2.00 Reporting Period:**

From 1 July 2021 to 30 June 2022

#### **3.00 Significant Accounting Policies:**

##### **3.01 Basis of Accounting:**

- (a) The financial statements have been prepared on cash basis under historical Expenses convention in conformity with Generally Accepted Accounting Principles (GAAP)
- (b) Fund received from donors have been accounted as income to the extent of expenditure made



during the period.

(C) Figures have been rounded off to the nearest Taka.

**3.02 Scope of Audit**

Our audit was carried out in accordance with the Bangladesh Standard on Auditing (BSA) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

**4.00 Administrative Cost** Tk. 160,152

Break up of the above amount is as under:

Particulars	Amount in Taka
Office Rent	60,000
Printing and Stationery	7,800
Repair and maintenance	11,102
Utilities	14,100
Traveling and Conveyance	22,300
Telephone and Internet	13,600
Postage and Courier	160
Entertainment	8,750
Newspaper Bill	5,200
Bank Charges	780
AGM/EC Meeting	11,360
Audit Fee	5,000
	<b>160,152</b>

**5.00 Property, Plant and Equipment** Tk. 169,362

This is made-up as follows:

Particulars	Amount in Taka
Opening Balance:	129,263
Add: Addition during the year	65,000
	<b>194,263</b>
Less: Depreciation during the year	24,901
Closing Balance:	<b>169,362</b>

**6.00 Closing Cash and Cash Equivalents:** Tk. 34,000

This is made-up as follows:

Particulars	Amount in Taka
Cash in Hand	14,500
Cash at Bank	19,500
	<b>34,000</b>

We could not physically verify the cash in hand balance because the audit was made after post dated. But we have obtained cash in hand certificate from the management of the organization and the same was agreed with the cash book.

Bank Balance has been verified with cash book and bank statement and found in order.

**7.00 Fund Account:** Tk. 203,362

This is made-up as follows:

Particulars	Amount in Taka
Opening Balance:	143,383
Add: Excess of Income Over Expenditure	59,979
Closing Balance:	<b>203,362</b>

**Satsanga Pallikallyan Samity (SPS)**  
 Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Schedule of Property, Plant and Equipment**  
 As on 30 June 2022

Schedule-A

Sl. No.	Particulars	At Cost			Depreciation	Written Down Value		As on 30.06.2021		
		Balance as on 01.07.2021	Addition during the year	Balance as on 30.06.2022		Rate	Balance as on 01.07.2021	Charged during the year	Balance as on 30.06.2022	As on 30.06.2022
1	Furniture & Fixture	204,320	-	204,320	10%	119,550	8,477	128,027	76,293	84,770
2	Office Equipment	149,700	65,000	214,700	15%	105,207	16,424	121,631	93,069	44,493
	<b>Total:</b>	<b>354,020</b>	<b>65,000</b>	<b>419,020</b>		<b>224,757</b>	<b>24,901</b>	<b>249,658</b>	<b>169,362</b>	<b>129,263</b>



২০২০

## Auditor's Report

And

## Financial Statements

Of

Satsanga Pallikallyan Samity (SPS)

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

For the year ended 30 June 2021

দণ্ডযাত নজরুল ইসলাম & প্রিয় কোং

**Dewan Nazrul Islam & Co.**  
Chartered Accountants

Hasan Court (10th Floor)  
23/1 Motijheel C/A, Dhaka-1000  
Phone: +88 02 9511673  
Email: 1954mijn@gmail.com Web:  
[www.dnicocadhaka.com](http://www.dnicocadhaka.com)

## **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2021**

### **Table of Contents**

<b>SL</b>	<b>Particulars</b>	<b>Page no</b>
01	Auditor's Report	1
02	Statement of Financial Position	2
03	Statement of Comprehensive Income	3
04	Statement of Receipts & Payments	4
05	Notes to the Financial Statements	5-6
06	Schedule of Property, Plant and Equipment	7



### Auditors' Report

We have audited the annexed Financial Position, Statement of Comprehensive Income and Statement of Receipts and Payments of **Satsanga Pallikallyan Samity (SPS)**, Hemayetpur, Pabna Sadar, Pabna, Bangladesh for the year ended 30 June 2021. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Financial Position, Comprehensive Income Statement and Receipts and Payments Account and other statements are prepared in accordance with General Accepted Accounting Principles (GAAP); give a true and fair view of the state of the organization's affairs as of 30 June 2021.

#### 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 have been kept by the organization so far as it appeared from our examination of those books.
- c) The financial statements of the organization dealt with in this report are in agreement with the books of accounts.



