

Gono Shakkhorata Obhijan/Campaign for Popular Education (CAMPE)

Independent Auditor's Report and Consolidated Financial Statements for the year ended 30 June 2025

S. F. AHMED & CO.

Chartered Accountants since 1958
House # 51 (2nd floor), Road # 9, Block F,
Banani, Dhaka 1213, Bangladesh
Mobile: (88) 01707 079855 and 01707079856
E-mails: (i) sfaco@dhaka.net; (ii) sfaco@sfahmedco.com



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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 2025, 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 2025, 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.



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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 : *S.F. Ahmed & Co.*

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

DVC Number : 2509300471AS985085

Date : 30 September 2025



Table of Contents

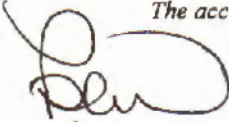
Particulars		Page No.
01.	Auditors' report on the consolidated financial statements	
02.	Statement of consolidated financial position	1
03.	Consolidated statement of profit or loss and other comprehensive income	2
04.	Consolidated statement of receipts and payments	3
05.	Consolidated statement of changes in net assets	4
06.	Notes to the financial statements	5
07.	Schedule of property, plant and equipment (Annexure -A)	18
08.	Project wise statement of consolidated financial position (Annexure -B1)	19
09.	Project wise statement of profit or loss & other comprehensive income (Annexure -C1)	21
10.	Project wise statement of receipts and payments (Annexure-D1)	23



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Statement of consolidated financial position
as at 30 June 2025

		Notes	Amount in BDT	
			30 June 2025	30 June 2024
ASSETS				
Non-current assets				
Property, plant and equipment	4.0	26,514,287	26,693,769	
		26,514,287	26,693,769	
Current assets				
Investment in FDR	5.0	7,903,055	9,657,440	
Advance, deposit & prepayment	6.0	375,000	1,160,000	
Advance income tax	7.0	3,203,868	3,454,316	
Grants receivables	8.0	-	-	
Loans and other receivables	9.0	4,569,526	1,746,725	
Cash and cash equivalent	10.0	18,818,913	7,769,876	
		34,870,362	23,788,357	
TOTAL ASSETS		61,384,649	50,482,126	
FUND & LIABILITIES				
Funds				
Capital fund		39,685,830	38,841,850	
Relief / Disaster rehabilitation fund	11.0	1,027,625	1,027,625	
		40,713,455	39,869,475	
Liabilities				
Non-current liabilities				
Deferred income / fixed asset fund	12.0	416,914	571,145	
Grants received in advance	13.0	12,824,982	7,018,871	
		13,241,896	7,590,016	
Current liabilities				
Provision & other payables	14.0	1,228,756	898,936	
Loans and other payables	15.0	4,995,000	550,000	
Advance office rent		400,000	400,000	
Unearned revenue from house property		200,000	-	
Income tax payable	16.0	605,542	1,173,699	
		7,429,297	3,022,635	
TOTAL FUND & LIABILITIES		61,384,649	50,482,126	

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;
 30 September 2025

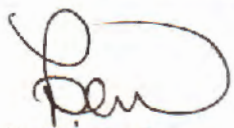



Md. Enamul Haque Choudhury, FCA
 Senior Partner
 S. F. Ahmed & Co.
 Chartered Accountants
 DVC No.: 2509300471AS985085

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of profit or loss and other comprehensive income
for the year ended 30 June 2025

	Note	Amount in BDT	
		2024-2025	2023-2024
INCOME			
Donor grants	17.0	41,375,218	39,482,946
Interest income	18.0	945,192	696,868
Training center income	19.0	-	267,378
Income from house rent		2,400,000	2,400,000
Subscription and contribution	20.0	9,416,074	8,418,503
Total income		54,136,484	51,265,694
EXPENDITURE			
Project expenses	21.0	42,650,736	39,056,085
Training center expenses	22.0	4,380	335,680
House property expenses	23.0	8,955	17,078
Welfare fund expenses	24.0	22,384	4,875
Office expenses	25.0	9,432,584	13,501,476
Audit fees	26.0	60,000	100,000
Depreciation	27.0	401,340	455,216
Total expenditure		52,580,379	53,470,411
Surplus/(Deficits) of income over expenditure before tax		1,556,105	(2,204,717)
Income tax expenses	16.0	(605542)	(619467)
Surplus/(Deficits) of income over expenditure after tax		950,563	(2,824,183)

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

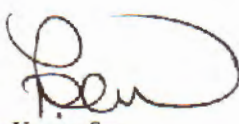
Dated, Dhaka;
 30 September 2025

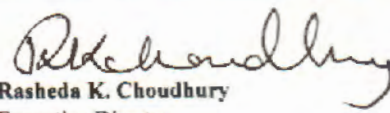



 Md. Enamul Haque Choudhury, FCA
 Senior Partner
 S. F. Ahmed & Co.
 Chartered Accountants
 DVC No.: 2509300471AS985085

GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of receipts and payments
for the year ended 30 June 2025

	Amount in BDT	
	2024-2025	2023-2024
Receipts		
Opening balance		
Cash in hand	54,024	19,222
Cash at bank	7,715,852	8,929,537
	<u>7,769,876</u>	<u>8,948,759</u>
Project receipts		
Donor grants received	46,931,764	44,900,084
	<u>46,931,764</u>	<u>44,900,084</u>
Other receipts		
Interest income	174,261	5,152
FDR encashment	2,408,978	994,277
Training center receipts	-	267,378
House property income	2,600,000	2,400,000
Subscription and contribution	9,266,239	1,249,382
Outstanding obligation	25,813,464	23,872,569
Current A/C with projects	4,445,000	6,550,000
	<u>44,707,942</u>	<u>35,338,758</u>
Total receipts	<u>99,409,582</u>	<u>89,187,601</u>
Payments		
Project payments	41,058,926	38,824,056
Other payments		
Training center expenses	4,380	335,666
House property expenses	5,040	10,400
Furniture and fixtures	233,124	81,000
Program Expenses	1,001,475	2,474,988
Office expenses	8,916,117	10,698,794
Advance against program expense	-	969,281
Investment in FDR	-	195,387
Advance income tax	340	5,686
Outstanding liabilities	26,355,823	23,543,223
Current A/C with projects	2,440,000	3,100,000
Bank Charge	45,039	51,465
Accounts payable paid + VAT and tax and other	530,405	1,127,780
Total payments	<u>80,590,669</u>	<u>81,417,725</u>
Closing balance		
Cash in hand	74,725	54,024
Cash at bank	18,744,188	7,715,852
	<u>18,818,913</u>	<u>7,769,876</u>
Total	<u>99,409,582</u>	<u>89,187,601</u>


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;
 30 September 2025


Md. Enamul Haque Choudhury, FCA
 Senior Partner
 S. F. Ahmed & Co.
 Chartered Accountants
 DVC No.: 2509300471AS985085



GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Consolidated statement of changes in net assets
for the year ended 30 June 2025

	Amount in BDT				
	General fund	Training center	CAMPE building fund	Staff welfare fund	Total capital fund
Balance as at 01 July 2024	2,284,103	1,676,668	28,750,267	6,130,812	38,841,850
Transfer from SWF	-	-	-	-	-
Transfer from fixed asset fund	16	-	-	-	16
Transfer from fixed asset fund	(95,350)	(11,250)	-	-	(106,600)
Net surplus/(deficit) for the year	355,604	(4,334)	308,776	290,518	950,564
Balance as at 30 June 2025	2,544,373	1,661,084	29,059,043	6,421,330	39,685,830
Balance as at 01 July 2023	5,603,200	1,743,428	28,519,603	5,991,189	41,857,420
Transfer from CPF & AS	-	-	-	(195,387)	(195,387)
Transfer from fixed asset fund	-	-	-	-	-
Transfer to Disaster Fund	4,000	-	-	-	4,000
Net surplus/(deficit) for the year	(3,323,097)	(66,760)	230,664	335,010	(2,824,183)
Balance as at 30 June 2024	2,284,103	1,676,668	28,750,267	6,130,812	38,841,850



GONO SHAKKHORATA OBHIJAN
[Campaign for Popular Education (CAMPE)]
Notes to the Financial Statements
as at and for the year ended 30 June 2025

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 2025 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 2024 to 30 June 2025.

2.10 Date of authorization for issue of the financial statements

The management reviewed the financial statements and authorized them for issue on 20 October 2025.

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 only if:

- 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 2025	30 June 2024

4.00 Property, plant and equipment

Cost:

Opening balance	55,658,762	59,539,095
Add : Addition during the year	233,124	81,000
Less : Sales / Disposal / Transfer during the year	(1,093,276)	(3,961,333)
Closing balance	54,798,610	55,658,762

Accumulated Depreciation:

Opening balance	28,964,993	32,452,075
Add : Depreciation charged during the year	401,340	455,216
Less : Sales / Disposal / Transfer during the year	(1,082,010)	(3,942,298)
Closing balance	28,284,323	28,964,993
Written Down Value	26,514,287	26,693,769

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)	71020110630	2,200,000	3,884,556
CAMPE staff welfare fund	People's Leasing and Financial Services Limited	22000000805	1,746,777	1,746,777
			3,946,777	5,631,333
Relief/Disaster rehabilitation fund	Delta Brac Housing Finance Corporation (DBH) Ltd.	1710001110297	1,184,049	1,090,822
			1,184,049	1,090,822
CAMPE Building fund	IDLC Finance Limited	10252246728902	677,829	625,611
CAMPE Building fund	IPDC Finance Limited	1004251000002288	523,500	583,537
CAMPE Building fund	IPDC Finance Limited	1004251000002289	523,500	583,537
CAMPE Building fund	IPDC Finance Limited	1004251000002687	523,700	571,300
CAMPE Building fund	IPDC Finance Limited	1004251000002688	523,700	571,300
			2,772,229	2,935,285
			7,903,055	9,657,440

