

Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Independent Auditor's Report and Consolidated Financial Statements

As at and for the year ended 30 June 2024

S. F. AHMED & CO.

Chartered Accountants | since 1958

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Independent Auditors' Report
To
The Members of General Body of Gono Shakkhorata Obhijan

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Gono Shakkhorata Obhijan/ (Campaign for Popular Education (CAMPE)) (The entity), which comprise the statement of financial position as at 30 June 2024, and the statement of profit or loss and other comprehensive income, statement of receipts and payments and statements of changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 30 June 2024, and its financial performance and its receipts and payments for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Firm's Name : S. F. Ahmed & Co., Chartered Accountants

Firm's Registration No. : 10898 E.P, under Partnership Act 1932

Signature : 

Engagement Partner Name : Md. Enamul Haque Choudhury, FCA,
Senior Partner/Enrollment No. 471

DVC Number : 2410070471AS785707

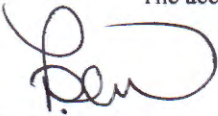
Date : 07 October 2024

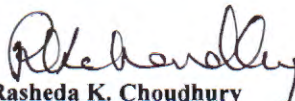


GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of consolidated financial position
As at 30 June 2024

	<u>Notes</u>	<u>Amount in BDT</u>	
		<u>30 June 2024</u>	<u>30 June 2023</u>
ASSETS			
Non-current assets			
Property, plant and equipment	4.0	26,693,769	27,087,020
		26,693,769	27,087,020
Current assets			
Investment in FDR	5.0	9,657,440	9,164,757
Advance, deposit and prepayment	6.0	1,160,000	351,719
Advance income tax	7.0	3,454,316	3,329,469
Grants receivables	8.0	-	6,167,738
Loans and other receivables	9.0	1,746,725	7,024,098
Cash and cash equivalent	10.0	7,769,876	8,948,759
		23,788,357	34,986,540
TOTAL ASSETS		50,482,126	62,073,560
FUND and LIABILITIES			
Funds			
Capital fund		38,841,850	41,857,420
Relief / Disaster rehabilitation fund	11.0	1,027,625	1,027,625
		39,869,475	42,885,045
Liabilities			
Non-current liabilities			
Deferred income / fixed asset fund	12.0	571,145	950,378
Grants received in advance	13.0	7,018,871	7,722,140
		7,590,016	8,672,518
Current liabilities			
Provision and other payables	14.0	898,936	2,317,224
Loans and other payables	15.0	550,000	6,650,000
Advance office rent		400,000	400,000
Income tax payable	16.0	1,173,699	1,148,772
		3,022,635	10,515,996
TOTAL FUND & LIABILITIES		50,482,126	62,073,560

The accompanying notes form an integral part of these financial statements.



Prodip Kumar Sen
 Manager(Finance & Admin)
 Campaign for Popular Education


Rasheda K. Choudhury
 Executive Director
 Campaign for Popular Education

Signed as per our annexed report of even date



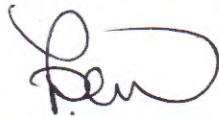
Dated, Dhaka;
 07 October 2024


 Md. Enamul Haque Choudhury, FCA
 Senior Partner
 S. F. Ahmed & Co.
 Chartered Accountants
 DVC No.:2410070471AS785707

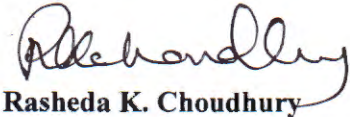
GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2024

	<u>Note</u>	<u>Amount in BDT</u>	
		<u>2023-2024</u>	<u>2022-2023</u>
INCOME			
Donor grants	17.0	39,482,946	58,974,307
Interest income	18.0	696,868	455,982
Training center income	19.0	267,378	337,335
Subscription and contribution	20.0	10,818,503	8,199,668
Total income		51,265,694	67,967,291
EXPENDITURE			
Project expenses	21.0	39,056,085	58,520,218
Training center expenses	22.0	335,680	207,262
House property expenses	23.0	17,078	319,647
Welfare fund expenses	24.0	4,875	4,300
Office expenses	25.0	13,501,476	9,532,192
Audit fees	26.0	100,000	100,000
Depreciation	27.0	455,216	500,239
Total expenditure		53,470,411	69,183,859
Loss before tax		2,204,717	1,216,568
Income tax expenses	16.0	619,467	607,524
Loss after tax		2,824,183	1,824,091

The accompanying notes form an integral part of these financial statements.



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 Campaign for Popular Education



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 Executive Director
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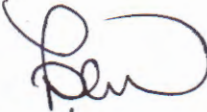
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 Senior Partner
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 Chartered Accountants
 DVC No.: 2410070471AS785707

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of receipts and payments
For the year ended 30 June 2024

	Amount in BDT	
	2023-2024	2022-2023
Receipts		
Opening balance		
Cash in hand	19,222	86,271
Cash at bank	8,929,537	6,715,365
	8,948,759	6,801,636
Project receipts		
Donor grants received	44,900,084	66,781,219
	44,900,084	66,781,219
Other receipts		
Interest income	5,152	8,380
FDR encashment	994,277	-
Training center receipts	267,378	343,407
House property income	2,400,000	-
Subscription and contribution	1,249,382	7,331,419
Outstanding obligation	23,872,569	22,519,403
Current A/C with projects	6,550,000	14,751,303
	35,338,758	44,953,912
Total receipts	89,187,601	118,536,767
Payments		
Project payments	38,824,056	54,764,968
Other payments		
Training center expenses	335,666	202,629
House property expenses	10,400	310,122
Furniture and fixtures	81,000	1,011,840
Program expenses	2,474,988	-
Office expenses	10,698,794	9,510,907
Advance against program expense	969,281	351,719
Investment in FDR	195,387	-
Advance income tax	5,686	5,294
Outstanding liabilities	23,543,223	25,636,797
Current A/C with projects	3,100,000	14,611,303
Bank charge	51,465	-
Accounts payable paid - VAT and tax and other	1,127,780	3,182,428
	81,417,725	109,588,008
Total payments	81,417,725	109,588,008
Closing balance	7,769,876	8,948,759
Closing balance represented by:		
Cash in hand	54,024	19,222
Cash at bank	7,715,852	8,929,537
	7,769,876	8,948,759



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 Manager(Finance & Admin)
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Rasheda K. Choudhury
 Executive Director
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Signed as per our annexed report of even date



Dated, Dhaka;
 07 October 2024


Md. Enamul Haque Choudhury, FCA
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 Chartered Accountants
 DVC No.:2410070471AS785707

GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of changes in net assets
For the year ended 30 June 2024

	Amount in BDT				
	General fund	Training center	CAMPE building fund	Staff welfare fund	Total capital fund
Balance as at 01 July 2023	5,603,200	1,743,428	28,519,603	5,991,189	41,857,420
Transfer from SWF	-	-	-	(195,387)	(195,387)
Transfer from fixed asset fund	4,000	-	-	-	4,000
Transfer to AS	(3,323,097)	(66,760)	230,664	335,010	(2,824,183)
Net surplus/(deficit) for the year	2,284,103	1,676,668	28,750,267	6,130,812	38,841,850
Balance as at 30 June 2024	7,911,356	1,620,693	28,654,698	5,795,802	43,982,549
Transfer from CPF and AS	(462,163)	-	-	-	(462,163)
Transfer from fixed asset fund	29,994	-	-	-	29,994
Transfer to Disaster Fund	131,132	-	-	-	131,132
Net surplus/(deficit) for the year	(2,007,119)	122,734	(135,095)	195,387	(1,824,093)
Balance as at 30 June 2023	5,603,200	1,743,428	28,519,603	5,991,189	41,857,420



