

PRIVATE & CONFIDENTIAL

AUDIT REPORT & FINANCIAL STATEMENTS

OF

CHAYATAL BANGLADESH

FOR THE YEAR ENDED 30TH JUNE 2021

S.M. ZAKARIA & CO.
CHARTERED ACCOUNTANTS

Sobhan Mansion (3rd Floor)

46/1, Purana Paltan, Dhaka-1000, Bangladesh

Info : +8801914-219195, +8801729-282500

Phone : 02-9581787, Fax : 88-02-9581787

Email: zakaria.fca@gmail.com

anwarfca8@gmail.com

www.smzca.net

AUDITORS' REPORT

We have audited the accompanying financial statements of **CHAYATAL BANGLADESH** which comprises the statement of financial position as at **30th June, 2021** and the Income & Expenditure Account, Receipts & Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information disclosed in notes.

Management Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards as well as Bangladesh Accounting Standards where applicable 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 of 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 the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk of assessments the auditor considers internal control relevant to the entry'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 entry's internal control. An audit also includes evaluating a the appropriateness of accounting policies used and the reasonable of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **CHAYATAL BANGLADESH** as at **30th June, 2021** and its financial performance and its Cash flows for the period then ended in accordance with Bangladesh Financial Reporting Standards (BFRS) and the Organization and comply with other applicable laws and regulations.

We also report that :

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ii) in our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books ;
- iii) the statements of Financial Position and the Income & Expenditure Account, Receipts & Payments Account dealt with by the report are in agreement with the books of accounts and returns.

Dated : **21/08/2021**
Dhaka


S.M. ZAKARIA & CO.
Chartered Accountants


Chayatal Bangladesh
Balance Sheet
As at 30 June 2021

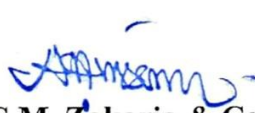
	Note	BDT 30-Jun-21
Assets		
Non-Current Assets		
Tangible Assets	3.00	2,195,724
Current Assets		
Cash and Cash Equivalents	4.00	63,378
Total Assets		2,259,102
Financed by:		
Current Account	5.00	2,259,102
		2,259,102

The annexed notes from an integral part of these financial statements.

Signed in terms of our separate report of even dated annexed.

Dated : 21/08/2021
Dhaka.




S.M. Zakaria & Co.
Chartered Accountants

Chayatal Bangladesh
Statement of Receipts & Payments
For the Year Ended 30 June 2021

	Notes	BDT 30-Jun-21
Opening Balance:		96,266
Cash in Hand		96,266
Cash at Bank		-
Receipts		3,586,938
Collection During the Year	6.00	3,586,938
Total Receipts		3,683,204
Operating Expenditure	7.00	1,545,871
Office Rent		288,000
Year End Expenses		59,960
Workshop and Others		75,192
Breakfast and Lunch		980,969
Training Convocation		10,350
Meeting Expenses		2,920
School Rent		96,000
Flower Purchase		2,980
Medical and Healthcare		29,500
Capital Expenditure	3.00	2,073,955
Office Decoration		149,500
Furniture & Fixture		24,455
Land		1,900,000
Total Payments		3,619,826
Surplus of Receipts Over Payment		63,378
Represented By		
Cash and Cash Equivalents	4.00	63,378
Cash in Hand		23,378
Cash at Bank		40,000



Chayatal Bangladesh
Notes to the Financial Statements
For the Year Ended 30 June 2021

BDT
30-Jun-21

1.00 Name of the Organisation:	Chayatal Bangladesh
Address:	36/Ka, PC Culture Housing Society Shyamoli, Mohammadpur, Dhaka- 1217
Registration Number:	Dha- 09807, Date- 22/01/2020
Date Incorporation:	16/3/2016
Date of Audit:	23/6/2020
Number of General Members:	21 (Twenty One)
Number of Executive Council Members:	07 (Seven)
Date of Last Election Date:	25/8/2019
Information Regarding Meeting:	a) General Meeting: 7 b) Ad-hoc Committee Meeting: 4
Is the Committee Approved:	Yes
Is the Constitution Approved:	Yes
Audit Evidences:	Correct
Fixed Assets:	As per Annexed Notes

2.00 Depreciation:

Depreciation is charged on straight line method as per following percentage:

Type of Asset	Rate
Office Decoration	15%
Furniture & Fixture	15%



3.00 Tangible Assets

Balance as on July 01, 2020	173,955
Add : Purchased during the Period	2,073,955
Less : Accumulated Dep. during the period	(52,187)
Balance as on June 30, 2021	2,195,724

Details Shown in Annexure-A

4.00 Cash and Cash Equivalents

Cash in Hand	23,378
Cash at Bank	40,000
Balance as on June 30, 2021	63,378

5.00 Current Account

Balance as on July 01, 2020	270,221
Add: Total Donaton Collection (Note- 4.00)	3,586,938
Less: Revenue Expenditure during the period (Note- 5.00)	(1,598,058)
Balance as on June 30, 2021	2,259,102

6.00 Total Received

Donaiton from Advisors	445,000
Zakat	1,140,108
Donaiton from Executives	125,000
Donaiton from Others	1,826,630
Monthly Collection	25,200
Fare from Rikshwa	25,000
Total	3,586,938

7.00 Operating Expenditure incurred during the period

Office Rent	288,000
Year End Expenses	59,960
Workshop and Others	75,192
Breakfast and Lunch	980,969
Training Convocation	10,350
Meeting Expenses	2,920
School Rent	96,000
Flower Purchase	2,980
Medical and Healthcare	29,500
Depreciation on Fixed Asset	52,187
Total	1,598,058



8.00 Fixed Asset List

Chair	19 pc
File Cabinet	4 pc
Computer	1 pc
Fan	12 pc
Table	5 pc
Black board	10 pc
Sign Board	2 pc
Water Filter	4 pc
Book Shalfe	4 pc
Indoor Game Equipment	3 sets
Fast-aid Kit	3 sets
Musical Instruments	3 sets
Rikshaw	2 pc
Printer	1 pc
Scanner	1 pc
Fridge	1 pc
Bench	48 sets



Chayatal Bangladesh
Schedule of Non Current Assets
As at 30 June 2021

Annexure-A

Name of assets	Cost			Rate	Depreciation			Written down value as on 30 June 2021
	Balance as on 01 July 2020	Addition during the period	Balance as 30 June 2021		Balance as on 01 July 2020	Charged during the period	Balance as 30 June 2021	
Office Decoration	149,500	149,500	299,000	15%	-	44,850	44,850	254,150
Furniture & Fixture	24,455	24,455	48,910	15%	-	7,337	7,337	41,574
Land	-	1,900,000	1,900,000	0%	-	-	-	1,900,000
Total	173,955	2,073,955	2,247,910		-	52,187	52,187	2,195,724

