

ALOR POTHE NOBOJATRAY (APON)_FOUNDATION
House # 45, Road # 12/A, Flat # B/4
Dhanmondi, Dhaka, Bangladesh
for the period from 01 January 2009 to 31 December 2009



A.T. TALUKDER & CO.
(Chartered Accountants)

UNIT 12C (12TH FLOOR), CONCORD CENTER POINT

14A & 31A FARMGATE, DHAKA-1215

PHONE : 880- 2-8159752, 8851690, 8810584

Email : attcaco@gmail.com

Auditors' Report and Financial Statements
of

ALOR POTHE NOBOJATRAY (APON) FOUNDATION
House # 45, Road # 12/A, Flat # B/4
Dhanmondi, Dhaka, Bangladesh
for the period from 01 January 2009 to 31 December 2009

A.T.Talukder & Co.
Chartered Accountants

Alor Pothe Nobojatray (APON) Foundation

For the period from 01 January 2009 to 31 December 2009

TABLE OF CONTENTS

<u>Section</u>	<u>Page No.</u>
➤ Independent Auditors' Report	03
➤ Balance Sheet	04
➤ Income and Expenditure Statement	05
➤ Receipts and Payments Statement	06
➤ Significant Accounting Policies	07

A.T.Talukder & Co.
Chartered Accountants
Proprietor/Principal
M.ABU TALEB TALUKDER
B.Com (Hons) FCA

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Balance Sheet of 'Alor Pothe Nobojatray (APON) Foundation', Dhaka, Bangladesh, as at 31 December 2009 alongwith Receipts and Payments Statement & Income and Expenditure Statement and for the period then ended. The preparation of these financial statements is the responsibility of APON Management. Our responsibility is to express an opinion on these statements, based on our audit.

We conducted our audit in accordance with Bangladesh Standards of Auditing (BSA) adapted in Bangladesh. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, give a true and fair view of the state of affairs of the organization in all material respects, the financial position of APON as at 31 December 2009 and the results of its operations for the period then ended in conformity with the accounting policies summarized in notes of the accompanying financial statements and comply with the all applicable laws and regulations.

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit and made due verification thereof.
- b) Balance Sheet, Income and Expenditure Accounts, Receipts and Payments Accounts dealt with by the report are in agreement with the books of accounts.
- c) Books of accounts have been followed by APON so far as it appeared from our examination of those books.


A.T.Talukder & Co.
Chartered Accountants

08 October 2011
Place : Dhaka

UNIT 12C (12TH FLOOR), CONCORD CENTER POINT
14A & 31A FARMGATE, DHAKA-1215, BANGLADESH
PHONE: 880-2-8159752, 8810584, 8851690
E-MAIL: attcoca@gmail.com



ALOR POTHE NOBOJATRAY (APON) FOUNDATION

House # 45, Road # 12/A, Flat # B/4, Dhanmondi, Dhaka, Bangladesh

Balance Sheet
as at 31 December 2009

Amount in Taka

Current assets :

Cash in hand	26,543
Cash at bank	<u>38,563</u>
Total :	<u><u>65,106</u></u>

LIABILITIES

General Fund	65,106
As per last year (O/B)	32,498
Add Surplus during the year	<u>32,608</u>
Total :	<u><u>65,106</u></u>



Managing Director, APON



A.T. Talukder & Co.
Chartered Accountants

08 October 2011
Place : Dhaka



ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Income and Expenditure Statement
for the year ended 31 December 2009

INCOME	Amount in Taka
Donation	295,385
Donation for AILA Victims	94,790
Total:	<u>390,175</u>
EXPENDITURE	
AILA Victims	91,180
APON Documentary	15,000
APON Theme Song	20,000
APON Website	6,000
Audit Fees	2,500
Bank Charge	2,965
Circumcision to Amit	2,900
Conveyance	275
Digital Camera	15,000
Donation to a Poor Patient	6,000
Education Materials Expenditure	11,499
Eid Gift Distribution	12,000
International Mother Language Day	5,553
Korbani Expenditure	24,000
Medical Camp	5,155
Miscellaneous	5,292
Picnic Expenditure	2,790
Printing & Stationery	37,400
Scholarship	4,600
School Project	65,078
Survey	5,780
Winter Cloth Distribution	16,600
	<u>357,567</u>
Excess of Income over Expenditure	32,608
Total:	<u>390,175</u>



ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Receipts and Payments Statement
for the period from 01 January 2009 to 31 December 2009

RECEIPTS	<u>Amount in Taka</u>
Opening balance :	
Cash in hand	15,570
Cash at bank	16,928
Donation	295,385
Donation for AILA Victims	94,790
Total:	<u>422,673</u>
PAYMENTS	
AILA Victims	91,180
APON Documentary	15,000
APON Theme Song	20,000
APON Website	6,000
Audit Fees	2,500
Bank Charge	2,965
Circumcision to Amit	2,900
Conveyance	275
Digital Camera	15,000
Donation to a Poor Patient	6,000
Education Materials Expenditure	11,499
Eid Gift Distribution	12,000
International Mother Language Day	5,553
Korbani Expenditure	24,000
Medical Camp	5,155
Miscellaneous	5,292
Picnic Expenditure	2,790
Printing & Stationery	37,400
Scholarship	4,600
School Project	65,078
Survey	5,780
Winter Cloth Distribution	16,600
	<u>357,567</u>
Closing balance :	
Cash in hand	26,543
Cash at bank	38,563
Total:	<u>422,673</u>



SIGNIFICANT ACCOUNTING POLICIES :

GENERAL

a) STATEMENT OF ACCOUNT :

Financial statements are prepared i.e. Balance Sheet, Statement of Receipts and Payments and Income and Expenditure Statement for the year ended 31 December 2009 is enclosed with this report.

b) ACCOUNT BASIS :

The accounts of the project have been maintained on cash basis and transactions were recorded on historical cost convention.

The figures have been round off to the nearest Taka.

c) SCOPE OF EXAMINATION:

Our examination has been made in accordance with the generally accepted auditing standards and accordingly included such tests of accounting records and such other auditing procedures as were considered appropriate in the circumstances.

CONCLUSION

In fine we place our appreciation for the co-operation and assistance of the officers and employees of the project for successful completion of the audit work.

