Ahmed Yusuf & Co.
Chartered Accountants

PRIVATE & CONFIDENTIAL

Independent Auditor's Report and Consolidated Financial Statements of LEDARS (Local Environment Development & Agricultural Research Society) Munshiganj, Kadamtala, Shyamnagar, Satkhira 9455, Bangladesh. for the year ended 30 June 2025

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LEDARS (Local Environment Development & Agricultural Research Society)
Consolidated Financial Statements
For the year ended 30 June 2025

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Independent Auditor's Report
To the General Members of
LEDARS (Local Environment Development & Agricultural Research Society)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **LEDARS (Local Environment Development & Agricultural Research Society),** which comprise the statement of consolidated financial position as at **30 June 2025**, the statement of consolidated comprehensive income, and the statement of consolidated receipts & payments for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the entity as at **30 June 2025**, its consolidated financial performance, and its consolidated receipts & payments for the year then ended in accordance with international financial Reporting Standards (IFRS), and comply with other applicable laws and regulations, as applicable to the NGOs.

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 consolidated financial statements section of our report. We are independent of the Entity in accordance with the International Ethics, Standards Board for Accountants Code of Ethics for Professional Accountants (IESB Code), together with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. In preparing the consolidated 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 entity or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the Entity's financial reporting forces.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatements, 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 it 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 based on these consolidated financial statements.

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 consolidated 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 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 entity'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 consolidated 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.

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- Evaluate the overall presentation, structure, and content of the consolidated financial Statement and the disclosures, and whether the consolidated 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the other applicable Laws and Regulations, we also report the following:

a) We have obtained all the information and explanations that, to the best of our knowledge and belief, were necessary for our audit and made due verification thereof.
b) In our opinion, proper books of accounts as required by law have been kept by the entity so far as it appeared from our examination of those books, and
c) The statement of consolidated financial position, the statement of consolidated comprehensive income, and the statement of consolidated receipts & payments of the entity dealt with by the report are in agreement with the books of accounts.

Place: Bangladesh
Date: 01 February 2026
DVC: 2602011166AS171940

Ahmed Yusuf & Co. Chartered Accountants

Ahmed Yusuf Mozadded, FCA, Managing Partner
Ahmed Yusuf & Co., Chartered Accountants
ICAB Enrolment Number: 1166

Registered Office:
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LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Consolidated Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Tk.	
		30 June 2025	30 June 2024
Property and Assets:			
Non-Current Assets			
Property, Plant & Equipment	7.00	26,611,714	27,842,268
Advance Account	8.00	646,439	-
Long Term Investment (FDR)	9.00	500,000	-
Total Non-Current Assets		**27,758,153**	**27,842,268**
Current Assets			
Staff Provident Fund Loan	10.00	111,099	280,439
Cash and Bank Balance	11.00	54,203,675	63,376,766
Total Current Assets		**54,314,774**	**63,657,205**
Total Assets		**82,072,927**	**91,499,473**
Fund and Liabilities:			
Fund Account			
Fund Account	12.00	79,108,959	88,270,354
Total Fund Account		**79,108,959**	**88,270,354**
Current Liabilities			
Staff Development Fund	13.00	3,225,508	3,155,686
Loan Account	14.00	(261,540)	73,433
Total Current Liabilities		**2,963,968**	**3,229,119**
Total Fund & Liabilities		**82,072,927**	**91,499,473**

The annexed notes and annexures form an integral part of these financial statements.

Md. Raihan Kabir
Head of Accounts, LEDARS

Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira

Mohon Kumar Mondal
Executive Director, LEDARS

Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.

Place: Bangladesh
Date: 01 February 2026
DVC: 2602011166AS171940

Ahmed Yusuf Mozadded, FCA, Managing Partner
Ahmed Yusuf & Co., Chartered Accountants
ICAB Enrolment Number: 1166

Ahmed Yusuf & Co. Chartered Accountants

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Consolidated Comprehensive Income
For the year ended 30 June 2025

Particulars	Note	Amount in Tk.	
		2024-2025	2023-2024
Income:			
Grants Income	**15.00**	57,727,022	42,539,783
Miscellaneous Income	**16.00**	3,974,450	1,523,262
Inter project Loan & Others		-	115,064
		61,701,472	**44,178,109**
Expenditure:			
Administrative Expenses	**17.00**	5,385,202	4,570,420
Program Expenses	**18.00**	52,341,820	37,969,363
Depreciation		1,853,280	1,917,934
		59,580,302	**44,457,717**
Surplus/(Deficit) of Income over Expenditure		2,121,170	-279,608
		61,701,472	**44,178,109**

The annexed notes and annexures form an integral part of these financial statements.

Md. Raihan Kabir
Head of Accounts, LEDARS
Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira

Mohon Kumar Mondal
Executive Director, LEDARS
Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.