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
As at and for the year ended 30 June 2024

1.00 About the organization

1.01 Background

GONO SHAKKHORARA OBHIJAN [(Campaign for Popular Education (CAMPE))] a non-government development organization was established in 1990. It obtained registration from the Registrar of Joint Stock Companies, Bangladesh on 26 August 1991 under Societies Registration Act, XXI of 1860 vide registration no. S-1420 (54)/91. It was also registered with the NGO Affairs Bureau on 28 July 1992, (renewed on 16 November 2017) vide Registration No. 639 under The Foreign Donations (Voluntary Activities) Regulations Ordinance 1978. It is a coalition of mainstream NGOs having education programmed. As a coalition the organization works in collaboration with other Partner NGOs all over the country.

1.02 Nature of activities

CAMPE is a national coalition of NGOs that engage in policy advocacy for the education sector which is supported by capacity building and research. It encourages members and partner organizations to develop quality products and innovative literacy/education models.

It carries out advocacy to influence government and donor policies for creating an enabling environment for NGOs to ensure quality education to meet the challenges of 21st century. It is committed to establish networks with all concerned organizations having similar vision to achieve EFA goals nationally and globally and strengthen civil society efforts towards eradication of poverty.

CAMPE aims to popularize the trend-setting activities on quality education and integrate literacy and education programs with other development interventions. It contributes towards capacity development of local organizations in order to promote community engagement and amplify grassroots voice for increased accountability towards better access and quality with equity in mainstream education, lifelong learning, and promote school-to-work transition.

It conducts policy research/study on the state of education in Bangladesh and plays a catalytic role by providing with necessary evidence, authentic data and information. It documented inclusion and exclusion factors in education. It promotes innovations/best practices of partners and helps in tracking education programs, evaluate achievements of NGOs and make information available for the mass.

2.00 Basis of preparation of financial statement

2.01 Measurement of the elements of financial statements

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and statement of income and expenditure. The measurement basis adopted by GONO SHAKKHORATA OBHIJAN [Campaign for Popular Education (CAMPE)] is historical cost. Under the historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or in some circumstances (for example, income taxes), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.



2.02 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (BDT), which is the CAMPE's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.03 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.

In particular, significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accruals and provision.

2.04 Going concern

When preparing financial statements, management shall make an assessment of an entity's ability to continue as a going concern. CAMPE prepares its financial statements on a going concern basis as the entity has adequate resources to continue its operation for the foreseeable future and management does not intend to liquidate the entity or has no realistic alternative but to do so.

2.05 Accrual basis of accounting

CAMPE prepares its financial statements, except for cash flow information, using the accrual basis of accounting. When the accrual basis of accounting is used, an entity recognizes items as assets, liabilities, net assets, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

2.06 Materiality and aggregation

CAMPE presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.07 Offsetting

CAMPE does not offset assets and liabilities or income and expenses, unless required or permitted by an IFRSs.

2.08 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the one-year period from 01 July 2022 to 30 June 2023 for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the period ended on 30 June 2024 have been rearranged whenever considered necessary to ensure comparability with the current period.



2.09 Reporting period

This financial reporting of the CAMPE covers the period from 01 July 2023 to 30 June 2024.

2.10 Date of authorization for issue of the financial statements

The management reviewed the financial statements and authorized them for issue on 10 September 2024.

3.00 Summary of significant accounting policies

3.01 Property, plant and equipment

Recognition

The cost of an item of property, plant and equipment shall be recognized as an asset if, and

- It is probable that future economic benefits will flow to the entity; and
- The cost of the item can be measured reliably.

Measurement at recognition

An item of property, plant & equipment that qualifies for recognition as an asset shall be measured at its cost.

Elements of costs

The cost of an item of property, plant and equipment comprises:

- Purchase price, including all non-recoverable duties and taxes but net of discounts.
- Costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent costs

Repairs and maintenance expenditure is recognized as expenditure as incurred. Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

Depreciation

Depreciation is commenced when the asset is in the location and condition necessary for it to be capable of operating in the manner intended. Property, plant and equipment of CAMPE are depreciated using straight-line method whereby there is a constant charge each year, on the assumption that equal amounts of economic benefit are consumed in each year of the assets life. Each significant part of an item of Property, plant & equipment is depreciated separately, using their useful lives. The residual value and useful life of an asset are reviewed in each year end. Depreciation is expressed in terms of percentage of cost of the related assets.

The list of Property, plant & equipment and related depreciation rates are given below:

<u>Group of PPE</u>	<u>Depreciation rate (%)</u>
Equipment– Others	20%
Equipment– Computer	33.33%
Building	33.33%
Furniture and fixtures	25%
Vehicle	20%

Disposal of property, plant and equipment

An item of Property, plant and equipment is removed from the statement of financial position when it is disposed of or when no future economic benefits are expected from its use or disposal. The gain or loss on the disposal of an item of Property, plant and equipment is included in the statement of income and expenditure of the period in which the de-recognition occurs.



Impairment

The carrying amounts of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, recoverable amount is estimated in order to determine the extent of the impairment loss, if any. Impairment loss is recorded on judgmental basis, for which provision may differ in the future years based on the actual experience. An impairment loss is recognized whenever the carrying amount of the asset exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement income and expenditure.

3.02 Donor grants

Income from donor grants is recognized when conditions on which they depend have been met. CAMPE donor grants are for the funding of the programme, and for these grants, income is recognized to equate to expenditure incurred on the programmes. For donor grants which involve funding for fixed assets, grant income is recognized as the amount equivalent to depreciation expenses charged on the fixed assets concerned.

All donor grants received are initially recorded at fair value as liabilities in the "Grants Received in Advance Account". Grants utilized to acquire Property, plant and equipment is transferred to deferred income.

Donor grants received in-kind, through the provision of gifts and/or services, are recorded at fair value. Income recognition of such grants follows that of cash-based donor grants and would thus depend on whether the grants are to be utilized for the purchase of fixed assets or expended as programme related expenditure.

Grants are recognized in Income and Expenditure Statement over the periods in which the organization recognizes as expenses the related cost for which the grants are intended to compensate.

3.03 Financial instruments

Financial instruments are recognized in the statement of financial position when the Organization has become a party to the contractual provisions of the instruments.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balance and deposits with licensed financial institutions that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Accounts receivables

Accounts receivable arise principally from CAMPE's income generating activities and programme support enterprises and are stated net of provision for doubtful debts. An estimate is made for doubtful debts based on a review of all outstanding amounts as at the balance sheet date. Bad debts are written off when identified.

Advances

Advances with no stated interest are measured at the original amount if the effect of discounting is immaterial.

Interest-bearing borrowings

Interest-bearing bank loans are recorded at the amount of proceeds received, net of transaction costs. Borrowing costs are charged to the statement of income and expenditure as an expense in the period in which they are incurred.



