

Independent Auditor's Report To the Board Member of Unnayan O Shikkha Proshar Trust (USPT)

Report on the Financial Statements

We have audited the accompanying financial statements of Educational Materials for Shibash Students (EMSS) - Implemented By: Unnayan O Shikkha Proshar Trust (USPT) which comprise the statement of financial position Reporting Period: 1st January 2024 to 30th June 2024. Statement of Profit & Loss and other comprehensive income, and statement of Receipts and Payments, Statements of cash flows and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Bangladesh 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, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion


In our opinion, the financial statements give a true and fair view of the financial position of the Educational Materials for Shibash Students (EMSS) - Implemented By: Unnayan O Shikkha Proshar Trust (USPT) Reporting Period: 1st January 2024 to 30th June 2024. and of its financial performance and its cash flows for the ended in accordance with Bangladesh Financial Reporting Standards.

Report on Other Legal and Regulatory Requirements

We also report the following:

- we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- in our opinion, proper books of account as required by law have been kept by the Educational Materials for Shibash Students (EMSS) - Implemented By: Unnayan O Shikkha Proshar Trust (USPT) so far as it appeared from our examination of those books; and
- the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

JD & Co.
Chartered Accountants


Joydeb Dutta, FCA, FCMA
Enrolment No - 1541

JOYDEB DUTTA, FCA, FCMA
CEO

DVC: 2408121541AS577138
Date - 12/08/2024
Place - Dhaka

House-31/A, Flat- B3, Road- 21, Nikunjo- 2, Khilkhet, Dhaka-1229, Bangladesh. (beside Dhaka Stock Exchange Ltd)
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Unnayan O Shikkha Proshar Trust (USPT)


Educational Materials for Shibash Students (EMSS)

72 Senpara Parbata, Mirpur-10, Dhaka-1216

Statement of Financial Position

As at 30 June 2024

Particulars	Note	Amount in Taka
		30-Jun-24
ASSETS:		
Non-Current Assets		
Property, Plant & Equipment	5.00	-
Current Assets		
Closing Cash & Cash Equivalents	6.00	96,334
Total Taka		96,334
FUND & LIABILITIES:		
General Fund	7.00	50,334
Provision for Audit Fees	8.00	46,000
Total Taka		96,334



Finance, HR & Admin Manager
USPT

Fin., HR Admin & Info. Manager
Unnayan O Shikkah Proshar Trust (USPT)


Executive Director
USPT
Jacob Baroi
Executive Director
Unnayan O Shikkah Proshar Trust

DVC: 2408121541AS577138
Date - 12/08/2024
Place - Dhaka




Joydeb Dutta FCA, FCMA
JD & CO
Chartered Accountants
JOYDEB DUTTA, FCA, FCMA
CEO
JD & CO
Chartered Accountant

Unnayan O Shikkha Proshar Trust (USPT)

Educational Materials for Shibash Students (EMSS)

72 Senpara Parbata, Mirpur-10, Dhaka-1216

Statement of Income & Expenditure

For the Year Ended 30 June 2024

Particulars	Note	Amount in Taka 30-Jun-24
INCOME		
Grant Received from Banglakids	10.00	3,423,667
Total Taka		3,423,667
EXPENDITURE		
Uniforms (For 198 Student)	11.00	804,067
School Materials (512 Students)	12.00	1,734,752
School bags (For 512 Student)	13.00	475,668
Equipment of classrooms (For 5 Center)	14.00	312,846
		3,327,333
Admin cost:		
Audit fee-Provision		46,000
Total Expenditure		3,373,333
Excess of Income over Expenditure		50,334
Total Taka		3,423,667


Finance, HR & Admin Manager
USPT

Fin., HR Admin & Info. Manager
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Executive Director
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Unnayan O Shikkha Proshar Trust (USPT)

Educational Materials for Shibash Students (EMSS)