Place: Bangladesh
Date: 01 February 2026
DVC: 2602011166AS171940

Ahmed Yusuf & Co. Chartered Accountants

Ahmed Yusuf Mozadded, FCA, Managing Partner
Ahmed Yusuf & Co., Chartered Accountants
ICAB Enrolment Number: 1166

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Consolidated Receipts and Payments
For the year ended 30 June 2025

Particulars	Notes	Amount in Tk.	
		2024-2025	2023-2024
Opening Balance:		**63,376,766**	**37,333,066**
Cash in Hand	11.00	38,340	32,418
Cash at Bank	11.00	63,338,426	37,300,648
Receipts:		**59,945,355**	**84,087,262**
Grants Received	15.00	46,253,428	74,256,068
Miscellaneous Income	16.00	3,974,450	1,523,262
Staff Provident Fund Loan Realized		509,340	388,383
Inter Project Loan	19.00	8,434,231	7,219,861
Staff Welfare Fund Collection	20.00	773,906	699,688
Total		**123,322,121**	**121,420,328**
Payments:		**69,118,446**	**58,043,562**
Administrative Cost	17.00	5,385,202	4,570,420
Program Cost	18.00	52,341,820	37,969,363
Fixed- Capital Cost	21.00	622,726	7,184,069
Project Fund Transfer		75,038	1,000
Inter Project Loan	22.00	8,769,204	7,104,797
Staff Provident Fund Loan Payment		340,000	626,000
Fixed Deposit Receipts (FDR)		500,000	-
Advance for Program		646,439	-
Staff Welfare Fund refund	23.00	438,017	587,913
Closing Balance:		**54,203,675**	**63,376,766**
Cash in Hand	11.00	34,888	38,340
Cash at Bank	11.00	54,168,787	63,338,426
Total		**123,322,121**	**121,420,328**

The annexed notes and annexures form an integral part of these financial statements.

Md. Raihan Kabir
Head of Accounts, LEDARS

Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar,Satkhira

Mohon Kumar Mondal
Executive Director, LEDARS

Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira.

Signed as per our separate report of even date.

Place: Bangladesh
Date: 01 February 2026
DVC: 2602011166AS171940

Ahmed Yusuf & Co. Chartered Accountants

Ahmed Yusuf Mozadded, FCA, Managing Partner
Ahmed Yusuf & Co., Chartered Accountants
ICAB Enrolment Number: 1166

LEDARS (Local Environment Development & Agricultural Research Society)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2025

1.0 BACKGROUND

1.1 About of the Organization

LEDARS (Local Environment Development & Agricultural Research Society) is a non-profit, non-political organization that has been working for the social, economic, and environmental development of the poor and marginal people of the southwest coastal region of Bangladesh since 1996. The previous name of LEDARS was Gana Unnayan Shangstha (GUS). The name was changed in 2007 to address the government regulation and to avoid the duplication of names in the NGO Affairs Bureau. When unplanned shrimp cultivation, river erosion, and various natural disasters compelled the coastal people to be migrated in the urban areas during the early 1990s, the organization emerged from a local club to a development organization to stand beside the vulnerable people to support their livelihood security and establish their rights. As defined, the organization works with landless, unemployed male & female coastal fishermen and the Sundarbans resource users groups in general. The organization first highlighted the tiger victims' widows in the Sundarbans, who are the most vulnerable community in the Sundarbans impact zones. To create a wider constituency to address the whole coastal issues, LEDARS has established local CBO/NGO alliances with like-minded organizations. the Organisation is situated at Munshiganj, Kadamtala, Shyamnagar, Satkhira 9455, Bangladesh.

2.0 Legal Status/Registration

Local Environment Development and Agricultural Research Society (LEDARS) is a Voluntary Social Welfare Organization registered under the Society Registration Act, 1960 by the Department of Social Welfare, Government of the People's Republic of Bangladesh, Satkhira, bearing Registration No. Satkhira-241/99 dated 11-05-99 and later on by the NGO Affairs Bureau vide Reg. No.2477 Dated 02.09.2009 till 01.09.2029 under Foreign Donation Regulation (Voluntary Activities) Ordinance of 1978.

2.1 Vision and Mission

- To contribute IN poverty reduction of the poor and marginalized groups through optimum usage of local resources.

-LEDARS supports and equips people with appropriate methods to raise their voices for establishing basic and human rights, in order to ensure livelihood security of the most vulnerable and socially excluded segments of the population.

3.0 Components of Consolidated Financial Statements

i) Statement of Consolidated Financial Position as at 30 June 2025

ii) Statement of Consolidated Comprehensive Income and Expenditure for the period from 01 July 2024 to 30 June 2025

iii) Statement of Consolidated Receipts & Payment for the period from 01 July 2024 to 30 June 2025

iv) A Summary of significant accounting policies and other explanatory information/notes.

