



AHMED KHAN & CO.
CHARTERED ACCOUNTANTS

**ASSOCIATION FOR ENVIRONMENT AND HUMAN RESORCE
DEVELOPMENT
FOR THE YEAR ENDED JUNE 30, 2009**



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 30th June 2009 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, 2009;
- c) proper books of account have been kept as the organization.

Dhaka
Date: 27.12.2009


Ahmed Khan & Co.
Chartered Accountants





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ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT

Statement of Affairs

As at June 30, 2009

PARTICULARS	Notes	2009	2008
		Amount in Taka	Amount in Taka
PROPERTY & ASSETS:			
A. Non-Current Assets:			
Fixed Assets :			
At cost	03.00	203,298	142,659
Less : Accumulated Depreciation	03.00	241,060	166,060
		37,762	23,401
B. Current Assets:			
Cash and Cash equivalent	04.00	3,223	4,393
		3,223	4,393
Total Assets (A + B)		206,521	147,052
FUND AND LIABILITIES:			
C. Fund Account:			
General Fund	05.00	(78,579)	(51,398)
		(78,579)	(51,398)
D. Current Liabilities:			
Outstanding Liabilities	06.00	285,100	198,450
Loan from Executive Comm. Members	07.00	18,650	5,000
Loan from others	08.00	216,000	160,000
		50,450	33,450
Total Equity and Liabilities (C + D)		206,521	147,052

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: 27.12.2009

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ASSOCIATION OF ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT
Income & Expenditure Account
For the year ended June 30, 2009

Expenditure	Amount in Taka	Income	Amount in Taka
Office Rent	76,000	Executive Committee Members Subscription	126,000
Staff honorarium	168,000	General Members Subscription	28,800
Printing & Stationary	6,550	Project base Members Subscription	12,600
Publicity Expense	5,250	Donation from philanthropist	75,000
Travel & Conveyance	7,600	Donation from Advisors	55,000
Telephone & Mobile expense	4,560	Donation from founders	40,000
Internet card	1,500	Donation from Local organizations	3,000
Newspaper	1,800	Donation from Executive Committee Members	100,000
Utility bills	9,000	Public Contribution from theater show & others	1,500
Entertainment	5,600	Sale of Newspapers	1,090
Photocopy	1,250	Excess on expenditure over income	27,181
Program cost			
Environment & Health Program	45,900		
Education for Profession Program	30,600		
Sustainable Environment Program	27,900		
Awareness Program (Earth Theater)	27,700		
Development disadvantage community	29,250		
Yearly Renew Fees			
Web Address	1,850		
GPO Box	500		
Audit Fees	5,000		
Depreciation	14,361		
Total	470,171	Total	470,171

General Secretary

Treasurer

Signed in term of our separate report of even date.

Dhaka

Date: 27.12.2009



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ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT
Receipts & Payments Account
For the year ended June 30, 2009

Receipts	Amount in Taka	Payments	Amount in Taka
Opening Balance		Office Rent	76,000
Cash in Hand	3,402	Staff honorarium	168,000
Cash at Bank	1,142	Printing & Stationary	6,550
		Publicity Expense	5,250
Executive Committee Members Subscription	126,000	Travel & Conveyance	7,600
General Members Subscription	28,800	Telephone & Mobile expense	4,560
Project base Members Subscription	12,600	Internet card	1,500
Donation from philanthropist	75,000	Newspaper	1,800
Donation from Advisors	55,000	Utility bills	9,000
Donation from founders	40,000	Entertainment	5,600
Donation from Local organizations	3,000	Photocopy	1,250
Donation from Executive Committee Members	100,000	Program cost	
Public Contribution from theater show & others	1,500	Environment & Health Program	45,900
Sale of Newspapers	1,090	Education for Profession Program	30,600
Loan from Executive Members	56,000	Sustainable Environment Program	27,900
Loan from Others	17,000	Awareness Program (Earth Theater)	27,700
		Development disadvantage community	29,250
		Yearly Renew Fees	-
		Web Address	1,850
		GPO Box	500
		Audit Fees	5,000
		Purchase office equipment	60,000
		Purchase Furniture	1,500
		Closing Balance	
		Cash in Hand	2,128
		Cash at Bank	1,095
Total	520,533	Total	520,533

General Secretary

Treasurer

Signed in term of our separate report of even date.

Dhaka

Date: 27.12.2009



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ASSOCIATION FOR ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT

Notes to the Accounts

For the year ended June 30, 2009

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 accounts 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.

		2009
		Amount In Taka
04.00	<u>Cash & Cash Equivalent:</u>	
	Cash in Hand	2,128
	Cash at Bank	1,095
	Total	3,223
05.00	<u>General Fund :</u>	
	Opening Balance	(51,398)
	Less: Excess of expenditure over income	(27,181)
	Total	(78,579)
06.00	<u>Outstanding Liabilities :</u>	
	Staff honorarium	8,650
	Audit Fees	10,000
	Total	18,650
07.00	<u>Loan From Executive Comm. Member:</u>	
	Opening Balance	160,000
	Add: During The Year	56,000
	Total	216,000
08.00	<u>Loan from Others</u>	
	Opening Balance	33,450
	Add: During The Year	17,000
	Total	50,450



ASSOCIATION OF ENVIRONMENT AND HUMAN RESOURCE DEVELOPMENT
SCHEDULE OF FIXED ASSETS
AS ON JUNE 30,2009

SL. No.	PARTICULARS	COST			Rate Of Dep.	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30.06.2009
		Balance as on 01.07.2008	Addition during The Year	Total as on 30.06.2009		Balance as on 01.07.2008	Depreciation during The Year	Total as on 30.06.2009	
1	FURNITURE AND FIXTURE	59,500.00	15,000.00	74,500.00	10%	12,976.00	4,652.00	17,628.00	56,872.00
2	OFFICE EQUIPEMENT	102,200.00	60,000.00	162,200.00	10%	7,966.00	9,423.00	17,389.00	144,811.00
3	BOOKS	4,360.00	-	4,360.00	15%	2,459.00	285.00	2,744.00	1,616.00
Total		166,060.00	75,000.00	241,060.00		23,401.00	14,360.00	37,761.00	203,299.00

Depreciation has been charged under Diminishing Balance Method



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