Payables

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services received.

3.04 Investment in FDR & interest income recognition

Interest earned on investment in Fixed Deposit Receipts (FDR) before maturity date is recognized as income on an accrual basis. When FDR reached in maturity date, Investment in FDRs debited and receivable interest is credited.

3.05 Provision, contingent liabilities and contingent assets

Provisions

Provisions are recognized when CAMPE has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If a transfer of economic benefit is no longer probable the provision should be reversed. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditure required to settle the obligation.

Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

Contingent liabilities

A contingent liability arises where a past event may lead to an entity having a liability in the future but the financial impact of the event will only be confirmed by the outcome of some future event not wholly within the entity's control. A contingent liability should be disclosed in the financial statements unless the possible outflow of resources is thought to be remote.

Contingent asset

A contingent asset is a potential asset that arises from past events but whose existence can only be confirmed by the outcome of future events not wholly within an entity's control. A contingent asset should be disclosed in the financial statements only when the expected inflow of economic benefits is probable.

3.06 Events after the reporting period

In accordance with IAS 10: Events After the Reporting Period, amounts recognized in the financial statements are adjusted for events after the reporting period that provide additional evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements.

3.07 Training center

CAMPE runs a modest training center with accommodation facility for 08 persons at a time. Food, accommodation and training room package are offered at a reasonable cost in a secured premise. It is used by CAMPE for holding its trainings and meetings but also rented out to other organizations, institutions and in some rare cases to individuals.



3.08 Revenue recognition

Training center income

Revenue includes the service provided by the training center receivable or received from the various parties. Such income from service includes hall room rent, providing training materials, food and accommodation facilities and 10% service charge for each service. During Covid situation, the facilities operated at low level in this year.

Interest on bank accounts

Revenue is recognized as the interest accrues unless collectability is in doubt.

Other income

All other income is recognized when the right to receive such income has been reasonably and reliably determined and all conditions precedent is satisfied.

3.09 Expenses

Programme related expenses arise from goods and services being distributed to beneficiaries in accordance with the project objectives and activities

3.10 General

Accounting policies and explanatory notes form an integral part of this financial statement.

The figures appearing in these financial statements have been rounded off to the nearest BDT.

3.11 IFRS 16 Leases

IFRS 16 eliminates the current operating/finance lease dual accounting model for leases. Instead, there is a single, on-balance sheet accounting model, similar to current finance lease accounting. Issued in January 2016, the new IFRS will replace the existing guidance in IAS 17 Leases. IFRS 16 is effective for annual reporting periods beginning on or after 1 January 2019. Early adoption is permitted if IFRS 15 Revenue from Contracts with Customers is also adopted.

The entity has assessed the potential impact on its financial statements resulting from the application of IFRS 16 on its financial statements. The entity has an agreement with third party regarding office rent. There is an option to cancel the agreement with three months' notice by both parties. As a result, there is no implication of IFRS 16 in the financial statements.



		Amount in BDT	
		30 June 2024	30 June 2023
4.00 Property, plant and equipment			
Cost:			
Opening balance		59,539,095	59,391,620
Add : Addition during the year		81,000	1,011,840
Less : Sales / Disposal / Transfer during the year		(3,961,333)	(864,365)
Closing balance		55,658,762	59,539,095
Accumulated Depreciation:			
Opening balance		32,452,075	32,788,416
Add : Depreciation charged during the year		455,216	500,239
Less : Sales / Disposal / Transfer during the year		(3,942,298)	(836,580)
Closing balance		28,964,993	32,452,075
Written Down Value		26,693,769	27,087,020

A schedule of fixed assets is given in Annexure-A.

5.00 Investment in FDR		<u>Bank Name</u>	<u>Account No.</u>		
CAMPE staff welfare fund		Delta Brac Housing Finance Corporation (DBH) Ltd.	71020110630	3,884,556	3,653,916
CAMPE staff welfare fund		People's Leasing and Financial Services Limited	22000000805	1,746,777	1,746,777
				5,631,333	5,400,693
Relief/Disaster fund	rehabilitation	Delta Brac Housing Finance Corporation (DBH) Ltd.	1710001110297	1,090,822	1,027,625
				1,090,822	1,027,625
CAMPE Building fund		IDLC Finance Limited	10252246728902	625,611	588,392
CAMPE Building fund		IPDC Finance Limited	1004251000002288	583,537	545,103
CAMPE Building fund		IPDC Finance Limited	1004251000002289	583,537	545,103
CAMPE Building fund		IPDC Finance Limited	1004251000002687	571,300	528,920
CAMPE Building fund		IPDC Finance Limited	1004251000002688	571,300	528,920
				2,935,285	2,736,439
				9,657,440	9,164,757

CAMPE staff welfare fund has an investment in People's Leasing and Financial Services Ltd (PLFSL). CAMPE Management is hardly trying to collect the amount from Bangladesh Bank. 01 cell headed by the Director from Bangladesh Bank has been formed to look after the liabilities & assets of Peoples Leasing. Management had a face to face meeting with the authority and they hope that all investors will be paid back the invested amount as the assets are bigger than the liabilities. Bangladesh Bank is being prepared a list for victims publicly. Management hope this matters will be settled shortly.

6.00 Advance, deposit & prepayment					
General fund		6.01	375,000	161,000	
MALALA project		6.02	785,000	190,719	
			1,160,000	351,719	
6.01 General fund					
Advance against Vendor			370,000	150,000	
Advance against works			5,000	11,000	
			375,000	161,000	
6.02 MALALA project					
Advance against Partners			785,000	190,719	
			785,000	190,719	



		Amount in BDT	
		30 June 2024	30 June 2023
7.00 Advance income tax			
Opening balance		3,329,469	3,112,233
Add: Addition during the year		124,847	217,236
Less: Adjusted during the year		-	-
		3,454,316	3,329,469
7.01 Year wise break up of advance income tax			
	Accounting Year	Income year	Assessment year
	2023-2024	2023-2024	2024-2025
	2022-2023	2022-2023	2023-2024
	2021-2022	2021-2022	2022-2023
	2020-2021	2020-2021	2021-2022
	2019-2020	2019-2020	2020-2021
	2018-2019	2018-2019	2019-2020
	2015-2016	2015-2016	2016-2017
			124,847
			217,236
			303,622
			345,090
			557,911
			1,537,913
			367,697
			3,454,316
			3,329,469
8.00 Grants receivables			
Opening balance			6,167,738
Add : Addition during the year		8.01	-
			6,167,738
			6,167,738
Less: Grants received during the year against projects		8.02	(6,167,738)
			(10,088,000)
			-
			6,167,738
8.01 Addition during the year			
Grants receivable EWS-2021			-
EGE Project			5,814,455
WFP Project			117,366
			235,917
			-
			6,167,738
8.02 Grant received during the year from project			
Grants receivable YAR			-
Grants receivable EWS-2021			309,545
UNICEF project			5,814,455
ASA project			6,807,319
EGE Project			147,067
WFP Project			2,824,069
			117,366
			235,917
			6,167,738
			10,088,000
9.00 Loans and other receivables			
General fund:			
Annual subscription receivable			960,524
Interest receivable on FDR - Disaster Fund			889,414
Loan to WFP project			19,396
Loan to EWS-2021 project			-
Training Centre:			900,000
Loan to General Fund			-
CAMPE Building Fund:			4,100,000
Interest receivable on FDR			550,000
Staff Welfare Fund:			1,000,001
Interest receivable on FDR			45,459
			30,786
			171,346
			93,100
			1,746,725
			7,024,098



