

Excluded Peoples Rights in Bangladesh (EPRB)
Campaign for Popular Education (CAMPE)
Project: Strengthening Access of Excluded Children to Government Primary Schools
through Citizen Engagement and Improving School Governance
Funded by Manusher Jonno Foundation (MJF)

Auditor's Report and Management Letter
on
The Audit of the Financial Statements
for the period from 01 July 2021 to 30 June 2022

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THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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INDEPENDENT AUDITOR'S REPORT
To
The Executive Director of CAMPE

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of 'Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance' project, funded by Manusher Jonno Foundation (MJF) and implemented by Campaign for Popular Education (CAMPE) which comprise the statement of financial position as at 30 June 2022, the statement of income and expenditure, the statement of receipts and payments for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of the project as at 30 June 2022, and of its financial performance and its statement of receipts and payments for the period then ended in accordance with International Financial Reporting Standards (IFRSs), the accounting policies summarized in Note 02 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 organization in accordance with the ethical requirements 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

'Strengthening Access of Excluded Children to Government Primary Schools through Citizen Engagement and Improving School Governance' project management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs), the accounting policies summarized in Note 02 and internal control system as management determines is necessary to enable the preparation of financial statements free from material misstatement, and free from fraud or error.

Those charged with governance are responsible for overseeing the project'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.

Continued:




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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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 gives a true and fair view.

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

Date : 28 August 2022



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Campaign For Popular Education (CAMPE)

Project: Strengthening Access of Excluded Children to Government Primary Schools
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AUDITOR'S REPORT

on

Financial Statements

for the period from 01 July 2021 to 30 June 2022




Excluded Peoples Rights in Bangladesh
Implemented by Campaign for Popular Education (CAMPE)
Funded by Manusher Jonno Foundation (MJF)


Project Name: Strengthening Access of Excluded Children to Government Primary Schools through
Citizen Engagement and Improving School Governance

Statement of Financial Position
As at 30 June 2022


	Notes	Amount in Taka	
		30 June 2022	30 June 2021
Assets			
Advance, Deposit & Prepayments	3	2,000	171,958
Cash & Cash Equivalents	4	104,861	538,030
Total Assets		106,861	709,988
Fund & Liabilities			
Fund			
Grants Received in Advance	5	104,861	708,488
Current Liabilities			
Accounts Payable	6	2,000	1,500
Total Fund and Liabilities		106,861	709,988


The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.


Manager (Finance and Admin.)
CAMPE


Executive Director
CAMPE

Signed in terms of our separate report of even date annexed.


Dated, Dhaka.
28 August 2022


S. F. Ahmed & Co.
Chartered Accountants