



# HEALTH, EDUCATION AND LITERACY PROGRAMME

ANNUAL REPORT 2019-2020

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## Our Mission

**“Through needs assessment, to design and implement replicable models of health promotion, health delivery and education for women and children”**

## Our Vision

**“Help those who want to help themselves”**

## Executive Committee (Honorary)

- **President and Chairperson: Prof. Dure Samin Akram**
- **Vice President: Prof. Fehmina Arif**
- **General Secretary: Mr. Jaleel Siddiqui**
- **Joint Secretary: Ms. Rabia Agha**
- **Treasurer: Ms. Reema Jafri**

## Members:

- **Associate Prof. S.K Kausar**
- **Dr. Fazila Zamindar**
- **Dr. Gul Rukh Nancy**
- **Ms. Mona Sheikh**
- **Mr. Fareed Khan**

- **Ms. Hilda Saeed**
- **Dr. Neel Kanth**

## **Management**

- **Senior Program Manager: Dr. Yasmeen Suleman**
- **Program Coordinator: Dr. Sobia Taj**

## **General Body Members**

- **Dr. Sabin Adil**
- **Dr. Qadir Pathan**
- **Dr. Shakir Mustafa**
- **Ms. Shala Usmani**
- **Ms. Erum Ghazi**
- **Dr. Imtiaz Mandan**
- **Ms. Ishrat Shakir**
- **Dr. Kinza Bhutto**

## Sub-Committees

### Audit Committee

- Mr. Fareed Khan
- Prof. Dr. Fehmina Arif
- Dr. Yasmeen Suleman

### Fund Raising Committee

- Dr. Fazila Zamindar
- Ms. Mona Shaikh
- Ms. Rabia Agha
- Ms. Reema Jafri

### Research Committee

- Prof. Dure Samin Akram
- Associate Prof. S.K Kausar
- Prof. Dr. Fehmina Arif
- Associate Prof. Dr. Neel Kanth
- Dr. Kinza Bhutto

### Purchase & Procurement Committee

- Mr. Jaleel Siddiqui
- Associate Prof. Neel Kanth
- Dr. Yasmeen Suleman

### Editorial Board

- Dr. Yasmeen Suleman
- Ms. Hilda Saeed

## Chairperson's Message



A message of hope and looking ahead to next year.

It has been a busy year for HELP. Our urban project has expanded beyond last year's families in Neelum Colony and in Khuda Ki Basti. Next year we hope to increase further in Bin Qasim Town.

Our work in nutrition has extended in all our urban sites. We are supplementing RUTF to severely malnourished children as well as having regular counselling sessions in our health facilities and outside.

Both our health facilities are now designated as EPI centers. Our designated staff has been formally trained as vaccinators and demand for immunization has increased in the country. Similarly, birth spacing services in both facilities are providing counselling and supplies including long duration injections.

Many other events and activities are detailed in our Annual Report. I hope, you will be able to read and comment so that we can improve in interacting with our civil society groups, government and other UN agencies.

**Dr. Dure Samin Akram**

Hon. Chairperson.

HELP

## About HELP

HELP is a nonprofit, non-Government, community based Primary Health care and Education Programme. It was established in 1990 and is registered with the Government Department of Social Welfare (SSWD) since 1991. HELP is certified by Pakistan Centre for Philanthropy (PCP) from 2009 till 2022.

The core team of HELP is made up of highly professional people committed to the development of primary health care. These are the experienced master trainers associated with immensely reputable medical institutions, experts from UNICEF, WHO, National BFHI & IYCF programs on nutrition related issues, chartered accountants, journalists and social scientists. HELP is also a member of Nutrition Working Group as well as the Infant Feeding Board in Sindh and Punjab. HELP is also a member of South Asian Infant Feeding Network.

The organization's scope of work is centered around health care of women of reproductive ages and children, with special emphasis on nutrition, immunization, sexual and reproductive health. HELP is actively working on early childhood development education as well.

HELP has a cadre of distinctly trained Community Health Workers (CHWs) in its communities.

These workers are skilled in delivering the prevention and primary health care to the community at their doorsteps. Our CHWs, medical and paramedical staff are well equipped with knowledge on breast feeding, infant and young child feeding. Growth monitoring and nutrition counselling is



a continuous process provided through mother support groups, during home visits by the CHWs and at the MCH centers. Currently we have more than 500 active mother support groups.

HELP, over the past few years, not only provided quality health services with continuity in Karachi but also expanded it to the remote areas of Tharparkar. With visionary mission of “Transformation of Villages”, Dr.DS Akram offered comprehensive package to the underprivileged society of Tharparkar in sectors of health and WASH, education, livestock and alternate energy sources.

## **Accountability and Transparency**

HELP has a centralized financial management system being operated through finance section of the organization. Financial transactions at HELP are carried out through a separate bank account dedicated for each project. Each bank account is operated by minimum two signatories.

To ensure transparency and excellence in financial reporting internal audit has been sourced out to Haroon Zakaria and Company, Chartered Accountants. The team from the audit company carries out regular quarterly internal audits of all our sections independently and submits its report to the Board.

The internal audit committee of the organization consists of two members from the Board and one member from the management. One of the Board members is a senior FCA. An external audit is performed annually by SM Rehan and Company. HELP is regularly evaluated and owns a certified license for Philanthropy since 2009 with a validity till 2022.