**Dewan Nazrul Islam & Co.**  
Chartered Accountants

Dated: The Dhaka  
20 October 2021



**Satsanga Pallikallyan Samity (SPS)**  
Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Statement of Financial Position**  
As on 30 June 2021

Particulars	Notes	Amount in Taka	
		30.06.2021	30.06.2020

**Property and Assets:**

**Non Current Assets:**

Property, Plant and Equipment	5.00	129,263	146,534
-------------------------------	------	---------	---------

**Current Assets:**

Cash and Cash Equivalents	6.00	14,120	47,395
---------------------------	------	--------	--------

Total:		143,383	193,929
--------	--	---------	---------

**Fund and Liabilities:**

**Non Current Liabilities:**

Fund Account	7.00	143,383	193,929
--------------	------	---------	---------

Total:		143,383	193,929
--------	--	---------	---------

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

**Executive Director**



**Dewan Nazrul Islam & Co.  
Chartered Accountants**

Dated: The Dhaka  
10 October 2021,



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2021

Particulars	Notes	Amount (in Taka)
<b>Income:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		480,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from NGO Foundation		250,000
Fund from Board Members Dhaka Club Ltd.		150,000
Local Donation		385,000
Membership Subscription		45,000
<b>Total:</b>		<b>2,160,000</b>
<b>Expenditure:</b>		
Salaries and Allowances		385,000
Administrative Cost	4.00	159,575
Women & Child Rights Project Cost		275,200
Vulnerable Group Development (VGD) Project Cost		378,500
Lactating Mother Project		142,300
Non Formal Education Program for Disable Children		255,200
Skill Development Training for the Women & Youth		332,100
Women Entrepreneurship Development		265,400
Depreciation		17,271
<b>Excess of Income Over Expenditure</b>		<b>2,210,546</b>
<b>Total:</b>		<b>(50,546)</b>
		<b>2,160,000</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
10 October 2021,

**Executive Director**

*Ceder*  
Dewan Nazrul Islam & Co.  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**Statement of Receipts and Payments**

For the year ended 30 June 2021

Particulars	Notes	Amount (in Taka)
<b>Opening Balance:</b>		<b>47,395</b>
Cash in Hand		9,875
Cash at Bank		37,520
<b>Receipts:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		480,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from NGO Foundation		250,000
Fund from Board Members Dhaka Club Ltd.		150,000
Local Donation		385,000
Membership Subscription		45,000
	<b>Total:</b>	<b>2,207,395</b>
<b>Payments:</b>		
Salaries and Allowances		385,000
Administrative Cost	4.00	159,575
Women & Child Rights Project Cost		275,200
Vulnerable Group Development (VGD) Project Cost		378,500
Lactating Mother Project		142,300
Non Formal Education Program for Disable Children		255,200
Skill Development Training for the Women & Youth		332,100
Women Entrepreneurship Development		265,400
		<b>2,193,275</b>
<b>Closing Balance:</b>	6.00	<b>14,120</b>
Cash in Hand		7,620
Cash at Bank		6,500
	<b>Total:</b>	<b>2,207,395</b>

The annexed notes form an integral part of the financial statement.

Accounts Officer

Executive Director

Dated: The Dhaka  
10 October 2021,

*Ceredco*  
Dewan Nazrul Islam & Co.  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**Notes to the Financial Statements**

For the year ended 30 June 2021

**1.00 History of the organization:**

SPS ( Satsanga Pallikallyan Samity) stands as a platform of three crosscutting interventions all of which are targeted towards establishing a just and equitable society. The total organizational efforts at three different levels has been devoted to service delivery at community level, institution building through networking at regional level and policy advocacy at national level. The organization is emerged in a haunt to ascertain a just and pluralistic society by taking an unequivocal stand for sustainable development fitting its endeavor with the changing needs of time. It is an approach to, model on, and a framework of development diversification through a blend of multifaceted interventions entailing knowledge management, communication, partnership development and institutional capacity building aiming at generating self development opportunities, through creating a window of opportunity for the people to identify their needs, as well as taking effective initiatives to fulfill them.

**1.01 Vision of the organization**

SPS envisages a society free from poverty, discriminations and deprivations and where people irrespective of background, race and faith, enjoy dignity, self-sufficiency, freedom and human rights and are able to live in secured livelihoods in a harmonious environment.

**1.02 Mission of the organization**

SPS strongly believes bottom-up, integrated and innovative approaches. By working hand-in-hand with vulnerable people SPS will assist them in technology development and dissemination, skills development and capacity building to improve livelihoods, protect rights and create their space. In achieving uplift of the poor SPS will accompany them and thereby improving their overall livelihoods.

**1.03 Goal of the organization**

- a) Integral Human Development
- b) Solidarity
- c) Gender Equality
- d) Dialogue and Cooperation
- e) Participation and Co-Responsibility
- f) Respect and Sensitivity

**1.04 Legal Status**

SPS is established in 1984 at Pabna, Bangladesh and registered from Social Welfare Department in 1987 and NGO Affairs Bureau of Bangladesh in 1992 vides Registration Number 196/87 and 599 respectively.

**2.00 Reporting Period:**

From 1 July 2020 to 30 June 2021

**3.00 Significant Accounting Policies:****3.01 Basis of Accounting:**

- (a) The financial statements have been prepared on cash basis under historical Expenses convention in conformity with Generally Accepted Accounting Principles (GAAP)
- (b) Fund received from donors have been accounted as income to the extent of expenditure made during the period.



(C) Figures have been rounded off to the nearest Taka.

