

**Association For Environment  
And Human Resource Development (AFEHRD)  
SCHEDULE OF FIXED ASSETS  
AS ON JUNE 30, 2010**

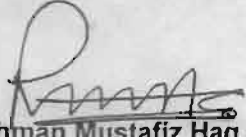
SL. No.	PARTICULARS	COST			Rate Of Dep.	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30.06.2010
		Balance as on 01.07.2009	Addition during The Year	Total as on 30.06.2010		Balance as on 01.07.2009	Depreciation during The Year	Total as on 30.06.2010	
1	FURNITURE AND FIXTURE	74,500.00	20,000.00	94,500.00	10%	17,626.00	5,687.00	23,315.00	71,185.00
2	OFFICE EQUIPEMENT	162,200.00	50,000.00	212,200.00	10%	17,390.00	14,461.00	31,871.00	180,329.00
3	BOOKS	4,360.00	-	4,360.00	15%	2,744.00	242.00	2,986.00	1,374.00
	Total	241,060.00	70,000.00	311,060.00		37,762.00	20,410.00	58,172.00	252,888.00

Depreciation has been charged under Diminishing Balance Method



**Association For Environment  
And Human Resource Development (AFEAHRD)  
RECEIPTS AND PAYMENTS ACCOUNT  
For the year ended June 30, 2010**

RECEIPTS	AMOUNT TAKA	PAYMENTS	AMOUNT TAKA
Opening Balance		Office Rent	80,000.00
Cash in Hand	2,128	Staff honorarium	173,000.00
Cash at Bank	1,095	Printing & Stationary	7,200.00
		Publicity Expense	6,200.00
Executive Committee Members Subscription	142,800.00	Travel & Conveyance	6,105.00
General Members Subscription	28,800.00	Telephone & Mobile expense	7,530.00
Project base Members Subscription	14,700.00	Internet card	2,000.00
Donation from philanthropist	65,000.00	Newspaper	2,500.00
Donation from Advisors	45,000.00	Utility bills	7,000.00
Donation from founders	50,000.00	Entertainment	4,500.00
Donation from Local organizations	3,000.00	Pholocopy	1,000.00
Donation from Executive Committee Members	110,000.00	<b>Program cost</b>	
Public Contribution from theater show & others	7,000.00	Environemnt & Health Program	46,100.00
Sale of Newspapers	2,000.00	Education for Profession Program	32,130.00
Loan from Executive Members	500.00	Sustainable Environment Program	29,295.00
Loan from Others	48,600.00	Awareness Program (Earth Theater)	29,085.00
	31,550.00	Development disadvantage communit	30,750.00
		Yearly Renew Fees	-
		Web Address	4,000.00
		GPO Box	500.00
		Audit Fees-2010	5,000.00
		Purchase office equipment	50,000.00
		Purchase Furniture	20,000.00
		<b>Closing Balance</b>	
		Cash in Hand	2,253.00
		Cash at Bank	6,025.00
<b>Total</b>	<b>552,173.00</b>	<b>Total</b>	<b>552,173.00</b>

  
Rahman Mustafiz Haq & Co.  
Chartered Accountants



PRIVATE & CONFIDENTIAL

নিরীক্ষা প্রতিবেদন  
AUDITORS' REPORT  
OF

Association For Environment  
And Human Resource Development (AFEHRD)  
For the year ended 30<sup>th</sup> June 2010

AUDITORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR/PERIOD ENDED



রহমান মুস্তাফিজ হক এন্ড কোং  
RAHMAN MUSTAFIZ HAQ & CO.  
CHARTERED ACCOUNTANTS

**DHAKA**

85, Naya Paltan (3rd Floor)  
Dhaka-1000, Bangladesh.  
Phone : 9357324 (Off.)  
9341389 (Res.)  
Mobile : 01199-028165  
01715-853243

**CHITTAGONG**

1745, Sk. Mujib Road (2nd Floor)  
Agrabad C/A, Chittagong, Bangladesh.  
Phone : 2515646  
Mobile : 01711-140769  
01711-396098



রহমান মুস্তাফিজ হক এন্ড কোং

Rahman Mustafiz Haq & Co.  
Chartered Accountants

85, Naya Paltan (3rd Floor),  
Dhaka-1000, Bangladesh.  
Phone : 9357324 (Off.) 9341389 (Res.)  
Mobile : 01199-028165

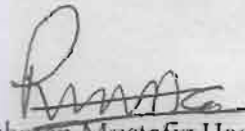
## AUDITOR'S REPORT

We have examined the annexed Balance Sheet of **Association For Environment And Human Resource Development (AFEHRD)** as at 30 June 2010 and the related Income & Expenditure Account, Receipts and Payments Account for the ~~2010~~ year ended on that date with books of account and other relevant records and information as maintained and produced before us during the period of audit.

