



JD & Co.
Chartered Accountant

Got Finance?

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 Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH) - Unnayan O Shikkha Proshar Trust (USPT) which comprise the statement of financial position as at 31 December 2022, 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 Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH) - Unnayan O Shikkha Proshar Trust (USPT) as at 31 December 2022 and of its financial performance and its cash flows for the period 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 Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH) - 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.

DVC: 2302271541AS984197

Date - 27/02/2023

Place: Dhaka

JD & Co.
Chartered Accountant
NGO Enlistment No. 60
JOYDEB DUTTA, FCA, PCMA
CEO
JD & CO
Chartered Accountant

Unnayan O Shikkha Proshar Trust (USPT)
Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH)


72 Senpara Parbata, Mirpur-10, Dhaka-1216

Statement of Financial Position

As at 31 December 2022

Particulars	Note	Amount in Taka	
		31-Dec-2022	31-Dec-2021
ASSETS:			
Non-Current Assets			
Property, Plant & Equipment	5.00	19,345	22,759
Current Assets			
Cash & Cash Equivalents	6.00	122,573	817,792
Total Taka		141,918	840,551
FUND & LIABILITIES:			
General Fund	7.00	101,918	815,551
Provision for Audit Fees	8.00	40,000	25,000
Total Taka		141,918	840,551



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


Executive Director
Jacob Baroi
Executive Director
Unnayan O Shikkha Proshar Trust

JD & Co
Chartered Accountant



DVC: 2302271541AS984197
Date - 27/02/2023
Place: Dhaka


Joydeb Dutta, FCA, FCMA
Enrolment No - 1541
NGO Enlismment No- 60


Unnayan O Shikkha Proshar Trust (USPT)
Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH)
72 Senpara Parbata, Mirpur-10, Dhaka-1216
Statement of Income & Expenditure
For the Year Ended 31 December 2022

Particulars	Note	Amount in Taka	
		31-Dec-2022	31-Dec-2021
INCOME			
Grant Received from Banglakids	10.00	3,791,005	3,417,639
Local Contribution			
Bank Interest		8,968	14,213
Total Taka		3,799,973	3,431,852

EXPENDITURE

Program Cost	1,760,816	
Skill and Efficiency Development Activity Cost	209,288	
Project Office Cost	479,623	
Project Staff (Salary)	1,610,089	
Travelling & Daily Allowance	35,268	
Overhead/Administrative cost	415,108	
Depreciation (Schedule-A)	3,414	
	4,513,606	3,167,533
Excess of Income over Expenditure	(713,633)	(264,318)
Total Taka	3,799,973	3,431,852


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


Executive Director JD & Co
Jacob Baroi Chartered Accountant
Executive Director
Unnayan O Shikkah Proshar Trust





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Unnayan O Shikkha Proshar Trust (USPT)
Project Name: Shikkha Bandhob Sahayta Prakalpa (SHIBASH)
72 Senpara Parbata, Mirpur-10, Dhaka-1216
Statement of Receipts & Payments
For the Period from 01 January 2022 to 31 December 2022

Particulars	Note	Amount in Taka	
		31-Dec-2022	31-Dec-2021
RECEIPTS			
Opening Cash & Cash Equivalents	9.00	817,792	1,078,094
Grant Received from Banglakids	10.00	3,791,005	3,417,639
Local Contribution		-	
Bank Interest		8,968	14,213
Total Taka		4,617,765	4,509,946
PAYMENTS			
Program Cost	11.00	1,760,816	
Skill and Efficiency Development Activity Cost	12.00	209,288	
Project Office Cost		444,623	
Project Staff (Salary)	14.00	1,610,089	
Audit Fees Paid during the year		20,000	
Travelling & Daily Allowance	16.00	35,268	
Overhead/Administrative cost	17.00	415,108	
Total Expenses		4,495,192	3,692,154
Closing Cash & Cash Equivalents		122,573	817,792
Total Taka		4,617,765	4,509,946


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


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