

**PRIVATE AND CONFIDENTIAL**  
**AUDITOR'S REPORT AND ACCOUNTS**

OF

**Chayatal Bangladesh**

*FOR THE YEAR ENDED 30<sup>th</sup> JUNE -2023*

**HAFIZ AHMED & Co.**  
CHARTERED ACCOUNTANTS

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Mukta Bangla Shopping Complex, Room#26 (4th Floor), Mirpur-1, Dhaka-1216  
Mobile: 01719-875359, E-mail: hafizahmed.co@gmail.com

## AUDITOR'S REPORTS

### Opinion

We have audited the accompanying Statement of Financial Position **Chayatal Bangladesh** which comprise the Statement of Financial Position as at 30<sup>th</sup> June, 2023 or related Statement of Profit or Loss & other Comprehensive Income, Statement of Cash Flows and Necessary Notes to the accounts for the year then ended 30<sup>th</sup> June, 2023 and a significant accounting policies and other explanatory notes.

### *Management Responsibilities for the financial*

**Chayatal Bangladesh** management is responsible for preparing and fair presentation of these financial statements in accordance with International financial reporting standard (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

### *Auditor' Responsibility*

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted on our audit in accordance with International Standards on Auditing (ISA), as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Those standers require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement.

### Opinion

In our opinion, the financial statements present fairly, in all materials respects, the financial position of Chayatal Bangladesh as at 30<sup>th</sup> June, 2023 and its financial performance and its cash flows for the year ended 30<sup>th</sup> June, 2023 in accordance with International Financial Reporting Standard (IFRS) and other applicable laws and regulations.

We are also report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- In our opinion, proper books of accounts as required by law have been kept by **Chayatal Bangladesh** So far as it appeared from our examination of those books;
- In our opinion, the Statement of Financial Position and Statement of Profit or Loss & other Comprehensive Income to the Account dealt with by the report are in agreement with the books of accounts.

Dated:  
Place: Dhaka



**Hafiz Ahmed & Co.**  
Chartered Accountants

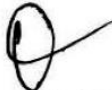
**Chayatal Bangladesh**  
**Statement of Financial Position**  
**As at 30 June 2023**

|                           | <b>Note</b> | <b>BDT<br/>30-Jun-23</b> | <b>BDT<br/>30-Jun-22</b> |
|---------------------------|-------------|--------------------------|--------------------------|
| <b>Assets</b>             |             |                          |                          |
| <b>Non-Current Assets</b> |             | <b>3,370,422</b>         | <b>2,567,461</b>         |
| Tangible Assets           | 3.00        | 3,370,422                | 2,567,461                |
| <b>Current Assets</b>     |             | <b>905,932</b>           | <b>1,711,183</b>         |
| Cash and Cash Equivalents | 4.00        | 905,932                  | 1,711,183                |
| <b>Total Assets</b>       |             | <b>4,276,354</b>         | <b>4,278,644</b>         |
| <b>Financed by:</b>       |             |                          |                          |
| Current Account           | 5.00        | 4,276,354                | 4,278,644                |
|                           |             | <b>4,276,354</b>         | <b>4,278,644</b>         |

