

# Annual Report

2012

**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 ( 12<sup>th</sup> 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 2012 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 2012 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 : 03<sup>rd</sup> February 2013

*Ahsan Rashid*

For Ahsan Rashid & Co  
(Chartered Accountants)

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**

**Balance Sheet**

**As On 31 December 2012**

		<u>Amount in Taka</u>
<b><u>CURRENT ASSETS</u></b>		
Cash in Hand		37,949.00
Cash at Bank		<u>159,360.00</u>
	<b>TOTAL :</b>	<b><u>197,309.00</u></b>
 <b><u>LIABILITIES</u></b>		
General Fund		197,309.00
As per last year (O/B)	26,431.00	
Add surpluses during the year	<u>170,878.00</u>	
	<b>TOTAL :</b>	<b><u>197,309.00</u></b>



*Ahsan Rashid*

For Ahsan Rashid & Co  
(Chartered Accountants)

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**

**Income and Expenditure Statement  
For the year Ended 31 December 2012**

<b><u>INCOME</u></b>		<b><u>Amount in Taka</u></b>
Donation from APON Members & Well-wishers		529,254.00
Program Partnership With CZM		405,750.00
Program Partnership With Human Care Foundation		<u>92,000.00</u>
<b>TOTAL :</b>		<b><u>1,027,004.00</u></b>
 <b><u>EXPENDITURE</u></b>		
Office Rent		109,100.00
Honorarium Of APON School Teachers		305,100.00
Food & Nutrition Support		273,590.00
Other Program Expenditure :		
Eid Gift Distribution	23,630.00	
Qurbani Program 2012	80,650.00	
Training Program	2,000.00	
Annual Result Giving Ceremony	10,445.00	
Help the Poor Patient	10,000.00	
Celebrating the Victory Day 2012	6,510.00	
Warm Cloth Distribution 2012	<u>10,920.00</u>	144,155.00
APON Website		8,000.00
Miscellaneous Expenses		<u>16,181.00</u>
		<b>856,126.00</b>
<b>Excess of Income over Expenditure</b>		<b><u>170,878.00</u></b>
<b>TOTAL :</b>		<b><u>1,027,004.00</u></b>



*Ahsan Rashid*

For Ahsan Rashid & Co  
(Chartered Accountants)

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**

**Receipts and payments Statement**

**For the Period from 01 January 2012 to December 2012**

<u>RECEIPTS</u>	<u>Amount in Taka</u>
<b>Opening Balance :</b>	
Cash in Hand	5,618.00
Cash at Bank	20,813.00
Donation from APON Members & Well-wishers	529,254.00
Program Partnership With CZM	405,750.00
Program Partnership With Human Care Foundation	<u>92,000.00</u>
<b>TOTAL :</b>	<b><u>1,053,435.00</u></b>
 <u>PAYMENTS</u>	
Office Rent	109,100.00
Honorarium Of APON School Teachers	305,100.00
Food & Nutrition Support	273,590.00
Other Program Expenditure :	
Eid Gift Distribution	23,630.00
Qurbani Program 2012	80,650.00
Training Program	2,000.00
Annual Result Giving Ceremony	10,445.00
Help the Poor Patient	10,000.00
Celebrating the Victory Day 2012	6,510.00
Warm Cloth Distribution 2012	<u>10,920.00</u>
	144,155.00
APON Website	8,000.00
Miscellaneous Expenses	<u>16,181.00</u>
	856,126.00
<b>Closing Balance :</b>	
Cash In Hand	37,949.00
Cash at bank	<u>159,360.00</u>
<b>TOTAL :</b>	<b><u>1,053,435.00</u></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 2012 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.

