

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**  
**KA, 21/2/A, SHAJADPUR, GULSHAN,**  
**DHAKA-1212**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2017**

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5.00 **Fixed Assets : Tk.236,283.20**

This is made up as Follows:

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Opening balance	136,404.00	67,602.00
Add: Procured during the year	158,950.00	110,250.00
	<b>295,354.00</b>	<b>177,852.00</b>
Less: Depreciation charged during the period	59,070.80	41,448.00
<b>Balance as on 30.06.2017</b>	<b>Tk. 236,283.20</b>	<b>136,404.00</b>

Details have been shown in Annexure-A

6.00 **Cash and Bank Balance: Tk.1,519,028.00**

This is made up as Follows:

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Cash in Hand	54,739.00	58,989.00
<b>Cash at Bank:</b>		
Dhaka Bank A/C No: 18874	-	13,086.77
City Bank A/C No: 46001	298,175.00	471,740.00
Trust Bank A/C No: 14485	981,917.00	
Exim Bank A/C No: 94369	184,197.00	88,652.50
<b>Balance as on 30.06.2017</b>	<b>Tk. 1,519,028.00</b>	<b>632,468.27</b>

7.00 **Fixed Deposit at Exim Bank: Tk.1,330,000.00**

This is made up as Follows:

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Opening balance	1,150,000.00	1,060,000
Add: Amount deposited for FDR	180,000.00	90,000.00
<b>Balance as on 30.06.2017</b>	<b>Tk. 1,330,000.00</b>	<b>1,150,000.00</b>



8.00 **Loan Receivable: Tk. 32,000.00**

This is made up as follows:

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Opening Balance	32,000.00	23,000
Addition during the year	0.00	13,000
	<u>32,000.00</u>	<u>36,000</u>
Less: Received during the year	0.00	4,000
<b>Balance as on 30.06.2017</b>	<b><u>32,000.00</u></b>	<b><u>32,000</u></b>

Tk.

9.00 **Advance: Tk. 814,000.00**

This is made up as follows:

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Opening Balance	208,000.00	141,000
Add: Advance paid during the year	606,000.00	70,000
	<u>814,000.00</u>	<u>211,000</u>
Less: Adjustment during the year	0.00	3,000
<b>Balance as on 30.06.2017</b>	<b><u>814,000.00</u></b>	<b><u>208,000</u></b>

Tk.

10.00 **Fund Account: Tk. 3,931,311.20**

<b><u>Particulars</u></b>	<b>Amount</b>	
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Opening Balance	2,545,119.00	1,924,070.00
Add: Excess of Income over Expenditure	1,386,192.20	621,049.00
	<u>3,931,311.20</u>	<u>2,545,119.00</u>
<b>Balance as on 30.06.2017</b>	<b><u>3,931,311.20</u></b>	<b><u>2,545,119.00</u></b>

Tk.



**11.00 Donation from local sources: Tk.8,830,780.00**

This amount represents donation received during the year from Local Donor to secure the basic rights of underprivileged and to eliminate poverty and all forms of discrimination from society. The fund was received from the following sources:

<b>Donation Received During the year:</b>	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>
Donation from APON Members & Well Wishers	3,224,270.00	1,484,700.00
Architect Mahbuba Haque	-	100,000.00
SEL Charitable Trust	1,100,000.00	1,000,000.00
Centre for Zakat Management	-	191,000.00
Global Fund for Children, USA	631,200.00	-
Donation from Flood Effectuated People Fund	400,000.00	-
Muslim Charity-UK	3,091,310.00	-
QA Welfare Trust	204,000.00	105,000.00
Lubnan Trade Consortium Ltd	180,000.00	84,000.00
<b>Tk.</b>	<b><u>8,830,780.00</u></b>	<b><u>2,964,700.00</u></b>



**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**

**SCHEDULE OF FIXED ASSETS**

AS ON 30TH JUNE, 2017

Annexure-"A"