		Amount in BDT			
		30 June 2024	30 June 2023		
10.00	Cash and cash equivalents				
	Cash in hand	10.01 54,024	19,222		
	Cash at bank	10.02 7,715,852	8,929,537		
		<u>7,769,876</u>	<u>8,948,759</u>		
10.01	Cash in hand				
	General Fund	18,992	5,313.00		
	Training Center	-	80.00		
	Building Fund	-	2,127.00		
	MALALA project	-	3,652.00		
	CLEAR project	-	6,079.00		
	EGE project	13,496	-		
	ASA project	21,536	1,971.00		
		<u>54,024</u>	<u>19,222.00</u>		
10.02	Cash at bank				
		Bank Name	Account No.		
	General fund	Janata Bank Ltd-GF	0100007255572/0145	403,605	4,650
	General fund	Janata Bank Ltd-GF	0100007085286/8716	3,055	4,585
	General fund	Janata Bank Ltd-GF	0100017944791/1341	7,876	18,013
	General fund	MTBL-GF	00430210007972	98,589	99,429
	General fund	Standard Chartered	01-1062905-01	26,023	41,713
	General fund	Standard Chartered	02-1062905-01	19,086	20,229
	General fund	Standard Chartered	02-1062905-03	9,196	10,493
	General fund	Standard Chartered	01-1062905-03	50,029	41,219
	CAMPE training centre	BRAC Bank Ltd	1501100132099015	400,836	22,927
	CAMPE building fund	BRAC Bank Ltd	1501102169840001	7,156	19,576
	CAMPE staff welfare fund	Prime Bank Ltd	12731010037271	264,440	459,925
	EWS-24 project	Janata Bank Ltd-EWS-24	0100104935341/5341	227,119	-
	MALALA project	MTBL-Malala Fund	0043-0320000832	654,379	447,214
	MALALA project	Standard Chartered	01-1062905-01	1,453,201	-
	CSEF project	Standard Chartered	01-1062905-02	-	312,897
	CLEAR project	Standard Chartered	01-1062905-02	-	1,946,494
	WFP project	Janata Bank Ltd	0100017944791/1341	-	664,083
	SRDW project	Prime Bank Ltd	2162311012941	148,509	152,650
	ECE project	BRAC Bank Ltd.	1501100568187004	38,350	2,977
	ASA project	Standard Chartered	02-1062905-02	3,904,400	4,660,464
				<u>7,715,852</u>	<u>8,929,537</u>
11.00	Relief / Disaster rehabilitation fund				
	Opening balance		1,027,625	1,158,756	
	Add: Addition during the year (Interest income)		-	73,710	
	Less: Transfer to Capital Fund		-	(204,841)	
			<u>1,027,625</u>	<u>1,027,625</u>	
12.00	Deferred income / fixed asset fund				
	EPR project		-	12,086	
	CSEF - Phase III project		1	16	
	ASA project		175,005	211,004	
	EGE project		7,429	37,147	
	MALALA Fund		388,324	644,104	
	GHAI project		-	45,542	
	General Fund		386	479	
			<u>571,145</u>	<u>950,378</u>	



		Amount in BDT	
		30 June 2024	30 June 2023
13.00	Grants received in advance		
	Opening balance	7,722,140	4,043,628
	Add: Donation received during the year	44,900,084	66,781,219
	Add: Receivable for donor grants	-	6,167,738
		<u>52,622,224</u>	<u>76,992,584</u>
	Less: Transferred to Fixed Asset Fund	(81,000)	(941,840)
	Less: Transferred to grants receivable	(6,167,738)	(9,812,217)
	Less: Transferred to GF	(312,897)	-
	Less: Transferred to statement of income & expenditure	(39,041,718)	(58,516,388)
		<u>7,018,871</u>	<u>7,722,140</u>
13.01	Grants received during the year		
	WFP project	1,096,239	-
	EPR project	-	182,234
	GHAI project	-	1,414,110
	EWS - UNICEF	-	2,415,000
	ASA project	15,456,137	23,654,149
	MALALA Fund	8,066,000	7,704,618
	CLEAR Project	7,478,470	5,680,067
	SRDW project	-	4,168,853
	EGE project	2,269,353	3,159,393
	SDG4_UNESCO	-	1,574,072
	SCB COVID-19 project	-	5,924,272
	EWS - EU 2022	7,058,886	10,291,591
	SDG4.7,YAR & Spotlight ASPBAE	-	403,416
	GHAI project	-	209,444
	EWS-24	3,475,000	-
		<u>44,900,084</u>	<u>66,781,219</u>
13.02	Transferred to statement of income & expenditure		
	EPR project	-	287,095
	WFP project	860,321	498,853
	CSEF - Phase III project	-	1
	ASA project	16,111,636	15,993,205
	SRDW project	4,141	4,022,139
	EGE project	2,100,141	3,397,761
	GHAI project	-	2,658,852
	EWS - UNICEF	-	2,267,933
	MALALA Fund	5,815,005	6,295,633
	CLEAR Project	9,431,043	3,727,494
	EWS - EU 2021-2022	1,244,431	9,562,655
	SDG4.7,YAR & spotlight ASPBAE	-	424,182
	SDG4_UNESCO	-	3,246,411
	SCB COVID-19 project	-	5,924,272
	GHAI-GF project	-	209,903
	EWS-24	3,475,000	-
		<u>39,041,718</u>	<u>58,516,388</u>



		Amount in BDT	
		30 June 2024	30 June 2023
14.00	Provision and other liabilities		
	General fund:		
	Payable for SDG4-UNESCO	-	155,445
	Provision-Audit fee-GF	100,000	100,000
	Sage yearly fee	69,300	
	Leave without pay	102,347	-
	CSEF Project Grants Advance	312,897	-
	Outstanding Liabilities-Salary	87,273	70,824
	Provision-EWS-EU 2021	-	1,870,612
	EWS-24 project:		
	Provision	227,119	-
	ECE Project:		
	Provision	-	120,343
		898,936	2,317,224
15.00	Loans and other payables		
	Loan from Executive Director	-	650,000
	Loan from projects	550,000	6,000,000
		550,000	6,650,000
15.1	Loan from projects		
	Training Center:		
	Loan from General Fund	550,000	1,000,000
	EWS'21 Project:		
	Loan from General Fund	-	4,100,000
	WFP Project:		
	Loan from General Fund	-	900,000
		550,000	6,000,000
16.00	Income tax payable		
	Opening balance	1,148,772	541,249
	Add: Provision made during the year	619,467	607,524
	Addition during the year	619,467	607,524
	Under provision of previous year	-	-
	Less: Adjustment for previous years	(594,540)	-
		1,173,699	1,148,772
	Accounting year	Income year	Assessment year
	2023-2024	2023-2024	2024-2025
	2022-2023	2022-2023	2023-2024
	2021-2022	2021-2022	2022-2023
	2020-2021	2020-2021	2021-2022
	2015-2016	2015-2016	2016-2017
			619,467
			607,524
			335,861
			154,326
			51,062
			1,768,239
			1,148,772
17.00	Donor grants		
	Transferred from donor grants in advance	39,482,946	58,974,307
		39,482,946	58,974,307