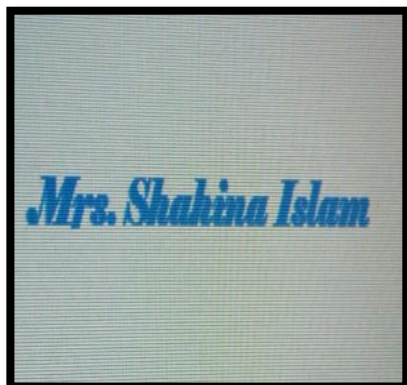
## Monitoring, Evaluation and Reporting

The Project Managers are responsible for implementation of the project as per the work plan. They submit regular reports to the Senior Program Manager. Monitoring is done by an independent monitoring and evaluation (M&E) officer. The M&E officer submits his report directly to the HELP's Board.

Regular internal monitoring is also performed by a team from HELP's management from its Head office. The outcomes of both internal and external monitoring visits are documented and shared with senior management. Appropriate and timely actions are taken in response to reports of monitoring and timely actions are taken in response to reports of monitoring.



## Our Partners



Literacy Programme

## Our Projects

### Health

- Community- based Primary Health Care Project:
  - *Neelum Colony, District South, Karachi*
  - *Khuda Ki Basti, District West, Karachi*
  - *Pipri (Bin Qasim), District Malir, Karachi*
- HELP Maternal and Child Health Centre, Neelum Colony, District South, Karachi.
- HELP Maternal & Child Health Centre, Khuda Ki Basti, District West, Karachi.
- HELP Nutrition Resource Centre for Training & Research, Karachi.
- Habib Medical Center, Latifabad, Hyderabad.
- Health and Nutrition Response for Drought Affected Population in District Tharparkar, Sindh.

### Education

- HELP Pre-Primary School, Neelum Colony, District South, Karachi.
- HELP Pre-Primary School (Zarine Islam Campus), Pipri (Bin Qasim), District Malir, Karachi.
- HELP Home School, Ghaggar (Bin Qasim), District Malir, Karachi.
- Improving Environment and Quality of Education in a School in village Charnore, District Tharparkar, Sindh with CDP, Government of Sindh.

### Shelter

- “Shelter for Homeless” Families at Rehri Goth, District Malir, Karachi.

## Research

- A Case Study of Community Engagement and its Effects on Education and Early Childhood Development amongst Residents of Urban Slum of Karachi.
- Factors Affecting Utilization of Antenatal Care in Urban Slum of Karachi.
- Practice of Modern Methods of Family Planning in Two Katchi Abadis at Karachi and Effects of Counselling.
- Effect of Electronic and Social Media Messages on Typhoid Conjugate Vaccination Campaign.

## 1. Health

### Community- based Primary Health Care Project

HELP has established a network of trained Community Health workers (CHWs) deeply connected with the communities to improve the living conditions in squatter settlements. This empowers community regarding environmental and personal hygiene, health and education for mothers and children. The CHWs deliver primary health care at the doorsteps of the community. These CHWs are assisted by Social Mobilizers and Field Coordinators. The entire team is supervised by Lady Health Supervisors (LHS) and Lady Health Visitor (LHV). Our community profile is as below;



- *Neelum /Shah Rasool Colony (Saddar Town), District South, Karachi*
  - ◆ Total population: 40,000
- *Khuda ki Basti and adjacent villages, District West, Karachi.*
  - ◆ Total population: 100,000
- *Pipri (Bin Qasim Town), District Malir, Karachi*
  - ◆ Total population: 8000

### ○ *National and Provincial Polio Immunization Days:*

HELP's Community Health Workers (CHWs), Lady Health Visitors (LHV) and Social Mobilizers participate vigorously in the national and provincial immunization days. There have been no cases of polio in HELP's communities since past one decade.



### ○ *Training of Community Health Workers:*

Training sessions are conducted for community health workers by qualified master trainers on different health issues. Following trainings were conducted for the Community Health Workers during the reporting period;