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	375,000
MALALA project	6.02	-	785,000
		375,000	1,160,000

6.01 General fund

Advance against Vendor	370,000	370,000
Advance against works	5,000	5,000
	375,000	375,000

6.02 MALALA project

Advance against Partners	-	785,000
	-	785,000



			Amount in BDT	
			30 June 2025	30 June 2024
7.00 Advance income tax				
Opening balance			3,454,316	3,329,469
Add: Addition during the year			583,454	124,847
Less: Adjusted during the year			(833,902)	-
			3,203,868	3,454,316
7.01 Year wise break up of advance income tax				
Accounting Year	Income year	Assessment year		
2024-2025	2024-2025	2025-2026	583,454	-
2023-2024	2023-2024	2024-2025	99,920	124,847
2022-2023	2022-2023	2023-2024	-	217,236
2021-2022	2021-2022	2022-2023	-	303,622
2020-2021	2020-2021	2021-2022	190,764	345,090
2019-2020	2019-2020	2020-2021	557,911	557,911
2018-2019	2018-2019	2019-2020	1,455,184	1,537,913
2015-2016	2015-2016	2016-2017	316,635	367,697
			3,203,868	3,454,316
7.02 Adjustment for previous years				
2023-2024	2023-2024	2024-2025	24,927	
2022-2023	2022-2023	2023-2024	267,727	
2021-2022	2021-2022	2022-2023	335,861	
2020-2021	2020-2021	2021-2022	154,326	
2015-2016	2015-2016	2016-2017	51,062	
			833,902	
8.00 Grants receivables				
Opening balance			-	6,167,738
Add : Addition during the year		8.01	-	-
			-	6,167,738
Less: Grants received during the year against projects		8.02	-	(6,167,738)
			-	-
8.01 Addition during the year				
Grants receivable EWS-2021			-	-
EGE Project			-	-
			-	-
8.02 Grant received during the year from project				
Grants receivable EWS-2021			-	5,814,455
EGE Project			-	117,366
WFP Project			-	235,917
			-	6,167,738
9.00 Loans and other receivables				
General fund:				
Annual subscription receivable			936,024	960,524
Interest receivable on FDR-disaster fund			22,010	19,396
WB project salary			455,086	-
Training Centre:				
Loan to General Fund			940,000	550,000
CAMPE Building Fund:				
Interest receivable on FDR			53,091	45,459
Staff Welfare Fund:				
Interest receivable on FDR			113,315	171,346
Loan to General Fund			2,050,000	-
			4,569,526	1,746,725



		Amount in BDT	
		30 June 2025	30 June 2024
10.00 Cash and cash equivalents			
Cash in hand	10.01	74,725	54,024
Cash at bank	10.02	18,744,188	7,715,852
		18,818,913	7,769,876
10.01 Cash in hand			
General Fund		8,327	18,992.00
MALALA project		5,091	-
EGE project		3,064	13,496.00
ASA project		29,336	21,536.00
EWCSA project		7,663	-
PARTICEP project		21,244	-
		74,725	54,024.00
10.02 Cash at bank			
	Bank Name	Account No.	
General fund	Janata Bank PLC-GF	0100007255572/0145	4,122,165
General fund	Janata Bank PLC-GF	0100007085286/8716	1,215
General fund	Janata Bank PLC-GF	0100017944791/1341	-
General fund	MTB PLC-GF	00430210007972	97,899
General fund	BRAC Bank PLC	2066004850001	87,939
General fund	BRAC Bank PLC	2066004850005	4,484
General fund	Standard Chartered	02-1062905-03	-
General fund	Standard Chartered	01-1062905-03	49,339
CAMPE training centre	BRAC Bank PLC	1501100132099015	6,493
CAMPE building fund	BRAC Bank PLC	1501102169840001	418,294
CAMPE staff welfare fund	Prime Bank PLC	12731010037271	193,212
EWS-24 project	Janata Bank PLC	0100104935341/5341	199,510
MALALA project	MTB PLC	0043-0320000832	2,623,435
MALALA project Mother AC	BRAC Bank PLC	2066004850001	6,287,998
SRDW project	Prime Bank PLC	2162311012941	147,494
ECE project	BRAC Bank PLC	1501100568187004	985,626
ASA project-Mother AC	BRAC Bank PLC	2066004850001	2,345,920
ASA project	BRAC Bank PLC	2066004850002	44,185
EWCSA project	Janata Bank PLC	0100017944791/1341	713,558
WB project	BRAC Bank PLC	2066004850003	20,681
PARTICEP project	BRAC Bank PLC	2066004850004	394,741
		18,744,188	7,715,852
11.00 Relief / Disaster rehabilitation fund			
Opening balance		1,027,625	1,027,625
Add: Addition during the year (Interest income)		-	-
Less: Transfer to Capital Fund		-	-
		1,027,625	1,027,625
12.00 Deferred income / fixed asset fund			
CSEF project		1	1
ASA project		79,297	175,005
EGE project		53,200	7,429
MALALA Fund		132,538	388,324
General Fund		95,720	386
EWCSA project		56,158	-
		416,914	571,145