		Amount in BDT	
		30 June 2024	30 June 2023
17.01	Transferred from donor grants in advance		
	WFP project	860,321	498,853
	MALALA Fund	6,070,785	6,418,929
	CLEAR	9,431,043	3,727,494
	EPR project	7,216	307,989
	CSEF - Phase III	15	1
	GHAJ project	31,500	2,690,352
	EWS - UNICEF	-	2,267,933
	EWS-2021	1,244,431	19,367,422
	EGE project	2,129,859	3,441,361
	SRDW project	4,141	4,084,074
	ASA project	16,228,635	16,169,899
	EWS-24	3,475,000	-
		39,482,946	58,974,307
18.00	Interest income		
	General fund	92,809	62,916
	Training centre	1,542	1,493
	CAMPE building fund	261,746	188,054
	CAMPE staff welfare fund	339,885	199,687
	EWS-24 project	43	-
	EWS - UNICEF	-	11
	SRDW project	754	2,710
	EGE project	88	1,060
	WFP project	-	51
		696,868	455,982
19.00	Training centre income		
	Food	90,865	83,395
	Seat rent	110,800	170,600
	Training hall room rent	34,500	45,000
	Equipment rent	4,000	8,000
	Sound system	3,000	1,000
	Service charges	24,213	29,340
		267,378	337,335
20.00	Subscription and contribution		
	Annual subscriptions	420,000	420,000
	Partners contributions	2,015,466	150,000
	Staff time contributions	1,535,450	872,201
	Loan Interest	-	78,849
	Gratuity Fund FDR Interest	798,890	408,284
	SWF Fund FDR Interest	195,387	-
	Income from House Rent	2,400,000	2,400,000
	Miscellaneous receipts	-	156,355
	Partner & Project contributions	527,711	412,303
	Sale of disposed items -General Fund	507,981	562,167
	Administrative receipts	2,417,618	2,739,509
		10,818,503	8,199,668



		Amount in BDT	
		30 June 2024	30 June 2023
21.00	Project expenses		
	GHAI project	21.01	- 2,658,852
	EWS - UNICEF	21.02	- 2,267,944
	CSEF - Phase III	21.03	15 1
	WFP project	21.04	860,321 498,903
	EPR Project	21.05	- 287,095
	EGE project	21.06	2,100,230 3,398,820
	SRDW project	21.07	4,895 4,024,849
	ASA project	21.08	16,111,636 15,993,205
	CLEAR Project	21.09	9,431,043 3,727,494
	MALALA Fund	21.10	5,815,005 6,295,633
	EWS-24	21.11	3,475,043 -
	General fund	21.12	1,257,897 19,367,422
			39,056,085 58,520,218
21.01	GHAI project		
	Program activity expenses	-	2,398,956
	Office overheads & administration	-	259,896
			2,658,852
21.02	EWS - UNICEF		
	Program activity expenses	-	1,898,062
	Office overheads & administration	-	369,882
			2,267,944
21.03	CSEF - Phase III project		
	Office overheads & administration	15	1
		15	1
21.04	WFP project		
	Program activity expenses	792,580	36,722
	Office overheads & administration	67,741	462,181
		860,321	498,903
21.05	EPR Project		
	Administrative and overhead expenses	-	287,095
		-	287,095
21.06	EGE project		
	Program activity expenses	2,056,853	3,242,848
	Administrative and overhead expenses	43,377	155,972
		2,100,230	3,398,820
21.07	SRDW project		
	Program activity expenses	-	3,764,950
	Administrative and overhead expenses	4,895	259,899
		4,895	4,024,849
21.08	ASA project		
	Program activity expenses	14,585,881	14,510,171
	Administrative and overhead expenses	1,525,755	1,483,034
		16,111,636	15,993,205
21.09	CLEAR Project		
	Program activity expenses	8,629,993	3,494,670
	Administrative and overhead expenses	801,050	232,824
		9,431,043	3,727,494
21.10	MALALA project		
	Program activity expenses	4,787,847	5,196,532
	Administrative and overhead expenses	1,027,158	1,099,101
		5,815,005	6,295,633



		Amount in BDT	
		30 June 2024	30 June 2023
21.11 EWS-24 project			
	Program activity expenses	361,389	-
	Administrative and overhead expenses	3,113,654	-
		3,475,043	-
21.12 General fund			
	YAR project	21.12.1	- 25,758
	SCB COVID-19 project	21.12.2	- 5,924,272
	Development of SDG 4 Strategic Framework and Action	21.12.3	- 3,246,411
	GHA1 project	21.12.4	- 209,903
	SDG 4.7 project	21.12.5	- 398,424
	EWS - EU 2021	21.12.6	1,257,897 9,562,655
		1,257,897	19,367,422
21.12.1 YAR project			
	Program activity expenses	-	25,758
	Administrative and overhead expenses	-	-
		-	25,758
21.12.2 SCB COVID-19 Project			
	Program activity expenses	-	5,924,272
	Administrative and overhead expenses	-	-
		-	5,924,272
21.12.3 Development of SDG 4 Strategic framework and action plan for Bangladesh through consultations UNESCO			
	Program activity expenses	-	3,246,411
	Administrative and overhead expenses	-	-
		-	3,246,411
21.12.4 GHAI Project			
	Program activity expenses	-	209,903
		-	209,903
21.12.5 SDG 4.7 project			
	Program activity expenses	-	398,424
		-	398,424
21.12.6 EWS - EU 2021			
	Program activity expenses	1,257,897	9,562,655
	Bank charges	-	-
		1,257,897	9,562,655
22.00 Training center expenses			
	Office maintenance	2,355	6,105
	Food cost	47,621	68,998
	Salaries, wages and other benefits	127,250	86,000
	Repair and maintenance	150,625	21,746
	Travelling and transportation	1,000	9,535
	Printing and stationeries	1,960	5,990
	Other expenses	14	4,633
	Bank charges	4,855	4,255
		335,680	207,262
23.00 House property expenses			
	Municipal or local tax	-	56,878
	Repair and Maintenance	10,000	251,244
	Local Travel	400	2,000
	Bank charges	6,678	9,525
		17,078	319,647



		Amount in BDT	
		30 June 2024	30 June 2023
24.00	Welfare fund expenses		
	Bank charges on FDR	3,000	3,000
	Bank charges	1,875	1,300
		<u>4,875</u>	<u>4,300</u>
25.00	Office expenses		
	Salaries and benefits	6,535,717	5,964,709
	Office rent	1,805,000	1,534,000
	Utilities	162,337	149,774
	Office expenses	2,265,040	1,811,004
	Tax Exp	21,500	-
	Program cost	2,671,366	47,610
	Bank charges	40,516	25,095
		<u>13,501,476</u>	<u>9,532,192</u>
26.00	Audit fees		
	Audit fees	100,000	100,000
		<u>100,000</u>	<u>100,000</u>
27.00	Depreciation		
	General fund	-	29,987
	Training center	-	8,832
	CAMPE building fund	14,004	3,501
	MALALA fund	255,780	123,296
	EPR project	7,216	20,894
	EGE project	29,718	43,600
	SRDW project	-	61,935
	ASA project	116,999	176,694
	GHA1 project	31,499	31,500
		<u>455,216</u>	<u>500,239</u>
28.00	Current year project-wise statement of financial position, statement of profit or loss & other comprehensive income and statement of receipt & payment are given in Annexure - B1, C1 and D1 respectively and previous year project-wise statement of financial position, statement of profit or loss & other comprehensive income and statement of receipt & payment are given in Annexure - B2, C2 and D2 respectively.		