Particulars	Cost			Rate of Dep.	Depreciation			Written down value as on 30.06.2017
	Opening Balance 01.07.2016	Addition during the year	Adjustment during the year		Closing Balance 30.06.2017	Opening Balance 01.07.2016	Dep. Charged during the year	
Furniture & Fixture	32,390.00	20,050.00	-	20%	14,772.00	7,533.60	-	22,305.60
Desktop Computer	92,800.00	138,900.00	-	20%	32,744.00	39,791.20	-	72,535.20
Office Equipments	82,050.00	-	-	20%	23,320.00	11,746.00	-	35,066.00
	<b>207,240.00</b>	<b>158,950.00</b>			<b>70,836.00</b>	<b>59,070.80</b>		<b>129,906.80</b>
								<b>236,283.20</b>





## AUDITOR'S REPORT

We have audited the annexed Financial Statements of **Alor Pothe Nobojatray (APON) Foundation** for the period from 1<sup>st</sup> July 2016 to 30<sup>th</sup> June, 2017 with books, vouchers and other relevant papers and documents as maintained and produced to us at the time of our audit.

Preparation of these Financial Statements is the responsibility of the Foundation Management. Our responsibility is to express an independent opinion on the financial Statements based on our audit.

We conducted our audit of the financial Statements in accordance with Bangladesh Standard on Auditing (BSA). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements. Our audit includes examining on test basis, evidence supporting the amounts and disclosures in the Financial Statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report as under:

- i) We have obtained all the information and explanations which we required for the purpose of our audit and to the best of our knowledge and belief these are adequate and satisfactory;
- ii) In our opinion, the annexed Financial Statements have been drawn up in accordance with the Generally Accepted Accounting principles;
- iii) The Financial Statements which are in agreement with the books of account exhibit a true and fair view of the state of affairs of the Foundation as at 30<sup>th</sup> June, 2017 and the results of its activities for the year ended on that date according to the best of our information and explanations given to us and as shown by the books of account of the Foundation; and
- iv) In our opinion, books of account of the Foundation have been maintained properly.

  
**A B SAHA & CO**  
Chartered Accountants

24 DEC 2017

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**  
**KA, 21/2A, SHAJADPUR, GULSHAN**  
**DHAKA**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE, 2017**

<u>PARTICULARS</u>	<u>NOTES</u>	<u>AMOUNT IN TAKA</u>	
		<u>30.06.2017</u>	<u>30.06.2016</u>
<b>A. <u>NON- CURRENT ASSETS:</u></b>		236,283.20	136,404.00
Fixed Assets	5	236,283.20	136,404.00
<b>B. <u>CURRENT ASSETS:</u></b>		3,695,028.00	2,408,715.00
Cash and Cash Equivalents	6	1,519,028.00	1,018,715.00
FDR	7	1,330,000.00	1,150,000.00
Loan Receivable	8	32,000.00	32,000.00
Advance	9	814,000.00	208,000.00
<b>C. <u>CURRENT LIABILITIES:</u></b>		-	-
Accrual and Other Payable		-	-
<b>D. <u>NET CURRENT ASSETS: (B-C)</u></b>		3,695,028.00	2,408,715.00
<b>E. <u>TOTAL ASSETS: (A+D)</u></b>		Tk. 3,931,311.20	2,545,119.00
<b>F. <u>FINANCED BY:</u></b>			
General Fund	10	3,931,311.20	2,545,119.00
<b>TOTAL FUND &amp; LIABILITIES:</b>		Tk. 3,931,311.20	2,545,119.00

The accompanying notes form an integral part of this financial Statement

  
**Executive Director & CEO**

Signed in terms of our report of even date annexed

  
**A B SAHA & CO**  
**Chartered Accountants**

Dated, Dhaka  
**24 DEC 2017**



**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**  
**KA, 21/2A, SHAJADPUR, GULSHAN**  
**DHAKA**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD FROM 01 JULY 2016 TO 30 JUNE 2017**