		Amount in BDT	
		30 June 2025	30 June 2024
13.00 Grants received in advance			
Opening balance		7,018,871	7,722,140
Add: Donation received during the year	13.01	46,931,764	44,900,084
Add: Receivable for donor grants		-	-
		<u>53,950,636</u>	<u>52,622,224</u>
Less: Transferred to Fixed Asset Fund		-	(81,000)
Less: Transferred to grants receivable		-	(6,167,738)
Less: Transferred to GF		-	(312,897)
Less: Transferred to statement of income & expenditure	13.02	(41,125,653)	(39,041,718)
		<u>12,824,982</u>	<u>7,018,871</u>
13.01 Grants received during the year			
WFP project		-	1,096,239
WB project		9,439,425	-
ASA project		14,128,691	15,456,137
MALALA Fund		14,503,680	8,066,000
CLEAR Project		-	7,478,470
EGE project		4,194,982	2,269,353
PARTICEP project		1,064,986	-
EWCSA project		3,600,000	-
EWS-EU project		-	7,058,886
EWS-24		-	3,475,000
		<u>46,931,764</u>	<u>44,900,084</u>
13.02 Transferred to statement of income & expenditure			
WFP project		-	860,321
ASA project		15,964,472	16,111,636
SRDW project		1,015	4,141
EGE project		3,258,139	2,100,141
MALALA Fund		8,479,736	5,815,005
CLEAR project		-	9,431,043
EWS-EU project		-	1,244,431
PARTICEP project		1,104,088	-
EWCSA project		2,878,779	-
WB project		9,439,425	-
EWS-24		-	3,475,000
		<u>41,125,653</u>	<u>39,041,718</u>
14.00 Provision & other liabilities			
General fund:			
Provision-Audit fee-GF		60,000	100,000
Utility bill		56,040	-
Sage yearly fee		-	69,300
Leave without pay		108,153	102,347
CSEF Project Grants Advance		-	312,897
Outstanding Liabilities-Salary		-	87,273
WB project			
Provision		20,681	-
PARTICEP project			
Provision		455,086	-
EWS-24 project:			
Provision		199,510	227,119
EoL-ASA Project:			
Provision		329,286	-
		<u>1,228,756</u>	<u>898,936</u>



				Amount in BDT	
				30 June 2025	30 June 2024
15.00	Loans and other payables				
	Loan from Executive Director			-	-
	Loan from projects	15.1		4,995,000	550,000
				<u>4,995,000</u>	<u>550,000</u>
15.1	Loan from projects				
	Training Center:				
	Loan from TC			940,000	550,000
	CAMPE staff welfare fund:				
	Loan from SWF			2,050,000	-
	Gratuity Fund:				
	Loan from Gratuity Fund			1,400,000	-
	Loan from Executive Director			605,000	-
				<u>4,995,000</u>	<u>550,000</u>
16.00	Income tax payable				
	Opening balance			1,173,699	1,148,772
	Add: Provision made during the year			605,542	619,467
	Addition during the year			605,542	619,467
	Under provision of previous year			-	-
	Less: Adjustment for previous years			(339,797)	(594,540)
	Less: Adjustment for previous years provision			(833,902)	
				<u>605,542</u>	<u>1,173,699</u>
16.1	Accounting year	Income year	Assessment year		
	2024-2025	2024-2025	2025-2026	605,542	-
	2023-2024	2023-2024	2024-2025	-	24,927
	2022-2023	2022-2023	2023-2024	-	607,524
	2021-2022	2021-2022	2022-2023	-	335,861
	2020-2021	2020-2021	2021-2022	-	154,326
	2015-2016	2015-2016	2016-2017	-	51,062
				<u>605,542</u>	<u>1,173,699</u>
16.2	Adjustment for previous years				
	2023-2024	2023-2024	2024-2025	24,927	
	2022-2023	2022-2023	2023-2024	607,524	
	2021-2022	2021-2022	2022-2023	335,861	
	2020-2021	2020-2021	2021-2022	154,326	
	2015-2016	2015-2016	2016-2017	51,062	
				<u>1,173,699</u>	
17.00	Donor grants				
	Transferred from donor grants in advance		17.01	41,375,218	39,482,946
				<u>41,375,218</u>	<u>39,482,946</u>



Amount in BDT	
30 June 2025	30 June 2024

17.01 Transferred from donor grants in advance

WFP project	-	860,321
MALALA Fund	8,735,522	6,070,785
CLEAR	-	9,431,043
EPR project	-	7,216
CSEF - Phase III	-	15
OHAI project	-	31,500
PARTICEP project	1,104,088	-
EWS-EU project	-	1,244,431
EGE project	3,212,368	2,129,859
SRDW project	1,015	4,141
ASA project	16,060,180	16,228,635
WB project	9,439,425	-
EWCSA project	2,822,621	-
EWS-24	-	3,475,000
	41,375,218	39,482,946