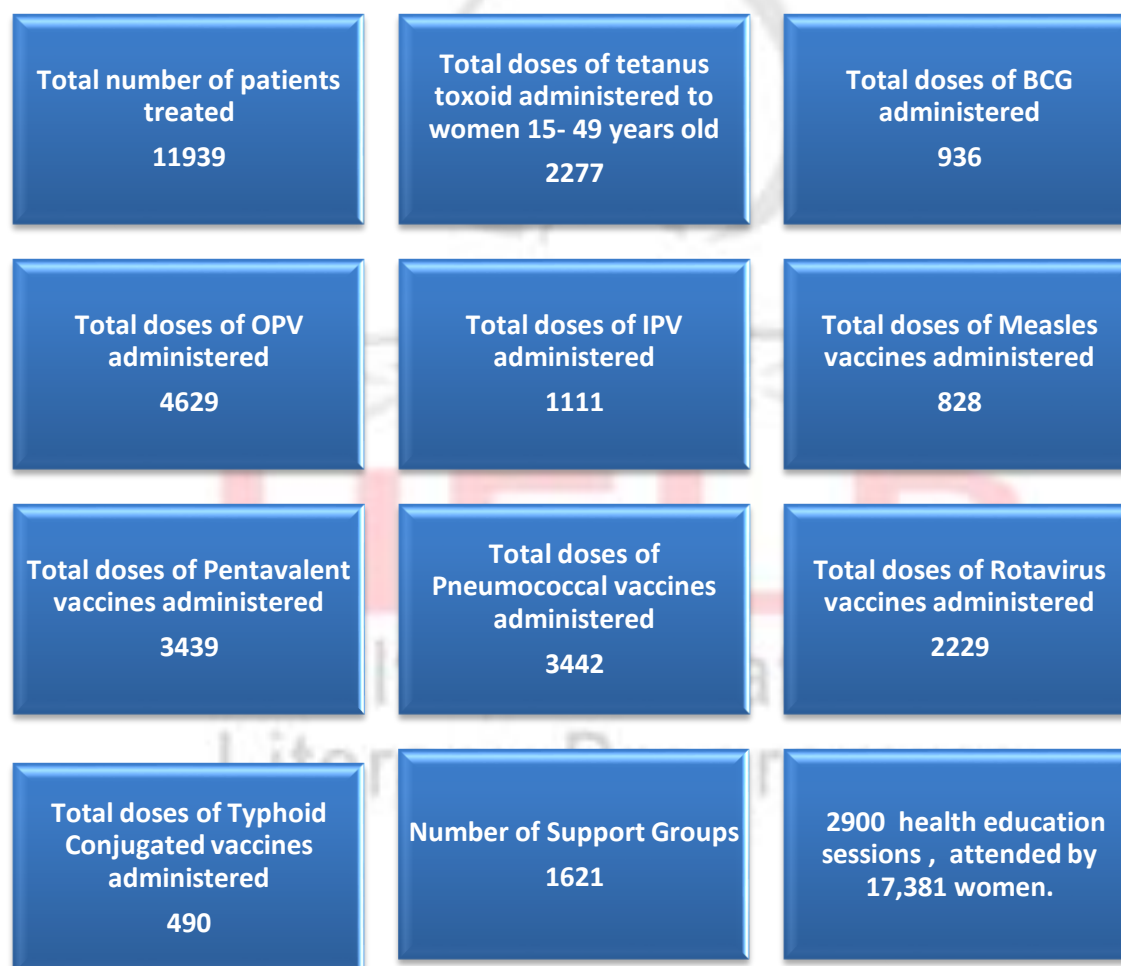
- ◆ Identification of women with psychological issues and referral to mental wellbeing clinics.
- ◆ Tuberculosis, Leprosy and eye problems in community in cooperation with MALC
- ◆ Fire Safety and Other Preventable Hazards by the Fire Protection Association of Pakistan (FPAP)
- ◆ Maternal, Infant and young child feeding practices
- ◆ Screening of Malnourished children.
- ◆ Expanded Program of Immunization





## HELP Maternal and Child Health Centres

- *HELP Maternal and Child Health Centres, Neelum Colony, Karachi.*
- *HELP Maternal & Child Health Centre at Khuda Ki Basti, Gadap, Karachi*
- *Habib Medical Centre, Latifabad, Hyderabad (Jan, 2018- March, 2020)*



- ❖ Patients at Habib Medical Center Latifabad, Hyderabad (Project closed on 31<sup>st</sup> March, 2020)



### Male patients

• 1129

### Female patients

• 2390

### Antenatal patient:

• 138

### Children under 5 years

• 2624

### Children between 5 and 12 years

• 1640



## HELP Nutrition Resource Centre for Training and Research

HELP Nutrition Resource Centre is involved in research and trainings on maternal and child nutrition. Nutrition related research articles have been published in National and International journals of repute. It has a team of master trainers and has conducted numerous trainings on IYCF, CMAM and hospital management of malnourished children with complications, for government and non-government health care workers in collaboration with the World Bank, USAID, UNICEF and WFP. It has also conducted trainings of master trainers on Nutrition for health care personnel of Aga Khan Health foundation Merlin and RTDP.



Following research, it has formulated a special high caloric diet 'NutriHELP' for management of malnourished children. NutriHELP has been used in various projects funded by the World Bank, GAVI, Pakistan Pediatric Association, MISEREOR and local philanthropists. It is also being used in National Institute of Child Health, JPMC and other public hospitals.

Health, Education &  
Literacy Programme

## Health and Nutrition Response for Drought Affected Population in District Tharparkar, Sindh

With support from Penny Appeal and Government of Sindh, HELP initiated to strengthen and update 4 government birthing facilities at Tharparkar.

Additionally, to improve maternal and child health 230 KHWs, 6 LHV, and 300 Traditional Birth Attendants (TBAs) will be trained along with provision of 5000 safe delivery kits. To ameliorate the nutritional status of adolescents girls and young mother nutritional supplements will also be provided.



## 2. Education

### ○ **HELP Pre-primary school, Neelum Colony (Saddar Town), District South Karachi**

With philanthropic support from HELP, Neelum School works in two shifts with 90 children enrolled.



○ **HELP Pre-primary School (Zarine Islam Campus-Bin Qasim Town), District Malir, Karachi**

Mrs.Shahina Islam and her generous efforts to sustain this school has enabled more than 100 children to enlighten.

○ **HELP Pre-primary Home School, Ghaggar (Bin Qasim Town), District Malir, Karachi**

Strenuous hard work by our teacher Ms.Sangeeta is making homeschool a success in the peripheries of Karachi where girls' education is still a challenge.