We report that:

- i) We have obtained all the information and explanations which we have required for the purpose of audit.
- ii) In our opinion, the Balance Sheet, Income & Expenditure Account, Receipts and Payments Account have been drawn up in conformity with the acceptable rules and laws.
- iii) Proper books and records have been maintained by the Company.
- iv) The Balance Sheet exhibits a true and fair view of the state of affairs of the Company according to the information and explanation given to us and as shown by the books of accounts of the Company.

Dated: Dhaka  
10<sup>th</sup> October 2010

  
Rahman Mustafiz Haq & Co.  
Chartered Accountants.



CHITTAGONG OFFICE

1745, Sk. Mujib Road, Agrabad C/A, Chittagong, Phone : 2515646, Mobile : 01711-140769, 01711-396098

Association For Environment And  
Human Resource Development (AFEHRD)


Balance Sheet

As at June 30, 2010

	Notes	2010 Amount in Taka	2009 Amount in Taka
<b>I PROPERTY &amp; ASSETS:</b>			
<b>A. Non-Current Assets:</b>			
Fixed Assets less Acc.Dep.		252,888.00	203,298.00
		252,888.00	203,298.00
<b>B. Current Assets:</b>			
Cash and Cash equivalent		8,278.00	3,223.00
		8,278.00	3,223.00
<b>Total Assets (A + B)</b>		<b>261,166.00</b>	<b>206,521.00</b>
<b>II FUND AND LIABILITIES:</b>			
<b>C. Fund Account</b>			
General Fund		(104,084.00)	(78,579.00)
		(104,084.00)	(78,579.00)
<b>D. Current Liabilities:</b>			
Outstanding Liabilities		365,250.00	285,100.00
Loan from Executive Comm. Members		18,650.00	18,650.00
Loan from others		264,600.00	216,000.00
		82,000.00	50,450.00
<b>Total Equity and Liabilities (C + D)</b>		<b>261,166.00</b>	<b>206,521.00</b>

0

The attached notes from an integral part of the accounts.


  
President

  
General Secretary

Signed in term of our separate report of even date.

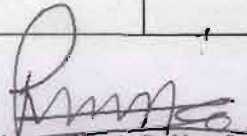
Dhaka  
Date:



  
Rahman Mustafiz Haq & Co.  
Chartered Accountants

**Association For Environment  
And Human Resource Development (AFEHRD)  
Income & Expenditure Account  
For the year ended June 30, 2010**

EXPENDITURE	AMOUNT (TAKA)	INCOME	AMOUNT (TAKA)
Office Rent	80,000.00	Executive Committee Members Subscription	142,800.00
Staff honorarium	173,000.00	General Members Subscription	28,800.00
Printing & Stationary	7,200.00	Project base Members Subscription	14,700.00
Publicity Expense	6,200.00	Donation from philanthropist	65,000.00
Travel & Conveyance	6,105.00	Donation from Advisors	45,000.00
Telephone & Mobile expense	7,530.00	Donation from founders	50,000.00
Internet card	2,000.00	Donation from Local organizations	3,000.00
Newspaper	2,500.00	Donation from Executive Committee Members	110,000.00
Utility bills	7,000.00	Public Contribution from theater show & others	7,000.00
Entertainment	4,500.00	Sale of Newspapers	500.00
Photocopy	1,000.00	Excess on expenditure over income	25,505.00
<b>Program cost</b>			
Environment & Health Program	46,100.00		
Education for Profession Program	32,130.00		
Sustainable Environment Program	29,295.00		
Awareness Program (Earth Theater)	29,085.00		
Development disadvantage community	30,750.00		
<b>Yearly Renew Fees</b>			
Web Address	4,000.00		
GPO Box	500.00		
Audit Fees-2010	5,000.00		
Depreciation	20,410.00		
	<b>494,305.00</b>		<b>494,305.00</b>

  
Rahman Mustafiz Haq & Co.  
Chartered Accountants



**Association For Environment  
And Human Resource Development (AFEHRD)  
NOTES TO THE ACCOUNTS  
For the year ended June 30, 2010**

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 ACCOUNTING POLICES:**

The amount 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 -1 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.

03.00 **Outstanding Liabilities:**

Amount in Taka

Staff honorium	8,650.00
Audit fees	10,000.00
<b>Total</b>	<b>18,650.00</b>

04.00 **General Fund :**

Opening Balance	(78,579.00)
Less: Excess of expenditure over income	(25,505.00)
<b>Total</b>	<b>(104,084.00)</b>

04.00 **Cash & Cash Equivalent**

Cash in Hand	2,253.00
Cash at Bank	6,025.00
<b>Total</b>	<b>8,278.00</b>