**3.02 Scope of Audit**

Our audit was carried out in accordance with the Bangladesh Standard on Auditing (BSA) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

<b>4.00 Administrative Cost</b>	<b>Tk.</b>	<b>159,575</b>
Break up of the above amount is as under;		

<b>Particulars</b>	<b>Amount in Taka</b>
Office Rent	60,000
Printing and Stationery	7,520
Repair and maintenance	10,250
Utilities	13,650
Traveling and Conveyance	20,200
Telephone and Internet	12,400
Postage and Courier	250
Entertainment	10,230
Newspaper Bill	4,875
Bank Charges	950
AGM/EC Meeting	14,250
Audit Fee	5,000
	<b>159,575</b>

<b>5.00 Property, Plant and Equipment</b>	<b>Tk.</b>	<b>129,263</b>
This is made-up as follows:		

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	146,534
Add: Addition during the year	-
	146,534
Less: Depreciation during the year	17,271
<b>Closing Balance:</b>	<b>129,263</b>

<b>6.00 Closing Cash and Cash Equivalents:</b>	<b>Tk.</b>	<b>14,120</b>
This is made-up as follows:		

<b>Particulars</b>	<b>Amount in Taka</b>
Cash in Hand	7,620
Cash at Bank	6,500
	<b>14,120</b>

We could not physically verify the cash in hand balance because the audit was made after post dated. But we have obtained cash in hand certificate from the management of the organization and the same was agreed with the cash book.

Bank Balance has been verified with cash book and bank statement and found in order.

<b>7.00 Fund Account:</b>	<b>Tk.</b>	<b>143,383</b>
This is made-up as follows:		

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	193,929
Add: Excess of Income Over Expenditure	(50,546)
<b>Closing Balance:</b>	<b>143,383</b>



**Schedule-A**

**Satsanga Pallikallyan Samity (SPS)**  
Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Schedule of Property, Plant and Equipment**  
As on 30 June 2021

Sl. No.	Particulars	<b>At Cost</b>			<b>Depreciation</b>			<b>Written Down Value</b>	
		Balance as on 01.07.2020	Addition during the year	Balance as on 30.06.2021	Rate	Balance as on 01.07.2020	Charged during the year	Balance as on 30.06.2021	As on 30.06.2020
1	Furniture & Fixture	204,320	-	204,320	10%	110,131	9,419	119,550	84,770
2	Office Equipment	149,700	-	149,700	15%	97,355	7,852	105,207	44,493
	<b>Total:</b>	<b>354,020</b>	-	<b>354,020</b>		<b>207,486</b>	<b>17,271</b>	<b>224,757</b>	<b>146,534</b>



**Auditor's Report  
And  
Financial Statements  
Of  
Satsanga Pallikallyan Samity (SPS)  
Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
For the year ended 30 June 2020**

হাফিজ আহমেদ এন্ড কোং  
**Hafiz Ahmed & Co.**  
CHARTERED ACCOUNTANTS

House-6, Road-1, Block-B  
Section-6, Mirpur, Dhaka-1216.  
Cell-01768660186  
Email: hafizahmed.co@gmail.com

# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2020**

## **Table of Contents**

<b>SL</b>	<b>Particulars</b>	<b>Page no</b>
01	Auditor's Report	1
02	Statement of Financial Position	2
03	Statement of Comprehensive Income	3
04	Statement of Receipts & Payments	4
05	Notes to the Financial Statements	5-6
06	Schedule of Property, Plant and Equipment	7





### Auditors' Report

We have audited the annexed Financial Position, Statement of Comprehensive Income and Statement of Receipts and Payments of **Satsanga Pallikallyan Samity (SPS)**, Hemayetpur, Pabna Sadar, Pabna, Bangladesh for the year ended 30 June 2020. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Financial Position, Comprehensive Income Statement and Receipts and Payments Account and other statements are prepared in accordance with General Accepted Accounting Principles (GAAP); give a true and fair view of the state of the organization's affairs as of 30 June 2020.

#### 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 have been kept by the organization so far as it appeared from our examination of those books.
- c) The financial statements of the organization dealt with in this report are in agreement with the books of accounts.

Dated: The Dhaka  
30 October 2020

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Financial Position**  
**As on 30 June 2020**

<b>Particulars</b>	<b>Notes</b>	<b>Amount in Taka</b>	
		<b>30.06.2020</b>	<b>30.06.2019</b>

**Property and Assets:**

<b>Non Current Assets:</b>			
Property, Plant and Equipment	5.00	146,534	166,237
<b>Current Assets:</b>			
Cash and Cash Equivalents	6.00	47,395	52,700
<b>Total:</b>		<b>193,929</b>	<b>218,937</b>

**Fund and Liabilities:**

<b>Non Current Liabilities:</b>			
Fund Account	7.00	193,929	218,937
<b>Total:</b>		<b>193,929</b>	<b>218,937</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

**Executive Director**

Dated: The Dhaka  
30 October 2020,

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2020

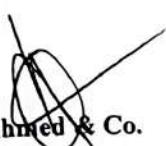
Particulars	Notes	Amount (in Taka)
<b>Income:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		375,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		325,000
Fund from Joyeta Foundation		350,000
Fund from Board Members Dhaka Club Ltd.		150,000
Local Donation		275,000
Membership Subscription		45,000
<b>Total:</b>		<b>2,020,000</b>
<b>Expenditure:</b>		
Salaries and Allowances		360,000
Administrative Cost	4.00	149,100
Women & Child Rights Project Cost		245,600
Vulnerable Group Development (VGD) Project Cost		329,875
Lactating Mother Project		128,500
Non Formal Education Program for Disable Children		250,980
Skill Development Training for the Women & Youth		302,500
Women Entrepreneurship Development		258,750
Depreciation		19,703
<b>Excess of Income Over Expenditure</b>		<b>2,045,008</b>
<b>Total:</b>		<b>(25,008)</b>
		<b>2,020,000</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
30 October 2020,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
 Hemayetur, Pabna Sadar, Pabna, Bangladesh