○ **Improving Environment and Quality of Education in a School in village Charnore, District Tharparkar, Sindh**

In year 2018, as part of Community Development Program (CDP) under the Department of Planning and Development, Government of Sindh,

HELP was given the task of improving environment and quality of education in a School at village Charnore, District Tharparkar. To increase and sustain the number of female students is a challenge. This project was completed in October, 2019.



### 3. Shelter

#### **“Shelter for Homeless” Families at Rehri Goth, District Malir, Karachi**

HELP is providing shelter to the homeless in Rehri Goth. To date five (5) house have been built with the funding from Mrs. Nuzhat Ikramullah. The beneficiaries received well built houses to cater the needs of a family. The possession of 5 houses have been given and others are in process.



## 4. Research

- **A Case Study of Community Engagement and Its Effects on Education and Early Childhood Development Amongst Residents of Urban Slum of Karachi**

This qualitative study describes the progress observed over the period of 20 years on early childhood development and education by connecting deeply with community.

- **Factors Affecting Utilization of Antenatal Care in Urban Slum of Karachi.**

A quantitative survey was conducted to analyze the low uptake of antenatal services at HELP communities.

- **Practice of Modern Methods of Family Planning in Two Katchi Abadis of Karachi and Effects of Counselling.**

Comparative narration about utilization of contraception methods in Khuda Ki Basti and Neelum Colony.

- **Effect of Electronic and Social Media Messages on Typhoid Conjugate Vaccination Campaign**

A quantitative study explores the post-campaign impact of social and electronic media.



## 5. Miscellaneous Activities

### Launch of Typhoid Conjugated Vaccine (TCV 2019) Campaign in Sindh

With more than 2 decades, HELP has been working on Routine Immunization (RI). HELP works in coordination with the government and actively participates in the National Immunization Days (NIDs) and Special Immunization Days (SIDs) campaigns. During the launch of TCV in November 2019 HELP embraced the daunting challenge of working in Gujro, District East Karachi. With massive support from local community HELP team mobilized 50 thousand children from 18<sup>th</sup>-30<sup>th</sup> November, 2019.



## HELP COVID Emergency Response

### ○ *Provision of Personal Protective Equipment (PPE)*

Amidst global pandemic of Covid-19, HELP took the initiative in early March, 2020 with realization of the emerging importance of PPE and facemasks. HELP with support from Penny Appeal, UK delivered a huge quantity of personal protection equipment (PPE) worth PKR4 million.



### ○ *Provision of more than 700 ration packs*

Impending lockdown and its consequences made worst effect on communities where HELP is serving for last 20 years. With support from local philanthropists, HELP distributed more than 700 ration packs in Khuda Ki Basti.



### ○ *Dissemination of Awareness Messages*

More than 20 thousand text messages were sent across the communities to spread awareness about Corona and its prevention.

## Awareness Walk on Universal Health Coverage with SZABIST

In year 2019, 16<sup>th</sup> date of December marked the importance of Universal Health Coverage. An awareness walk was arranged by HELP in collaboration with SZABIST.



## World Breast-Feeding Week 2019

First week of August is an annual celebration across the world as World Breast Feeding week. Like every year, HELP reinvigorated its community with the importance of breastfeeding and its benefits.





## **Annual General Body Meeting**

Annual General Body Meeting was held on 29<sup>th</sup> December, 2019 at the residence of Chairperson Dr. DS Akram. The steering actions for year 2020 were concluded during this meeting.





**HEALTH, EDUCATION AND LITERACY  
PROGRAMME**

**Financial Statements  
For the year ended June 30, 2020**

**INDEPENDENT AUDITOR'S REPORT**

**To the Executive Committee of Health, Education and Literacy Programme**

**Opinion**

We have audited the annexed financial statements of **Health, Education and Literacy Programme** (the Organization), which comprise the statement of financial position as at 30 June 2020 and the related statement of Income and Expenditure, statement of changes in accumulated fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion, the accompanying financial statements present fairly, in all respects the financial position of the Organization as at 30 June 2020 and its financial performance and its cash flows and changes in accumulated fund for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Executive Committee for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and for such internal control as Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.



The Executive Committee is responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

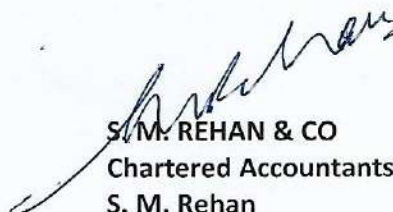
# S. M. REHAN & CO

CHARTERED ACCOUNTANTS

We communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditors' report is Syed Mohammad Rehan.

Date: 20-12-2020  
Place: Karachi



S. M. REHAN & CO  
Chartered Accountants  
S. M. Rehan

**HEALTH EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2020**

	Note	2020 ----- Rupees -----	2019 -----
<b><u>ASSETS</u></b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	22,158,694	23,876,489
Long-term investments	6	1,600,000	-
		<u>23,758,694</u>	<u>23,876,489</u>
<b>CURRENT ASSETS</b>			
Advances - unsecured	7	16,000	112,000
Deposits, prepayments and other receivables	8	773,563	652,423
Cash and bank balances	9	14,056,106	10,617,320
		<u>14,845,669</u>	<u>11,381,743</u>
<b>TOTAL ASSETS</b>		<u><b>38,604,363</b></u>	<u><b>35,258,232</b></u>
<b><u>RESERVES AND LIABILITIES</u></b>			
<b>RESRVES</b>			
Accumulated reserves	10	28,700,026	30,852,774
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	411,766	430,402
Deferred contributions	12	9,492,571	3,975,056
		<u>9,904,337</u>	<u>4,405,458</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>38,604,363</b></u>	<u><b>35,258,232</b></u>

The annexed notes from 1 to 19 form an integral part of these financial statements.



