

Auditor's Report

And

Financial Statements

Of

Chayatal Bangladesh

For the year ended 30 June 2024

দেওয়ান নজরুল ইসলাম এন্ড কোং

Dewan Nazrul Islam & Co.

Chartered Accountants

Hasan Court (10th Floor)

23/1, Motijheel C/A, Dhaka-1000

Phone: +88 02 951167

Email: dnicocad@gmail.com

Web: www.dnicocadhaka.com



Dewan Nazrul Islam & Co. | Chartered Accountant
(Independent Member Firm of UC&CS Global)
(Independent Affiliate Firm of UC&CS America)

Independent Auditor's Report

Of

Chayatal Bangladesh

Report on the Audit of the Financial Statement

We have audited the Statement of Financial Position of **Chayatal Bangladesh** as at **June 30, 2024** and relevant Statement of Income & Expenditure and Statement of Cash Flows for the year then ended. The preparation of these financial statements is the responsibility of the firm's management. Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with International Accounting Standard (IAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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 state of the Firm's affairs as at **June 30, 2024** and of the results of its operations for the year then ended and comply with the applicable laws and regulations apart from complying with International Financial Reporting Standards (IFRS).

We also report that:

- (a) We have obtained all the information and explanation, which was required in course of our audit;
- (b) In our opinion, proper books of accounts as required by law have been kept by the Firm so far as it appeared from our examination of these books;
- (c) The Statement of Financial Position, Statement of Income & Expenditure and Statement of Receipts & Payments dealt with in the report are in agreement with the books of Account; and
- (d) The expenditure incurred was for the purpose of the Firm's purpose.

Place: Dhaka



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Md. Mijanur Rahman Bhuiyan, FCA
Partner
Dewan Nazrul Islam & Co.
Chartered Accountants
Enrollment No. 0447

Chayatal Bangladesh
Statement of Financial Position
As at 30 June 2024

| Particulars | Note | BDT 30-Jun-24 | BDT 30-Jun-23 |
|---------------------------|------|-------------------|------------------|
| Assets | | | |
| Non-Current Assets | | 19,058,485 | 3,370,422 |
| Tangible Assets | 3.00 | 19,058,485 | 3,370,422 |
| Current Assets | | 204,005 | 905,932 |
| Cash and Cash Equivalents | 4.00 | 204,005 | 905,932 |
| Total Assets | | 19,262,490 | 4,276,354 |
| Financed by: | | | |
| Current Account | 5.00 | 19,262,490 | 4,276,354 |
| | | 19,262,490 | 4,276,354 |

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

Proprietor

Place- Dhaka



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Dewan Nazrul Islam & Co.
Chartered Accountants

Chayatal Bangladesh
Statement of Receipts & Payments
For the Year Ended 30 June 2024

| | Notes | BDT 30-Jun-24 | BDT 30-Jun-23 |
|-----------------------------------------|-------|-------------------|-------------------|
| Opening Balance: | | 905,932 | 1,711,183 |
| Cash in Hand | | 155,932 | 711,183 |
| Cash at Bank | | 750,000 | 1,000,000 |
| Receipts | | 33,669,365 | 17,875,270 |
| Collection During the Year | 6.00 | 33,669,365 | 17,875,270 |
| Total Receipts | | 34,575,297 | 19,586,453 |
| Operating Expenditure | 7.00 | 18,169,732 | 17,586,453 |
| Office Rent | | 1,560,000 | 1,440,000 |
| Year End Expenses | | 1,600,000 | 1,580,000 |
| Workshop and Others | | 1,780,000 | 1,775,000 |
| Breakfast and Lunch | | 4,640,000 | 4,637,153 |
| Training Convocation | | 2,020,000 | 2,008,000 |
| Meeting Expenses | | 240,000 | 180,000 |
| School Rent | | 1,980,000 | 1,880,000 |
| Flower Purchase | | 102,000 | 70,800 |
| Medical and Healthcare | | 705,000 | 650,000 |
| School Dress | | 720,000 | 705,000 |
| School Bag | | 450,250 | 400,000 |
| Winter Clothes | | 240,125 | 220,000 |
| Educational Materials | | 950,000 | 900,000 |
| Climate Change Event | | 500,557 | 480,500 |
| Cultural Program | | 681,800 | 660,000 |
| Capital Expenditure | 3.00 | 16,201,560 | 1,094,068 |
| Office Decoration | | 950,600 | 857,150 |
| Furniture & Fixture | | 532,000 | 236,918 |
| Land | | 14,718,960 | - |
| Total Payments | | 34,371,292 | 18,680,521 |
| Surplus of Receipts Over Payment | | 204,005 | 905,932 |
| Represented By | | | |
| Cash and Cash Equivalents | 4.00 | 204,005 | 905,932 |
| Cash in Hand | | 84,005 | 155,932 |
| Cash at Bank | | 120,000 | 750,000 |

Proprietor

Place- Dhaka



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Dewan Nazrul Islam & Co.
Chartered Accountants

