Annual Auditor's Report

2011

ALOR POTHE NOBOJATRAY (APON) FOUNDATION
74/B/1 RH Home Center, Suite-641, Level-7,
Green Road, Farmgate, Dhaka-1215

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AHSAN RASHID & COMPANY

CHARTERED ACCOUNTANTS

73, kakrail (12th Floor), Room No - 5 & 6 Dhaka - 1000. Phone- +8802-9354649, +8802-9354341

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Balance Sheet of ALOR POTHE NOBOJATRAY (APON) FOUNDATION Dhaka Bangladesh as at 31 December 2011 along with Receipts and Payments Statement & Income and Expenditure Statement and for the period then ended. The preparation of this Financial Statement 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 statement. 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.

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 2011 and the results of its operations for the periods then ended in conformity with the accounting policies summarized in notes of the of the accompanying financial statements and comply with the all applicable laws and regulations.

We also report that:

- 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.
- Balance Sheet, Income and Expenditure Accounts, Receipts and Payments Accounts dealt with by the report are in agreement with the books of accounts.
- Books of Accounts have been followed by APON so far as it appeared from our examination of those books.

Place »Dhaka

Date: 09rd February 2012

For Ahsan Rashid & Co

Balance Sheet

As on 31 December 2011

Amount in Taka

CURRENT ASSETS

Cash in Hand

Cash at Bank

5,618.00

20,813.00

TOTAL:

26,431.00

LIABILITIES

General Fund

As per last year (O/B)
Add surpluses during the year

57.511.00

(31080.00)

TOTAL:

26,431.00

26,431.00

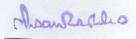
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For Ahsan Rashid & Co



Income and Expenditure Statement For the year Ended 31 December 2011

	Amount in Taka		
Donation from APON Members &Well-wishers			
Program Partnership With CZM			
Program Partnership With Human Care Foundation			
.:	408,190.00		
	18,700.00		
	70,200.00		
	66,565.00		
	_		
7,740.00			
81.050.00			
6,100.00			
7,400.00			
94,350.00			
2,810.00			
63,330.00	262,780.00		
	9,200.00		
Miscellaneous Expenses			
-	439,270.00		
Excess of Income over Expenditure			
TOTAL:			
	7.740.00 81.050.00 6,100.00 7.400.00 94,350.00 2,810.00 63,330.00		



For Ahsan Rashid & Co



Receipts and payments Statement For the Period from 01 January 2011 to December 2011

RECEIPTS		Amount in Taka
Opening Balance :		
Cash in Hand		
Cash at Bank		5,618.00
Donation from APON Members &Well-wishers		51,893.00
Program Partnership With CZM		127,800.00
Program Partnership With Human Care Foundation		188,390.00
TOTAL		92,000.00
TOTAL	_	465,701.00
PAYMENTS		
Office Rent		18,700.00
Honorarium Of APON School Teachers		70,200.00
Food & Nutrition Support	3	66,565.00
Other Program Expenditure :		00,303.00
Eid Gift Distribution	7,740.00	
Qurbani Program 2011	81,050.00	
Training Program	6,100.00	
Annual Result Giving Ceremony	7,400.00	
Help The Poor People	94,350.00	
Celebrating the Victory Day 2011	2,810.00	
Warm Cloth Distribution 2011	63,330.00	262,780.00
APON Website		9,200.00
Miscellaneous Expenses		11,825.00
		439,270.00
Closing Balance		
Cash In Hand		5618.00
Cash at bank		20,813.00
TOTAL:		464,701.00



For Ahsan Rashid & Co

SIGNIFICANT ACCOUNTING POLICIES:

GENERAL

STATEMENT OF ACCOUNT:

Financial statements are prepared i.e. Balance Sheet, Statement of Receipts and Payments, Income and Expenditure Statement for the year ended 31 December 2011 is enclosed with this report.

ACCOUNTS BASIS:

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

The figures have been round off to the nearest Taka

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.