**Statement of Receipts and Payments**

For the year ended 30 June 2020

Particulars	Notes	Amount (in Taka)
<b>Opening Balance:</b>		<b>52,700</b>
Cash in Hand		10,200
Cash at Bank		42,500
<b>Receipts:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		375,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		325,000
Fund from Joyeta Foundation		350,000
Fund from Board Members Dhaka Club Ltd.		150,000
Local Donation		275,000
Membership Subscription		45,000
<b>Total:</b>		<b>2,072,700</b>
<b>Payments:</b>		
Salaries and Allowances		360,000
Administrative Cost	4.00	149,100
Women & Child Rights Project Cost		245,600
Vulnerable Group Development (VGD) Project Cost		329,875
Lactating Mother Project		128,500
Non Formal Education Program for Disable Children		250,980
Skill Development Training for the Women & Youth		302,500
Women Entrepreneurship Development		258,750
		<b>2,025,305</b>
<b>Closing Balance:</b>	6.00	<b>47,395</b>
Cash in Hand		9,875
Cash at Bank		37,520
<b>Total:</b>		<b>2,072,700</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
 30 October 2020,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
 Chartered Accountants



# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

## **Notes to the Financial Statements**

For the year ended 30 June 2020

### **1.00 History of the organization:**

SPS ( Satsanga Pallikallyan Samity) stands as a platform of three crosscutting interventions all of which are targeted towards establishing a just and equitable society. The total organizational efforts at three different levels has been devoted to service delivery at community level, institution building through networking at regional level and policy advocacy at national level. The organization is emerged in a hunt to ascertain a just and pluralistic society by taking an unequivocal stand for sustainable development fitting its endeavor with the changing needs of time. It is an approach to, model on, and a framework of development diversification through a blend of multifaceted interventions entailing knowledge management, communication, partnership development and institutional capacity building aiming at generating self development opportunities, through creating a window of opportunity for the people to identify their needs, as well as taking effective initiatives to fulfill them.

### **1.01 Vision of the organization**

SPS envisages a society free from poverty, discriminations and deprivations and where people irrespective of background, race and faith, enjoy dignity, self-sufficiency, freedom and human rights and are able to live in secured livelihoods in a harmonious environment.

### **1.02 Mission of the organization**

SPS strongly believes bottom-up, integrated and innovative approaches. By working hand-in-hand with vulnerable people SPS will assist them in technology development and dissemination, skills development and capacity building to improve livelihoods, protect rights and create their space. In achieving uplift of the poor SPS will accompany them and thereby improving their overall livelihoods.

### **1.03 Goal of the organization**

- a) Integral Human Development
- b) Solidarity
- c) Gender Equality
- d) Dialogue and Cooperation
- e) Participation and Co-Responsibility
- f) Respect and Sensitivity

### **1.04 Legal Status**

SPS is established in 1984 at Pabna, Bangladesh and registered from Social Welfare Department in 1987 and NGO Affairs Bureau of Bangladesh in 1992 vides Registration Number 196/87 and 599 respectively.

### **2.00 Reporting Period:**

From 1 July 2019 to 30 June 2020

### **3.00 Significant Accounting Policies:**

#### **3.01 Basis of Accounting:**

- (a) The financial statements have been prepared on cash basis under historical Expenses convention in conformity with Generally Accepted Accounting Principles (GAAP)
- (b) Fund received from donors have been accounted as income to the extent of expenditure made



during the period.

(C) Figures have been rounded off to the nearest Taka.

**3.02 Scope of Audit**

Our audit was carried out in accordance with the Bangladesh Standard on Auditing (BSA) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

	Tk.	149,100
<b>4.00 Administrative Cost</b>		

Break up of the above amount is as under:

<b>Particulars</b>	<b>Amount in Taka</b>
Office Rent	60,000
Printing and Stationery	6,520
Repair and maintenance	8,250
Utilities	11,250
Traveling and Conveyance	18,750
Telephone and Internet	11,950
Postage and Courier	350
Entertainment	8,520
Newspaper Bill	4,560
Bank Charges	750
AGM/EC Meeting	13,200
Audit Fee	5,000
	<b>149,100</b>

	Tk.	146,534
<b>5.00 Property, Plant and Equipment</b>		

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	166,237
Add: Addition during the year	-
	<b>166,237</b>
Less: Depreciation during the year	19,703
<b>Closing Balance:</b>	<b>146,534</b>

	Tk.	47,395
<b>6.00 Closing Cash and Cash Equivalents:</b>		

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
Cash in Hand	9,875
Cash at Bank	37,520
	<b>47,395</b>

We could not physically verify the cash in hand balance because the audit was made after post dated. But we have obtained cash in hand certificate from the management of the organization and the same was agreed with the cash book.

Bank Balance has been verified with cash book and bank statement and found in order.

