

PRIVATE AND CONFIDENTIAL

AUDITOR'S REPORT AND ACCOUNTS

OF

CHAYATAL BANGLADESH.

37/1-A, Johuri Moholla, Shyamoli
Mohammadpur, Dhaka-1207

FOR THE YEAR ENDED 30th JUNE -2023

HAFIZ AHMED & Co.

CHARTERED ACCOUNTANTS

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



AUDITOR'S REPORT

We have audited the accompanying Financial Statement of **Chayatal Bangladesh** as at 30th June- 2023 and the related Statement of Profit or loss and other comprehensive Income, Cash Flow statement, Statement of Change in Equity & necessary notes for the year then ended.

Respective Responsibilities of Management and Auditors

Chayatal Bangladesh management is responsible for preparing the financial statements, which give a true and fair view, in accordance with the Generally Accepted Accounting Principles (GAAP) and the related International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Our responsibility is to express an independent opinion based on our audit on those statements and to report our opinion. This responsibility is established by **Chayatal Bangladesh** Financial Procedure Manuals and International Standards on Auditing adopted by the ICAB.

Scope

We conducted our audit in accordance with International Standards on Auditing as adopted by the ICAB. Our audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. Our audit also includes an assessment of the significant estimates and judgments made by the **Chayatal Bangladesh** in the preparation of the financial statements, and of whether the accounting policies are appropriate to the **Chayatal Bangladesh** circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations, which we considered necessary, in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.


Opinion

In our opinion, the financial statements gives a true and fair view of the state **Chayatal Bangladesh** and of the results of its operation for the period then ended according to the best of our information and explanations given to us and shown by the **Chayatal Bangladesh**. Further to our opinion in the above paragraph, we state that:

- We have obtained the relevant information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- Proper books of account as required have been kept by **Chayatal Bangladesh**. So far as it appeared from our examination of those books;
- The Balance Sheet, Income Statement Accounts dealt with the report is in agreement with the books of account.

Dated:




Hafiz Ahmed & Co.
Chartered Accountants

Chayatal Bangladesh
Balance Sheet
As at 30 June 2023

	Note	BDT 30-Jun-23	BDT 30-Jun-22
Assets			
Non-Current Assets		2,567,461	2,195,724
Tangible Assets	3.00	2,567,461	2,195,724
Current Assets		1,711,183	63,378
Cash and Cash Equivalents	4.00	1,711,183	63,378
Total Assets		4,278,644	2,259,102
Financed by:			
Current Account	5.00	4,278,644	2,259,102
		4,278,644	2,259,102

Hafiz Ahmed & Co.
Chartered Accountants



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

	Notes	BDT 30-Jun-23	BDT 30-Jun-22
Opening Balance:		63,378	96,266
Cash in Hand		23,378	96,266
Cash at Bank		40,000	-
Receipts		8,265,100	3,586,938
Collection During the Year	6.00	8,265,100	3,586,938
Total Receipts		8,328,478	3,683,204
Operating Expenditure	7.00	6,118,561	1,545,871
Office Rent		480,000	288,000
Year End Expenses		159,960	59,960
Workshop and Others		175,192	75,192
Breakfast and Lunch		3,634,280	980,969
Training Convocation		80,350	10,350
Meeting Expenses		73,920	2,920
School Rent		520,000	96,000
Flower Purchase		59,800	2,980
Medical and Healthcare		69,209	29,500
School Dress		185,000	-
School Bag		67,000	-
Winter Clothes		157,000	-
Educational Materials		97,500	-
Climate Change Event		203,350	-
Cultural Program		156,000	-
Capital Expenditure	3.00	498,734	2,073,955
Office Decoration		357,150	149,500
Furniture & Fixture		141,584	24,455
Land		-	1,900,000
Total Payments		6,617,295	3,619,826
Surplus of Receipts Over Payment		1,711,183	63,378
Represented By			
Cash and Cash Equivalents	4.00	1,711,183	63,378
Cash in Hand		711,183	23,378
Cash at Bank		1,000,000	40,000



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

BDT 30-Jun-23	BDT 30-Jun-22
------------------	------------------

- 1.00 Name of the Organisation:** Chayatal Bangladesh
Address: 37/1-A, Johuri Moholla, Shyamoli,
Mohammadpur, Dhaka- 1207
Registration Number: Dha- 09807, Date- 22/01/2020
Date Incorporation: 16-03-16
Date of Audit: 23-06-23
Number of General Members: 21 (Twenty One)
Number of Executive Council Members: 07 (Seven)
Date of Last Election Date: 30-08-23
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, 2022	2,247,910	173,955
Add : Purchased during the Period	498,734	2,073,955
Less : Accumulated Dep. during the period	(179,183)	(52,187)
Balance as on June 30, 2023	2,567,461	2,195,724

Details Shown in Annexure-A

4.00 Cash and Cash Equivalents

Cash in Hand	711,183	23,378
Cash at Bank	1,000,000	40,000
Balance as on June 30, 2023	1,711,183	63,378

5.00 Current Account

Balance as on July 01, 2022	2,259,102	270,221
Add: Total Donaton Collection (Note- 6.00)	8,265,100	3,586,938
Less: Revenue Expenditure during the period (Note- 7.00)	(6,245,558)	(1,598,058)
Balance as on June 30, 2023	4,278,644	2,259,102

6.00 Total Received

Donaiton from Advisors	445,000	445,000
Zakat	4,840,000	1,140,108
Donaiton from Executives	225,000	125,000
Donaiton from Others	2,704,900	1,826,630
Monthly Collection	25,200	25,200
Fare from Rikshwa	25,000	25,000
Total	8,265,100	3,586,938

7.00 Operating Expenditure incurred during the period

Office Rent	480,000	288,000
Year End Expenses	159,960	59,960
Workshop and Others	175,192	75,192
Breakfast and Lunch	3,634,280	980,969
Training Convocation	80,350	10,350
Meeting Expenses	73,920	2,920
School Rent	520,000	96,000
Flower Purchase	59,800	2,980
Medical and Healthcare	69,209	29,500
School Dress	185,000	-
School Bag	67,000	-
Winter Clothes	157,000	-
Educational Materials	97,500	-
Climate Change Event	203,350	-
Cultural Program	156,000	-
Depreciation on Fixed Asset	126,997	52,187
Total	6,245,558	1,598,058



8.00 Fixed Asset List

Chair	48 pc	19 pc
File Cabinate	12 pc	4 pc
Computer	4 pc	1 pc
Fan	24 pc	12 pc
Table	10 pc	5 pc
Black board	30 pc	10 pc
Sign Board	4 pc	2 pc
Water Filter	4 pc	4 pc
Book Shalfe	12 pc	4 pc
Indoor Game Equipment	3 set	3 sets
Fast-aid Kit	4 set	3 sets
Musical Instruments	4 set	3 sets
Rikshaw	2 pc	2 pc
Printer	4 pc	1 pc
Scanner	4 pc	1 pc
Fridge	1 pc	1 pc
Bench	124 set	48 sets



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	299,000	357,150	656,150	15%	44,850	98,423	143,273	512,878
Furniture & Fixture	48,910	141,584	190,494	15%	7,337	28,574	35,911	154,583
Land	1,900,000	-	1,900,000	0%	-	-	-	1,900,000
Total	2,247,910	498,734	2,746,644		52,187	126,997	179,183	2,567,461