Ahmed Yousuf & Co. Chartered Accountants

4.0 The list of the Executive Committee of LEDARS for the financial year 2024-25 is as follows:

The affairs of the organization have been entrusted to an Executive Committee consisting of Seven Members elected in the Annual General meeting. Mr. Mohon Kumar Mondal is the Secretary of the Committee. The following persons are in the Executive Committee:

Name of the EC Members	Position
01. Mr. Md. Nazrul Islam	Chairman
02. Ms. Lipika Roy	Vice-Chairman
03. Mr. Mohon Kumar Mondol	Secretary
04. Ms. Bobita Rani Mondal	Treasurer
05. Mr. Abdullah Al Baki	Executive Member
06. Ms. Amina Bilkis Moyna	Executive Member
07. Ms. Kollani Rani Mondal	Executive Member

5.0 Accounting Records

The organization maintains a computerized double-column cash book, Ledger book, Journal book, Log book, Movement register, Salary Sheet/register, Cheque register, Stock register, and Separate books of accounts are maintained for every office and each program.

6.0 SIGNIFICANT ACCOUNTING POLICIES

6.1 Basis of Accounting

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as applicable in Bangladesh. The accounts are prepared under historical cost convention of generally accepted accounting principles. These financial statements have been prepared under accrual basis of accounting.

6.2 Accounting for Grants

Grants are recognized as income in accordance with the IAS-20. Grant income is recognized over the period necessary to match them with the related costs of the period.

6.3 Foreign Currency Translation and Reporting Currency

Transactions denominated in foreign currencies are translated and recorded in Bangladeshi Taka at the exchange rates ruling on the date of the transaction in accordance with IAS 21. All the figures represent Bangladeshi Taka (BDT).

6.4 Depreciation

Depreciation is charged on fixed assets using " Reducing Balance Method". Full year depreciation is charged in the year of purchase and no depreciation is charged in the year of disposal. The rate of depreciation is fixed from 5% to 20%.

6.5 Basis of Consolidation and Accounting Period

All the accounts of its projects and head office have been consolidated. Its accounting period is as per the financial year of Bangladesh Government.

6.6 General

Figures have been rounded off to the nearest taka.

Ahmed Yousuf & Co. Chartered Accountants

Note	Particulars	Amount in Tk. 30 June 2025	Amount in Tk. 30 June 2024
7.0	**Property, Plant & Equipment**		
	Balance as on 01.07.2024	36,692,387	29,508,318
	Add: Addition during the year	622,726	7,184,069
	Less: Adjustment of Vehicle	-	-
		37,315,113	36,692,387
	Less: Accumulated depreciation:		
	Balance on 01.07.2024	8,850,119	6,932,185
	Add: Depreciation during the year	1,853,280	1,917,934
	Less: Adjustment of depreciation on Vehicle	-	-
		10,703,399	8,850,119
	Balance as on 30.06.2025	**26,611,714**	**27,842,268**
	Details have been given in Annexure-A		
8.0	**Advance Account**		
	Balance as on 01.07.2024	-	-
	Add: Payment during the year	646,439	-
		646,439	-
	Less: Collection during the year	-	-
	Balance as on 30.06.2025	**646,439**	**-**
9.0	**Fixed Deposit Receipts (FDR)**		
	Balance as on 01.07.2024	-	-
	Add: Investment during the year	500,000	-
		500,000	-
	Less: Encashment during the year	-	-
	Balance as on 30.06.2025	**500,000**	**-**
10.0	**Staff Provided Fund Loan**		
	Balance as on 01.07.2024	280,439	42,822
	Add: Payment during the year	340,000	626,000
		620,439	668,822
	Less: Collection during the year	509,340	388,383
	Balance as on 30.06.2025	**111,099**	**280,439**
11.0	**Cash and Bank Balance**		
	Cash in Hand (Annex-B)	34,888	38,340
	Cash at Bank (Annex-B)	54,168,787	63,338,426
	Balance as on 30.06.2025	**54,203,675**	**63,376,766**
	Details have been given in Annexure-B		

Ahmed Yousuf & Co. Chartered Accountants

Note	Particulars	Amount in Tk. 30 June 2025	Amount in Tk. 30 June 2024
12.0	**Fund Account**		
	The above balance has been arrived at as under:		
	a) Cumulative Surplus (Note: 12.1)	2,118,008	(269,229)
	b) Advance Grant Fund (Note: 12.2)	76,990,951	88,539,583
	Balance as on 30.06.2025	**79,108,959**	**88,270,354**
12.1	a) Cumulative Surplus :		
	Balance as on 01.07.2024	(269,229)	10,379
	Add: Surplus/(Deficit) during the year	2,121,170	(279,608)
	Less: Adjusted with Fixed Assets	-	-
	Less: Prior Year adjustment	-	-
	Add: Prior Year adjustment	266,067	-
	Balance as on 30.06.2025	2,118,008	(269,229)
12.2	b) Advance Grant Fund:		
	Balance as on 01.07.2024	88,539,583	56,824,298
	Fund Received during the year	46,253,428	74,256,068
		134,793,011	131,080,366
	Less: Program Expenses during the Year	57,727,022	42,539,783
	Less: Fund Transfer	75,038	1,000
	Balance as on 30.06.2025	76,990,951	88,539,583
13.0	**Staff Development Fund**		
	Balances as at 01.07.2024 are as follows:		
	a) Staff Security Fund (Note: 13.1)	-	7,334
	b) Staff Provident Fund (13.2)	3,104,649	2,355,933
	c) Staff Welfare Fund (13.3)	120,859	792,419
	Balance as on 30.06.2025	**3,225,508**	**3,155,686**
13.1	a) Staff Security Fund		
	Balance as on 01.07.2024	7,334	7,334
	Add: Collection during the year	-	-
		7,334	7,334
	Less: Refund during the year	-	-
	Less: Prior year adjustment	7,334	-
	Balance as on 30.06.2025	**-**	**7,334**