GONO SHAKKHORATA ORHILIAN
[Campaign for Popular Education (CAMPE)]
Schedule of property, plant and equipments
As at 30 June 2024

Group of PPE	Cost				Rates of Dep. (%)	Depreciation			Amount in BDT		
	Opening balance as at 01 July 2023	Addition during the year	Adjustment during the year	Sales/Disposal/Transfer during the year		Closing balance as at 30 June 2024	Addition during the year	Adjustment during the year	Sales/Disposal/Transfer during the year	Closing balance as at 30 June 2024	Written down value as at 30 June 2024
A. General Fund											
Furniture & fixtures	1,934,299	-	-	584,379	1,349,720	25%	-	-	584,502	1,349,461	259
Office equipments (Computer)	5,495,773	-	-	300,838	5,194,935	33.33%	-	-	300,833	5,194,885	50
Office equipments (Others)	4,811,928	-	-	1,649,393	3,162,535	20%	-	-	1,649,383	3,162,461	74
Vehicles	10,042,327	-	-	82,615	9,959,712	20%	-	-	82,614	9,959,709	3
Sub-total	22,284,327	-	-	2,617,425	19,666,902		-	-	2,617,332	19,666,516	386
B. CAMPE Training Centre											
Furniture & fixtures	101,210	-	-	50,225	50,985	25%	-	-	50,218	50,982	3
Office equipments (Computer)	70,250	-	-	-	70,250	33.33%	-	-	-	70,249	1
Office equipments (Others)	786,086	-	-	302,801	483,285	20%	-	-	302,794	472,016	11,269
Sub-total	957,546	-	-	353,026	604,520		-	-	353,012	593,247	11,273
C. CAMPE Building Fund											
Land	26,058,855	-	-	-	26,058,855	0%	-	-	-	-	26,058,855
Building	7,500,000	-	-	-	7,500,000	33.33%	-	-	-	7,499,999	1
Office equipments (Others)	70,000	-	-	-	70,000	20%	14,004	-	-	17,505	52,495
Sub-total	33,628,855	-	-	-	33,628,855		14,004	-	-	7,517,504	26,111,351
D. Civil Society Education Fund											
Furniture & fixtures	72,376	-	-	60,316	12,060	25%	-	-	60,305	12,059	1
Office equipments (Computer)	206,298	-	-	206,298	-	33.33%	-	-	206,295	-	-
Office equipments (Others)	85,000	-	-	85,000	-	20%	-	-	84,999	-	-
Sub-total	363,674	-	-	351,614	12,060		-	-	351,599	12,059	1
E. ASA											
Furniture & fixtures	59,840	-	-	-	59,840	25.00%	14,972	-	-	23,708	36,132
Office equipments (Computer)	523,000	-	-	-	523,000	33.33%	99,777	-	-	462,877	60,123
Office equipments (Others)	-	81,000	-	-	81,000	20.00%	2,250	-	-	2,250	78,750
Sub-total	582,840	81,000	-	-	663,840		116,999	-	-	488,835	175,005
F. EPR											
Furniture and fixtures	14,595	-	-	14,595	-	25%	3,648	-	-	9,728	-
Furniture and fixtures-PO	71,233	-	-	71,233	-	25%	-	-	-	71,233	-
Computer and printers	74,400	-	-	74,400	-	33.33%	-	-	-	74,398	-
Computer and printers-PO	109,425	-	-	109,425	-	33.33%	-	-	-	109,425	-
Office equipments											
Office equipments-PO	18,600	-	-	18,600	-	20%	-	-	-	18,600	-
Office equipments-SPO	26,711	-	-	26,711	-	20%	3,568	-	-	26,711	-
Vehicle-SPO	215,762	-	-	215,762	-	20%	-	-	-	215,761	-
Sub-total	530,726	-	-	530,726	-		7,216	-	-	525,856	-



Group of PPE	Cost				Depreciation				Written down value as at 30 June 2024			
	Opening balance as at 01 July 2023	Addition during the year	Adjustment during the year	Sales/Disposal/Transfer during the year	Closing balance as at 30 June 2024	Rates of Dep. (%)	Opening balance as at 01 July 2023	Addition during the year		Adjustment during the year	Sales/Disposal/Transfer during the year	Closing balance as at 30 June 2024
G. EGE/ECE												
Office equipments (Computer)	166,600	-	-	-	166,600	33.33%	166,600	-	-	-	166,600	-
Office equipments (Others)	148,585	-	-	-	148,585	20%	111,438	29,718	-	-	141,156	7,429
Sub-total	315,185	-	-	-	315,185		278,038	29,718	-	-	307,756	7,429
H. GHAI												
Furniture & fixtures	35,102	-	-	35,102	-	20%	14,040	7,020	-	21,060	-	-
Office equipments (Computer)	73,440	-	-	73,440	-	33.33%	48,960	24,479	-	73,439	-	-
Sub-total	108,542	-	-	108,542	-		63,000	31,499	-	94,498	-	-
I. MALALA Fund												
Furniture & fixtures	-	-	-	-	-	2.5%	-	-	-	-	-	-
Office equipments (Computer)	767,400	-	-	-	767,400	33.33%	123,296	255,780	-	-	379,076	388,324
Sub-total	767,400	-	-	-	767,400		123,296	255,780	-	-	379,076	388,324
Total 30 June 2024	59,539,095	81,000	-	-	55,658,762		32,452,075	455,216	-	3,942,298	28,964,993	26,693,769
Total 30 June 2023	59,391,620	1,011,840	6,510	857,855	59,539,095		32,788,416	500,239	2,350	834,230	32,452,075	27,087,020



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise consolidated statement of financial position
As at 30 June 2024