	Tk.	193,929
<b>7.00 Fund Account:</b>		

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	218,937
Add: Excess of Income Over Expenditure	(25,008)
<b>Closing Balance:</b>	<b>193,929</b>



**Satsanga Pallikallyan Samity (SPS)**  
 Hemayelpur, Pabna Sadar, Pabna, Bangladesh  
**Schedule of Property, Plant and Equipment**  
 As on 30 June 2020

**Schedule-A**

Sl. No.	Particulars	At Cost			Depreciation			Written Down Value	
		Balance as on 01.07.2019	Addition during the year	Balance as on 30.06.2020	Rate	Balance as on 01.07.2019	Charged during the year	Balance as on 30.06.2020	As on 30.06.2020
1	Furniture & Fixture	204,320	-	204,320	10%	99,666	10,465	110,131	94,189
2	Office Equipment	149,700	-	149,700	15%	88,117	9,237	97,354	52,346
	<b>Total:</b>	<b>354,020</b>	<b>-</b>	<b>354,020</b>		<b>187,783</b>		<b>19,703</b>	<b>146,534</b>
									<b>166,237</b>



১৬

**Auditor's Report  
And  
Financial Statements  
Of  
Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2019**

হাফিজ আহমেদ এন্ড কোং  
**Hafiz Ahmed & Co.**  
CHARTERED ACCOUNTANTS

House-6, Road-1, Block-B  
Section-6, Mirpur, Dhaka-1216.  
Cell-01768660186  
Email: hafizahmed.co@gmail.com

# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2019**

## **Table of Contents**

<b>SL</b>	<b>Particulars</b>	<b>Page no</b>
01	Auditor's Report	1
02	Statement of Financial Position	2
03	Statement of Comprehensive Income	3
04	Statement of Receipts & Payments	4
05	Notes to the Financial Statements	5-6
06	Schedule of Property, Plant and Equipment	7





### Auditors' Report

We have audited the annexed Financial Position, Statement of Comprehensive Income and Statement of Receipts and Payments of **Satsanga Pallikallyan Samity (SPS)**, Hemayetpur, Pabna Sadar, Pabna, Bangladesh for the year ended 30 June 2019. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Financial Position, Comprehensive Income Statement and Receipts and Payments Account and other statements are prepared in accordance with General Accepted Accounting Principles (GAAP); give a true and fair view of the state of the organization's affairs as of 30 June 2019.

#### 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 have been kept by the organization so far as it appeared from our examination of those books.
- c) The financial statements of the organization dealt with in this report are in agreement with the books of accounts.

Dated: The Dhaka  
25 October 2019



  
**Hafiz Ahmed & Co.**  
Chartered Accountants

**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Financial Position**  
**As on 30 June 2019**

<b>Particulars</b>	<b>Notes</b>	<b>Amount in Taka</b>	
		<b>30.06.2019</b>	<b>30.06.2018</b>

**Property and Assets:**

**Non Current Assets:**

Property, Plant and Equipment	5.00	166,237	188,733
-------------------------------	------	---------	---------

**Current Assets:**

Cash and Cash Equivalents	6.00	52,700	41,860
---------------------------	------	--------	--------

<b>Total:</b>	<b>218,937</b>	<b>230,593</b>
---------------	----------------	----------------

**Fund and Liabilities:**

**Non Current Liabilities:**

Fund Account	7.00	218,937	230,593
--------------	------	---------	---------

<b>Total:</b>	<b>218,937</b>	<b>230,593</b>
---------------	----------------	----------------

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
25 October 2019,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2019

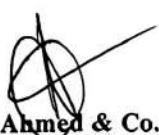
<b>Particulars</b>	<b>Notes</b>	<b>Amount (in Taka)</b>
<b>Income:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		355,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from Joyeta Foundation		402,000
Fund from Board Members Dhaka Club Ltd.		130,000
Local Donation		300,000
Membership Subscription		35,000
<b>Total:</b>		<b>2,072,000</b>
<b>Expenditure:</b>		
Salaries and Allowances		350,000
Administrative Cost	4.00	152,960
Women & Child Rights Project Cost		250,000
Vulnerable Group Development (VGD) Project Cost		354,000
Lactating Mother Project		125,600
Non Formal Education Program for Disable Children		250,000
Skill Development Training for the Women & Youth		315,200
Women Entrepreneurship Development		263,400
Depreciation		22,496
<b>Total:</b>		<b>2,083,656</b>
<b>Excess of Income Over Expenditure</b>		<b>(11,656)</b>
<b>Total:</b>		<b>2,072,000</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
25 October 2019,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**

**Statement of Receipts and Payments**

For the year ended 30 June 2019

Particulars	Notes	Amount (in Taka)
<b>Opening Balance:</b>		
Cash in Hand		41,860
Cash at Bank		12,360
		29,500
<b>Receipts:</b>		
Fund from CDP		250,000
Fund from Directorate of Women Affairs		355,000
Fund from HDF		250,000
Fund from Montage Training & Certification Centre		350,000
Fund from Joyeta Foundation		402,000
Fund from Board Members Dhaka Club Ltd.		130,000
Local Donation		300,000
Membership Subscription		35,000
	<b>Total:</b>	<b>2,113,860</b>
<b>Payments:</b>		
Salaries and Allowances		350,000
Administrative Cost	4.00	152,960
Women & Child Rights Project Cost		250,000
Vulnerable Group Development (VGD) Project Cost		354,000
Lactating Mother Project		125,600
Non Formal Education Program for Disable Children		250,000
Skill Development Training for the Women & Youth		315,200
Women Entrepreneurship Development		263,400
		<b>2,061,160</b>
<b>Closing Balance:</b>	6.00	<b>52,700</b>
Cash in Hand		10,200
Cash at Bank		42,500
	<b>Total:</b>	<b>2,113,860</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
 25 October 2019,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
 Chartered Accountants



# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

## **Notes to the Financial Statements**

For the year ended 30 June 2019

### **1.00 History of the organization:**

SPS ( Satsanga Pallikallyan Samity) stands as a platform of three crosscutting interventions all of which are targeted towards establishing a just and equitable society. The total organizational efforts at three different levels has been devoted to service delivery at community level, institution building through networking at regional level and policy advocacy at national level. The organization is emerged in a haunt to ascertain a just and pluralistic society by taking an unequivocal stand for sustainable development fitting its endeavor with the changing needs of time. It is an approach to, model on, and a framework of development diversification through a blend of multifaceted interventions entailing knowledge management, communication, partnership development and institutional capacity building aiming at generating self development opportunities, through creating a window of opportunity for the people to identify their needs, as well as taking effective initiatives to fulfill them.

### **1.01 Vision of the organization**

SPS envisages a society free from poverty, discriminations and deprivations and where people irrespective of background, race and faith, enjoy dignity, self-sufficiency, freedom and human rights and are able to live in secured livelihoods in a harmonious environment.

### **1.02 Mission of the organization**

SPS strongly believes bottom-up, integrated and innovative approaches. By working hand-in-hand with vulnerable people SPS will assist them in technology development and dissemination, skills development and capacity building to improve livelihoods, protect rights and create their space. In achieving uplift of the poor SPS will accompany them and thereby improving their overall

### **1.03 Goal of the organization**

- a) Integral Human Development
- b) Solidarity
- c) Gender Equality
- d) Dialogue and Cooperation
- e) Participation and Co-Responsibility
- f) Respect and Sensitivity

### **1.04 Legal Status**

SPS is established in 1984 at Pabna, Bangladesh and registered from Social Welfare Department in 1987 and NGO Affairs Bureau of Bangladesh in 1992 vides Registration Number 196/87 and 599 respectively.

### **2.00 Reporting Period:**

From 1 July 2018 to 30 June 2019

### **3.00 Significant Accounting Policies:**

#### **3.01 Basis of Accounting:**

(a) The financial statements have been prepared on cash basis under historical Expenses convention in conformity with Generally Accepted Accounting Principles (GAAP)

(b) Fund received from donors have been accounted as income to the extent of expenditure made during the period.



(C) Figures have been rounded off to the nearest Taka.

**3.02 Scope of Audit**

Our audit was carried out in accordance with the Bangladesh Standard on Auditing (BSA) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

<b>4.00 Administrative Cost</b>	<b>Tk.</b>	<b>152,960</b>
---------------------------------	------------	----------------

Break up of the above amount is as under;

<b>Particulars</b>	<b>Amount in Taka</b>
Office Rent	60,000
Printing and Stationery	6,520
Repair and maintenance	8,750
Utilities	12,450
Traveling and Conveyance	20,210
Telephone and Internet	12,500
Postage and Courier	450
Entertainment	8,750
Newspaper Bill	4,850
Bank Charges	980
AGM/EC Meeting	12,500
Audit Fee	5,000
	<b>152,960</b>

<b>5.00 Property, Plant and Equipment</b>	<b>Tk.</b>	<b>166,237</b>
---	------------	----------------

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	188,733
Add: Addition during the year	-
	188,733
Less: Depreciation during the year	22,496
<b>Closing Balance:</b>	<b>166,237</b>

<b>6.00 Closing Cash and Cash Equivalents:</b>	<b>Tk.</b>	<b>52,700</b>
--	------------	---------------

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
Cash in Hand	10,200
Cash at Bank	42,500
	52,700

We could not physically verify the cash in hand balance because the audit was made after post dated. But we have obtained cash in hand certificate from the management of the organization and the same was agreed with the cash book.

Cash Balance has been verified with cash book and bank statement and found in order.

<b>7.00 Fund Account:</b>	<b>Tk.</b>	<b>218,937</b>
---------------------------	------------	----------------

This is made-up as follows:

<b>Particulars</b>	<b>Amount in Taka</b>
<b>Opening Balance:</b>	230,593
Add: Excess of Income Over Expenditure	(11,656)
<b>Closing Balance:</b>	<b>218,937</b>



**Satsanga Pallikallyan Samity (SPS)**  
 Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Schedule of Property, Plant and Equipment**  
 As on 30 June 2019

Schedule-A

Sl. No.	Particulars	At Cost			Rate 01.07.2018	Balance as on 01.07.2018	Depreciation Charged during the year	Balance as on 30.06.2019	Written Down Value As on 30.06.2019	As on 30.06.2018
		Balance as on 01.07.2018	Addition during the year	Balance as on 30.06.2019						
1	Furniture & Fixture	204,320	-	204,320	10%	88,037	11,628	99,666	104,654	116,283
2	Office Equipment	149,700	-	149,700	15%	77,249	10,868	88,117	61,583	72,451
	<b>Total:</b>	<b>354,020</b>	-	<b>354,020</b>		<b>165,287</b>	<b>22,496</b>	<b>187,783</b>	<b>166,237</b>	<b>188,733</b>