Ahmed Yousuf & Co. * Chartered Accountants *

Note	Particulars	Amount in Tk. 30 June 2025	Amount in Tk. 30 June 2024
13.2	b) Staff Provident Fund		
	Balance as on 01.07.2024	2,355,933	2,279,158
	Add: Collection during the year	773,906	664,688
		3,129,839	2,943,846
	Less: Refund during the year	438,017	587,913
	Add: Prior year adjustment	412,827	-
	Balance as on 30.06.2025	**3,104,649**	**2,355,933**
13.3	c) Staff Welfare Fund		
	Balance as on 01.07.2024	792,419	792,419
	Add: Collection during the year	-	-
		792,419	792,419
	Less: Refund during the year/ Adjust	-	-
	Less: Prior year adjustment	671,560	-
	Balance as on 30.06.2025	**120,859**	**792,419**
14.0	**Loan Account**		
	The above balance has been arrived at as under:		
	a) Personal Loan (Note: 14.1)	73,433	73,433
	b) Inter Project Loan (Note: 14.2)	(334,973)	-
	Balance as on 30.06.2025	**(261,540)**	**73,433**
14.1	**a) Personal Loan:**		
	Balance as on 01.07.2024	73,433	73,433
	Add: Interest	-	-
	Add: Received during the year	-	-
		73,433	73,433
	Less: Refund during the year	-	-
	Balance as on 30.06.2025	73,433	73,433
14.2	**b) Inter Project Loan & Others:**		
	The above balance has been arrived at as under:	-	-
	Add: Received during the year	8,434,231	-
		8,434,231	-
	Less: Refund during the year	8,769,204	-
	Balance as on 30.06.2025	(334,973)	-

Ahmed Yousuf & Co. Chartered Accountants

Note	Particulars	Amount in Tk. 2024-2025	Amount in Tk. 2023-2024
15.0	**Donation/Fund Received**		
	Break up of the above amount is given below:		
	Donation from Donor	42,116,296	66,133,267
	Local Donation	2,875,587	7,119,414
	Project Donation	1,261,545	1,003,387
	Total	**46,253,428**	**74,256,068**
16.0	**Miscellaneous Income**		
	Break up of the above is given below:		
	Office Rent	34,694	14,869
	Entertainment	-	43,303
	Agro Products Sales	286,269	183,216
	Venue Rent	-	23,158
	E.C. Member Fee	2,520	3,200
	Bank Interest	3,650,967	1,255,516
	Total	**3,974,450**	**1,523,262**
17.0	**Administrative Expenses**		
	Break up of the above amount is given below:		
	Salary and Allowance	5,385,202	4,570,420
	Total	**5,385,202**	**4,570,420**
18.0	**Program Expenses**		
	Details of the above are as under:		
	Salary and Allowance	13,052,281	8,476,270
	Program cost	31,514,423	23,308,927
	Office Rent	781,145	550,390
	Printing & Stationery	360,491	382,544
	Telephone & Postage	307,940	248,527
	Office Management & Utilities	683,536	488,965
	Fuel &Maintenance	670,061	796,740
	Office Expenses	201,885	453,609
	Staff Recruitment	56,193	35,907
	Travelling	1,183,085	937,774
	Rental Car	973,260	820,075
	Bank Commission	15,293	47,169
	Excise Duty	117,950	60,150
	Source Tax	398,751	123,746
	Audit & Reporting	425,500	204,500
	Raw material purchase	-	31,939
	Overhead	1,600,026	1,002,131
	Total	**52,341,820**	**37,969,363**

