

# CONFIDENTIAL

AUDITOR'S REPORT & FINANCIAL STATEMENTS:

DISABLE DEVELOPMENT & EDUCATIONAL FOUNDATION (DDEF)

Vill+Post: Raihanpur, Thana: Patharghata, District: Barguna  
*Bangladesh.*

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2019



মিজান রহমান ভূইয়া এন্ড কোং  
MIJAN RAHMAN BHUIYAN & CO.

**CHARTERED ACCOUNTANTS**

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## INDEPENDENT AUDITOR'S REPORT

To

The Members of the General Body of Disable Development & Educational Foundation (DDEF)  
On the Financial Statements of General & Others Fund Account  
For the year ended 30th June 2019

We have audited the accompanying financial statements of **Disable Development & Educational Foundation (DDEF)**, which comprise the statement of financial position as at **30th June - 2019**, and the statement of comprehensive income for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Auditors' 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 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 judgment, including the assessment of the risk 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 and fair presentation of the financial statements 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 **Disable Development & Educational Foundation (DDEF)** as at **30th June 2019**, and its financial performance and its income statement Balance Sheet for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with the Companies Act 1994 and other applicable laws and regulations.

### Emphasis of Matter

Without qualifying our opinion above, we draw the readers' attention to note 2.5 to these financial statements where management has explained how the company will continue as a going concern in the foreseeable future.

Date:



MIJAN RAHMAN BHUIYAN & CO.  
Chartered Accountants

