

# 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  
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### **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.



Date: 09<sup>th</sup> February 2012

  
For Ahsan Rashid & Co  
(Chartered Accountants)

ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Balance Sheet

As on 31 December 2011

Amount in Taka

**CURRENT ASSETS**

Cash in Hand		5,618.00
Cash at Bank		20,813.00
<b>TOTAL :</b>		<b>26,431.00</b>

**LIABILITIES**

General Fund		26,431.00
As per last year (O/B)	57,511.00	
Add surpluses during the year	(31,080.00)	
<b>TOTAL :</b>		<b>26,431.00</b>

*Ahsan Rashid*

For Ahsan Rashid & Co  
(Chartered Accountants)



# ALOR POTHE NOBOJATRAY (APON) FOUNDATION

## Income and Expenditure Statement For the year Ended 31 December 2011

### INCOME

	Amount in Taka
Donation from APON Members & Well-wishers	127,800.00
Program Partnership With CZM	188,390.00
Program Partnership With Human Care Foundation	92,000.00
<b>TOTAL :</b>	<b>408,190.00</b>

### EXPENDITURE

Office Rent	18,700.00
Honorarium Of APON School Teachers	70,200.00
Food & Nutrition Support	66,565.00
Other Program Expenditure :	
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
	<b>262,780.00</b>
Printing & Stationary	9,200.00
Miscellaneous Expenses	11,825.00
	<b>439,270.00</b>
<b>Excess of Income over Expenditure</b>	<b>(31080.00)</b>
<b>TOTAL :</b>	<b>408,190.00</b>

*Ahsan Rashid*

For Ahsan Rashid & Co  
(Chartered Accountants)



# ALOR POTHE NOBOJATRAY (APON) FOUNDATION

## Receipts and payments Statement

For the Period from 01 January 2011 to December 2011

RECEIPTS	Amount in Taka
Opening Balance :	
Cash in Hand	5,618.00
Cash at Bank	51,893.00
Donation from APON Members & Well-wishers	127,800.00
Program Partnership With CZM	188,390.00
Program Partnership With Human Care Foundation	92,000.00
<b>TOTAL :</b>	<b>465,701.00</b>
<b>PAYMENTS</b>	
Office Rent	18,700.00
Honorarium Of APON School Teachers	70,200.00
Food & Nutrition Support	66,565.00
Other Program Expenditure :	
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
APON Website	9,200.00
Miscellaneous Expenses	11,825.00
<b>Closing Balance</b>	<b>439,270.00</b>
Cash In Hand	5618.00
Cash at bank	20,813.00
<b>TOTAL :</b>	<b>464,701.00</b>



*Ahsan Rashid*  
For Ahsan Rashid & Co

(Chartered Accountants)

## 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.

