

PRIVATE AND CONFIDENTIAL

AUDITOR'S REPORT AND ACCOUNTS

OF

Chayatal Bangladesh
37/1-A, Johuri Moholla, Shyamoli,
Mohammadpur, Dhaka- 1217
For the year ended 30th June, 2024

HAFIZ AHMED & Co.
CHARTERED ACCOUNTANTS

Mukta Bangla Shopping Complex, Room No-26 (4th Floor),
Mirpur-1, Dhaka-1216, E-mail: hafizahmed.co@gmail.com



AUDITOR'S REPORT

We have audited the accompanying Balance Sheet of **Chayatal Bangladesh** as at 30th June, 2024 and the related **Income & Expenditure Accounts, Receipts & Payment Accounts & 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 **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 state **Chayatal Bangladesh**. 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**.
- The Balance Sheet, related **Income & Expenditure Accounts, Receipts & Payment Accounts & necessary Notes** for the Account dealt with the report are in agreement with the books of account.

Date:
Place: Dhaka





Hafiz Ahmed & Co.
Chartered Accountants

Chayatal Bangladesh
Statement of Financial Position
As at 30 June 2024

	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.

Date:
Place:Dhaka


Hafiz Ahmed & 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



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

BDT 30-Jun-24	BDT 30-Jun-23
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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:

Depreciation is charged on straight line

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



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
Total	3,840,712	16,201,560	20,042,272		470,290	513,497	983,787	19,058,485