<u>Particulars</u>	<u>Note</u>	<u>Amount in Taka</u> <u>2016-2017</u>	<u>Amount in Taka</u> <u>2015-2016</u>
<b>A. <u>INCOME:</u></b>			
Donation Received	11	8,830,780.00	2,964,700.00
<b>Total Income</b>	<b>Tk.</b>	<b>8,830,780.00</b>	<b>2,964,700.00</b>
<b>B. <u>EXPENDITURE</u></b>			
<b><u>Project cost</u></b>		<b>5,529,837.00</b>	<b>1,817,073.00</b>
Educational Materials		165,198.00	179,555.00
Food & Nutritions Support		187,828.00	189,408.00
Women Development Program		212,320.00	82,765.00
Teachers Salary		809,000.00	344,200.00
Rent for Schools		408,400.00	180,400.00
Celebration of Days (National & International)		28,150.00	14,324.00
Students Support Program		348,280.00	329,418.00
Medical Expenses		21,800.00	8,000.00
Project Travel & Conveyance		44,800.00	52,839.00
Clothes Distribution		337,852.00	337,852.00
Helping Poor People		22,475.00	21,382.00
Training & Workshop		77,528.00	19,950.00
Fees & Subscription		10,050.00	-
Professional Fees		12,500.00	15,640.00
Academic Couching		42,566.00	41,340.00
TSSC		2,767,500.00	-
Computer Lab		33,590.00	-
<b><u>Overhead Cost</u></b>		<b>1,914,750.80</b>	<b>741,689.00</b>
Staff Salary & Honorarium		1,093,500.00	456,500.00
Staff Travel & Conveyance		27,656.00	91,123.00
Office Rent & Service Charge		262,490.00	81,580.00
Printing, Postage & Stationery		105,520.00	17,140.00
Newspaper & Journal		8,045.00	3,984.00
Telephone & Internet		71,950.00	21,749.00
Entertainment		29,210.00	8,392.00
NGO Registration Fees		14,685.00	18,210.00
Repairing & Maintenance		9,450.00	-
Bank Charge		5,157.00	1,563.00
Deprecation		59,070.80	41,448.00





Government Fees	6,500.00	-
Fund Raising	43,829.00	-
Qurbani	145,307.00	-
Audit Fees	20,153.00	-
Miscellaneous	12,228.00	-
<b>Total Expenditure</b>	<b>7,444,587.80</b>	<b>2,558,762.00</b>
<b>C. Excess of Income over Expenditure</b>	<b>1,386,192.20</b>	<b>405,938.00</b>
<b>Tk.</b>	<b>8,830,780.00</b>	<b>2,964,700.00</b>

The accompanying notes form an integral part of this financial Statement



Executive Director & CEO

Signed in terms of our report of even date annexed

*A B Saha & Co*  
**A B SAHA & CO**

**Chartered Accountants**



**ALOR POTHE NOBOJATRAY (APON) FOUNDATION**  
**KA, 21/2A, SHAJADPUR, GULSHAN**  
**DHAKA**

**RECEIPTS AND PAYMENTS STATEMENT**  
**FOR THE PERIOD FROM 01 JULY 2016 TO 30 JUNE 2017**

<u>Particulars</u>	<u>Amount in Taka</u> <u>2016-2017</u>	<u>Amount in Taka</u> <u>2015-2016</u>
<b>A. <u>OPENING BALANCE:</u></b>	<b>1,018,715.00</b>	<b>632,468.00</b>
Cash in Hand	64,728.00	58,989.00
Cash at Bank	953,987.00	573,479.00
<b>B. <u>RECEIPTS:</u></b>	<b>8,830,780.00</b>	<b>2,971,700.00</b>
Advance receives from Farid	-	3,000.00
Loan receivable from Uttara & Rayar bazar school	-	4,000.00
Donation Received	8,830,780.00	2,964,700.00
<b>Total (A+B)</b>	<b>Tk. 9,849,495.00</b>	<b>3,604,168.00</b>
<b>C. <u>PAYMENTS :</u></b>	<b>8,330,467.00</b>	<b>2,585,453.00</b>
Educational Materials	165,198.00	179,555.00
Food & Nutritions Support	187,828.00	189,408.00
Women Development Program	212,320.00	82,765.00
Staff's Salary & Honorarium	1,093,500.00	456,500
Teachers Salary	809,000.00	344,200
Office Rent & Service Charge	262,490.00	81,580
Schools Centre Rent	408,400.00	180,400
National & International Days Celebration	28,150.00	14,324
Students Support Program	348,280.00	329,418
Medical Expenses	21,800.00	8,000
Project Travel & Conveyance	44,800.00	52,839
Staff's Travel & Conveyance	27,656.00	91,123
Cloth Distribution	337,852.00	122,741
Printing, Postage & Stationery	105,520.00	17,140
Helping Poor People	22,475.00	21,382
Newspaper & Journal	8,045.00	3,984
Telephone & Internet	71,950.00	21,749
Entertainment	29,210.00	8,392
Government Fees	6,500.00	-
Training & Workshop	77,528.00	19,950
Fees & Subscription	10050	-
Professional Fees	12500	15,640
Academic Couching	42566	41,340.00
NGO Registration Fees	14685	18,210.00