18.00 Interest income

General fund	223,245	92,809
Training centre	46	1,542
CAMPE building fund	331,732	261,746
CAMPE staff welfare fund	311,902	339,885
EWS-24 project	3,325	43
EoL-ASA Project	57,421	-
SRDW project	741	754
EGE project	1,611	88
EWCSA project	52	-
WB project	13,178	-
PATRICEP project	1,939	-
	945,192	696,868

19.00 Training centre income

Food	-	90,865
Seat rent	-	110,800
Training hall room rent	-	34,500
Equipment rent	-	4,000
Sound system	-	3,000
Service charges	-	24,213
	-	267,378

20.00 Subscription and contribution

Annual subscriptions	386,000	420,000
Partners contributions	2,637,222	2,015,466
Staff time contributions	2,473,767	1,535,450
Gratuity Fund FDR Interest	-	798,890
SWF Fund FDR Interest	-	195,387
Partner & Project contributions	1,075,388	527,711
Sale of disposed items -General Fund	1,169,500	507,981
Administrative receipts	1,673,197	2,417,618
SWF Fund	1,000	-
	9,416,074	8,418,503



		Amount in BDT	
		30 June 2025	30 June 2024
21.00 Project expenses			
PARTICEP project	21.01	1,106,026	-
EWCSA Project	21.02	2,809,116	-
CSEF - Phase III	21.03	-	15
WFP project	21.04	-	860,321
WB Project	21.05	9,452,603	-
EGE project	21.06	3,199,900	2,100,230
SRDW project	21.07	1,756	4,895
ASA project	21.08	16,021,893	16,111,636
CLEAR Project	21.09	-	9,431,043
MALALA Fund	21.10	8,479,736	5,815,005
EWS-24	21.11	3,325	3,475,043
General fund	21.12	1,576,381	1,257,897
		42,650,736	39,056,085
21.01 PARTICEP project			
Program activity expenses		1,106,026	-
Office overheads & administration		-	-
		1,106,026	-
21.02 EWCSA Project			
Program activity expenses		2,809,116	-
Office overheads & administration		-	-
		2,809,116	-
21.03 CSEF - Phase III project			
Office overheads & administration		-	15
		-	15
21.04 WFP project			
Program activity expenses		-	792,580
Office overheads & administration		-	67,741
		-	860,321
21.05 WB Project			
Administrative and overhead expenses		9,452,603	-
		9,452,603	-
21.06 EGE project			
Program activity expenses		2,981,616	2,056,853
Administrative and overhead expenses		218,284	43,377
		3,199,900	2,100,230
21.07 SRDW project			
Program activity expenses		-	-
Administrative and overhead expenses		1,756	4,895
		1,756	4,895
21.08 ASA project			
Program activity expenses		14,792,459	14,585,881
Administrative and overhead expenses		1,229,434	1,525,755
		16,021,893	16,111,636
21.09 CLEAR Project			
Program activity expenses		-	8,629,993
Administrative and overhead expenses		-	801,050
		-	9,431,043
21.10 MALALA project			
Program activity expenses		5,981,307	4,787,847
Administrative and overhead expenses		2,498,429	1,027,158
		8,479,736	5,815,005



		Amount in BDT	
		30 June 2025	30 June 2024
21.11 EWS-24 project			
Program activity expenses		-	361,389
Administrative and overhead expenses		3,325	3,113,654
		3,325	3,475,043
21.12 General fund			
NETZ Bangladesh	21.12.1	584,208	-
BUIED BRAC	21.12.2	992,173	-
EWS - EU 2021	21.12.3	-	1,257,897
		1,576,381	1,257,897
21.12.1 NETZ Bangladesh			
Program activity expenses		584,208	-
		584,208	-
21.12.2 BUIED BRAC			
Program activity expenses		992,173	-
		992,173	-
21.12.3 EWS - EU 2021			
Program activity expenses		-	1,257,897
		-	1,257,897
22.00 Training center expenses			
Office maintenance		-	2,355
Food cost		-	47,621
Salaries, wages and other benefits		-	127,250
Repair and maintenance		-	150,625
Travelling and transportation		-	1,000
Printing and stationeries		-	1,960
Other expenses		-	14
Bank charges		4,380	4,855
		4,380	335,680
23.00 House property expenses			
Municipal or local tax		-	-
Repair and Maintenance		5,040	10,000
Local Travel		-	400
Bank charges		3,915	6,678
		8,955	17,078
24.00 Welfare fund expenses			
Bank charges on FDR		6,000	3,000
Treatment support		11,889	-
Bank charges		4,495	1,875
		22,384	4,875
25.00 Office expenses			
Salaries and benefits		5,959,891	6,535,717
Office rent		1,713,000	1,805,000
Utilities		-	162,337
Office expenses		1,287,377	2,265,040
Tax Exp		345,641	21,500
Program cost		89,302	2,671,366
Bank charges		37,373	40,516
		9,432,584	13,501,476



