Auditor's Report

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Financial Statements

Of

Loving Care for the Oppressed Society (LoCOS)

Vill: Gongarampur, P.O: Katianangla
Batiaghata, Khulna, Bangladesh

For the year ended 30 June 2022

AHKC

AZIZ HALIM KHAIR CHOUDHURY
CHARTERED ACCOUNTANTS
Exclusive Correspondent Firm of PKF International

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INDEPENDENT AUDITOR'S REPORT
To the Executive Committee of Loving Care for the Oppressed Society (LoCOS)
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Loving Care for the Oppressed Society (LoCOS),** which comprise the Statement of Financial Position as at 30 June 2022 and the Statement of Income & Expenditure, Statement of Cash Flows, Statement of Receipts & Payments and Statement of Change in Fund, for the year then ended 30 June 2022, and Notes to the Financial Statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements present fairly, in all material respects, the financial position of Loving Care for the Oppressed Society (LoCOS) as at 30 June 2022 and of its financial performance, its receipts and payments and its cash flow for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with the applicable laws and regulations.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Emphasis of Matter- Basis of Accounting and Distribution of Report

We draw attention to Note 6.00 to the financial statement, which describes the basis of accounting. The financial statements are prepared to provide information to Loving Care for the Oppressed Society (LoCOS). As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement therein of this other information; we are required to report the fact. However, we have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so. Those Charged with Governance are responsible for overseeing the financial reporting process of the organization.

Auditor's Responsibility for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the organization's internal control;

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- conclude on the appropriateness of management's use of the going concern basis of accounting in preparing financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the fund to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Dhaka, Bangladesh
Dated: 26 December 2022

Signed for and of behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No.: 804
DVC # 2212260804AS472055

LoCOS- Loving Care for the Oppressed Society

Vil:Gongarampur, P.O:Katianangla, Batiaghata, Khulna, Bangladesh.

Statement of Financial Position

As at June 30, 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Property and Assets:			
Non Current Assets			
Property, Plant and Equipment	10.00	562,010	178,753
Total Non Current Assets		**562,010**	**178,753**
Current Assets			
Cash and Bank Balance	11.00	1,531,754	278,883
Total Current Assets		**1,531,754**	**278,883**
Total		**2,093,765**	**457,635**
Fund and Liabilities:			
Fund			
Fund Account	12.00	2,058,519	591,354
Staff Welfare Fund	13.00	35,246	35,246
Total Fund		**2,093,765**	**626,600**
Liabilities			
Loan Account	14.00	-	(168,964)
Total Liabilities		**-**	**(168,964)**
Total		**2,093,765**	**457,635**

The annexed notes form an integral part of this Financial Statements.

Accountant
LoCOS

Executive Director
LoCOS

Signed as per our separate report of even date.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No. 804
DVC # 2212260804AS472055

Dhaka, Bangladesh
Dated: 26 December 2022

LoCOS- Loving Care for the Oppressed Society
Vill:Gongarampur, P.O: Katianangla, Batiaghata, Khulna, Bangladesh
Statement of Income and Expenditure
For the year ended 30 June 2022

Particulars	Amount in Taka	
	FY 2021-2022	FY 2020-2021
Income:		
Fisheries Income	110,700	622,480
Poultry Firm Income	873,590	1,919,350
Members Subscription	25,200	25,200
Donation Received	6,048,646	2,909,370
Local Contribution	1,670,601	-
Bank Interest	2,881	1,762
Total	**8,731,618**	**5,478,162**
Expenditure:		
Salary & Honorarium	2,408,000	2,048,020
Staff Foundation Training	29,978	-
Trainer honorarium	-	2,000
Printing, Photocopy & Stationary	26,914	19,123
House/Office Rent	164,000	110,000
Information board	-	1,900
Internet Bill	24,000	5,996
Newspaper	12,000	6,000
Mobile & Telephone	36,000	28,800
Electricity Bill	13,869	4,408
Photocopy & Postage	3,879	2,472
Entertainments	4,385	2,265
Participatory learning visit	98,338	14,603
Computer repair	8,770	3,780
TA/DA/Fuel Cost	92,840	47,815
Participatory varietals selection	99,846	39,985
Periodic meeting of farmer Federation	35,636	9,984
Publication Yearly News Bulletin	29,900	19,895
Project Inception metting	29,969	-
Federation to link other common interests	9,913	-
Advocacy for accessing local natural resources	28,995	-
Lobby metting on local natural resources	59,794	-
Construction of sheds poultry fish farming	248,700	-
Produce fish chicken every year	699,720	-
Exchange visit weak and advance growers	9,944	-
Formation youth voluntary group for Safe Food	39,537	-
Quarterly meeting with youth voluntary group	13,725	-
Online Group Campaign for Safe Food	7,958	-
Class Campaign on Safe Food	9,758	-
Training workshop on Strengthening collection, preservation, screening and documentation	89,961	-
Identify best farming practices and coping strategies to climate change	59,673	-
Workshop on rice varieties characterization and documentation	29,990	-
Provide breeding materials	6,977	-
Support interested breeder farmers with rice germplasm collection	23,007	-
Orientation training on segregation line selection, performance trials etc	29,939	-
Regular monitoring and evaluation of diversified rice field adaptability trial farms	9,956	-
Establishment of performance trial new developed rice varieties	24,851	-
Organizing joint reflection to identify their priority issues to solve the problems	29,990	-
Interested farmers to establish rice adaptability trial farms	29,980	-