Repair & Maintenance	9450	-
Computer & Laptop	138,900.00	53,400.00
Furniture	20,050.00	9,350.00
Fund Raising	43,829.00	-
Meat Distribution Program	145,307.00	-
Advance Rent	286,000.00	-
Transitional Shelter for Street Children	2,767,500.00	-
Audit Fees	20,153.00	-
Computer Lab	33,590.00	-
Miscellaneous	12,228.00	-
Advance Payment	320,000.00	70,000.00
Receivable	-	13,000.00
Bank Charge	5,157.00	1,563.00
Office Equipments	-	47,500.00
FDR	180,000.00	90,000.00
<b>Total Payments</b>	<b>8,330,467.00</b>	<b>2,585,453.00</b>
<b>D. CLOSING BALANCE:</b>	<b>1,519,028.00</b>	<b>1,018,715.00</b>
Cash in Hand	54,739.00	64,728.00
Cash at Bank	1,464,289.00	953,987.00
<b>Total ( C+D)</b>	<b>Tk. 9,849,495.00</b>	<b>3,604,168.00</b>



Executive Director & CEO

Signed in terms of our report of even date annexed

  
**A B SAHA & CO**  
Chartered Accountants



**Alor Pothe Nobojatray (APON) Foundation**  
**KA,21/2/A,Shajadpur,Gulshan**  
**DHAKA-1212**

**Notes to the Financial Statements**  
**For the period from 01<sup>st</sup> July 2016 to 30<sup>th</sup> June 2017**

**1.00 Background of the Foundation:**

Alor Pothe Nobojatray (APON) Foundation is non-profit, charitable organization which has been approved by the Registrar of Joint Stock of Companies and Firms under the Society Acts 1860 on 30 July 2007 with the aim of enlightening and improving the lives of economically and socially deprived members of the communities. Currently the APON Foundation is running 7 (Seven) projects and these are: APON Education Projects, Vocational Training, Health & Hygiene, Disaster and Relief Program, Environment and Climate Change, Research and Development.

The objectives of APON Foundation are to improve the lives of deprived member of the community, to provide relief materials during the natural calamity, to provide basic education to child laborers, to create employment etc.

**2.00 Mission:**

Their mission is to meet the basic needs and secure the basic rights of underprivileged Children bringing about a favorable impact on their lives.

**3.00 Vision:**

Establishing a society where children are secured, healthy and educated.

**4.00 Significant accounting policies and other material information:**

**Basis of accounting**

The financial statements have been prepared on cash basis under the historical cost convention and in accordance with applicable accounting standards as adopted in Bangladesh.

**4.01 Donor Grants**

All funds have been received from local donors. Income is recognized once the fund has been received in accordance with Generally Accepted Accounting Principles (GAAP).

**4.02 Property, plant and equipment**

a) Recognition of property, plant and equipment

These are capitalized at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with Generally Accepted Accounting Principles (GAAP). The cost of acquisition of an asset comprises its purchase price and any directly



attributable cost of bringing the asset to its operating condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

b) Depreciation of Property, plant and equipment

The carrying amount of fixed assets on the balance sheet represents the cost less accumulated depreciation as on Balance Sheet date. Depreciation has been charged on all fixed assets acquired that are put on use, at the rate of 20 % using reducing balance method for full year irrespective of date of acquisition.

**4.03 Reporting period**

The financial statements covered last 12 months period from 1<sup>st</sup> July 2016 to 30<sup>th</sup> June 2017.



**AUDIT REPORT  
AND  
FINANCIAL STATEMENTS**

**ALOR POTHE NOBOJATRAY (APON) FOUNDATION  
KA,21/2/A, SHAJADPUR, GULSHAN,  
DHAKA-1212**

**FOR THE YEAR ENDED 30 JUNE, 2017**

**A B SAHA & CO**

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