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

**Dated:**  
**Place: Dhaka**



  
**Hafiz Ahmed & Co.**  
**Chartered Accountants**

**Chayatal Bangladesh**  
**Statement of Receipts & Payments**  
**For the Year Ended 30 June 2023**

|   | Notes | BDT<br>30-Jun-23  | BDT<br>30-Jun-22 |
|---|-------|-------------------|------------------|
| <b>Opening Balance:</b>                 |       | <b>1,711,183</b>  | <b>63,378</b>    |
| Cash in Hand                            |       | 711,183           | 23,378           |
| Cash at Bank                            |       | 1,000,000         | 40,000           |
| <b>Receipts</b>                         |       | <b>17,875,270</b> | <b>8,265,100</b> |
| Collection During the Year              | 6.00  | 17,875,270        | 8,265,100        |
| <b>Total Receipts</b>                   |       | <b>19,586,453</b> | <b>8,328,478</b> |
| <b>Operating Expenditure</b>            | 7.00  | <b>17,586,453</b> | <b>6,118,561</b> |
| Office Rent                             |       | 1,440,000         | 480,000          |
| Year End Expenses                       |       | 1,580,000         | 159,960          |
| Workshop and Others                     |       | 1,775,000         | 175,192          |
| Breakfast and Lunch                     |       | 4,637,153         | 3,634,280        |
| Training Convocation                    |       | 2,008,000         | 80,350           |
| Meeting Expenses                        |       | 180,000           | 73,920           |
| School Rent                             |       | 1,880,000         | 520,000          |
| Flower Purchase                         |       | 70,800            | 59,800           |
| Medical and Healthcare                  |       | 650,000           | 69,209           |
| School Dress                            |       | 705,000           | 185,000          |
| School Bag                              |       | 400,000           | 67,000           |
| Winter Clothes                          |       | 220,000           | 157,000          |
| Educational Materials                   |       | 900,000           | 97,500           |
| Climate Change Event                    |       | 480,500           | 203,350          |
| Cultural Program                        |       | 660,000           | 156,000          |
| <b>Capital Expenditure</b>              | 3.00  | <b>1,094,068</b>  | <b>498,734</b>   |
| Office Decoration                       |       | 857,150           | 357,150          |
| Furniture & Fixture                     |       | 236,918           | 141,584          |
| Land                                    |       | -                 | -                |
| <b>Total Payments</b>                   |       | <b>18,680,521</b> | <b>6,617,295</b> |
| <b>Surplus of Receipts Over Payment</b> |       | <b>905,932</b>    | <b>1,711,183</b> |
| <b>Represented By</b>                   |       |                   |                  |
| <b>Cash and Cash Equivalents</b>        | 4.00  | <b>905,932</b>    | <b>1,711,183</b> |
| Cash in Hand                            |       | 155,932           | 711,183          |
| Cash at Bank                            |       | 750,000           | 1,000,000        |



**Chayatal Bangladesh**  
**Notes to the Financial Statements**  
**For the Year Ended 30 June 2023**

|                  |                  |
|------------------|------------------|
| <b>BDT</b>       | <b>BDT</b>       |
| <b>30-Jun-23</b> | <b>30-Jun-22</b> |

|   |   |
|---|---|
| <b>1.00 Name of the Organisation:</b>       | Chayatal Bangladesh   |
| <b>Address:</b>                             | 36/Ka, PC Culture Housing Society<br>Shyamoli, Mohammadpur, Dhaka- 1217 |
| <b>Registration Number:</b>                 | Dha- 09807, Date- 22/01/2020  |
| <b>Date Incorporation:</b>                  | 16-03-16  |
| <b>Date of Audit:</b>                       |   |
| <b>Number of General Members:</b>           | 21 (Twenty One)   |
| <b>Number of Executive Council Members:</b> | 07 (Seven)  |
| <b>Date of Last Election Date:</b>          | 28/08/2021  |
| <b>Information Regarding Meeting:</b>       | a) General Meeting: 7<br>b) Ad-hoc Committee Meeting: 4                 |
| <b>Is the Committee Approved:</b>           | Yes   |
| <b>Is the Constitution Approved:</b>        | Yes   |
| <b>Audit Evidences:</b>                     | Correct   |
| <b>Fixed Assets:</b>                        | 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, 2022               | 2,746,644        | 2,247,910        |
| Add : Purchased during the Period         | 1,094,068        | 498,734          |
| Less : Accumulated Dep. during the period | (470,290)        | (179,183)        |
| <b>Balance as on June 30, 2023</b>        | <b>3,370,422</b> | <b>2,567,461</b> |

Details Shown in Annexure-A

**4.00 Cash and Cash Equivalents**

|                                    |                |                  |
|------------------------------------|----------------|------------------|
| Cash in Hand                       | 155,932        | 711,183          |
| Cash at Bank                       | 750,000        | 1,000,000        |
| <b>Balance as on June 30, 2023</b> | <b>905,932</b> | <b>1,711,183</b> |



**5.00 Current Account**

|  |                  |                  |
|--|------------------|------------------|
| Balance as on July 01, 2022                              | 4,278,644        | 2,259,102        |
| Add: Total Donaton Collection (Note- 6.00)               | 17,875,270       | 8,265,100        |
| Less: Revenue Expenditure during the period (Note- 7.00) | (17,877,560)     | (6,245,558)      |
| <b>Balance as on June 30, 2023</b>                       | <b>4,276,354</b> | <b>4,278,644</b> |