Aziz Halim Khair Choudhury
ahkc
Dhaka.
Chartered Accountants

Particulars	Amount in Taka	
	FY 2021-2022	FY 2020-2021
Farmers initiatives are best practices and facilitate exchange who are interested to learn	19,930	-
Publication on Intern Report	-	10,000
Indigenous agricultural training	-	49,990
Field Day Observation	74,987	29,979
Reporting & Documentation	4,200	-
Cow Distribution	239,850	-
Training, Meeting, Seminer,Workshop	-	38,210
Audit Fees	110,000	70,000
Sign Board	-	1,600
Seed Fair	98,036	-
Training on Disasters, Climate, WE, CH, Food, Nutrition, livelihood	359,600	-
IGA training	359,838	-
Essential services day observation	36,021	2,680
International Environment day	-	9,954
Press Conference	19,700	9,258
Office Maintenance	17,885	6,071
workshop problem analysis	-	55,190
Travel, Accomudation, food of consultance	-	40,210
Consultancy Fee	-	144,000
Establish homested Vegetable Gardening	-	15,000
Public Hearing	25,958	-
Donation	3,500	-
Night guard Bill	6,000	6,000
Poultry Firm Expences	630,205	1,481,275
Fisheries Expences	78,530	351,270
Child education support	30,000	30,000
Warm Cloth Distribution	18,650	14,700
Tree Plant Distribution	25,750	18,600
Cleaner Bill	18,000	18,000
Mother and Child Health Service	2,505	2,250
Motor Cycle Repeir & maintenance	9,960	3,580
Bank Charge	8,042	4,021
Disposal of assets	7,447	-
Depreciation	110,203	30,237
Total Expenditure	**6,895,489**	**4,809,120**
Net surplus during the year	1,836,129	669,042
Total	**8,731,618**	**5,478,162**

The annexed notes form an integral part of this Financial Statements.

Accountant
LoCOS

Executive Director
LoCOS

Signed as per our separate report of even date.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Senior Partner
ICAB Enrolment No. 804
DVC # 2212260804AS472055

Dhaka, Bangladesh
Dated: 26 December 2022

LoCOS- Loving Care for the Oppressed Society
Vill:Gongarampur, P.O:Katianangla, Batiaghata, Khulna, Bangladesh
Statement of Cash Flows (Indirect Method)
For the year ended 30 June 2022

Particulars	2020-22	2020-21
	BDT	BDT
A. Cash flows from operating activities		
Net surplus during the year	1,836,129	669,042
Adjustment of non cash items:		
Depreciation	110,203	30,237
	1,946,333	**699,279**
Changes in working capital:		
(Increase) or decrease of current assets	-	-
Increase or (decrease) of current liabilities	-	-
Net cash from operating activities	**1,946,333**	**699,279**
B. Cash flows from investing activities		
Acquisition of Property, Plant and Equipment	(493,461)	-
Net Cash used in investing activities	**(493,461)**	-
C. Cash flows from financing activities		
Loan account	-	(433,000)
Fund transfer/refund	(200,000)	-
Net Cash used in financing activities :	**(200,000)**	**(433,000)**
Net increase during the year (A+B+C)	1,252,872	266,279
Cash and cash equivalents at beginning of the year	278,883	12,604
Cash and cash equivalents at end of the year	**1,531,754**	**278,883**

