

LAPORAN AUDITOR INDEPENDEN**INDEPENDENT AUDITORS' REPORT**

Ref : R-064/LPS-kps/SYM01/VI/2013

Dewan Pembina dan Pengurus

The Board of Trustee and Management

YAYASAN SMERU

Kami telah mengaudit laporan posisi keuangan Yayasan Smeru ("Yayasan") tanggal 31 Desember 2012 dan 2011, serta laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen Yayasan. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit kami meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar yang memadai untuk menyatakan pendapat.

Menurut pendapat kami, berdasarkan audit kami, laporan keuangan yang disebutkan di atas menyajikan secara wajar, dalam semua hal yang material, laporan posisi keuangan Yayasan per 31 Desember 2012 dan 2011 dan laporan aktivitas serta arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

We have audited the accompanying statements of financial position of Yayasan Smeru ("the Foundation") as of 31 December 2012 and 2011, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements, based on our audit.

We conducted our audits in accordance with the auditing standards established by the Indonesian Institute of Certified Public Accountants. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of 31 December 2012 and 2011, and the results of its activities and its cash flows for the years then ended, which are in conformity with the Indonesian Financial Accounting Standards.



Syamsudin
NRAP 02.09
02 Juli/July 2013

The accompanying financial statements are not intended to present the financial positions, results of activities and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Indonesia. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia

Dinyatakan dalam Rupiah

Expressed in Rupiah

	2012	Catatan/ Notes	2011	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	13.473.235.340	3b, 3d, 4	15.053.260.049	Cash and cash equivalents
Investasi jangka pendek	13.437.746.629	3c, 3e, 5	4.496.564.070	Short term investments
Uang muka	110.079.200	6	12.853.260	Advances
Piutang lain-lain	29.723.900	7	49.982.635	Other receivables
Biaya dibayar dimuka	185.423.553	8	94.566.493	Prepaid expenses
Jumlah Aset Lancar	27.236.208.622		19.707.226.507	Total Current Assets
Aset Tidak Lancar				Non-Current Assets
Aset tetap - bersih	8.586.679.723	3f, 9	8.620.796.419	Fixed assets - net
Jumlah Aset Tidak Lancar	8.586.679.723		8.620.796.419	Total Non Current Assets
JUMLAH ASET	35.822.888.345		28.328.022.926	TOTAL ASSETS
KEWAJIBAN DAN ASET BERSIH				LIABILITIES AND NET ASSETS
Kewajiban				Liabilities
Hutang pajak	80.810.450	10	69.748.076	Taxes payable
Biaya yang masih harus dibayar	58.945.098		65.811.128	Accrued expenses
Hutang lain-lain	53.250.000	11	56.131.985	Other payables
Kewajiban imbalan kerja	1.581.200.000	3i, 12	1.339.200.000	Post-employment benefits obligation
JUMLAH KEWAJIBAN	1.774.205.548		1.530.891.189	TOTAL LIABILITIES
ASET BERSIH				NET ASSETS
Tidak terikat	23.382.599.724	3a, 3i, 13	21.914.048.153	Unrestricted
Terikat temporer	10.539.313.397	3a, 14	4.756.313.909	Temporarily restricted
Terikat permanen	126.769.675	3a, 15	126.769.675	Permanently restricted
JUMLAH ASET BERSIH	34.048.682.797		26.797.131.737	TOTAL NET ASSETS
JUMLAH KEWAJIBAN DAN ASET BERSIH	35.822.888.345		28.328.022.926	TOTAL LIABILITIES AND NET ASSETS

YAYASAN SMERU
LAPORAN AKTIVITAS
Untuk tahun-tahun yang berakhir pada tanggal
31 Desember 2012 dan 2011

YAYASAN SMERU
STATEMENTS OF ACTIVITIES
For the years ended
31 December 2012 and 2011