Ahmed Yousuf & Co. Chartered Accountants

Note	Particulars	Amount in Tk. 2024-2025	Amount in Tk. 2023-2024
19.0	**Inter Project Loan & Others**		
	Break up of the above amount is given below:		
	Project loan	1,646,486	301,000
	LEDARS General Loan	500,000	300,000
	Contribution Received	512,996	2,166,214
	Cost Share Received	5,774,749	4,452,647
	Total	**8,434,231**	**7,219,861**
20.0	**Staff Welfare Fund Collection**		
	Break up of the above amount is given below:		
	Staff Security Fund	-	-
	Staff Provident Fund	773,906	664,688
	Staff Welfare Fund	-	35,000
	Total	**773,906**	**699,688**
21.0	**Fixed Capital Cost**		
	Break up of the above amount is given below:		
	Furniture	30,588	426,398
	Building	326,317	3,589,796
	Office Equipment	68,596	71,286
	Laboratory Equipment	-	-
	Reverse Osmosis Plant	-	-
	Accounts Software- Tally	-	85,900
	Computer Accessories	197,225	451,059
	Hybrid solar home system 25 KW	-	2,559,630
	Total	**622,726**	**7,184,069**
22.0	**Inter Project Loan & Others**		
	Break up of the above amount is given below:		
	LEDARS General Loan	1,000	300,000
	Project Loan	2,145,486	301,000
	Contribution Payment	368,439	2,051,150
	Cost Share Payment	6,254,279	4,452,647
	Total	**8,769,204**	**7,104,797**
23.0	**Staff Welfare Fund Refund**		
	Break up of the above amount is given below:		
	Staff Provident Fund Refund	438,017	587,913
	Total	**438,017**	**587,913**

LEDARS (Local Environment Development & Agricultural Research Society)
Schedule of Property, Plant and Equipment
As at 30 June 2025

Annex-A

Sl. No.	Particulars	At Cost: Opening Balance As at 01.07.2024	At Cost: Addition During the Year	At Cost: Disposal During the Year	At Cost: Closing Balance As at 30.06.2025	Rate of Dep. In %	Depreciation: Opening Balance As at 01.07.2024	Depreciation: Charged During the Year	Depreciation: Adjusted During the Year	Depreciation: Closing Balance As at 30.06.2025	Written down value as on 30.06.2025
A	**Land And Building**	**23,121,811**	**326,317**	-	**23,448,128**		**3,398,486**	**797,129**	-	**4,195,615**	**19,252,513**
1	Land	4,107,054	-	-	4,107,054	0%	-	-	-	-	4,107,054
2	Building	19,014,757	326,317	-	19,341,074	5%	3,398,486	797,129	-	4,195,615	15,145,459
B	**Vehicle**	**4,278,165**	-	-	**4,278,165**		**1,650,901**	**264,566**	-	**1,915,467**	**2,362,698**
1	Motor Bike	1,675,825		-	1,675,825	10%	898,815	77,701	-	976,516	699,309
2	Bi Cycle	96,463	-	-	96,463	20%	78,068	3,679	-	81,747	14,716
3	Speed Boat	2,505,877	-	-	2,505,877	10%	674,018	183,186	-	857,204	1,648,673
C	**Computer Accessories**	**2,978,814**	**197,225**	-	**3,176,039**		**1,739,886**	**213,133**	-	**1,953,019**	**1,223,020**
1	Computer	394,084	59,962	-	454,046	10%	159,907	24,917	-	184,824	269,222
2	Laptop Computer	980,045	74,684	-	1,054,729	20%	650,432	69,657	-	720,089	334,640
3	Printer	330,738	50,789	-	381,527	20%	257,383	17,210	-	274,593	106,934
4	Camera	449,228	-	-	449,228	20%	167,562	56,333	-	223,895	225,333
5	Mobile	105,460	-	-	105,460	20%	89,097	3,273	-	92,370	13,090
6	Refrigerator	36,088	-	-	36,088	10%	23,505	1,258	-	24,763	11,325
7	Security Camera	70,596	-	-	70,596	20%	52,089	3,701	-	55,790	14,806
8	PABX Set	57,150	-	-	57,150	20%	42,168	2,996	-	45,164	11,986
9	Attendance Mac.	24,528	10,974	-	35,502	20%	14,264	4,248	-	18,512	16,990
10	TV	44,390	-	-	44,390	20%	35,447	1,789	-	37,236	7,154
11	Air Condition	346,776	-	-	346,776	10%	146,921	19,986	-	166,907	179,869
12	Others	139,731	816	-	140,547	20%	101,111	7,765	-	108,876	31,671

LEDARS (Local Environment Development & Agricultural Research Society)
Schedule of Property, Plant and Equipment
As at 30 June 2025