Accountant
LoCOS

Executive Director
LoCOS

Dhaka, Bangladesh
Dated: 26 December 2022

Aziz Halim Khair Choudhury ahkc Dhaka. Chartered Accountants

LoCOS- Loving Care for the Oppressed Society
Vill:Gongarampur, P.O:Katianangla, Batiaghata, Khulna, Bangladesh
Statement of Receipt and Payments
For the year ended 30 June 2022

Particulars	Amount in Taka	
	FY 2021-2022	FY 2020-2021
Opening Cash and Cash equivalents	**278,883**	**12,604**
Cash in Hand	493	2,806
Cash at Bank	278,390	9,798
Receipt:		
Fisheries Income	110,700	622,480
Poultry Firm Income	873,590	1,919,350
Members Subscription	25,200	25,200
Donation	6,048,646	2,909,370
Local Contribution	1,670,601	-
Loan Received	1,146,000	1,960,000
Fund Realization	-	416,352
Cash Deposit	-	500
Bank Interest	2,881	1,762
Total Receipts	**10,156,501**	**7,867,618**
Payments:		
Salary & Honorarium	2,408,000	2,048,020
Staff Foundation Training	29,978	-
Trainer honorarium	-	2,000
Printing, Photocopy & Stationary	26,914	19,123
House/Office Rent	164,000	110,000
Information board	-	1,900
Printer	18,060	-
Table	70,200	-
Chair	60,950	-
Almira	43,000	-
Computer/laptop	148,050	-
Multimedia	79,800	-
Camera	49,350	-
Mobile Phone	31,498	-
Internet Bill	24,000	5,996
Newspaper	12,000	6,000
Mobile & Telephone	36,000	28,800
Electricity Bill	13,869	4,408
Photocopy & Postage	3,879	2,472
Entertainments	4,385	2,265
Participatory learning visit	98,338	14,603
Computer repair	8,770	3,780
TA/DA/Fuel Cost	92,840	47,815
Participatory varietals selection	99,846	39,985
Periodic meeting of farmer Federation	35,636	9,984
Publication Yearly News Bulletin	29,900	19,895
Project inception metting	29,969	
Federation to link other common interests	9,913	-
Advocacy for accessing local natural resources	28,995	-
Lobby metting on local natural resources	59,794	-
Construction of sheds poultry fish farming	248,700	-
Produce fish chicken every year	699,720	-
Exchange visit weak and advance growers	9,944	-
Formation youth voluntary group for Safe Food	39,537	-
Quarterly meeting with youth voluntary group	13,725	-
Online Group Campaign for Safe Food	7,958	-
Class Campaign on Safe Food	9,758	-
Training workshop on Strengthening collection, preservation, screening documentation	89,961	-
Identify best farming practices and coping strategies to climate change	59,673	-

Aziz Halim Khair Choudhury Chartered Accountants ahkc Dhaka

Particulars	Amount in Taka	
	FY 2021-2022	FY 2020-2021
Workshop on rice varieties characterization and documentation	29,990	-
Provide breeding materials	6,977	-
Support interested breeder farmers with rice germplasm collection	23,007	-
Orientation training on segregation line selection, performance trials etc	29,939	-
Regular monitoring and evaluation of diversified rice field adaptability trial farms	9,956	-
Establishment of performance trial new developed rice varieties	24,851	-
Organizing joint reflection to identify their priority issues to solve the problems	29,990	-
Interested farmers to establish rice adaptability trial farms	29,980	-
Farmers initiatives are best practices and facilitate exchange who are interested to learn	19,930	-
Publication on Intern Report	-	10,000
Indigenous agricultural training	-	49,990
Field Day Observation	74,987	29,979
Reporting & Documentation	4,200	-
Cow Distribution	239,850	-
Training, Meeting, Seminer,Workshop	-	38,210
Audit Fees	110,000	70,000
Sign Board	-	1,600
Seed Fair	98,036	-
Training on Disasters, Climate, WE, CH, Food, Nutrition, livelihood	359,600	-
IGA training	359,838	-
Essential services day observation	36,021	2,680
International Environment day	-	9,954
Press Conference	19,700	9,258
Office Maintenance	17,885	6,071
Loan Refund	1,146,000	2,393,000
Fund Transfer/refund	200,000	416,352
workshop problem analysis	-	55,190
Travel, Accomudation, food of consultance	-	40,210
Consultancy Fee	-	144,000
Establish homested Vegetable Gardening	-	15,000
Public Hearing	25,958	-
Donation paid	3,500	-
Night guard Bill	6,000	6,000
Poultry Firm Expences	630,205	1,481,275
Fisheries Expences	78,530	351,270
Child education support	30,000	30,000
Warm Cloth Distribution	18,650	14,700
Tree Plant Distribution	25,750	18,600
Cleaner Bill	18,000	18,000
Mother and Child Health Service	2,505	2,250
Motor Cycle Repeir & maintenance	9,960	3,580
Cash Deposit	-	500
Bank Charge	8,042	4,021
Total Payment	**8,624,747**	**7,588,736**
Closing Cash and Cash equivalents	**1,531,754**	**278,883**
Cash in Hand	1,364	493
Cash at Bank	1,530,390	278,390
Total	**10,156,501**	**7,867,618**

