

Annual Report

2013

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 2013 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 2013 and the results of its operations for the periods then ended in conformity with the accounting policies summarized in the notes of three 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: 05th March 2014

Ahsan Rashid
For Ahsan Rashid & Co
(Chartered Accountants)

ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Balance Sheet

As Of 31 December 2013

Amount in Taka

CURRENT ASSETS

Cash in Hand	622.00
Cash at Bank	154,986.77

NON - CURRENT ASSETS

Fixture & Furniture	10,540.00
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TOTAL : 166,148.77

LIABILITIES

General Fund	166,148.77
As per last year (O/B)	197,309.87
Add surpluses during the year	(31,161.10)

TOTAL : 166,148.77



Ahsan Rashid

For Ahsan Rashid & Co
(Chartered Accountants)

ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Income and Expenditure Statement For the year Ended 31 December 2013

INCOME	Amount in Taka
Donation from APON Members & Well-wishers	207,569.00
Program Partnership With CZM	162,600.00
Help The Needy	572,000.00
Food Support Purpose	65,000.00
TOTAL :	1,007,169.00
EXPENDITURE	
Bank Charge & Commission	2,043.10
Office Rent	73,000.00
Honarium	29,000.00
Staff Salary	183,000.00
Conveyance & Travel	5,732.00
Printing & Stationary	25,066.00
Celebrating National & International Days	42,579.00
Entertainment	4,708.00
Telephone & Internet	5,735.00
Help The Poor People	43,515.00
Newspaper & Journal	420.00
School Centre Rent	59,900.00
Teacher's Salary	199,713.00
Student Support Program	87,660.00
Food & Nutrition Support	167,804.00
Educational Materials	54,189.00
Project Visited	7,944.00
Cloth Distribution	35,515.00
Audit Fees	4,000.00
Miscellaneous	6,807.00
	1,038,330.10
Excess of Income over Expenditure	(31,161.10)
TOTAL :	1,007,169.00



Ahsan Rashid
For Ahsan Rashid & Co
(Chartered Accountants)

ALOR POTHE NOBOJATRAY (APON) FOUNDATION

Receipts and payments Statement

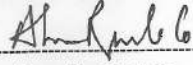
For the Period from 01 January 2013 to December 2013

RECEIPTS	Amount in Taka
Opening Balance :	
Cash in Hand	37,949.00
Cash at Bank	159,306.87
Donation from APON Members & Well-wishers	207,569.00
Program Partnership With CZM	162,600.00
Help The Needy	572,000.00
Food Support Purpose	65,000.00
TOTAL :	1,204,478.87

PAYMENTS	
Bank Charge & Commission	2,043.10
Office Rent	73,000.00
Honaraium	29,000.00
Staff Salary	183,000.00
Fixture & Furniture	10,540.00
Conveyance & Travel	5,732.00
Printing & Stationary	25,066.00
Celebrating National & International Days	42,579.00
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Food & Nutrition Support	167,804.00
Educational Materials	54,189.00
Project Visited	7,944.00
Cloth Distribution	35,515.00
Audit Fees	4,000.00
Miscellaneous	6,807.00
	1,048,870.10

Closing Blance :	
Cash In Hand	622.00
Cash at bank	154,986.77
TOTAL :	1,204,478.87




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 2013 is enclosed with this report.

- **ACCOUNTS BASIS :**

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

The figures have been rounded off to the nearest take

- **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.

