



KANTOR AKUNTAN PUBLIK
DRS. NUNUK SARYADI
REGISTERED PUBLIC ACCOUNTANT

YAYASAN USAHA MULIA

LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITORS REPORT

DAN / AND

LAPORAN KEUANGAN / FINANCIAL STATEMENTS

UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2019 DAN 2018

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018



LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

No. 00036/2.0334/AU.1/12/0904-1/1/VI/2020

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Kepada Yth :

Dewan Pembina, Dewan Pengawas dan
Pengurus YAYASAN USAHA MULIA
Jakarta-Indonesia

To :

Board of Trustees , Commisioners, and
Executives of YAYASAN USAHA MULIA
Jakarta-Indonesia

Kami telah mengaudit laporan keuangan Yayasan Usaha Mulia terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019 dan 2018, serta laporan aktivitas, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal-tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya

We have audited the accompanying financial statements of YAYASAN USAHA MULIA, which comprise the statement of financial position as at December 31, 2019 and 2018, and the statements of activities, changes in net assets, and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

Auditor's responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.

NOTICE TO READERS

The accompanying financial statements are intended to present the financial position, result of operations, changes in shareholders' equity and cash flows in accordance with accounting principles and practices generally accepted in Indonesia and not that of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia.

Tanggung jawab auditor (lanjutan)

Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Auditor's responsibility (continued)

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Usaha Mulia Tanggal 31 Desember 2019 dan 2018, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Yayasan Usaha Mulia as at December 31, 2019 and 2018, and their financial performance, and cash flows for the years then ended, in accordance with Indonesian Financial Accounting Standards.

30 Juni 2020 / June 30, 2020

KAP Drs. Nunuk Saryadi

Public Accountant Firm License No. KEP-210/KM.17/1999



Drs. Nunuk Saryadi, Ak. MM CPA

Public Accountant License No. AP 0904

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