Project wise receipts and payments was shown in Annexure B

Accountant
LoCOS

Executive Director
LoCOS

Dhaka, Bangladesh
Dated: 26 December 2022

ahkc
Aziz Halim Khair Choudhury
Dhaka.

LoCOS- Loving Care for the Oppressed Society
Vill:Gongarampur, P.O:Katianangla, Batiaghata, Khulna, Bangladesh
Statement of Changes in Fund
For the year ended 30 June 2022

Particulars	Fund Account	Staff Welfare Fund	Total
	BDT	BDT	BDT
Balance at 1 July, 2021	591,354	35,246	626,600
Surplus/Deficit	1,836,129	-	1,836,129
Fund transfer/refund	(200,000)	-	(200,000)
Prior year adjustment of Loan	(168,964)	-	(168,964)
Balance at 30 June, 2022	**2,058,519**	**35,246**	**2,093,765**

For the year ended 30 June 2021

Particulars	Fund Account	Staff Welfare Fund	Total
	BDT	BDT	BDT
Balance at 1 July, 2020	(77,688)	35,246	(42,442)
Surplus/Deficit	669,042	-	669,042
Balance at 30 June, 2021	**591,354**	**35,246**	**626,600**

Accountant
LoCOS

Executive Director
LoCOS

Aziz Halim Khair Choudhury
ahkc
Dhaka.
Chartered Accountants

Dhaka, Bangladesh
Dated: 26 December 2022

Loving Care for the Oppressed Society (LoCOS)
Vill: Gongarampur, P.O: Katianangla, Batiaghata, Khulna, Bangladesh
Notes to the Financial Statements
For the year ended 30 June 2022

1.0 BACKGROUND OF THE ORGANIZATION:

LoCOS has been working since its establishment in the year 1998 with some youth devoted similar minded towards the socio-economic development, technological advancement of the economically most disadvantaged population particularly of the women community, children and unemployed youth community of rural areas through programs implementation in the field of poverty reduction, non-formal education, sustainable agriculture development, adult literacy, health and nutrition, family planning, legal assistance to women and children victim to violence, help the oppressed, conservation of nature and relief operation etc.

2.0 LEGAL STATUS OF THE ORGANIZATION:

This is a Voluntary Social Organization registered of Social Welfare Act-1960 for the Department of Social Welfare Government of the peoples Republic of Bangladesh, bearing Registration No. Khulna -758/98 . And Enlisted with Jubo Unnayan Adhidoptor, Batiaghata, Khulna, No. Ba/Khul/234, Batiaghata-15, Dated: 26/07/2006. NGO Affairs Bureau, Bangladesh Registration No-2798 Renewal Date: July 08, 2018.

3.0 OBJECTS OF THE ORGANIZATION:

The objects-of the organization are providing bellows-

- Environment-ecology and biodiversity conservation.
- Human Resource Development, Women empowerment.
- Sustainable agricultural.
- Human rights and good governance.
- Income generation (fish culture, poultry etc.)
- Alternative livelihood.

4.0 SCOPE OF AUDIT:

We have carried out our examinations in accordance with generally accepted auditing standards and accordingly it included test of such accounting records and such other auditing procedures as were considered necessary and found feasible under the circumstances. The audit was conducted at the Office of the Organization of Batiaghata, Khulna, Bangladesh where necessary books of accounts, vouchers etc. were produced by the management of the organization.