০৬

**Auditor's Report  
And  
Financial Statements  
Of  
Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2018**

হাফিজ আহমেদ এন্ড কোং  
**Hafiz Ahmed & Co.**  
CHARTERED ACCOUNTANTS

House-6, Road-1, Block-B  
Section-6, Mirpur, Dhaka-1216.  
Cell-01768660186  
Email: hafizahmed.co@gmail.com

# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

**For the year ended 30 June 2018**

## **Table of Contents**

<b>SL</b>	<b>Particulars</b>	<b>Page no</b>
01	Auditor's Report	1
02	Statement of Financial Position	2
03	Statement of Comprehensive Income	3
04	Statement of Receipts & Payments	4
05	Notes to the Financial Statements	5-6
06	Schedule of Property, Plant and Equipment	7





### Auditors' Report

We have audited the annexed Financial Position, Statement of Comprehensive Income and Statement of Receipts and Payments of **Satsanga Pallikallyan Samity (SPS)**, Hemayetpur, Pabna Sadar, Pabna, Bangladesh for the year ended 30 June 2018. The preparation of these financial statements is the responsibility of the organization management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Financial Position, Comprehensive Income Statement and Receipts and Payments Account and other statements are prepared in accordance with General Accepted Accounting Principles (GAAP); give a true and fair view of the state of the organization's affairs as of 30 June 2018.

#### 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 have been kept by the organization so far as it appeared from our examination of those books.
- c) The financial statements of the organization dealt with in this report are in agreement with the books of accounts.

Dated: The Dhaka  
20 October 2018

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Financial Position**  
As on 30 June 2018

<b>Particulars</b>	<b>Notes</b>	<b>Amount in Taka</b>	
		<b>30.06.2018</b>	<b>30.06.2017</b>

**Property and Assets:**

**Non Current Assets:**

Property, Plant and Equipment	5.00	188,733	214,439
-------------------------------	------	---------	---------

**Current Assets:**

Cash and Cash Equivalents	6.00	41,860	28,320
---------------------------	------	--------	--------

<b>Total:</b>	<b>230,593</b>	<b>242,759</b>
---------------	----------------	----------------

**Fund and Liabilities:**

**Non Current Liabilities:**

Fund Account	7.00	230,593	242,759
--------------	------	---------	---------

<b>Total:</b>	<b>230,593</b>	<b>242,759</b>
---------------	----------------	----------------

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

**Executive Director**

Dated: The Dhaka  
20 October 2018,

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
**Hemayetpur, Pabna Sadar, Pabna, Bangladesh**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2018

Particulars	Notes	Amount (in Taka)
<b>Income:</b>		
Fund from CDP		233,000
Fund from Directorate of Women Affairs		422,000
Fund from SEDAD		789,000
Fund from Montage Training & Certification Centre		321,000
Fund from Joyeta Foundation		385,000
Fund from Board Members Dhaka Club Ltd.		198,000
Local Donation		300,000
Membership Subscription		35,000
<b>Total:</b>		<b>2,683,000</b>
 <b>Expenditure:</b>		
Salaries and Allowances		350,000
Administrative Cost	4.00	179,460
PEACE Project Cost		433,000
Vulnerable Group Development (VGD) Project Cost		380,000
Lactating Mother Project		432,000
Non Formal Education Program for Disable Children		289,000
Skill Development Training for the Women & Youth		321,000
Women Entrepreneurship Development		285,000
Depreciation		25,706
<b>Total:</b>		<b>2,695,166</b>
Excess of Income Over Expenditure		(12,166)
<b>Total:</b>		<b>2,683,000</b>

The annexed notes form an integral part of the financial statement.

**Accounts Officer**

Dated: The Dhaka  
20 October 2018,

**Executive Director**

  
**Hafiz Ahmed & Co.**  
Chartered Accountants



**Satsanga Pallikallyan Samity (SPS)**  
 Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Statement of Receipts and Payments**  
 For the year ended 30 June 2018

Particulars	Notes	Amount (in Taka)
<b>Opening Balance:</b>		<b>28,320</b>
Cash in Hand		15,820
Cash at Bank		12,500
<b>Receipts:</b>		
Fund from CDP		233,000
Fund from Directorate of Women Affairs		422,000
Fund from SEDAD		789,000
Fund from Montage Training & Certification Centre		321,000
Fund from Joyeta Foundation		385,000
Fund from Board Members Dhaka Club Ltd.		198,000
Local Donation		300,000
Membership Subscription		35,000
<b>Total:</b>		<b>2,711,320</b>
<b>Payments:</b>		
Salaries and Allowances		350,000
Administrative Cost	4.00	179,460
PEACE Project Cost		433,000
Vulnerable Group Development (VGD) Project Cost		380,000
Lactating Mother Project		432,000
Non Formal Education Program for Disable Children		289,000
Skill Development Training for the Women & Youth		321,000
Women Entrepreneurship Development		285,000
		<b>2,669,460</b>
<b>Closing Balance:</b>	6.00	<b>41,860</b>
Cash in Hand		12,360
Cash at Bank		29,500
<b>Total:</b>		<b>2,711,320</b>

The annexed notes form an integral part of the financial statement.