		Amount in BDT	
		30 June 2025	30 June 2024
26.00	Audit fees		
	Audit fees	60,000	100,000
		<u>60,000</u>	<u>100,000</u>
27.00	Depreciation		
	General fund	8,209	-
	Training center	-	-
	CAMPE building fund	14,001	14,004
	MALALA fund	255,786	255,780
	EWCSA project	13,557	7,216
	EGE project	14,079	29,718
	ASA project	95,708	116,999
	GHAJ project	-	31,499
		<u>401,340</u>	<u>455,216</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 OBHILAN
(Campaign for Popular Education (CAMPE))
Schedule of property, plant and equipments
as at 30 June 2025

Group of PPE	Cost				Rates of Dep. (%)	Depreciation			Amount in BDT			
	Opening balance as at 01 July 2024	Addition during the year	Adjustment during the year	Sales/Disposal/ Transfer during the year		Closing balance as at 30 June 2025	Opening balance as at 01 July 2024	Addition during the year	Adjustment during the year	Sales/Disposal/ Transfer during the year	Closing balance as at 30 June 2025	Written down value as at 30 June 2025
A. General Fund												
Furniture & fixtures	1,349,720	-	-	10,725	1,338,995	25%	1,349,461	-	-	10,723	1,338,738	257
Office equipments (Computer)	5,194,935	25,980	-	365,731	4,855,184	33.33%	5,194,885	4,330	-	365,729	4,833,486	21,698
Office equipments (Others)	3,162,535	77,579	-	670,360	2,569,754	20%	3,162,461	3,879	-	670,348	2,495,992	73,762
Vehicles	9,959,712	-	-	-	9,959,712	20%	9,959,709	-	-	-	9,959,709	3
Sub-total	19,666,902	103,559	-	1,046,816	18,723,645		19,666,516	8,209	-	1,046,800	18,627,925	95,720
B. CAMPE Training Centre												
Furniture & fixtures	50,985	-	-	32,960	18,025	25%	50,982	-	-	32,960	18,022	3
Office equipments (Computer)	70,250	-	-	-	70,250	33.33%	70,249	-	-	-	70,249	1
Office equipments (Others)	483,285	-	-	13,500	469,785	20%	472,016	-	-	2,250	469,766	19
Sub-total	604,520	-	-	46,460	558,060		593,247	-	-	35,210	558,037	23
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	-	-	-	7,499,999	1
Office equipments (Others)	70,000	-	-	-	70,000	20%	17,503	14,001	-	-	31,506	38,494
Sub-total	33,628,855	-	-	-	33,628,855		7,517,504	14,001	-	-	7,531,505	26,097,350
D. Civil Society Education Fund												
Furniture & fixtures	12,060	-	-	-	12,060	25%	12,059	-	-	-	12,059	1
Office equipments (Computer)	-	-	-	-	-	0%	-	-	-	-	-	-
Sub-total	12,060	-	-	-	12,060		12,059	-	-	-	12,059	1
E. ASA												
Furniture & fixtures	59,840	-	-	-	59,840	25%	23,708	14,952	-	-	38,660	21,180
Office equipments (Computer)	604,000	-	-	-	604,000	33.33%	465,127	80,756	-	-	545,883	58,117
Office equipments (Others)	-	-	-	-	-	0%	-	-	-	-	-	-
Sub-total	663,840	-	-	-	663,840		488,835	95,708	-	-	584,543	79,297
E. EWCSA												
Furniture & fixtures	-	-	-	-	-	0%	-	-	-	-	-	-
Office equipments (Computer)	-	69,715	-	-	69,715	33.33%	-	13,557	-	-	13,557	56,158
Sub-total	-	69,715	-	-	69,715		-	13,557	-	-	13,557	56,158
G. ECE/ECF												
Office equipments (Computer)	166,600	59,850	-	-	226,450	33.33%	166,600	6,650	-	-	173,250	53,200
Office equipments (Others)	148,385	-	-	-	148,385	20%	141,156	7,429	-	-	148,585	-
Sub-total	315,185	59,850	-	-	375,035		307,756	14,079	-	-	321,835	53,200
H. MALALA Fund												
Furniture & fixtures	-	-	-	-	-	0%	-	-	-	-	-	-
Office equipments (Computer)	300,900	-	-	-	300,900	33.33%	158,887	100,302	-	-	259,189	41,791
Office equipments (Computer)	466,500	-	-	-	466,500	33.33%	220,269	155,484	-	-	378,753	90,747
Sub-total	767,400	-	-	-	767,400		379,156	255,786	-	-	634,942	132,538
Total 30 June 2025	55,658,762	233,124	-	1,093,276	54,798,610		28,964,993	401,340	-	1,082,010	28,284,223	26,514,287
Total 30 June 2024	59,539,095	81,000	-	3,961,333	55,658,762		32,452,075	455,216	-	3,941,298	28,964,993	26,603,769