**PRESIDENT**



**GENERAL SECRETARY**



**HEALTH EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 2020**

		<b>2020</b>	<b>2019</b>
	<b>Note</b>	<b>----- Rupees -----</b>	
Revenue	14	<b>29,167,601</b>	24,874,862
Expenditure	15	<b>(32,212,527)</b>	(24,759,864)
<b>Deficit from operations</b>		<b>(3,044,926)</b>	114,998
Other income	16	<b>892,178</b>	1,490,079
<b>Net (deficit)/surplus</b>		<b>(2,152,748)</b>	1,605,077

The annexed notes from 1 to 19 form an integral part of these financial statements.



**PRESIDENT**



**GENERAL SECRETARY**



**HEALTH EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Note	2020 ----- Rupees -----	2019
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
(Deficit)/Surplus for the year		(2,152,748)	1,605,077
<b>Adjustments for non-cash items</b>			
Depreciation		1,848,695	1,873,666
Amortisation		-	25,248
		1,848,695	1,898,914
<b>Working capital Changes</b>			
<b>Decrease / (increase) in current assets</b>			
Advances		96,000	(81,800)
Investment		(1,600,000)	-
Deposits, prepayments and other receivables		(121,140)	370,901
		(1,625,140)	289,101
<b>Increase / (decrease) in current liabilities</b>			
Trade and other payables		(18,636)	95,238
Deferred contributions		5,517,514	(299,202)
		5,498,878	(203,964)
<b>Net cash flows (used in) / generated from operating activities</b>		3,569,685	3,589,128
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Additions to operating fixed assets		(130,900)	(2,093,828)
Sale proceeds		-	599,998
<b>Net cash used in investing activities</b>		(130,900)	(1,493,830)
<b>Net (decrease) / increase in cash and cash equivalents</b>		3,438,785	2,095,298
Cash and cash equivalents at the beginning of the year		10,617,320	8,522,022
<b>Cash and cash equivalents at the end of the year</b>		14,056,105	10,617,320

The annexed notes from 1 to 19 form an integral part of these financial statements.



PRESIDENT



GENERAL SECRETARY

**HEALTH EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

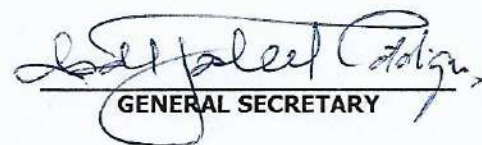
	<b>2020</b>	<b>2019</b>
	<b>----- Rupees -----</b>	
Reserve fund balance as at 01 July - unrestricted	<b>30,852,774</b>	29,247,698
(Deficit)/surplus for the year	<b>(2,152,748)</b>	1,605,076
<b>Reserve fund balance as at 30 June - unrestricted</b>	<b><u>28,700,026</u></b>	<b><u>30,852,774</u></b>

*Same*

The annexed notes from 1 to 19 form an integral part of these financial statements.



**PRESIDENT**



**GENERAL SECRETARY**

**HEALTH EDUCATION AND LITERACY PROGRAMME  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1 NATURE AND STATUS OF THE BUSINESS**

**1.1** The Health Education and Literacy Programme (the Society) was registered in Pakistan on 13 January 1991 under the Voluntary Social Welfare Agencies (Registration & Control) Ordinance, 1961. The objective of the Society is to design and implement replicable models of health promotion, health delivery and education for women and children. The registered office of the Society is situated at DHA phase V, 1C commercial lane 3, Flat no.2, Zamzama Boulevard, Karachi.

**1.2** The Society has been granted tax exemption by the Commissioner of Income Tax under Section 2(36) of the Income Tax Ordinance, 2001, vide their letter No. C.I.T/Jud-1/(LEGAL DIVISION)/R.T.O/2009 dated June 25th, 2009.

**2 BASIS OF PREPARATION**

**2.1 Statement of compliance**

These financial statements have been prepared in accordance with the applicable approved accounting and financial reporting standards as applicable in Pakistan. Approved accounting and financial reporting standards comprise of Accounting and Financial reporting Standards for Small-sized Entities (AFRS for SSEs) issued by the Institute of Chartered Accountant of Pakistan (ICAP) and Accounting standards for Not for Profit Organizations issued by ICAP.

**2.2 Basis of measurement**

These financial statements have been prepared under the historical cost convention, unless otherwise stated.

**3 SIGNIFICANT ACCOUNTING ESTIMATED AND JUDGEMENTS**

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Society's accounting policies. Estimates and judgments are continually evaluated and are based on historic experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In the process of applying the accounting policies, management has made the following judgments and estimates which are significant to the financial statements:

**Property, plant, and equipment and intangible asset**

The Society reviews appropriateness of the method of depreciation / amortisation, useful lives and residual values used in the calculation of depreciation / amortisation of property and equipment and intangible assets at each reporting date. Further, where applicable, an estimate of recoverable amount of assets is made for possible impairment on an annual basis.