Annex-A

Sl. No.	Particulars	At Cost				Rate of Dep. In %	Depreciation				Written down value as on 30.06.2025
		Opening Balance As at 01.07.2024	Addition During the Year	Disposal During the Year	Closing Balance As at 30.06.2025		Opening Balance As at 01.07.2024	Charged During the Year	Adjusted During the Year	Closing Balance As at 30.06.2025	
D	**Furniture**	**1,877,165**	**30,588**	**-**	**1,907,753**		**776,659**	**186,872**	**-**	**963,531**	**944,222**
1	Table	735,104	2,947	-	738,051	15%	279,607	102,046	-	381,653	356,398
2	Chair	605,663	1,575	-	607,238	10%	239,831	52,127	-	291,958	315,280
3	Book Self / Almirah/ Rack	334,714	26,066	-	360,780	10%	141,037	21,974	-	163,011	197,769
4	Work Station	158,370	-	-	158,370	10%	94,620	6,375	-	100,995	57,375
5	Sign, Notice & White Boards	43,314	-	-	43,314	20%	21,564	4,350	-	25,914	17,400
E	**Office Equipment**	**4,436,432**	**68,596**	**-**	**4,505,028**		**1,284,187**	**391,580**	**-**	**1,675,767**	**2,829,261**
1	Generator	30,240	-	-	30,240	10%	12,354	1,789	-	14,143	16,097
2	Accounts Software	223,900	-	-	223,900	20%	100,846	24,611	-	125,457	98,443
3	Solar Panel	265,509	-	-	265,509	20%	202,831	12,536	-	215,367	50,142
4	Solar Street Light	65,201	-	-	65,201	10%	17,669	4,753	-	22,422	42,779
5	Hybrid solar home system 25	2,559,630	-	-	2,559,630	10%	255,963	230,367	-	486,330	2,073,300
6	Shilling Fan	93,291	6,596	-	99,887	10%	67,969	3,192	-	71,161	28,726
7	Tubewell	29,365	-	-	29,365	10%	19,127	1,024	-	20,151	9,214
8	Auto Club Machine	36,135	-	-	36,135	10%	13,613	2,252	-	15,865	20,270
9	Sewing Machine	17,816	-	-	17,816	10%	6,712	1,110	-	7,822	9,994
10	Musical Instrument	124,502	-	-	124,502	20%	83,704	8,160	-	91,864	32,638
11	Laboratory Equipment	27,676	-	-	27,676	20%	16,340	2,267	-	18,607	9,069
12	Reverse Osmosis Plant	771,641	-	-	771,641	20%	376,561	79,016	-	455,577	316,064
13	Internet Setup	-	62,000	-	62,000	20%	-	12,400	-	12,400	49,600
14	Others	191,526	-	-	191,526	10%	110,498	8,103	-	118,601	72,925
	Balance as at 30.06.2025	**36,692,387**	**622,726**	**-**	**37,315,113**	**-**	**8,850,119**	**1,853,280**	**-**	**10,703,399**	**26,611,714**

Ahmed Yusuf & Co. * Chartered Accountants *

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Project-wise Receipts and Payments
For the year ended 30 June 2025

Particulars	General Fund	STAR	Remal	Blue Carbon Ecosystem	EWCSA	BftW	PROTECT L&D	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Opening balance:														
Cash in Hand	7,399			8,509	-	7,731	941	5,291	254	-	1,329	6,886	-	38,340
Cash at Bank	7,615,608			4,163,623	73,942	2,481,509	3,072,703	1,120,535	43,997,416	543,230	91,640	59,531	118,690	63,338,426
Receipts:														
Donation/Fund Received :														
Donation from Donor	2,818,410	4,692,407	6,133,400	2,135,087	-	20,133,268	-	6,203,724	-	-	-	-	-	42,116,296
Local Daonation	1,191,233			-	-	1,684,354	-	-	-	-	-	-	-	2,875,587
Received From project donation	1,261,545			-	-		-	-	-	-	-	-	-	1,261,545
Loan Received:														
LEDARS General Loan	-			-	-	-	-	-	-	500,000	-	-	-	500,000
Inter Project Loan:														
Project loan	1,126,486	520,000		-	-	-	-	-	-	-	-	-	-	1,646,486
Contribution Received	512,996			-	-	-	-	-	-	-	-	-	-	512,996
Cost Share Received	5,774,749			-	-	-	-	-	-	-	-	-	-	5,774,749
Staff Wellfare Fund Collection:														
Staff Providant Fund	-			-	-	-	-	-	-	773,906	-	-	-	773,906
Staff Providant Fund Loan collection	-			-	-	-	-	-	-	470,500	-	-	-	470,500
Staff Providant Fund Loan interest collection	-			-	-	-	-	-	-	38,840	-	-	-	38,840
Miscellaneous:														
Head Office Rent	34,694			-	-	-	-	-	-	-	-	-	-	34,694
Agro Products Sales	239,615			-	-	-	-	-	-	-	-	46,654	-	286,269
E.C. Member Fee	2,520			-	-	-	-	-	-	-	-	-	-	2,520
Bank Interest	3,181,238	20,800	19,119	24,220	1,601	30,090	34,278	38,932	116,891	178,312	1,989	921	2,576	3,650,967
Total :Tk.	**23,766,493**	**5,233,207**	**6,152,519**	**6,331,439**	**75,543**	**24,336,952**	**3,107,922**	**7,368,482**	**44,114,561**	**2,504,788**	**94,958**	**113,992**	**121,266**	**123,322,121**