Particulars	Total	Amount in BDT													
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	EWS-24	MALALAP project	CSEF - Phase III project				
ASSETS															
Non current assets															
Property, plant and equipment	26,693,769	386	11,273	26,111,351	-	-	175,005	7,429	-	388,324	-	-	-	-	1
Current assets															
Investment in FDR	9,657,440	1,090,822	-	2,935,285	5,631,333	-	-	-	-	-	-	-	-	-	-
Advance, deposit and prepayment	1,160,000	375,000	-	-	-	-	-	-	-	785,000	-	-	-	-	-
Advance income tax	3,454,316	2,419,661	755,723	192,219	86,712	-	-	-	-	-	-	-	-	-	-
Grants, loans and other receivables	1,746,725	979,920	550,000	45,459	171,346	-	-	-	-	-	-	-	-	-	-
Cash and cash equivalent	7,769,876	636,452	400,836	7,156	264,440	148,509	3,925,936	51,846	227,119	2,107,580	-	-	-	-	-
Total assets	50,482,126	5,502,241	1,717,833	29,291,471	6,153,832	148,509	4,100,941	59,275	227,119	3,280,904	-	-	-	-	1
FUND & LIABILITIES															
Funds															
Capital fund	38,841,850	2,284,103	1,676,668	28,750,267	6,130,812	-	-	-	-	-	-	-	-	-	-
Staff welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,027,625	1,027,625	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities															
Non-current liabilities															
Deferred income / fixed asset fund	571,145	386	-	-	-	-	175,005	7,429	-	388,324	-	-	-	-	1
Grants received in advance	7,018,871	-	-	-	-	-	3,925,936	51,846	-	2,892,580	-	-	-	-	-
Current liabilities															
Provision and other liabilities	898,937	671,817	-	-	-	-	-	-	227,119	-	-	-	-	-	-
Loans and other payables	550,000	550,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-	-	-
Income tax payable	1,173,697	968,310	41,165	141,201	23,020	-	-	-	-	-	-	-	-	-	-
Total liabilities	50,482,126	5,502,241	1,717,833	29,291,469	6,153,832	148,509	4,100,941	59,275	227,119	3,280,904	-	-	-	-	1



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of financial position
As at 30 June 2023

Particulars	Total	Amount in BDT												
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	GHAI project	EPR project	CLEAR Project	WFP project	MALALA project	CSEF - Phase III project
ASSETS														
Non current assets														
Property, plant and equipment	27,087,020	479	11,287	26,125,355	-	211,004	37,147	45,542	12,086	-	-	644,104	16	
Current assets														
Investment in FDR	9,164,757	1,027,625	-	2,736,439	5,400,693	-	-	-	-	-	-	-	-	
Advance, deposit & prepayment	351,719	161,000	-	-	-	-	-	-	-	-	-	190,719	-	
Advance income tax	3,329,469	2,372,156	750,298	146,524	60,491	-	-	-	-	-	-	-	-	
Grants, loans and other receivables	13,191,836	11,714,666	1,000,001	30,786	93,100	-	117,366	-	-	-	235,917	-	-	
Cash and cash equivalent	8,948,759	245,643	23,007	21,703	459,925	152,650	2,977	-	-	1,952,573	664,083	450,866	312,897	
Total assets	62,073,560	15,521,569	1,784,593	29,060,807	6,014,209	152,650	157,490	45,542	12,086	1,952,573	900,000	1,285,689	312,913	
FUND & LIABILITIES														
Funds														
Capital fund	41,857,420	5,603,200	1,743,428	28,519,603	5,991,189	-	-	-	-	-	-	-	-	
Relief/ Disaster rehabilitation fund	1,027,625	1,027,625	-	-	-	-	-	-	-	-	-	-	-	
Liabilities														
Non-current liabilities														
Deferred income / fixed asset fund	950,378	479	-	-	-	211,004	37,147	45,542	12,086	-	-	644,104	16	
Grants received in advance	7,722,140	-	-	-	-	152,650	4,662,435	-	-	1,952,573	-	641,585	312,897	
Current liabilities														
Provision & other liabilities	2,317,224	2,196,881	-	-	-	-	120,343	-	-	-	-	-	-	
Loans and other payables	6,650,000	5,750,000	-	-	-	-	-	-	-	-	900,000	-	-	
Advance office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-	
Income tax payable	1,148,772	943,384	41,165	141,203	23,020	-	-	-	-	-	-	-	-	
Total liabilities	62,073,560	15,521,569	1,784,593	29,060,807	6,014,209	152,650	4,873,439	45,542	12,086	1,952,573	900,000	1,285,689	312,913	



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss and other comprehensive income
For the year ended 30 June 2024

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS-24	WFP project	CLEAR Project	MALALA Project	CSEF - Phase III project	Amount in BDT	
INCOME																	
Grants income/Donor grants	39,482,946	1,244,431	-	-	-	4,141	16,228,635	2,129,859	31,500	7,216	3,475,000	860,321	9,431,043	6,070,785	15		
Interest income	696,868	92,809	1,542	261,746	339,885	754	-	88	-	-	43	-	-	-	-		
Training centre income	267,378	-	267,378	-	-	-	-	-	-	-	-	-	-	-	-		
House property income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Subscription and contribution	10,818,503	10,818,503	-	-	-	-	-	-	-	-	-	-	-	-	-		
	51,265,694	12,155,743	268,920	261,746	339,885	4,895	16,228,635	2,129,947	31,500	7,216	3,475,043	860,321	9,431,043	6,070,785	15		
EXPENDITURE																	
Project expenses	39,056,085	1,257,897	-	-	-	4,895	16,111,636	2,100,229	-	-	3,475,043	860,321	9,431,043	5,815,005	15		
Training center expenses	330,825	-	330,825	-	-	-	-	-	-	-	-	-	-	-	-		
Salaries and benefits	6,535,717	6,535,717	-	-	-	-	-	-	-	-	-	-	-	-	-		
Travelling and transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Assets disposed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Office rent	1,805,000	1,805,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utilities	162,337	162,337	-	-	-	-	-	-	-	-	-	-	-	-	-		
Office expenses	2,275,440	2,265,040	-	10,400	-	-	-	-	-	-	-	-	-	-	-		
Audit fees	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bank charges	56,925	40,516	4,855	6,678	4,875	-	-	-	-	-	-	-	-	-	-		
CAMPE project Expenses	2,692,866	2,692,866	-	-	-	-	-	-	-	-	-	-	-	-	-		
Land development tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation	455,217	-	-	14,004	-	-	116,999	29,718	31,500	7,216	-	-	-	255,780	-		
Income tax expenses	619,467	619,467	-	-	-	-	-	-	-	-	-	-	-	-	-		
	54,089,878	15,478,840	335,680	31,082	4,875	4,895	16,228,635	2,129,947	31,500	7,216	3,475,043	860,321	9,431,043	6,070,785	15		
Excess of income over expenditure for the year	(2,824,183)	(3,323,097)	(66,760)	230,664	335,010	-	-	-	-	-	-	-	-	-	-		
	51,265,694	12,155,743	268,920	261,747	339,885	4,895	16,228,635	2,129,947	31,500	7,216	3,475,043	860,321	9,431,043	6,070,785	15		



GONO SHAKKHORATA OBIJJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAI project	EPR project	EWS UNICEF	WFP project	CLEAR Project	MALALA Project	Amount in BDT	
															CSEF - Phase III project	
INCOME																
Grants income/Donor grants	58,974,307	19,367,422	-	-	-	4,084,074	16,169,899	3,441,361	2,690,352	307,989	2,267,933	498,853	3,727,494	6,418,929	-	1
Interest income	455,982	62,916	1,493	188,054	199,687	2,710	-	1,060	-	-	11	51	-	-	-	-
Training centre income	337,335	-	337,335	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	8,199,668	8,199,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	67,967,291	27,630,006	338,828	188,054	199,687	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1	
EXPENDITURE																
Project expenses	58,520,218	19,367,422	-	-	-	4,024,849	15,993,205	3,398,820	2,658,852	287,095	2,267,944	498,903	3,727,494	6,295,633	-	1
Training center expenses	207,262	-	207,262	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,964,709	5,964,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,534,000	1,534,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	149,774	149,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	2,121,126	1,811,004	-	310,122	-	-	-	-	-	-	-	-	-	-	-	-
Audit fees	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	38,920	25,095	-	9,525	4,300	-	-	-	-	-	-	-	-	-	-	-
CAMPE Project Evaluation	47,610	47,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	500,239	29,987	8,832	3,501	-	61,935	176,694	43,600	31,500	20,894	-	-	-	123,296	-	-
Income tax expenses	607,524	607,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	69,791,383	29,637,125	216,094	323,148	4,300	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1	
Excess of income over expenditure for the year	(1,824,092)	(2,007,119)	122,734	(135,095)	195,387	-	-	-	-	-	-	-	-	-	-	-
	67,967,291	27,630,006	338,828	188,054	199,687	4,086,784	16,169,899	3,442,420	2,690,352	307,989	2,267,944	498,903	3,727,494	6,418,929	1	