GONO SHAKKHORATA OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of financial position
As at 30 June 2025

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	EWS-24	PARTICEP Project	MALALA project	EWCSA project	WB project	CSEF project
ASSETS														Amount in BDT
Non current assets														
Property, plant and equipment	26,514,287	95,720	23	26,097,350	-	-	79,297	53,200	-	-	132,538	56,158	-	1
Current assets														
Investment in FDR	7,903,055	1,184,049	-	2,772,229	3,946,777	-	-	-	-	-	-	-	-	-
Advance, deposit & prepayment	375,000	375,000	-	-	-	-	-	-	-	-	-	-	-	-
Advance income tax	3,203,868	2,047,807	755,732	259,283	141,046	-	-	-	-	-	-	-	-	-
Grants, loans and other receivables	4,569,526	1,413,120	940,000	53,091	2,163,315	-	-	-	-	-	-	-	-	-
Cash and cash equivalent	18,818,913	4,371,369	6,493	418,294	193,212	147,494	2,419,441	988,690	199,510	415,985	8,916,524	721,221	20,681	-
Total assets	61,384,649	9,487,066	1,702,248	29,600,246	6,444,350	147,494	2,498,738	1,041,890	199,510	415,985	9,049,062	777,379	20,681	1
FUND & LIABILITIES														
Funds														
Capital fund	39,685,830	2,544,373	1,661,084	29,059,043	6,421,330	-	-	-	-	-	-	-	-	-
Staff welfare fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Relief/ Disaster rehabilitation fund	1,027,625	1,027,625	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities														
Non-current liabilities														
Deferred income / fixed asset fund	416,914	95,720	-	-	-	-	79,297	53,200	-	-	132,538	56,158	-	1
Grants received in advance	12,824,982	-	-	-	-	147,494	2,090,155	988,690	-	(39,101)	8,916,524	721,221	-	-
Current liabilities														
Provision & other liabilities	1,228,756	224,193	-	-	-	-	329,286	-	199,510	455,086	-	-	20,681	-
Loans and other payables	4,995,000	4,995,000	-	-	-	-	-	-	-	-	-	-	-	-
Advance office rent	400,000	-	-	400,000	-	-	-	-	-	-	-	-	-	-
Income tax payable	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-
	605,542	400,155	41,165	141,202	23,020	-	-	-	-	-	-	-	-	-
Total	61,384,649	9,487,066	1,702,248	29,600,246	6,444,350	147,494	2,498,738	1,041,890	199,510	415,985	9,049,062	777,379	20,681	1



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

Particulars	Total	Amount in BDT							CSEF - Phase III project
		CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	
ASSETS									
Non current assets									
Property, plant and equipment	26,693,769	386	11,273	26,111,351	-	-	175,005	7,429	388,324
Current assets									
Investment in FDR	9,657,440	1,090,822	-	2,935,285	5,631,333	-	-	-	-
Advance, deposit & 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	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	3,280,904
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
Grants received in advance	7,018,871	-	-	-	-	148,509	3,925,936	51,846	2,892,580
Current liabilities									
Provision & other liabilities	898,937	671,817	-	-	-	-	-	-	-
Loans and other payables	550,000	550,000	-	-	-	-	-	-	-
Advance office rent	400,000	-	-	400,000	-	-	-	-	-
Income tax payable	1,173,698	968,310	41,165	141,203	23,020	-	-	-	-
Total	50,482,126	5,502,241	1,717,833	29,291,471	6,153,832	148,509	4,100,941	59,275	3,280,904
									1

GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss & other comprehensive income
For the year ended 30 June 2025