**4 SIGNIFICANT ACCOUNTING ESTIMATED AND JUDGEMENTS**

**4.1 Property plant and equipment**

These are stated at cost less accumulated depreciation and accumulated impairment losses, if any, except for capital work-in-progress which is stated at cost less accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the property and equipment.

Depreciation on property and equipment is charged to the income and expenditure account applying the reducing balance method. Depreciation is charged from the month in which the asset is available for use and on disposals up to the month the respective asset is derecognised. Depreciation method, useful lives and residual values of property and equipment are reviewed, and adjusted prospectively if appropriate, at each reporting date.

The carrying values of property and equipment are reviewed at each reporting date for indication that an asset may be impaired and carrying values may not be recovered. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash generating units are written down to their recoverable amount. The recoverable amount of property and equipment is the higher of fair value less cost to sell and value in use.



Maintenance and normal repairs are charged to income and expenditure account as and when incurred. Major renewals and improvements, if any, are capitalised if the recognition criteria is met.

An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected from its use. Gains and losses on disposals are determined by comparing proceeds with the carrying amount of the relevant assets. These are included in the income and expenditure account in the period in which they arise.

#### **4.2 Intangible asset**

An intangible asset is recognised if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and that the cost of such asset can also be measured reliably. Intangible assets are stated at cost less accumulated amortisation and impairment, if any. Amortisation is charged to the income and expenditure account using the straight-line method over their estimated useful lives. A full month's amortisation is charged for assets in the month of purchase and no amortisation is charged in the month of disposal.

The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any change in estimate being accounted for on prospective basis.

#### **4.3 Investments - Held-to-maturity**

Investments with fixed maturity where management has both the intent and ability to hold to maturity, are classified as held-to-maturity.

All investments are initially recognised at cost, being the fair value of the consideration given including transaction costs associated with the investment. After initial recognition, investments held to maturity investments are measured at amortised cost.

#### **4.4 Advances, deposits, prepayments and other receivables**

These are recognised at cost, which is the fair value of the consideration given. However, an assessment is made at each balance sheet date to determine whether there is an indication that assets may be impaired. If such indication exists, the estimated recoverable amount of that asset is determined and any impairment loss is recognised for the difference between the recoverable amount and the carrying amount.

#### **4.5 Cash and cash equivalents**

Cash and cash equivalents are stated at cost. For the purposes of cash flow statement, cash and cash equivalents comprise cash in hand and bank balances.

#### **4.6 Taxation**

As stated in note 1.2 to the financial statements the Society has been granted tax exemption by the Commissioner of Income Tax under Section 2(36) of the Income Tax Ordinance, 2001, vide their letter No. C.I.T/Jud-1/(LEGAL DIVISION)/R.T.O/2009 dated June 25th, 2009, therefore no provision for taxation is provided in these financial statements.

#### **4.7 Trade and other payables**

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in future for goods and services rendered whether or not billed to the Society.

#### **4.8 Provision**

Provisions are recognised in the balance sheet when the Society has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Provisions are reviewed at each balance sheet date and adjusted to reflect current best estimate.

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#### 4.9 Revenue recognition

Contributions received in advance for specific projects are recorded as a liability in accordance with deferral method of accounting. Payments are reflected in statement of income and expenditure account as an expense with an equal amount being recognised as income and reflected as project contribution utilised, provided that all project expenses are allowed by the donor.

Revenue from project funds is recognised on accrual basis.

Revenue from donations, zakat, user charges of clinic and fee from students are recognised on receipt basis.

Other income, if any, is recorded on accrual basis.

#### 4.10 Offsetting of financial assets and liabilities

A financial asset and a financial liability is offset and the net amount is reported in the balance sheet, if the Society has the enforceable legal right to set off the transaction and also intends either to settle on net basis or to realise the asset and settle the liability simultaneously. Income and expense arising from such assets and liabilities are also offset accordingly.

#### 4.11 Foreign currency translation

Transactions in foreign currencies are translated into functional currency (Pakistan Rupees) using exchange rates approximating those ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies are translated into Pakistan Rupees at the rates of exchange prevailing at the balance sheet date. Exchange gains and losses resulting from the settlement of foreign currency transactions and translation of monetary assets and liabilities at the rates prevailing at the reporting date are included in income and expenditure account. Non-monetary items that are measured in terms of a historical cost in a foreign currency are not re-translated.

#### 4.12 Financial instruments

All the financial assets and financial liabilities are recognised at the time when the Society becomes a party to the contractual provisions of the instrument. All financial assets are derecognised at the time when the Society loses control of the contractual rights that comprise the financial assets. All financial liabilities are derecognised at the time when they are extinguished that is, when the obligation specified in the contract is discharged, cancelled, or expired. Any gains or losses on derecognition of financial assets and financial liabilities are taken to income and expenditure account.

#### 4.13 Impairment

##### Financial assets

The Society assesses at each reporting date whether there is any objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Any impairment losses on financial assets including financial assets carried at amortised cost are recognised in income and expenditure account.

##### Non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Society estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. The fair value less costs to sell calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs to sell of the asset.

In determining fair value less costs to sell, the recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other fair value indicators.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the income and expenditure account.

#### **4.14 Functional and presentation currency**

These financial statements have been presented in Pakistani rupee, which is the Society's functional and presentation currency.