Dinyatakan dalam Rupiah

Expressed in Rupiah

	2012	Catatan/ Notes	2011	
PERUBAHAN ASET BERSIH TIDAK TERIKAT				CHANGES IN UNRESTRICTED NET ASSETS
PENDAPATAN				REVENUES
Pendapatan tidak terikat				Unrestricted revenues
Hibah/ sumbangan	7.592.649.104	3h, 17	8.885.376.876	Grants / donations
Lain-lain	2.029.392.790	3h, 17	435.038.966	Others
Pendapatan tidak terikat - bersih	<u>9.622.041.894</u>		<u>9.320.415.842</u>	Unrestricted revenues - net
Aset bersih yang berakhir pembatasannya	3.964.661.096	15, 18	2.971.458.137	Net assets released from restrictions
JUMLAH PENDAPATAN	<u>13.586.702.990</u>		<u>12.291.873.979</u>	TOTAL REVENUES
BEBAN				EXPENSES
Operasional	8.459.175.256	3h, 19	8.440.671.326	Operating
Program	3.375.714.467	3h, 19	2.546.944.067	Program
Penyusutan	217.261.695	3h, 19	203.549.518	Depreciation
Lain-lain	66.000.000	3h, 19	267.345.629	Others
JUMLAH BEBAN	<u>12.118.151.418</u>		<u>11.458.510.541</u>	TOTAL EXPENSES
KENAIKAN ASET BERSIH TIDAK TERIKAT	<u>1.468.551.572</u>		<u>833.363.438</u>	INCREASE IN UNRESTRICTED NET ASSETS
PERUBAHAN ASET BERSIH TERIKAT				CHANGES IN TEMPORARILY RESTRICTED NET
TEMPORER				ASSETS
Pendapatan terikat temporer				Temporarily restricted revenues
Hibah/ sumbangan	9.158.713.955	3a,20	4.500.402.432	Grants / donations
Laba yang belum direalisasi	588.946.629	16	424.514.070	Unrealized gain from investment
	<u>9.747.660.584</u>		<u>4.924.916.502</u>	
Aset bersih terikat temporer terbebaskan dari pembatasan	(3.964.661.096)	21	(2.971.458.137)	Temporarily restricted net assets released from restrictions
KENAIKAN ASET BERSIH TERIKAT				INCREASE IN TEMPORARILY RESTRICTED
TEMPORER	<u>5.782.999.488</u>		<u>1.953.458.365</u>	NET ASSETS
KELEBIHAN PENERIMAAN ATAS PENGELUARAN	<u>7.251.551.060</u>		<u>2.786.821.804</u>	EXCESS OF REVENUES OVER EXPENDITURES
ASET BERSIH AWAL TAHUN	<u>26.797.131.737</u>		<u>24.010.309.933</u>	NET ASSETS AT BEGINNING OF THE YEAR
ASET BERSIH AKHIR TAHUN	<u><u>34.048.682.797</u></u>		<u><u>26.797.131.737</u></u>	NET ASSETS AT THE END OF THE YEAR

YAYASAN SMERU
LAPORAN ARUS KAS

Untuk tahun-tahun yang berakhir pada tanggal
31 Desember 2012 dan 2011

Dinyatakan dalam Rupiah

YAYASAN SMERU
STATEMENTS OF CASH FLOWS

For the years ended
31 December 2012 and 2011

Expressed in Rupiah

	2012	2011	
Arus Kas Dari Aktivitas Operasi			Cash flows From Operating Activities
Kelebihan penerimaan atas pengeluaran	7.251.551.060	2.786.821.804	Excess of revenues over expenditures
Penyesuaian untuk merekonsiliasi kelebihan penerimaan atas pengeluaran pada kas bersih diperoleh dari aktivitas operasi:			Adjustments to reconcile excess of revenues over expenditures to net cash provided by operating activities:
Penyusutan	217.261.695	203.549.518	Depreciation
Laba yang belum direalisasi atas Investasi	(588.946.629)	(424.514.070)	Unrealized gain from investment
Penurunan (peningkatan) pada:			Decrease (increase) in:
Uang muka	(97.225.940)	294.653.940	Advance
Piutang karyawan	20.258.735	6.232.628	Employees receivable
Biaya dibayar dimuka	(90.857.060)	(1.548.789)	Prepaid expenses
Hutang pajak	11.062.374	(113.689.334)	Tax payable
Biaya yang masih harus dibayar	(6.866.030)	(12.680.178)	Accrued expenses
Hutang lain-lain	(2.881.985)	(36.486.728)	Other payables
Kewajiban imbalan kerja	242.000.000	216.699.999	Post-employment benefits obligation
Arus kas bersih diperoleh dari aktivitas operasi	6.955.356.220	2.919.038.790	Net cash flows provided from operating activities
Arus Kas Dari Aktivitas Investasi			Cash flows From Investing Activities
Penjualan investasi	4.496.564.070	-	Sale on investment
Penempatan pada investasi	(12.848.800.000)	(4.072.050.000)	Payment on investment
Perolehan aset tetap	(183.144.999)	(231.511.471)	Acquisition of equipment
Arus kas bersih digunakan untuk aktivitas investasi	(8.535.380.929)	(4.303.561.471)	Net cash flows used in investing activities
Penurunan Bersih Kas	(1.580.024.709)	(1.384.522.681)	Decrease in cash
Kas dan setara kas, awal	15.053.260.049	16.437.782.730	Cash and cash equivalents, beginning
Kas dan setara kas, akhir	13.473.235.340	15.053.260.049	Cash and cash equivalents, ending