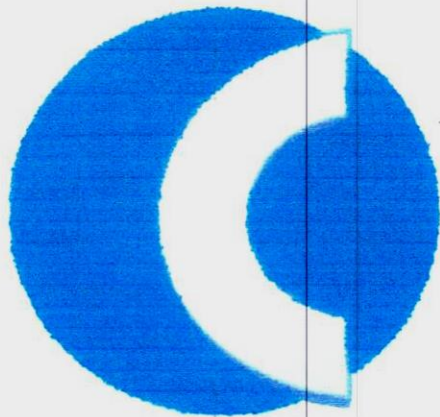


M/S BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).



**AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2018**

ORIENTAL CONSULTANTS

**House # 5, Sarak e 5, Selo Main Road Near Masjid –e- Sang -e -Kasha Kabul
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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS

We have audited the annexed financial statements of **Bureau For Rights Based Development (BRD)** ("NGO") which comprises the statement of financial position as at December 31, 2018, the statement of income and expenditures and statement of cash flow, for the year then ended and a summary of significant accounting policies and other explanatory notes (here- in-after referred to as the financial statements").

Management of the organization is responsible for the preparation and fair presentation of these financial statements in conformity with the approved accounting standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with the auditing standards as applicable in Afghanistan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the above said statements are free of any material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the above said statements. An audit also includes assessing the accounting policies and significant estimates made by management, as well as, evaluating the overall presentation of the above said statements. We believe that our audit provides a reasonable basis for our opinion and, after due verification, we report that:

In our opinion, the financial statements present fairly, in all material respects, financial position of Alliance of Health Organization as at December 31, 2018, and its financial performance and its cash flow for the year then ended in accordance with accounting policies as described in note 3 to the financial statements.

Oriental Consultants

Engagement Partner

Kabul

Date: 4th March, 2019

Oriental Consultants.



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**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31 2018**

	Note	<u>2018</u> USD	<u>2017</u> USD
ASSETS			
Non-current assets			
Operating fixed assets	4	1,848	1,558
Current Assets			
Cash and cash equivalent	5	30,300	812
Receivable from Donors	6	40,158	-
TOTAL ASSETS		<u><u>72,306</u></u>	<u><u>2,370</u></u>
FUNDS AND LIABILITIES			
Current Liabilities			
Opening fund balance		224	224
Loan from saraf		76,706	5,822
Funds balance B/F from income account		(4,624)	(3,676)
TOTAL FUNDS AND LIABILITIES		<u><u>72,306</u></u>	<u><u>2,370</u></u>

The annexed notes from 1 to 10 are an integral part of these financial statements



DIRECTOR



FINANCE MANAGER



**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Note	2018 USD	2017 USD
INCOME			
Funds from the donors	7	672,818	54,791
		<u>672,818</u>	<u>54,791</u>
EXPENDITURE			
Cost of activities	8	364,237	46,873
Operation & administrative expenses	9	308,465	11,053
Depreciation		1,064	545
		<u>673,766</u>	<u>58,471</u>
Surplus/ (Deficit) for the year		<u>(948)</u>	<u>(3,680)</u>

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The annexed notes from 1 to 10 are an integral part of these financial statements

[Signature]

DIRECTOR

[Signature]

FINANCE MANAGER



**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u> USD	<u>2017</u> USD
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/Deficit for the year	(948)	(3,680)
Adjustments for:		
Depreciation and amortization	1,064	545
	<u>116</u>	<u>(3,135)</u>
Working capital Changes:		
(Increase)/Decrease in current assets	-	-
Account Receivable from Donor	(40,158)	-
Increase/(Decrease) in current liabilities		
Accrued and other liabilities	70,884	5,822
Cash generated from operating activities	<u>30,726</u>	<u>5,822</u>
Net cash from operating activities	<u>30,726</u>	<u>5,822</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,354)	(2,100)
Net cash used in investing activities	<u>(1,354)</u>	<u>(2,100)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Deferred grant	-	-
Loan from Director	-	-
Net cash used in financing activities	<u>-</u>	<u>-</u>
Net (decrease) / increase in cash and cash equivalents	29,488	587
Cash and cash equivalents at beginning of the year	<u>811</u>	<u>224</u>
Cash and cash equivalents at the end of the year	<u><u>30,300</u></u>	<u><u>811</u></u>

The annexed notes from 1 to 10 are an integral part of these financial statements



DIRECTOR



FINANCE MANAGER



**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
FOR THE YEAR ENDED DECEMBER 31, 2018**

1 STATUS AND NATURE OF ACTIVITES:

Previously known, as the Bureau for Reconstruction and Development, the Bureau for Rights-Based Development (BRD) is a registered Afghan non-profit, non-governmental development organization that aims to implement and promote rights-based development for a strong, viable, and pluralistic society in Afghanistan.

