

ALOR POTHE NOBOJATRAY (APON) FOUNDATION
House # 45, Road # 12/A, Flat # B/4
Dhanmondi, Dhaka, Bangladesh
for the period from 01 January 2010 to 31 December 2010



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

UNIT 12C (12TH FLOOR), CONCORD CENTER POINT
14A & 31A FARMGATE, DHAKA-1215
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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 2010 to 31 December 2010

A.T.Talukder & Co.
Chartered Accountants

Alor Pothe Nobojatray (APON) Foundation

For the period from 01 January 2010 to 31 December 2010

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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 2010 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 2010 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

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ALOR POTHE NOBOJATRAY (APON) FOUNDATION

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

Balance Sheet
as at 31 December 2010

	<u>Schedule</u>	<u>Amount in Taka</u>
Current assets :		
Cash in hand		5,618
Cash at bank		<u>51,893</u>
	Total :	<u>57,511</u>
LIABILITIES		
General Fund		57,511
As per last year	65106	
Add Surplus during the year	<u>(7,595)</u>	
	Total :	<u>57,511</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 2010

INCOME		<u>Amount in Taka</u>
Donation		284,300
	Total:	<u>284,300</u>
EXPENDITURE		
APON Documentary		17,000
APON Website		15,000
Bank Charge		2,870
Conveyance		733
GP Modem		3,850
Celebrating Independence Day		9,955
Internet Bill		2,160
Qurbani Expenses		33,865
Miscellaneous		1,320
Celebrating National Victory Day		8,000
Printing & Stationery		4,500
Project Proposal		3,000
School Project		184,104
Treatment of Nayan		5,538
		<u>291,895</u>
Excess of Income over Expenditure		<u>(7,595)</u>
	Total:	<u>284,300</u>



ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Receipts and Payments Statement
for the period from 01 January 2010 to 31 December 2010

RECEIPTS	<u>Amount in Taka</u>
Opening balance :	
Cash in hand	26,543
Cash at bank	38,563
Donation	284,300
Total:	<u>349,406</u>
PAYMENTS	
APON Documentary	17,000
APON Website	15,000
Bank Charge	2,870
Conveyance	733
GP Modem	3,850
Celebrating Independence Day	9,955
Internet Bill	2,160
Qurbani Expenses	33,865
Miscellaneous	1,320
Celebrating National Victory Day	8,000
Printing & Stationery	4,500
Project Proposal	3,000
School Project	184,104
Treatment of Nayan	5,538
	<u>291,895</u>
Closing balance :	
Cash in hand	5,618
Cash at bank	51,893
Total:	<u>349,406</u>



SIGNIFICANT ACCOUNTING POLICIES :

GENERAL

d) 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 2010 is enclosed with this report.

e) 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.

f) 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.

