

PRIVATE & CONFIDENTIAL

নিরীক্ষা প্রতিবেদন
AUDITORS' REPORT
OF

Association For Environment
And Human Resource Development (AFEHRD)
For the year ended 30th June 2012

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.)
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Mobile : 01199-028165
01715-853243

CHITTAGONG

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




AUDITOR'S REPORT

We have examined the annexed Balance Sheet of Association For Environment And Human Resource Development (AFEHRD) as at 30 June 2012 and the related Income & Expenditure Account, Receipts and Payments Account for the ~~2011~~ 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
14th December 2012


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, 2012

	Notes	2012 Amount in Taka	2011 Amount in Taka
I PROPERTY & ASSETS:			
A. Non-Current Assets:			
Fixed Assets less Acc.Dep.		301,219.00 301,219.00	282,530.00 282,530.00
B. Current Assets:			
Cash and Cash equivalent		1,156.00 1,156.00	10,360.00 10,360.00
Total Assets (A + B)		302,375.00	292,890.00
II FUND AND LIABILITIES:			
C. Fund Account			
General Fund		(134,275.00) (134,275.00)	(105,260.00) (105,260.00)
D. Current Liabilities:			
Outstanding Liabilities		436,650.00 18,650.00	398,150.00 18,650.00
Loan from Executive Comm. Members		320,000.00	290,000.00
Loan from others		98,000.00	89,500.00
Total Equity and Liabilities (C + D)		302,375.00	292,890.00
			0

The attached notes from an integral part of the accounts.

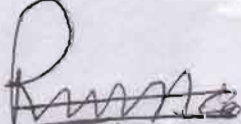

President


General Secretary

Signed in term of our separate report of even date.

Dhaka
Date:

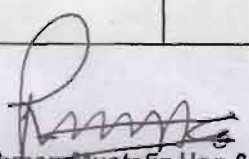



Rahman Mustafiz Haq & Co.
Chartered Accountants

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Chartered Accountants

**Association For Environment
And Human Resource Development (AFEHRD)
Income & Expenditure Account
For the year ended June 30, 2012**

EXPENDITURE	AMOUNT (TAKA)	INCOME	AMOUNT (TAKA)
Office Rent	65,000.00	Executive Committee Members Subscription	168,000.00
Staff honorarium	180,000.00	General Members Subscription	28,800.00
Printing & Stationary	8,200.00	Project base Members Subscription	16,800.00
Publicity Expense	6,500.00	Donation from philanthropist	70,000.00
Travel & Conveyance	6,500.00	Donation from Advisors	50,000.00
Telephone & Mobile expense	8,500.00	Donation from founders	55,000.00
Internet card	2,000.00	Donation from Local organizations	3,500.00
Newspaper	3,000.00	Donation from Executive Committee Members	80,000.00
Utility bills	8,000.00	Public Contribution from theater show & others	8,000.00 2,000.00
Entertainment		Sale of Newspapers	500.00
Photocopy	2,090.00	Excess on expenditure over income	29,015.00
Program cost			
Environment & Health Program	50,825.00		
Education for Profession Program	35,425.00		
Sustainable Environment Program	32,292.00		
Awareness Program (Earth Theater)	32,070.00		
Development disadvantage community	33,901.00		
Yearly Renew Fees			
Web Address	3,000.00		
GPO Box	1,000.00		
Audit Fees-2012	5,000.00		
Depreciation	28,312.00		
	511,615.00		511,615.00

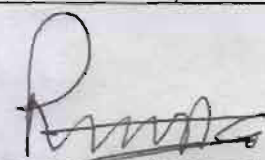

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**Association For Environment
And Human Resource Development(AFEAHRD)
RECEIPTS AND PAYMENTS ACCOUNT
For the year ended June 30, 2012**

RECEIPTS	AMOUNT TAKA	PAYMENTS	AMOUNT TAKA
Opening Balance		Office Rent	65,000.00
Cash in Hand	1,781.50	Staff honorarium	180,000.00
Cash at Bank	8,578.50	Printing & Stationary	8,200.00
		Publicity Expense	6,500.00
Executive Committee Members Subscription	168,000.00	Travel & Conveyance	6,500.00
General Members Subscription	28,800.00	Telephone & Mobile expense	8,500.00
Project base Members Subscription	16,800.00	Internet card	2,000.00
Donation from philanthropist	70,000.00	Newspaper	3,000.00
Donation from Advisors	50,000.00	Utility bills	8,000.00
Donation from founders	55,000.00	Entertainment	-
Donation from Local organizations	3,500.00	Photocopy	2,090.00
Donation from Executive Committee Members	80,000.00	Program cost	
Public Contribution from theater show & others	8,000.00 2,000.00	Environment & Health Program	50,825.00
Sale of Newspapers	500.00	Education for Profession Program	35,425.00
Loan from Executive Members	30,000.00	Sustainable Environment Program	32,292.00
Loan from Others	8,500.00	Awareness Program (Earth Theater)	32,070.00
		Development disadvantage community	33,901.00
		Yearly Renew Fees	-
		Web Address	3,000.00
		GPO Box	1,000.00
		Audit fee 12	5,000.00
		Purchase office equipment	35,000.00
		Purchase Furniture	12,000.00
		Closing Balance	
		Cash in Hand	763.50
		Cash at Bank	392.50
Total	531,460.00	Total	531,459.00


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**Association For Environment
And Human Resource Development (AFEHRD)
SCHEDULE OF FIXED ASSETS
AS ON JUNE 30,2012**

SL. No.	PARTICULARS	COST			Rate Of Dep.	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30.06.2012
		Balance as on 01.07.2011	Addition during The Year	Total as on 30.06.2012		Balance as on 01.07.2011	Depreciation during The Year	Total as on 30.06.2012	
1	FURNITURE AND FIXTURE	109,500.00	12,000.00	121,500.00	10%	30,434.00	7,907.00	38,341.00	83,159.00
2	OFFICE EQUIPEMENT	252,200.00	35,000.00	287,200.00	10%	49,903.00	20,230.00	70,133.00	217,067.00
3	BOOKS	4,360.00	-	4,360.00	15%	3,192.00	175.00	3,367.00	993.00
	Total	366,060.00	47,000.00	413,060.00		83,529.00	28,312.00	111,841.00	301,219.00

Depreciation has been charged under Diminishing Balance Method



**Association For Environment
And Human Resource Development (AFEHRD)
NOTES TO THE ACCOUNTS
For the year ended June 30, 2012**

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
Audit Fees	5,000.00
Total	<u>5,000.00</u>

04.00 **General Fund :**

Opening Balance	(105,260.00)
Less: Excess of expenditure over income	(29,015.00)
Total	<u>(134,275.00)</u>

04.00 **Cash & Cash Equivalent**

Cash in Hand	763.50
Cash at Bank	392.50
Total	<u>1,156.00</u>