5.00 MANAGEMENT OF THE ORGANIZATION:

The affairs of the organization have been entrusted to an Executive Committee consisting of 7 (Seven) Members elected in the Annual General Meeting. Mr. Deb Prosad Sarker is the General Secretary of the committee. The following persons are in the Executive Committee;

Sl. No	Name of Executive Committee	Designation
01	Mr. Gouranga Nandi	Chairman
02	Dr. Kamrul Islam	Vice-Chairman
03	Mr. Dilip Halder	Vice-Chairman
04	Mr. Deb Prosad Sarker	General Secretary
05	Mr. Ajit Tarafder	Treasurer
06	Ms. Kabari Adhikari	Executive Member
07	Ms. Mina Biswas	Executive Member

Aziz Halim Khair Choudhury Chartered Accountants ahkc Dhaka

6.00 SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared under historical cost convention and on cash basis.

7.00 REPORTING:

This report covers a report commencing on July 01, 2021 to June 30, 2022.

8.00 FINANCIAL STATEMENT:

The following financial statement were prepared and presented for management information purpose:

- Statement of Financial Position as at June 30, 2022;
- Statement of Income and Expenditure for the year ended June 30, 2022.;
- Statement of Cash Flows (Indirect Method) for the year ended June 30, 2022;
- Statement of Receipts and Payments for the year ended June 30, 2022; and
- Statement of Changes in Fund for the year ended 30, June 2022;

9.00 GENERAL:

- Figures have been rounded off to the nearest Taka.
- Previous year's figures have been rearranged to conform the current year's presentation.

Sl. No.	Particulars	Amount in Taka	
		FY 2021-2022	FY 2020-2021
10.00	**Property, Plant and Equipment**		
	Opening Balance	178,753	208,989
	Purchase during the year	500,908	-
	Disposal of assets	(7,447)	-
		672,213	**208,989**
	Depreciation during the year	(110,203)	(30,237)
	Closing Balance	**562,010**	**178,753**
	Details are shown in Annexure -A		
11.00	**Cash and Bank Balance**		
	Cash in hand	1,364	493
	Cash at Bank	1,530,390	278,390
	Closing Balance	**1,531,754**	**278,883**
	Cash at Bank:		
	Rupali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 100049341 (Mother Account)	2,479	-
	Pubali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 1300101103753 (Project Account)	1,526,039	1,470
	Pubali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 1300101117390 (Project Account)	7	545
	Pubali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 1300101165284 (Project Account)	745	-
	Pubali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 1300101080078 (Project Account/Third Party)	794	276,351
	Pubali bank Limited, Batiaghata Br. Batiaghata, Khulna SB 130010108007805 (Project Account/Third Party)	328	24
	Total	**1,530,390**	**278,390**
12.00	**Fund Account**		
	Opening Balance	591,354	(77,688)
	Surplus during the year	1,836,129	669,042
		2,427,483	**591,354**
	Fund Transfer/refund	(200,000)	-
	Prior year adjustment with loan	(168,964)	-
	Closing Balance	**2,058,519**	**591,354**
13.00	**Staff Welfare Fund**		
	Opening Balance	35,246	35,246
	Received during the year	-	-
		35,246	**35,246**
	Paid during the year	-	-
	Closing Balance	**35,246**	**35,246**
14.00	**Loan Account**		
	Opening Balance	(168,964)	264,036
	Received during the year	1,146,000	1,960,000
	Prior year adjustment with fund (wrongly shown in last year)	168,964	-
		1,146,000	**2,224,036**
	Refund during the year	(1,146,000)	(2,393,000)
	Closing Balance	-	**(168,964)**

Aziz Halim Khair Choudhury ahkc Dhaka Chartered Accountants

LoCOS- Loving Care for the Oppressed Society
Gangarampur, Katianangla, Batiaghata, Khulna, Bangladesh
Schedule of Fixed Assets as at June 30, 2022