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## 5 PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets

Note	2020	2019
	(Rupees)	
5.1	<u>22,158,694</u>	<u>23,876,489</u>

## 5.1 Operating fixed assets – owned

2020	COST			ACCUMULATED DEPRECIATION				NET BOOK VALUE	Depreciation Rate (%)
	As at July 01	Additions	Write off	As at June 30	As at July 01	Charge for the year	Disposable	As at June 30	
					Rupees				
Leasehold land	100,000			100,000		-	-	100,000	-
Buildings on leasehold land	16,214,909			16,214,909	4,092,926	606,099	-	11,515,884	5%
Office premises on leasehold land	6,828,114			6,828,114	1,731,395	254,836	-	4,841,883	5%
Office equipment	9,787,395	63,750		9,851,145	5,283,802	678,791	-	3,888,552	15%
Furniture and fixtures	1,735,176	67,150		1,802,326	1,061,301	101,921	-	639,104	15%
Vehicles	2,959,372	-	-	2,959,372	1,579,053	207,048	-	1,173,271	15%
Total	37,624,966	130,900	-	37,755,866	13,748,478	1,848,695	-	22,158,694	

2019	COST			ACCUMULATED DEPRECIATION				NET BOOK VALUE	Depreciation Rate (%)
	As at July 01	Additions	Write off	As at June 30	As at July 01	Charge for the year	Disposable	As at June 30	
					Rupees				
Leasehold land	100,000	-	-	100,000		-	-	100,000	-
Buildings on leasehold land	16,214,909	-	-	16,214,909	3,454,927	637,999	-	12,121,984	5%
Office premises on leasehold land	6,828,114	-	-	6,828,114	1,463,146	268,249	-	5,096,719	5%
Office equipment	8,682,327	1,226,028	120,960	9,787,395	4,723,124	681,638	120,960	4,503,593	15%
Furniture and fixtures	1,731,676	3,500	-	1,735,176	942,846	118,455	-	673,875	15%
Vehicles	2,654,072	864,300	559,000	2,959,372	1,970,729	167,324	559,000	1,380,319	15%
Total	36,211,098	2,093,828	679,960	37,624,966	12,554,773	1,873,655	679,960	23,876,489	

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		2020	2019
	Note	------(Rupees)-----	
<b>6 LONG TERM INVESTMENTS</b>			
<b>Held to maturity</b>			
Term deposit receipts	6.1	600,000	-
Term deposit receipts	6.2	1,000,000	-
		<u>1,600,000</u>	<u>-</u>
<b>6.1</b>	This represents five years term deposit in mudaraba of Al-Baraka Bank (Pakistan) Limited maturing at July 2024 and carrying interest rate from 6.3% to 12%		
<b>6.2</b>	This represents five years term deposit in mudaraba of Al-Baraka Bank (Pakistan) Limited maturing at June 2025 and carrying interest rate from 6.3% to 12%.		
<b>ADVANCE - unsecured</b>			
<b>7.</b>	Petty cash advance	10,000	11,000
	Advance to employees	6,000	101,000
		<u>16,000</u>	<u>112,000</u>
<b>8. DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES – considered good</b>			
<b>Deposits</b>			
- Projects		499,343	284,843
- Others		-	100,000
		<u>499,343</u>	<u>384,843</u>
<b>Prepayments</b>			
- Insurance		155,250	155,630
<b>Other receivables</b>			
Project related receivables		118,970	111,950
		<u>773,563</u>	<u>652,423</u>
<b>9. CASH AND BANK BALANCES</b>			
Cash in hand		26,633	25,000
Cash at banks			
in deposit accounts	9.1	3,388,083	3,126,637
in current accounts	9.2	10,641,390	7,465,683
		<u>14,029,473</u>	<u>10,592,320</u>
		<u>14,056,106</u>	<u>10,617,320</u>
<b>9.1</b>	These carry profit rates ranging from 3.80% to 6.50% (2019: 0.04 % to 0.47%) per annum.		
<b>9.2</b>	This includes balance of (Rs.46.00) (2019: Rs. 93,583) of which bank account title is not in the name of the Society.		
<b>10. ACCUMULATED RESERVES</b>			
Opening balance		30,852,774	29,247,698
Net surplus for the year		(2,152,748)	1,605,076
		<u>28,700,026</u>	<u>30,852,774</u>
<b>11. TRADE AND OTHER PAYABLES</b>			
Trade creditors		7,236	23,111
Accrued liabilities		295,100	169,250
Withholding tax payable		4,430	133,041
Security deposit		105,000	105,000
		<u>411,766</u>	<u>430,402</u>

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	Note	2020 ------(Rupees)-----	2019 ------(Rupees)-----
<b>12. DEFERRED CONTRIBUTIONS</b>			
Hand Pump Installation		2,191,548	-
Penny Appeal		5,823,724	-
K.Z.E Misereor		1,374,888	713,846
Health services academy (H.S.A)		102,411	102,411
Habib medical centre (H.M.C)		-	643,321
Community development program (C.D.P)		-	2,515,478
	12.1	<u>9,492,571</u>	<u>3,975,056</u>

