

**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**

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**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 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
<b>Assets</b>			
<b>Non-Current Assets</b>			
Tangible Assets	3.00	19,058,485	3,370,422
		19,058,485	3,370,422
<b>Current Assets</b>			
Cash and Cash Equivalents	4.00	204,005	905,932
		204,005	905,932
<b>Total Assets</b>		<b>19,262,490</b>	<b>4,276,354</b>
<b>Financed by:</b>			
Current Account	5.00	19,262,490	4,276,354
		<b>19,262,490</b>	<b>4,276,354</b>

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
<b>Opening Balance:</b>		<b>905,932</b>	<b>1,711,183</b>
Cash in Hand		155,932	711,183
Cash at Bank		750,000	1,000,000
<b>Receipts</b>		<b>33,669,365</b>	<b>17,875,270</b>
Collection During the Year	6.00	33,669,365	17,875,270
<b>Total Receipts</b>		<b>34,575,297</b>	<b>19,586,453</b>
<b>Operating Expenditure</b>	7.00	<b>18,169,732</b>	<b>17,586,453</b>
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
<b>Capital Expenditure</b>	3.00	<b>16,201,560</b>	<b>1,094,068</b>
Office Decoration		950,600	857,150
Furniture & Fixture		532,000	236,918
Land		14,718,960	-
<b>Total Payments</b>		<b>34,371,292</b>	<b>18,680,521</b>
<b>Surplus of Receipts Over Payment</b>		<b>204,005</b>	<b>905,932</b>
<b>Represented By</b>			
<b>Cash and Cash Equivalents</b>	4.00	<b>204,005</b>	<b>905,932</b>
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**

<b>BDT</b> <b>30-Jun-24</b>	<b>BDT</b> <b>30-Jun-23</b>
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<b>1.00 Name of the Organisation:</b>	Chayatal Bangladesh
<b>Address:</b>	37/1-A, Johuri Moholla, Shyamoli, Mohammadpur, Dhaka- 1217
<b>Registration Number:</b>	Dha- 09807, Date- 22/01/2020 NGO-3296, Date- 13/06/2022
<b>Date Incorporation:</b>	3/16/2016
<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>	30/08/2023
<b>Information Regarding Meeting:</b>	a) General Meeting: 7 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:**

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

**3.00 Tangible Assets**

Balance as on July 01	3,840,712	3,840,712
Add : Purchased during the Period	16,201,560	16,201,560
Less : Accumulated Dep. during the period		(983,787)
<b>Balance as on June 30, 2024</b>	<b>20,042,272</b>	<b>19,058,485</b>

Details Shown in Annexure-A

**4.00 Cash and Cash Equivalents**

Cash in Hand	84,005	155,932
Cash at Bank	120,000	750,000
<b>Balance as on June 30, 2024</b>	<b>204,005</b>	<b>905,932</b>



**5.00 Current Account**

Balance as on July 01	4,276,354	4,278,644
Add: Total Donaton Collection (Note- 6.00)	33,669,365	17,875,270
Less: Revenue Expenditure during the period (Note- 7.00)	(18,683,229)	(17,877,560)
<b>Balance as on June 30, 2024</b>	<b>19,262,490</b>	<b>4,276,354</b>

**6.00 Total Received**

Donaiton from Advisors	6,309,065	845,000
Zakat	23,600,000	10,675,170
Donaiton from Executives	1,200,300	325,000
Donaiton from Others	1,020,000	4,504,900
Monthly Collection	330,000	1,500,200
Fare from Rikshwa	1,210,000	25,000
<b>Total</b>	<b>33,669,365</b>	<b>17,875,270</b>

**7.00 Operating Expenditure incurred during the period**

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
Depreciation on Fixed Asset	513,497	291,107
<b>Total</b>	<b>18,683,229</b>	<b>17,877,560</b>

**8.00 Fixed Asset List**

Chair	200 pc	172 pc
File Cabinete	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**

Annexure-A

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 30 June 2024		Balance as on 01 July 2023	Charged during the period	Balance as 30 June 2024	
Office Decoration	1,513,300	950,600	2,463,900	15%	370,268	369,585	739,853	1,724,048
Furniture & Fixture	427,412	532,000	959,412	15%	100,022	143,912	243,934	715,478
Land 1	1,900,000	-	1,900,000	0%	-	-	-	1,900,000
Land 2	-	14,718,960	14,718,960	0%	-	-	-	14,718,960
<b>Total</b>	<b>3,840,712</b>	<b>16,201,560</b>	<b>20,042,272</b>		<b>470,290</b>	<b>513,497</b>	<b>983,787</b>	<b>19,058,485</b>