Annexure-A

Sl. No.	Particulars	Cost				Rate of Dep.(%)	Depriceiation During the Year	WDV as on 30.06.2022
		Opening Balance	Addition During the Year	Disposal/ Adjustment	Total as on 30 June 2022			
1	Furnituer & Fixture	56,274	-	-	56,274	10%	5,627	50,646
2	Chair	22,295	60,950	-	83,245	10%	8,325	74,921
3	Table	29,778	70,200	-	99,978	10%	9,998	89,980
4	File Cabinet	2,780	-	-	2,780	10%	278	2,502
5	Mobile & Telephone	24,205	31,498	-	55,703	25%	13,926	41,777
6	Computer	16,257	148,050	-	164,307	20%	32,861	131,445
9	By-Cycle	7,447	-	7,447	-	10%	-	-
10	Printer	9,483	18,060	-	27,543	20%	14,992	12,551
11	Camera	10,234	49,350	-	59,584	20%	11,917	47,667
12	Almira	-	43,000	-	43,000	10%	4,300	38,700
13	Multimedia	-	79,800	-	79,800	10%	7,980	71,820
	Total	**178,753**	**500,908**	**7,447**	**672,213**		**110,203**	**562,010**

Aziz Halim Khair Choudhury
Chartered Accountants
Dhaka.

LoCOS- Loving Care for the Oppressed Society
Vil:Gongarampur, P.O:Katianangla, Batiaghata, Khulna, Bangladesh.
Statement of Receipts & Payments (Project Wise)
For the year ended 30 June 2022

Annexure -B

Particulars	As at 30 June 2022					As at 30 June 2021
	General	BNF	FLADP	VGD	Total	
Receipts:						
Opening Balance:						
Cash in Hand	288	10	21	174	493	2,806
Cash at Bank	24	276,351	1,470	545	278,390	9,798
Fisheries Income	110,700	-	-	-	110,700	622,480
Poultry Firm Income	873,590	-	-	-	873,590	1,919,350
Members Subscription	25,200	-	-	-	25,200	25,200
Donation Received	253,000	-	5,795,646	-	6,048,646	2,909,370
Local Contribution	-		1,670,601		1,670,601	-
Loan Received	506,000	-	640,000	-	1,146,000	1,960,000
Fund Realization	-	-	-	-	-	416,352
Cash Deposit	-	-	-	-	-	500
Bank Interest	47	578	2,256	-	2,881	1,762
Total	**1,768,849**	**276,939**	**8,109,994**	**719**	**10,156,501**	**7,867,618**
Payments:						
Salary & Honorarium	120,000	-	2,288,000	-	2,408,000	2,048,020
Staff Foundation Training	-	-	29,978	-	29,978	-
Trainer honorarium	-	-	-	-	-	2,000
Printing, Photocopy & Stationary	2,300	1,525	23,089	-	26,914	19,123
House/Office Rent	-	20,000	144,000	-	164,000	110,000
Information board	-	-	-	-	-	1,900
Printer	-	-	18,060	-	18,060	-
Table	-	-	70,200	-	70,200	-
Chair	-	-	60,950	-	60,950	-
Almira	-	-	43,000	-	43,000	-
Computer/laptop	-	-	148,050	-	148,050	-
Multimedia	-	-	79,800	-	79,800	-
Camera	-	-	49,350	-	49,350	-
Mobile Phone	-	-	31,498	-	31,498	-
Internet Bill	-	-	24,000	-	24,000	5,996
Newspaper	-	-	12,000	-	12,000	6,000
Mobile & Telephone	-		36,000	-	36,000	28,800
Electricity Bill	-	-	13,869	-	13,869	4,408
Photocopy & Postage	2,144	1,735	-	-	3,879	2,472
Entertainments	4,385	-	-	-	4,385	2,265
Participatory learning visit	-	-	98,338	-	98,338	14,603
Computer repair	8,770	-	-	-	8,770	3,780
TA/DA/Fuel Cost	3,420	8,000	81,420	-	92,840	47,815
Participatory varietals selection	-	-	99,846	-	99,846	39,985
Periodic meeting of farmer Federation	-	-	35,636	-	35,636	9,984
Publication Yearly News Bulletin	-	-	29,900	-	29,900	19,895
Project Inception metting	-	-	29,969	-	29,969	-
Federation to link other common interests	-	-	9,913	-	9,913	-
Advocacy for accessing local natural resources	-	-	28,995	-	28,995	-
Lobby metting on local natural resources	-	-	59,794	-	59,794	-
Construction of sheds poultry fish farming	-	-	248,700	-	248,700	-
Produce fish chicken every year	-	-	699,720	-	699,720	-
Exchange visit weak and advance growers	-	-	9,944	-	9,944	-
Formation youth voluntary group for Safe Food	-	-	39,537	-	39,537	-
Quarterly meeting with youth voluntary group	-	-	13,725	-	13,725	-
Online Group Campaign for Safe Food	-	-	7,958	-	7,958	-
Class Campaign on Safe Food	-	-	9,758	-	9,758	-
Training workshop on Strengthening collection, preservation, screening and documentation	-	-	89,961	-	89,961	-

Aziz Halim Khair Choudhury * Chartered Accountants * Dhaka.