72 Senpara Parbata, Mirpur-10, Dhaka-1216

Statement of Receipts & Payments

For the Period from 01 January 2024 to 30 June 2024

Particulars	Note	Amount in Taka 30-Jun-24
RECEIPTS		
Opening Cash & Cash Equivalents	9.00	-
Grant Received from Banglakids	10.00	3,423,667
Total Taka		3,423,667
PAYMENTS		
Program Cost:		
Uniforms (For 198 Student)	11.00	804,067
School Materials (512 Students)	12.00	1,734,752
School bags (For 512 Student)	13.00	475,668
Equipment of classrooms (For 5 Center)	14.00	312,846
		3,327,333
Admin cost:		
Audit fee		-
Total Expenses		3,327,333
Closing Cash & Cash Equivalents		96,334
Total Taka		3,423,667


Finance, HR & Admin Manager
USPT

Fin., HR Admin & Info. Manager
Unnayan O Shikkah Proshar Trust (USPT)




Executive Director
USPT

Jacob Baroi
Executive Director
Unnayan O Shikkah Proshar Trust

Form FD -4
CERTIFICATE GIVEN BY THE AUDITOR

We have audited the accounts of "Educational Materials for Shibash Students (EMSS)" a Project of "UNNAYAN O SHIKKHA PROSHAR TRUST (USPT)" 72 Senpara Parbata, Mirpur-10, Dhaka-1216. NGO Affairs Bureau Registration No-3079, Dt: 09 January 2017. It's effective from 09 January 2022 to 08 January 2032; for the year ended 30 June 2024 and examined all relevant books and vouchers and certify that according to the audited accounts.

- 1.00 The brought forward foreign donation at the beginning of the year as on 01 January 2024 was Tk. Nil
- 2.00 The foreign donation amounting to Tk. 3,423,667/- was received by the organization during the period.
- 3.00 The balance of the unutilized foreign donation by the organization as on 30 June 2024 was Tk 50,334/-
- 4.00 Foreign donation amounting to Tk.3,373,333.00 has been utilized for the following purpose. (Note-1)



Project Name: Educational Materials for Shibash Students (EMSS)


Head of Expenditure	Amount as per approved budget	Amount actually spent	Differences, if any, with reasons
Total Expenditure (As per Annexure-A/1)	3,433,618.00	3,373,333.00	60,285.00
	<u>3,433,618.00</u>	<u>3,373,333.00</u>	<u>60,285.00</u>

Shown head wise in the annexure- "A-1" enclosed

- 5.00 Certified that the organization has maintained the accounts of foreign donation and records relating thereto in the manner specified of the foreign donations (Voluntary Activities) Regulation Ordinance 2016 read with rule 9 and 12 to the said ordinance.
- 6.00 The information furnished above is correct and checked by us.


Finance, HR & Admin Manager
USPT Fin., HR Admin & Info. Manager
Unnayan O Shikkah Proshar Trust (USPT)


Executive Director
USPT
 **Jacob Baroi**
Executive Director
Unnayan O Shikkah Proshar Trust


JD & Co
Chartered Accountants
JOYDEB DUTTA, FCA, FCMA
T-10
JD & CO
Chartered Accountant

Unnayan O Shikkha Proshar Trust (USPT)

Educational Materials for Shibash Students (EMSS)

72 Senpara Parbata, Mirpur-10, Dhaka-1216

For the Year Ended 30 June 2024

Notes to the Form FD - 4

Note - 1

Details of Foreign Donation Utilization and Balance as per para 3 & 4 of the Form FD - 4

Particulars	Foreign	Local	Total
Opening Balance as on 01 January 2024	-	-	-
Add: Amount Received	3,423,667.00	-	3,423,667.00
Local Contribution	-	-	-
	3,423,667.00	-	3,423,667.00
Less: Expenditure against foreign donation	3,373,333.00	-	3,373,333.00
Unutilized fund as on 30 June 2024	50,334.00	-	50,334.00