Ahmed Yusuf & Co. * Chartered Accountants *

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Project-wise Receipts and Payments
For the year ended 30 June 2025

Particulars	General Fund	STAR	Remal	Blue Carbon Ecosystem	EWCSA	BftW	PROTECT L&D	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Payments:														
Loan Account:														
Project Loan Payment	2,145,486			-	-	-	-	-	-	-	-	-	-	2,145,486
Staff Providant Fund Loan Payment	-			-	-	-	-	-	-	340,000	-	-	-	340,000
Inter Project Loan														
LEDARS General Loan	-			1,000	-	-	-	-	-	-	-	-	-	1,000
Contribution Payment	368,439			-	-	-	-	-	-	-	-	-	-	368,439
Cost Share Payment	6,254,279			-	-	-	-	-	-	-	-	-	-	6,254,279
Staff Wellfare Fund														
Staff Provident Fund Refund	-			-	-	-	-	-	-	438,017	-	-	-	438,017
Administrative cost:														
Salary and Allowance	-			65,000	-	3,488,394	-	221,714	1,610,094	-	-	-	-	5,385,202
Programme cost:														
Office Rent	-		36,315	-	-	348,624	91,160	-	305,046	-	-	-	-	781,145
Printing & Stationery	15,697	23,686	22,218	33,906	-	163,219	13,180	59,774	28,439	372	-	-	-	360,491
Telephone & Postage	6,000	22,455	23,666	17,570	-	140,370	14,914	31,893	51,072	-	-	-	-	307,940
Fuel &Maintenance	4,964				-	595,077	928	23,906	44,006	-	-	1,180	-	670,061
Office Expenses	147,115				-	38,620	-	16,150	-	-	-	-	-	201,885
Staff Recruitment	-				-	22,240	215	19,563	14,175	-	-	-	-	56,193
Office Management & Utilities	16,872	29,302		31,331	-	419,906	9,911	23,397	116,688	-	-	36,129	-	683,536
Travelling	28,775	99,091	157,777	34,635	-	392,971	53,040	119,273	297,523	-	-	-	-	1,183,085
Rental Car					-	973,260		-	-	-	-	-	-	973,260
Bank Commission	6,655.38	709.50	655.00	1,460.00	357.00	2,217.20	374.90	926.90	333.50	1,575.50	-	28.00	-	15,293.00
Source Tax	349,082	2,080	2,868	3,633	148	3,009	3,427	3,893	11,689	18,374	199	92	257	398,751

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Project-wise Receipts and Payments
For the year ended 30 June 2025

Particulars	General Fund	STAR	Remal	Blue Carbon Ecosystem	EWCSA	BftW	PROTECT L&D	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Excise Duty	74,000	3,000	5,000	3,000	-	5,000	3,000	3,000	20,000	1,800	-	-	150	117,950
Audit & Reporting	34,500	50,000	46,000	40,000	-	130,000	-	-	125,000	-	-	-	-	425,500
Salary and Allowance	229,608	1,127,861	577,282	1,613,601	-	5,109,287	846,488	2,007,445	1,488,709	-	-	52,000	-	13,052,281
Program cost	1,137,272	3,526,570	5,264,696	1,878,903	-	9,915,935	1,033,378	3,873,636	4,884,033	-	-	-	-	31,514,423
Overhead	-	248,110		372,451	-	-	-	-	979,465	-	-	-	-	1,600,026
Fund Transfar	-	-		-	75,038		-	-	-	-	-	-	-	75,038
Fixed Deposit Receipts (FDR)	-	-		-	-	-	-	-	-	500,000	-	-	-	500,000
Advance Payment	-	-		646,439										646,439
Fixed- Capital Expenditure														
Furniture	-	-		-	-	-	30,588	-	-	-	-	-	-	30,588
Building	236,107	-		-	-	90,210	-	-	-	-	-	-	-	326,317
Office Equipment	68,596	-		-	-		-	-	-	-	-	-	-	68,596
Computer Accessories	13,300	78,974		-	-	-	15,737	-	89,214	-	-	-	-	197,225
Closing balance:														
Cash in Hand	1,226	22	-	2,621	-	5,894	173	6,227	5,165	-	1,329	12,231	-	34,888
Cash at Bank	12,628,519	21,347	16,042	1,585,889	-	2,492,718	991,408	957,684	34,043,909	1,204,649	93,430	12,333	120,859	54,168,787
Total: Tk.	**23,766,493**	**5,233,207**	**6,152,519**	**6,331,439**	**75,543**	**24,336,952**	**3,107,922**	**7,368,482**	**44,114,561**	**2,504,788**	**94,958**	**113,993**	**121,266**	**123,322,121**

Ahmed Yousuf & Co. * Chartered Accountants *

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Cash and Bank Balances
As at 30 June 2025