Particulars	Total	CAMPE General Fund	CAMPE Training Centre	CAMPE Building Fund	CAMPE Staff Welfare Fund	SRDW project	ASA project	EGE project	PARTICEP Project	EWS-24	WB project	EWUSA Project	MALALA Project	CSEF - Phase III project
INCOME														
Grants income/Donor grants	41,375,218	-	-	-	-	1,015	16,060,180	3,212,368	1,104,088	-	9,439,425	2,822,621	8,735,522	-
Interest income	945,192	223,245	46	331,732	311,902	741	57,421	1,611	1,939	3,325	13,178	52	-	-
Training centre income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
House property income	2,400,000	2,400,000	-	-	-	-	-	-	-	-	-	-	-	-
Subscription and contribution	9,416,074	9,415,074	-	-	1,000	-	-	-	-	-	-	-	-	-
	54,136,484	12,038,319	46	331,732	312,902	1,756	16,117,601	3,213,979	1,106,026	3,325	9,452,603	2,822,673	8,735,522	-
EXPENDITURE														
Project expenses	42,650,736	1,576,381	-	-	-	1,756	16,021,893	3,199,900	1,106,026	3,325	9,452,603	2,809,116	8,479,736	-
Training center expenses	4,380	-	4,380	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,959,891	5,959,891	-	-	-	-	-	-	-	-	-	-	-	-
Travelling and transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets Disposed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rent	1,713,000	1,713,000	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,304,306	1,287,377	-	5,040	11,889	-	-	-	-	-	-	-	-	-
Audit fees	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	51,783	37,373	-	3,915	10,495	-	-	-	-	-	-	-	-	-
CAMPE Project Exp	89,302	89,302	-	-	-	-	-	-	-	-	-	-	-	-
Land development tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	401,340	8,209	-	14,001	-	-	95,708	14,079	-	-	-	13,557	255,786	-
Income tax during the year	345,641	345,641	-	-	-	-	-	-	-	-	-	-	-	-
Tax provision	605,542	605,542	-	-	-	-	-	-	-	-	-	-	-	-
	53,185,921	11,682,715	4,380	22,956	22,384	1,756	16,117,601	3,213,979	1,106,026	3,325	9,452,603	2,822,673	8,735,522	-
Total														
Excess of income over expenditure for the year	950,564	355,604	(4,334)	308,776	290,518	-	-	-	-	-	-	-	-	-
After Tax														
	54,136,484	12,038,319	46	331,733	312,902	1,756	16,117,601	3,213,979	1,106,026	3,325	9,452,603	2,822,673	8,735,522	-



GONO SHAKKHORATA OBHILJAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of profit or loss & 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
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 Exp	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
Total	(2,824,183)	(3,323,097)	(66,760)	230,664	335,010	-	-	-	-	-	-	-	-	-	-
Excess of income over expenditure for the year	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 OBHILAN
[Campaign for Popular Education (CAMPE)]
Project wise statement of receipts and payments
For the year ended 30 June 2025

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	EWCSA project	PARTICEP Project	MALALA Project	WB project
RECEIPTS													
Opening 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	-
Project receipts													
Donor grants received	46,931,764	-	-	-	-	-	14,128,691	4,194,982	-	3,600,000	1,064,986	14,503,680	9,439,425
Other receipts													
Interest income	174,261	92,847	46	590	2,511	741	57,421	1,611	3,325	52	1,939	-	13,178
FDR Encashment	2,408,978	-	-	417,062	1,991,916	-	-	-	-	-	-	-	-
Subscription and contribution	9,266,239	9,265,239	-	-	1,000	-	-	-	-	-	-	-	-
House property income	2,600,000	2,600,000	-	-	-	-	-	-	-	-	-	-	-
Training center receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	25,813,464	25,813,464	-	-	-	-	-	-	-	-	-	-	-
Current A/C with projects	4,445,000	4,445,000	-	-	-	-	-	-	-	-	-	-	-
Total receipts	99,409,582	42,853,002	400,883	424,808	2,259,868	149,250	18,112,048	4,248,439	230,444	3,600,052	1,064,925	16,611,260	9,452,603
PAYMENTS													
Project payments	41,058,926	1,576,381	-	-	-	-	15,692,607	3,199,900	3,325	2,809,116	650,940	7,694,736	9,431,922
Other payments													
Training center expenses	4,380	-	4,380	-	-	-	-	-	-	-	-	-	-
Furniture and fixture	233,124	103,559	-	-	-	-	-	59,850	-	69,715	-	-	-
Investment in FDR	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Cost	1,001,475	1,001,475	-	-	-	-	-	-	-	-	-	-	-
Advances	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and benefits	5,959,891	5,959,891	-	-	-	-	-	-	-	-	-	-	-
Office expenses	1,243,226	1,231,317	-	-	11,889	-	-	-	-	-	-	-	-
Office rent	1,713,000	1,713,000	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding liabilities	26,355,823	26,355,823	-	-	-	-	-	-	-	-	-	-	-
Bank charges	45,039	37,373	-	1,415	4,495	1,756	-	-	-	-	-	-	-
House property expenses	5,040	-	-	5,040	-	-	-	-	-	-	-	-	-
Current A/C with projects	2,440,000	-	390,000	-	2,050,000	-	-	-	-	-	-	-	-
Advance income tax paid	340	-	9	59	272	-	-	-	-	-	-	-	-
Accounts payable paid	530,405	502,795	-	-	-	-	-	-	27,610	-	-	-	-
Accounts payable paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	80,590,668	38,481,633	394,389	6,514	2,066,656	1,756	15,692,607	3,259,750	30,834	2,878,831	650,940	7,694,736	9,431,922
Closing cash and cash equivalents	18,818,913	4,371,369	6,493	418,294	193,212	147,494	2,419,441	988,690	199,510	721,221	415,985	8,916,524	20,681
	99,409,582	42,853,002	400,883	424,808	2,259,868	149,250	18,112,048	4,248,439	230,444	3,600,052	1,064,925	16,611,260	9,452,603



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

Particulars	Total	Amount in BDT											
		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	499,925	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	-
	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



