



**AHMED KHAN & CO.**  
CHARTERED ACCOUNTANTS

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**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE  
DEVELOPMENT  
FOR THE YEAR ENDED JUNE 30, 2008**



# AHMED KHAN & CO.

## CHARTERED ACCOUNTANTS

### AUDITOR'S REPORT

We have audited the accompanying Statement of Affairs of The **ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT** of 21, New Eskaton Ramna, Dhaka-1000, Bangladesh at 30<sup>th</sup> June 2008 and the related Receipts and Payments Account & Income and Expenditure Account for the year then ended. After due verification thereof, we report that:

- a) to the best of our knowledge and belief, we have obtained all the information and explanation which were necessary for the purpose of our audit;
- b) in our opinion, the Statement of Affairs, Receipts and Payments Account & Income and Expenditure Account exhibits a true and fair view of the state of the organization for the year ended June 30, 2008;
- c) proper books of account have been kept as the organization.

Dhaka  
Date: 29.12.2008

*D. Khan*  
Ahmed Khan & Co.  
Chartered Accountants





# AHMED KHAN & CO.

## CHARTERED ACCOUNTANTS

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT  
Statement of Affairs  
As at June 30, 2008

Particulars	Notes	2008	2007
		Amount in Taka	Amount in Taka
<b>PROPERTY &amp; ASSETS:</b>			
<b>A. Non-Current Assets:</b>			
<b>Fixed Assets :</b>			
At cost	03.00	142,659	103,079
Less : Accumulated Depreciation	03.00	166,060 23,401	116,060 12,981
<b>B. Current Assets:</b>			
Cash and Cash equivalent	04.00	4,393 4,393	22,948 22,948
<b>Total Assets (A + B)</b>		<b>147,052</b>	<b>126,027</b>
<b>FUND AND LIABILITIES:</b>			
<b>C. Fund Account :</b>			
General Fund	05.00	(51,398) (51,398)	(22,423) (22,423)
<b>D. Current Liabilities:</b>			
Outstanding Liabilities	06.00	198,450 5,000	148,450 5,000
Loan from Executive Comm. Members	07.00	160,000	110,000
Loan from others	08.00	33,450	33,450
<b>Total Equity and Liabilities (C + D)</b>		<b>147,052</b>	<b>126,027</b>


The attached notes form an integral part of the accounts.

General Secretary

Treasurer

Signed in term of our separate report of even date.

Dhaka  
Date: 29.12.2008

  
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Chartered Accountants





# AHMED KHAN & CO.

## CHARTERED ACCOUNTANTS

ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT  
Income & Expenditure Account  
For the year ended June 30, 2008

Expenditure	Amount in Taka	Income	Amount in Taka
Office Rent	76,000	Executive Committee Members	
Staff honorarium	144,000	Subscription	126,000
Printing & Stationary	4,550	General Members Subscription	25,200
Publicity Expense	1,250	Project base Members Subscription	16,800
Travel & Conveyance	3,400	Donation from philanthropist	65,000
Telephone & Mobile expense	3,690	Donation from Advisors	45,000
Internet card	1,200	Donation from founders	50,000
Newspaper	1,545	Donation from Local organizations	5,000
Utility bills	8,000	Donation from Executive Committee	
Entertainment	3,290	Members	70,000
Photocopy	550	Public Contribution from theater	
<b>Program cost</b>		show & others	2,500
Environment & Health Program	56,970	Sale of Newspapers	560
Education for Profession Program	33,560	Excess on expenditure over income	28,975
Sustainable Environment Program	54,290		
Awareness Program (Earth Theater)	15,220		
Development disadvantage community	9,800		
<b>Yearly Renew Fees</b>			
Web Address	2,000		
GPO Box	300		
Audit Fees	5,000		
Depreciation	10,420		
<b>Total</b>	<b>435,035</b>	<b>Total</b>	<b>435,035</b>

General Secretary

Treasurer

Signed in term of our separate report of even date.