Chayatal Bangladesh
Notes to the Financial Statements
For the Year Ended 30 June 2024

| BDT 30-Jun-24 | BDT 30-Jun-23 |
|------------------|------------------|
|------------------|------------------|

| | |
|---------------------------------------------|---------------------------------------------------------------|
| 1.00 Name of the Organisation: | Chayatal Bangladesh |
| Address: | 37/1-A, Johuri Moholla, Shyamoli, Mohammadpur, Dhaka- 1217 |
| Registration Number: | Dha- 09807, Date- 22/01/2020 NGO-3296, Date- 13/06/2022 |
| Date Incorporation: | 3/16/2016 |
| Number of General Members: | 21 (Twenty One) |
| Number of Executive Council Members: | 07 (Seven) |
| Date of Last Election Date: | 30/08/2023 |
| 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:

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

3.00 Tangible Assets

Balance as on July 01
Add : Purchased during the Period
Less : Accumulated Dep. during the period
Balance as on June 30, 2024

| | |
|-------------------|-------------------|
| 3,840,712 | 3,840,712 |
| 16,201,560 | 16,201,560 |
| | (983,787) |
| 20,042,272 | 19,058,485 |

Details Shown in Annexure-A

4.00 Cash and Cash Equivalents

Cash in Hand
Cash at Bank
Balance as on June 30, 2024

| | |
|----------------|----------------|
| 84,005 | 155,932 |
| 120,000 | 750,000 |
| 204,005 | 905,932 |



5.00 Current Account

Balance as on July 01

Add: Total Donaton Collection (Note- 6.00)

Less: Revenue Expenditure during the period (Note- 7.00)

Balance as on June 30, 2024

| | |
|-------------------|------------------|
| 4,276,354 | 4,278,644 |
| 33,669,365 | 17,875,270 |
| (18,683,229) | (17,877,560) |
| 19,262,490 | 4,276,354 |

6.00 Total Received

Donaiton from Advisors

Zakat

Donaiton from Executives

Donaiton from Others

Monthly Collection

Fare from Rikshwa

Total

| | |
|-------------------|-------------------|
| 6,309,065 | 845,000 |
| 23,600,000 | 10,675,170 |
| 1,200,300 | 325,000 |
| 1,020,000 | 4,504,900 |
| 330,000 | 1,500,200 |
| 1,210,000 | 25,000 |
| 33,669,365 | 17,875,270 |

7.00 Operating Expenditure incurred during the period

Office Rent

Year End Expenses

Workshop and Others

Breakfast and Lunch

Training Convocation

Meeting Expenses

School Rent

Flower Purchase

Medical and Healthcare

School Dress

School Bag

Winter Clothes

Educational Materials

Climate Change Event

Cultural Program

Depreciation on Fixed Asset

Total

| | |
|-------------------|-------------------|
| 1,560,000 | 1,440,000 |
| 1,600,000 | 1,580,000 |
| 1,780,000 | 1,775,000 |
| 4,640,000 | 4,637,153 |
| 2,020,000 | 2,008,000 |
| 240,000 | 180,000 |
| 1,980,000 | 1,880,000 |
| 102,000 | 70,800 |
| 705,000 | 650,000 |
| 720,000 | 705,000 |
| 450,250 | 400,000 |
| 240,125 | 220,000 |
| 950,000 | 900,000 |
| 500,557 | 480,500 |
| 681,800 | 660,000 |
| 513,497 | 291,107 |
| 18,683,229 | 17,877,560 |

8.00 Fixed Asset List

| | | |
|-----------------------|----------|----------|
| Chair | 200 pc | 172 pc |
| File Cabinate | 50 pc | 20 pc |
| Computer | 8 pc | 6 pc |
| Fan | 58 pc | 48 pc |
| Table | 23 pc | 20 pc |
| Black board | 40 pc | 40pc |
| Sign Board | 12 pc | 8 pc |
| Water Filter | 8 pc | 8 pc |
| Book Shalfe | 20 pc | 20 pc |
| Indoor Game Equipment | 10 pc | 6 Sets |
| Fast-aid Kit | 10 pc | 8 Sets |
| Musical Instruments | 15 pc | 8 Sets |
| Rikshaw | 5 pc | 3 pc |
| Printer | 8 pc | 6 pc |
| Scanner | 8 pc | 6 pc |
| Fridge | 2 pc | 2 pc |
| Bench | 180 sets | 140 sets |



Chayatal Bangladesh
Schedule of Non Current Assets
As at 30 June 2024

| Name of assets | Cost | | Rate | Depreciation | | | Written down value as on 30 June 2024 |
|---------------------|----------------------------|----------------------------|------|----------------------------|---------------------------|-------------------------|---------------------------------------|
| | Balance as on 01 July 2023 | Addition during the period | | Balance as on 01 July 2023 | Charged during the period | Balance as 30 June 2024 | |
| Office Decoration | 1,513,300 | 950,600 | 15% | 370,268 | 369,585 | 739,853 | 1,724,048 |
| Furniture & Fixture | 427,412 | 532,000 | 15% | 100,022 | 143,912 | 243,934 | 715,478 |
| Land 1 | 1,900,000 | - | 0% | - | - | - | 1,900,000 |
| Land 2 | - | 14,718,960 | 0% | - | - | - | 14,718,960 |
| Total | 3,840,712 | 16,201,560 | | 470,290 | 513,497 | 983,787 | 19,058,485 |

Annexure-A