Accounts Officer

Dated: The Dhaka  
 20 October 2018,

Executive Director

  
**Hafiz Ahmed & Co.**  
 Chartered Accountants



# **Satsanga Pallikallyan Samity (SPS)**

Hemayetpur, Pabna Sadar, Pabna, Bangladesh

## **Notes to the Financial Statements**

For the year ended 30 June 2018

### **1.00 History of the organization:**

SPS ( Satsanga Pallikallyan Samity) stands as a platform of three crosscutting interventions all of which are targeted towards establishing a just and equitable society. The total organizational efforts at three different levels has been devoted to service delivery at community level, institution building through networking at regional level and policy advocacy at national level. The organization is emerged in a haunt to ascertain a just and pluralistic society by taking an unequivocal stand for sustainable development fitting its endeavor with the changing needs of time. It is an approach to, model on, and a framework of development diversification through a blend of multifaceted interventions entailing knowledge management, communication, partnership development and institutional capacity building aiming at generating self development opportunities, through creating a window of opportunity for the people to identify their needs, as well as taking effective initiatives to fulfill them.

### **1.01 Vision of the organization**

SPS envisages a society free from poverty, discriminations and deprivations and where people irrespective of background, race and faith, enjoy dignity, self-sufficiency, freedom and human rights and are able to live in secured livelihoods in a harmonious environment.

### **1.02 Mission of the organization**

SPS strongly believes bottom-up, integrated and innovative approaches. By working hand-in-hand with vulnerable people SPS will assist them in technology development and dissemination, skills development and capacity building to improve livelihoods, protect rights and create their space. In achieving uplift of the poor SPS will accompany them and thereby improving their overall .....

### **1.03 Goal of the organization**

- a) Integral Human Development
- b) Solidarity
- c) Gender Equality
- d) Dialogue and Cooperation
- e) Participation and Co-Responsibility
- f) Respect and Sensitivity

### **1.04 Legal Status**

SPS is established in 1984 at Pabna, Bangladesh and registered from Social Welfare Department in 1987 and NGO Affairs Bureau of Bangladesh in 1992 vides Registration Number 196/87 and 599 respectively.

### **2.00 Reporting Period:**

From 1 July 2017 to 30 June 2018

### **3.00 Significant Accounting Policies:**

#### **3.01 Basis of Accounting:**

- (a) The financial statements have been prepared on cash basis under historical Expenses convention in conformity with Generally Accepted Accounting Principles (GAAP)
- (b) Fund received from donors have been accounted as income to the extent of expenditure made



during the period.

(C) Figures have been rounded off to the nearest Taka.

### 3.02 Scope of Audit

Our audit was carried out in accordance with the Bangladesh Standard on Auditing (BSA) and accordingly included such test of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

**4.00 Administrative Cost** Tk. 179,460

Break up of the above amount is as under;

Particulars	Amount in Taka
Office Rent	60,000
Printing and Stationery	8,750
Repair and maintenance	10,200
Utilities	18,750
Traveling and Conveyance	25,400
Telephone and Internet	18,750
Postage and Courier	450
Entertainment	10,200
Newspaper Bill	5,210
Bank Charges	1,250
AGM/EC Meeting	14,500
Audit Fee	6,000
	<b>179,460</b>

**5.00 Property, Plant and Equipment** Tk. 188,733

This is made-up as follows:

Particulars	Amount in Taka
<b>Opening Balance:</b>	214,439
Add: Addition during the year	-
	<b>214,439</b>
Less: Depreciation during the year	25,706
<b>Closing Balance:</b>	<b>188,733</b>

**6.00 Closing Cash and Cash Equivalents:** Tk. 41,860

This is made-up as follows:

Particulars	Amount in Taka
Cash in Hand	12,360
Cash at Bank	29,500
	<b>41,860</b>

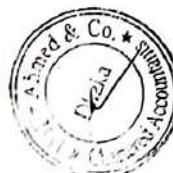
We could not physically verify the cash in hand balance because the audit was made after post dated. But we have obtained cash in hand certificate from the management of the organization and the same was agreed with the cash book.

Bank Balance has been verified with cash book and bank statement and found in order.

**7.00 Fund Account:** Tk. 230,593

This is made-up as follows:

Particulars	Amount in Taka
<b>Opening Balance:</b>	242,759
Add: Excess of Income Over Expenditure	(12,166)
<b>Closing Balance:</b>	<b>230,593</b>



**Satsanga Pallikallyan Samity (SPS)**  
 Hemayetpur, Pabna Sadar, Pabna, Bangladesh  
**Schedule of Property, Plant and Equipment**  
 As on 30 June 2018

**Schedule-A**

Sl. No.	Particulars	At Cost			Depreciation	Written Down Value			
		Balance as on 01.07.2017	Addition during the year	Balance as on 30.06.2018					
1	Furniture & Fixture	204,320	-	204,320	10%	75,117	12,920	88,037	116,283
2	Office Equipment	149,700	-	149,700	15%	64,464	12,785	77,249	72,451
	<b>Total:</b>	<b>354,020</b>	-	<b>354,020</b>		<b>139,581</b>	<b>25,706</b>	<b>165,287</b>	<b>188,733</b>
									<b>214,439</b>