Dhaka  
Date: 29.12.2008



  
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## CHARTERED ACCOUNTANTS

### ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT

#### Receipts & Payments Account For the year ended June 30, 2008

Receipts	Amount in Taka	Payments	Amount in Taka
<b>Opening Balance</b>		Office Rent	76,000
Cash in Hand	21,751	Staff honorarium	144,000
Cash at Bank	1,198	Printing & Stationary	4,550
		Publicity Expense	1,250
Executive Committee Members Subscription	126,000	Travel & Conveyance	3,400
General Members Subscription	25,200	Purchase office equipment	40,000
Project base Members Subscription	16,800	Purchase Furniture	10,000
Donation from philanthropist	65,000		
Donation from Advisors	45,000	Telephone & Mobile expense	3,690
Donation from founders	50,000	Internet card	1,200
Donation from Local organizations	5,000	Newspaper	1,545
Donation from Executive Committee Members	70,000	Utility bills	8,000
	-	Entertainment	3,290
Public Contribution from theater show & others	2,500	Photocopy	550
Sale of Newspapers	560	<b>Program cost</b>	
Loan from Executive Members	50,000	Environment & Health Program	56,970
		Education for Profession Program	33,560
		Sustainable Environment Program	54,290
		Awareness Program (Earth Theater)	15,220
		Development disadvantage community	9,800
		Web Address	2,000
		GPO Box	300
		Audit Fees	5,000
		<b>Closing Balance</b>	
		Cash in Hand	3,252
		Cash at Bank	1,142
<b>Total</b>	<b>479,008</b>	<b>Total</b>	<b>479,008</b>

General Secretary

Treasurer

Signed in term of our separate report of even date.

Dhaka  
Date: 29.12.2008



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## CHARTERED ACCOUNTANTS

### ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT

#### Notes to the Accounts

#### For the year ended June 30, 2008

01.00 Association For Environment And Human Resource Development (AFEHRD). registered under the ministry of social Welfare. Government of Bangladesh. Registration No-DHA-04162. June 25.1998 AFEHRD also registered with the NGO Affairs Bureau under the prime Minister office, Government of Bangladesh. Registration no-1887, November 13,2003.

#### 02.00 PRINCIPAL OF ACCOUNTING POLICES:

The account has been prepared under generally accepted Accounting principles. The principal Accounting policies, Which have been applied consist in preparing the accounts, are as under.

#### 02.01 (a) FIXED ASSETS DEPRECIATION:

On fixed Assets Depreciation has been charged under reduced balancing method at rated varying 10% to 15% depending on the category and useful life on the fixed Assets. Schedule-I please be referred.

#### 02.02 (b) Revenue recognition:

Service Charge, Subscription & Membership fees have been recognized and accounted for as and when they are received.

		2008
		Amount In Taka
04.00	<u>Cash &amp; Cash Equivalent:</u>	
	Cash in Hand	3,252
	Cash at Bank	1,142
	Total	<u>4,393</u>
05.00	<u>General Fund :</u>	
	Opening Balance	(22,423)
	Less: Excess of expenditure over income	(28,975)
	Total	<u>(51,398)</u>
06.00	<u>Outstanding Liabilities :</u>	
	Audit Fees	5,000
	Total	<u>5,000</u>
07.00	<u>Loan From Executive Comm. Member:</u>	
	Opening Balance	110,000
	Add: During The Year	50,000
	Total	<u>160,000</u>
08.00	<u>Loan from Others:</u>	
	Opening Balance	33,450
	Add: During The Year	-
	Total	<u>33,450</u>



**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT**  
**SCHEDULE OF FIXED ASSETS**  
**AS ON JUNE 30, 2008**

SL. No.	PARTICULARS	COST			Rate Of Dep.	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30.06.2008
		Balance as on 01.07.2007	Addition during The Year	Total as on 30.06.2008		Balance as on 01.07.2007	Depreciation during The Year	Total as on 30.06.2008	
1	FURNITURE AND FIXTURE	49500	10000	59500	10%	8918	4058	12976	46524
2	OFFICE EQUIPEMENT	62200	40000	102200	10%	1940	6026	7966	94234
3	BOOKS	4360	0	4360	15%	2123	336	2459	1901
Total		116060	50000	166060		12981	10420	23401	142659

Depreciation has been charged under Diminishing Balance Method



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