Particulars	As at 30 June 2022					As at 30 June 2021
	General	BNF	FLADP	VGD	Total	
Identify best farming practices and coping strategies to climate change	-	-	59,673	-	59,673	-
Workshop on rice varieties characterization and documentation	-	-	29,990	-	29,990	-
Provide breeding materials	-	-	6,977	-	6,977	-
Support interested breeder farmers with rice germplasm collection	-	-	23,007	-	23,007	-
Orientation training on segregation line selection, performance trials etc	-	-	29,939	-	29,939	-
Regular monitoring and evaluation of diversified rice field adaptability trial farms	-	-	9,956	-	9,956	-
Establishment of performance trial new developed rice varieties	-	-	24,851	-	24,851	-
Organizing joint reflection to identify their priority issues to solve the problems	-	-	29,990	-	29,990	-
Interested farmers to establish rice adaptability trial farms	-	-	29,980	-	29,980	-
Farmers initiatives are best practices and facilitate exchange who are interested to learn	-	-	19,930	-	19,930	-
Publication on Intern Report	-	-	-	-	-	10,000
Indigenous agricultural training	-	-	-	-	-	49,990
Field Day Observation	-	-	74,987	-	74,987	29,979
Reporting & Documentation	-	4,200	-	-	4,200	-
Cow Distribution	-	239,850	-	-	239,850	-
Training, Meeting, Seminer,Workshop	-	-	-	-	-	38,210
Audit Fees	35,000	-	75,000	-	110,000	70,000
Sign Board	-	-	-	-	-	1,600
Seed Fair	-	-	98,036	-	98,036	-
Training on Disasters, Climate, WE, CH, Food, Nutrition, livelihood	-	-	359,600	-	359,600	-
IGA training	-	-	359,838	-	359,838	-
Essential services day observation	36,021	-	-	-	36,021	2,680
International Environment day	-	-	-	-	-	9,954
Press Conference	-	-	19,700	-	19,700	9,258
Office Maintenance	-	-	17,885	-	17,885	6,071
Loan Refund	506,000	-	640,000	-	1,146,000	2,393,000
Fund refund/Cash Transfer	200,000	-		-	200,000	416,352
workshop problem analysis	-			-	-	55,190
Travel, Accomudation, food of consultance	-			-	-	40,210
Consultancy Fee	-			-	-	144,000
Establish homested Vegetable Gardening	-	-		-	-	15,000
Public Hearing	25,958	-	-	-	25,958	-
Donation	3,500	-	-	-	3,500	-
Night guard Bill	6,000	-		-	6,000	6,000
Poultry Firm Expences	630,205	-	-	-	630,205	1,481,275
Fisheries Expences	78,530	-	-	-	78,530	351,270
Child education support	30,000	-	-	-	30,000	30,000
Warm Cloth Distribution	18,650	-	-	-	18,650	14,700
Tree Plant Distribution	25,750	-	-	-	25,750	18,600
Cleaner Bill	18,000	-	-	-	18,000	18,000
Mother and Child Health Service	2,505	-	-	-	2,505	2,250
Motor Cycle Repeir & maintenance	9,960	-	-	-	9,960	3,580
Cash Deposit	-	-	-	-	-	500
Bank Charge	744	835	5,918	545	8,042	4,021
Total Paments:	**1,767,842**	**276,145**	**6,580,215**	**545**	**8,624,747**	**7,588,736**
Closing Balance:						
Cash in Hand	680	-	510	174	1,364	493
Cash at Bank	328	794	1,529,269	-	1,530,390	278,390
Total	**1,768,849**	**276,939**	**8,109,994**	**719**	**10,156,501**	**7,867,618**

Aziz Halim Khair Choudhury Chartered Accountants
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