**6.00 Total Received**

|                          |                   |                  |
|--------------------------|-------------------|------------------|
| Donaiton from Advisors   | 845,000           | 445,000          |
| Zakat                    | 10,675,170        | 4,840,000        |
| Donaiton from Executives | 325,000           | 225,000          |
| Donaiton from Others     | 4,504,900         | 2,704,900        |
| Monthly Collection       | 1,500,200         | 25,200           |
| Fare from Rikshwa        | 25,000            | 25,000           |
| <b>Total</b>             | <b>17,875,270</b> | <b>8,265,100</b> |

**7.00 Operating Expenditure incurred during the period**

|                             |                   |                  |
|-----------------------------|-------------------|------------------|
| Office Rent                 | 1,440,000         | 480,000          |
| Year End Expenses           | 1,580,000         | 159,960          |
| Workshop and Others         | 1,775,000         | 175,192          |
| Breakfast and Lunch         | 4,637,153         | 3,634,280        |
| Training Convocation        | 2,008,000         | 80,350           |
| Meeting Expenses            | 180,000           | 73,920           |
| School Rent                 | 1,880,000         | 520,000          |
| Flower Purchase             | 70,800            | 59,800           |
| Medical and Healthcare      | 650,000           | 69,209           |
| School Dress                | 705,000           | 185,000          |
| School Bag                  | 400,000           | 67,000           |
| Winter Clothes              | 220,000           | 157,000          |
| Educational Materials       | 900,000           | 97,500           |
| Climate Change Event        | 480,500           | 203,350          |
| Cultural Program            | 660,000           | 156,000          |
| Depreciation on Fixed Asset | 291,107           | 126,997          |
| <b>Total</b>                | <b>17,877,560</b> | <b>6,245,558</b> |

**8.00 Fixed Asset List**

|                       |          |         |
|-----------------------|----------|---------|
| Chair                 | 172 pc   | 48 pc   |
| File Cabinete         | 20 pc    | 12 pc   |
| Computer              | 6 pc     | 4 pc    |
| Fan                   | 48 pc    | 24 pc   |
| Table                 | 20 pc    | 10 pc   |
| Black board           | 40pc     | 30 pc   |
| Sign Board            | 8 pc     | 4 pc    |
| Water Filter          | 8 pc     | 4 pc    |
| Book Shalfe           | 20 pc    | 12 pc   |
| Indoor Game Equipment | 6 Sets   | 3 set   |
| Fast-aid Kit          | 8 Sets   | 4 set   |
| Musical Instruments   | 8 Sets   | 4 set   |
| Rikshaw               | 3 pc     | 2 pc    |
| Printer               | 6 pc     | 4 pc    |
| Scanner               | 6 pc     | 4 pc    |
| Fridge                | 2 pc     | 1 pc    |
| Bench                 | 140 sets | 124 set |



**Chayatal Bangladesh**  
**Schedule of Non Current Assets**  
As at 30 June 2023

Annexure-A

| Name of assets      | Cost                       |                            |                         | Rate | Depreciation               |                           |                         | Written down value as on 30 June 2023 |
|---------------------|----------------------------|----------------------------|-------------------------|------|----------------------------|---------------------------|-------------------------|---------------------------------------|
|                     | Balance as on 01 July 2022 | Addition during the period | Balance as 30 June 2023 |      | Balance as on 01 July 2022 | Charged during the period | Balance as 30 June 2023 |                                       |
| Office Decoration   | 656,150                    | 857,150                    | 1,513,300               | 15%  | 143,273                    | 226,995                   | 370,268                 | 1,143,033                             |
| Furniture & Fixture | 190,494                    | 236,918                    | 427,412                 | 15%  | 35,911                     | 64,112                    | 100,022                 | 327,390                               |
| Land                | 1,900,000                  | -                          | 1,900,000               | 0%   | -                          | -                         | -                       | 1,900,000                             |
| <b>Total</b>        | <b>2,746,644</b>           | <b>1,094,068</b>           | <b>3,840,712</b>        |      | <b>179,183</b>             | <b>291,107</b>            | <b>470,290</b>          | <b>3,370,422</b>                      |