12.1 Following are the details of deferred contributions:

	Balance as at July 1 2019	Receipts during the year	Total	Utilised during the year	Refunded to donor during the year	Balance as at June 30 2020
	------(Rupees)-----					
Pennay Appeal	-	7,309,915	7,309,915	1,486,191	-	5,823,724
K.Z.E Misereor	713,846	14,474,200	15,188,046	13,813,158	-	1,374,888
H.S.A	102,411	-	102,411	-	-	102,411
Hand Pump Installati	-	2,200,000	2,200,000	8,452	-	2,191,548
H.M.C	643,321	1,252,789	1,896,110	1,896,110	-	-
C.D.P	2,515,478	-	2,515,478	2,515,478	-	-
<b>Total 2020</b>	<b>3,975,056</b>	<b>25,236,904</b>	<b>29,211,960</b>	<b>19,719,389</b>	<b>-</b>	<b>9,492,571</b>

	Balance as at July 1 2018	Receipts during the year	Total	Utilised during the year	Refunded to donor during the year	Balance as at June 30 2019
	------(Rupees)-----					
Saifrn	668,300	-	668,300	668,300	-	-
K.Z.E Misereor	1,214,363	13,224,850	14,439,213	13,725,367	-	713,846
H.S.A	102,411	-	102,411	-	-	102,411
H.M.C	152,484	2,714,699	2,867,183	2,223,862	-	643,321
C.D.P	2,136,700	3,404,926	5,541,626	3,026,148	-	2,515,478
<b>Total 2019</b>	<b>4,274,258</b>	<b>19,344,475</b>	<b>23,618,733</b>	<b>19,643,677</b>	<b>-</b>	<b>3,975,056</b>

### 13. CONTINGENCIES AND COMMITMENTS

The Society has no contingencies and commitments as at the balance sheet date.

	Note	2020 ------(Rupees)-----	2019 ------(Rupees)-----
<b>14. REVENUE</b>			
Project funds	14.1	19,154,813	19,643,677
Donation		6,967,928	2,303,706
User charges of clinic		1,902,825	1,709,439
Fee from students		392,600	579,640
Zakat		749,435	238,800
Fund From Measles Campaign		-	399,600
		<u>29,167,601</u>	<u>24,874,862</u>

#### 14.1 Project funds

From Saifrn	-	668,300
From K.Z.E Misereor	13,813,158	13,725,367
From Penny Appeal	1,486,191	-
From Habib medical centre	1,770,452	2,223,862
From Community development program	2,085,012	3,026,148
Others	-	-
	<u>19,154,813</u>	<u>19,643,677</u>

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	Note	2020 ------(Rupees)-----	2019
<b>15. EXPENDITURE</b>			
Salaries, wages and other benefits		13,027,908	12,343,168
Program cost		2,842,589	2,944,614
Advertisement		189,059	33,000
Travelling and conveyance		460,959	490,989
Vehicle running expenses		201,101	-
Utilities		311,582	462,445
Repair and maintenance		725,558	2,172,228
Insurance		233,435	218,167
Medicine and monitoring		1,925,291	1,575,958
Meeting expenses		38,670	3,415
Printing, stationery and postage		242,704	379,598
Training and seminar		138,800	414,744
Rent, rates and taxes		116,403	311,779
Ration Expense		1,073,395	-
Auditors' remuneration		240,000	186,450
Legal & Professional		216,130	197,160
Solar system panels		-	600,000
Measles campaign		-	242,500
TVC Campaign Expense		704,667	-
Water Charges and Water Boring Charges		296,540	-
COVID-19 Expenses		3,640,810	-
Tharparkar School Development Expense		2,049,112	-
Amortisation	6	-	25,247
Depreciation	5.1	1,848,695	1,873,665
Bank charges		40,377	27,232
House Construction Expense		752,299	-
Miscellaneous expenses		896,443	257,505
		<u>32,212,527</u>	<u>24,759,864</u>
<b>16. OTHER INCOME</b>			
Profit on deposit account		135,983	60,149
Laboratory income		336,195	358,520
Rental income		420,000	420,000
Others		-	651,410
		<u>892,178</u>	<u>1,490,079</u>

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**17. TRANSACTIONS WITH RELATED PARTIES**

Related parties of the Society include key management personnel. Transactions with related parties are given below:

Name	Relationship with the Society	Nature of Transactions	June 30, 2020 ------(Rupees)-----	June 30, 2019
Prof. Dure Samin Akram	Honorary Chairperson	Donation	<u>16,500</u>	<u>130,000</u>
Prof. Fehmina Arif	Vice President	Zakat	<u>10,000</u>	<u>158,000</u>
Ms. Reema Jafri	Treasurer	Donation	<u>10,000</u>	<u>-</u>
Associates Prof. Kausar S. Khan	Executive Member	Donation	<u>40,000</u>	<u>-</u>
Dr. Yasmeen Hanif	Key management personnel	Donation	<u>10,000</u>	<u>-</u>

**18. DATE OF AUTHORISATION FOR ISSUE**

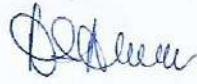
These financial statements were authorised for issue on 20-12-2020 by the Executive Committee.

**19. GENERAL**

**19.1** Number of employees at year end were 80 (2019: 87)

**19.2** Amounts have been rounded off to the nearest rupee, unless otherwise stated.

**19.3** Certain prior year's figures have been rearranged for better presentation, wherever necessary. However, there are no material reclassification to report. *one*



**PRESIDENT**



**GENERAL SECRETARY**