The organization implements and coordinates development and Human Rights Advocacy and Education projects in Afghanistan and supports the process of the development of a strong, viable and pluralistic civil society. The Organization is registered with the Ministry of Planning in 2002 and in 2006 it was re-registered with the Ministry of economy of the Islamic Republic of Afghanistan, the registration numbers are 1845 and 399 respectively. The Organization is also a member of the Afghan NGOs Coordination Bureau (ANCB) with Serial No.001/84.

2 Basis for preparation

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting policies as adopted by the BRD as given in note 3.

2.2 Basis of measurement

These financial statements have been prepared under the historical cost basis.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

3.1 Accounting Convention

These accounts have been prepared under the historical cost convention using accrual basis of accounting.

3.2 Functional and presentation currency

These financial statements are presented in US Dollars (USD), which is also the Organizations' functional currency, along with local currency Afghanis (Afs).

3.3 Foreign-currency transactions

Transactions in currencies other than reporting currency USD are converted into reporting currency at the exchange rate prevailing on the date of transactions. Exchange gain or loss, if any, arising due to conversion of currencies is dealt within statement of financial activities. Monetary assets and liabilities denominated in the currencies other than reporting currency are re-measured into the reporting currency by applying the exchange rate prevailing on the statement of financial position date. Exchange gain or loss, if any, arising due to re-measurement is dealt within statement of financial activities.

3.4 Expenses

Expenses are recognized as and when these are incurred.

3.5 Taxation

The Organization is not liable to tax in accordance with the Income Tax Law of

3.6 Property and equipment

Operating fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on reducing balance method. Full years depreciation is charged on assets in the year of purchase while no depreciation is charged in the year of sale. Maintenance and normal repairs are charged to income as and when incurred. However, major renewals and



3.7 Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand and at banks. Cash equivalents are highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in

3.8 Funds from donor

Funds from donor are recognized as income up to the extent of projects expenditure incurred. Excess of donors funds over project expenditure is recognized as funds balance and excess of expenditure over donors funds recognized as receivable from donor.

3.9 Use of estimates and judgments

The preparation of financial statements requires management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.



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**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
 NOTES TO FINANCIAL STATEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2018**

4 Property Plant and Equipment

	<u>Computers</u>	<u>Office Equipments</u>	<u>Total</u>
Cost			
Balance as on Jan 01,2017	10,221	3,391	13,612
Addition during the Year	1,500	600	2,100
Balance as on Dec 31, 2017	<u>11,721</u>	<u>3,991</u>	<u>15,712</u>
Cost			
Balance as on Jan 01,2018	11,721	3,991	15,712
Addition during the Year	-	1,354	1,354
Balance as on Dec 31, 2018	<u>11,721</u>	<u>5,345</u>	<u>17,066</u>
Depreciation			
Balance as on Jan 01,2017	10,220	3,389	13,609
Addition during the Year	315	230	545
Balance as on Dec 31, 2017	<u>10,535</u>	<u>3,619</u>	<u>14,154</u>
Depreciation			
Balance as on Jan 01,2018	10,535	3,619	14,154
Addition during the Year	315	749	1,064
Balance as on Dec 31, 2018	<u>10,850</u>	<u>4,368</u>	<u>15,218</u>
Carrying Amounts Dec 31, 2017	<u>1,186</u>	<u>372</u>	<u>1,558</u>
Carrying Amounts Dec 31, 2018	<u>871</u>	<u>977</u>	<u>1,848</u>



**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Notes	
	2018 USD	2017 USD
5 Cash and cash equivalent		
Cash in hand	1,592	50
Cash at bank	28,708	762
	30,300	812
6 Account Receivable		
Account receivable donor	40,158	-
	40,158	-
7 Funds from Donors		
NSP economic survey	-	577
Ministry of agriculture/ADB	670,063	-
Estonion ministry of environment/LDWF	-	25,000
Other income & donations	2,755	29,214
	672,818	54,791
7.1 Other Income & Donations		
Consultancy Fee	-	25,333
Donations	2,755	3,881
	2,755	29,214
8 Direct Program Cost		
Human Rights, Civil Society and Culture Heritgape	-	22,110
Afghanistan Cleanup	-	21,035
Protection of Vulenerable Group	-	3,728
Bulkh/Moshtaq Canal Consultant Fee	199,900	-
Nangarhar/NVDA Consultant Fee	139,200	-
Target Groups Training Expenses	21,971	-
DSA Allowance to Govt Staff	3,166	-
	364,237	46,873
9 Operating Cost		
Staff Salaries & Allowances	126,360	5,300
Security Cost	21,000	-
Office Supplies	6,162	453
Utilities	-	1,170
Communication Charges	21,390	576
Travelling Expenses	1,064	622
Demonstration Plots Expenses	20,196	-
POL and Transportation	41,340	-
Office Rent & Office Maintenance	27,014	2,654
Project Equipments Cost	38,301	-
Miscellaneous Expenses	5,638	278
	308,465	11,053

10 General

**BUREAU FOR RIGHTS-BASED DEVELOPMENT (BRD).
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018**

Notes

The figures have been rounded off the nearest to USD
These financial statements were authorized to issue by Directors on
dated -----

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