GONO SHAKKHORATA OBHILJAN
(Campaign for Popular Education (CAMPE))
Project wise statement of receipts and payments
For the year ended 30 June 2024

Amount in BDT

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare	SRDW project	ASA project	EGE project	EWS-24	CSEF-Phase III project	CLEAR Project	MALALA Project	WFP project
RECEIPTS													
Opening cash and cash equivalents	8,948,759	245,643	23,007	21,703	439,925	152,650	4,662,435	2,977	-	312,897	1,952,573	450,866.14	664,083
Project receipts													
Donor grants received	44,900,084	7,058,886	-	-	-	-	15,456,137	2,269,353	3,475,000	-	7,478,470	8,066,000.00	1,096,239
Other receipts													
Interest income	5,152	653	1,542	32	2,039	754	-	88	43	-	-	-	-
FDR Interest	994,277	994,277	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	1,249,382	1,249,382	-	-	-	-	-	-	-	-	-	-	-
House property income	2,400,000	2,400,000	-	-	-	-	-	-	-	-	-	-	-
Training center receipts	267,378	-	267,378	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	23,872,569	23,872,569	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	6,550,000	5,550,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Total receipts	89,187,601	41,371,410	1,291,927	21,734	461,964	153,404	20,118,572	2,272,419	3,475,043	312,897	9,431,043	8,516,866	1,760,322
PAYMENTS													
Project payments	38,824,056	1,257,897	-	-	-	-	16,111,636	2,100,229	3,247,924	-	9,431,043	5,815,005.00	860,322
Other payments													
Training center expenses	335,666	-	335,666	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	81,000	-	-	-	-	-	81,000	-	-	-	-	-	-
Investment in FDR	195,387	-	-	-	195,387	-	-	-	-	-	-	-	-
Program Cost	2,474,988	2,474,988	-	-	-	-	-	-	-	-	-	-	-
Advances	969,281	375,000	-	-	-	-	-	-	-	-	-	594,281.00	-
Salaries and benefits	6,535,717	6,535,717	-	-	-	-	-	-	-	-	-	-	-
Office expenses	2,195,740	2,195,740	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,805,000	1,805,000	-	-	-	-	-	-	-	-	-	-	-
Utilities	162,337	162,337	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	23,543,223	23,543,223	-	-	-	-	-	-	-	-	-	-	-
Bank charges	51,465	40,516	-	4,178	1,875	4,895	-	-	-	-	-	-	-
House property expenses	10,400	-	-	10,400	-	-	-	-	-	-	-	-	-
Current A/C with projects	3,100,000	1,650,000	550,000	-	-	-	-	-	-	-	-	-	900,000
Advance income tax paid	5,686	-	5,424	-	261	-	-	-	-	-	-	-	-
Accounts payable paid	1,127,780	694,540	-	-	-	-	-	120,343	-	312,897	-	-	-
Accounts payable paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	81,417,725	40,734,958	891,090	14,578	197,523	4,895	16,192,636	2,220,572	3,247,924	312,897	9,431,043	6,409,286	1,760,322
Closing cash and cash equivalents	7,769,876	636,452	400,837	7,156	264,440	148,509	3,925,936	51,847	227,119	-	-	2,107,580	-
Total	89,187,601	41,371,410	1,291,927	21,734	461,964	153,404	20,118,572	2,272,419	3,475,043	312,897	9,431,043	8,516,866	1,760,322



GONO SHAKKHORATA OBHILIAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2023

Amount in BDT

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	GHAJ project	EWS UNICEF	EPR project	CSEF -Phase III project	CLEAR Project	MALALA Project	WFP project
RECEIPTS															
Opening cash and cash equivalents	6,801,636	2,765,919	16,667	408,170	459,215	5,935	1,006,859	121,002	1,319,742	17,433	104,861	312,897	-	-	262,935
Project receipts															
Donor grants received	66,781,219	18,402,795	-	-	-	4,168,853	25,654,149	3,159,393	1,414,110	2,415,000	182,234	-	5,680,067	7,704,618	-
Other receipts															
Interest income	8,380	3	1,493	755	2,297	2,710	-	1,060	-	11	-	-	-	-	51
FDR encashment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	7,331,419	7,331,419	-	-	-	-	-	-	-	-	-	-	-	-	-
House property income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training center receipts	343,407	-	343,407	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	22,519,403	22,519,403	-	-	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,751,303	12,762,028	869,000	-	-	-	-	-	-	220,275	-	-	-	-	-
Total receipts	118,536,767	63,781,567	1,230,567	408,925	461,512	4,177,499	24,661,008	3,281,455	2,733,852	2,652,719	287,095	312,897	5,680,067	7,704,618	1,162,986
PAYMENTS															
Project payments	54,764,968	15,732,516	-	-	-	4,024,849	15,993,205	3,278,477	2,658,852	2,267,944	287,095	-	3,727,494	6,295,633	498,903
Other payments															
Training center expenses	202,629	-	202,629	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	1,011,840	-	-	70,000	-	-	174,440	-	-	-	-	-	-	767,400	-
Investment in FDR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances	351,719	161,000	-	-	-	-	-	-	-	-	-	-	-	190,719	-
Salaries and benefits	5,964,709	5,964,709	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,829,004	1,829,004	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,534,000	1,534,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	149,774	149,774	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	25,636,797	25,636,797	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	33,420	25,095	-	7,025	1,300	-	-	-	-	-	-	-	-	-	-
House property expenses	310,122	-	-	310,122	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	14,611,303	12,376,528	1,000,000	-	-	-	850,000	-	-	384,775	-	-	-	-	-
Advance income tax paid	5,294	-	4,932	76	287	-	2,980,928	-	75,000	-	-	-	-	-	-
Accounts payable paid	3,055,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts payable paid	126,500	126,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	109,588,008	63,535,923	1,207,561	387,223	1,587	4,024,849	19,998,573	3,278,477	2,733,852	2,652,719	287,095	312,897	3,727,494	7,253,752	498,903
Closing cash and cash equivalents	8,948,759	245,643	23,007	21,703	459,925	152,650	4,662,435	2,977	-	-	-	-	1,952,573	4,50,866	664,083
	118,536,767	63,781,567	1,230,567	408,925	461,512	4,177,499	24,661,008	3,281,455	2,733,852	2,652,719	287,095	312,897	5,680,067	7,704,618	1,162,986