Annex-B

Sl. No.	Name of bank account	Account Number	Accountant Category	Project Name	Amount in Tk. Cash	Bank	Bank	Reconciled Amount
1	LEDARS (SND)	AC # 0069-0320000261	SND	LEDARS General Account	1,226	8,340,260	8,340,260	-
	LEDARS-02	AC # 0069-0210000460	Current			572	572	-
	LEDARS-3	AC # 0069-0320000298	SND			13,550	13,550	-
	LEDARS-3	AC # 0069-0210000479				1,000	1,000	-
	LEDARS-4	AC # 0069-0310021810	Saving			1,642	1,642	-
	LEDARS DEVELOPMENT FUND	AC # 0069-0310006079	Saving			2,441,974	2,441,974	-
	LEDARS GENERAL FUND	AC # 0069-0310021838	Saving			375,200	375,200	-
	LEDARS (SND)	AC # 0205-13100000252	SND					-
	LEDARS- 05	AC # 0069-0310021829	Saving			886	886	-
	LEDARS- 06	AC # 0069-0210001003	Current					-
	LEDARS- 07	AC # 00690210001441	Current			995	995	-
	LEDARS SME	AC # 0023130001061	SND			10,464	10,464	-
	LEDARS-01	AC # 0023192000017	SND			1	1	-
	LEDARS-04	AC # 0023192000099	SND			1	1	-
	LEDARS EWCSA	AC # 00690320000529	SND			108	108	-
	LEDARS BROT-SLSCCVP	AC # 0023192000062	SND			1	1	-
	LEDARS.CANTEEN	AC # 0023192000133	SND			1	1	-
	LEDARS DEVELOPMENT FUND	AC # 0023192000106	SND			1,441,858	1,441,858	-
	LEDARS GENERAL FUND	AC # 0023192000053	SND			1	1	-
	LEDARS.MJF CREA	AC # 0023192000124	SND			1	1	-
	PROVIDENT FUND	AC # 0023192000115	SND			1	1	-
	LEDARS General Account				**1,226**	**12,628,519**	**12,628,519**	**-**

Ahmed Yousuf & Co. * Chartered Accountants *

LEDARS (Local Environment Development & Agricultural Research Society)
Statement of Cash and Bank Balances
As at 30 June 2025

Annex-B

Sl. No.	Name of bank account	Account Number	Accountant Category	Project Name	Amount in Tk. Cash	Bank	Bank	Reconciled Amount
2	LEDARS-1 (SND)	AC # 0069-0320000270	SND	BftW	5,894	3,596,141	2,492,718	1,103,423
3	LEDARS MJF CREA	AC # 0069-0320000547	SND	CREA	6,227	1,160,097	957,684	202,413
4	LEDARS-4(SND)	AC # 0069-0320000305	SND	ZSP	5,165	4,118,909	4,043,909	75,000
5	Trust Bank Ltd. Munshigonj, Shyamnagar, Satkhira	AC # 0069-0330008271				5,000,000	5,000,000	
6	Trust Bank Ltd. Munshigonj, Shyamnagar, Satkhira	AC # 0069-0330008299				5,000,000	5,000,000	
7	Trust Bank Ltd. Munshigonj, Shyamnagar, Satkhira	AC # 0069-0330008762				5,000,000	5,000,000	
8	SBAC Bank Ltd, Shyamnagar, Satkhira	AC # 0023-249000025				5,000,000	5,000,000	
9	SBAC Bank Ltd, Shyamnagar, Satkhira	AC # 0023-249000034				5,000,000	5,000,000	
10	SBAC Bank Ltd, Shyamnagar, Satkhira	AC # 0023-249000043				5,000,000	5,000,000	
11	LEDARS Canteen	AC # 0069-0310005589	Saving	LEDARS Canteen	1,329	93,430	93,430	-
12	LEDARS Srizon	AC # 0069-0310005972	Saving	LEDARS Srizon	12,231	12,333	12,333	-
13	LEDARS Provident Fund	AC # 0069-0310034146	Saving	Staff Provident Fund	-	827,041	827,041	-
14	LEDARS Provident Fund	AC # 0023130000044	Saving	Staff Provident Fund	-	377,608	377,608	-
15	LEDARS-2 (SND)	AC # 0069-0320000289	SND	Protect L&D	173	1,023,273	991,408	31,865
16	LEDARS-LIFE-STAR	AC # 0040-0320000684	SND	STAR	22	**598,034**	**21,347**	576,687
17	LEDARS-2 (SND)	AC # 0023-192000071	SND	REMAL	-	16,042	16,042	
18	LEDARS-03	AC # 0023192000044	SND	Blue Carbon	2,621	1,800,779	1,585,889	214,890
19	Staff Wellfare Fund	AC # 0069-0310006088	Saving	Staff Wellfare Fund	-	120,859	120,859	-
	Sub Total				**33,662**	**43,744,545**	**41,540,267**	**2,204,278**
	Grand Total				**34,888**	**56,373,065**	**54,168,787**	**2,204,278**

Ahmed Yousuf & Co. * Chartered Accountants *