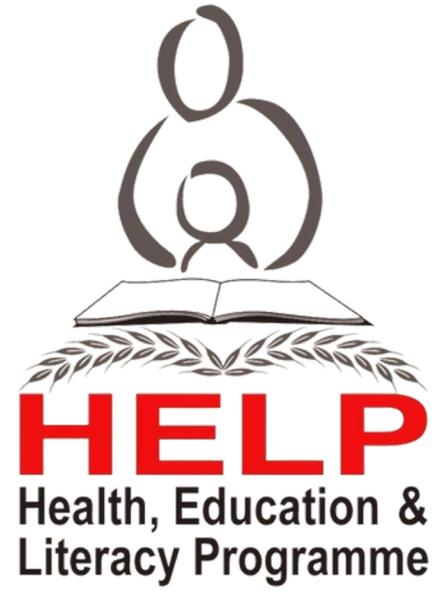


# 2023-2024

# ANNUAL REPORT



A year of growth and impact: HELP proudly presents its Annual Report 2023-2024. For over three decades, we have been committed to community development providing essential preventive and therapeutic care to women and children, empowering health and well-being across all stages of life.



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# MISSION & VISION



## 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**  
**Associate Prof. S.K Kausar**

**General Secretary**  
**Prof. Fehmina Arif**

**Joint Secretary**  
**Ms. Rabia Agha**

**Treasurer**  
**Ms. Reema Jafri**

## MEMBERS

Mr. Fareed Khan  
Dr. Fazila Zamindar  
Ms. Mahrukh Shaikh  
Dr. Neel Kanth  
Dr. Shazia Samad

# MANAGEMENT

Senior Program Manager : Dr. Yasmeen Hanif

Program Cordinator : Dr. Mahwish Naim

Fund Raising Committee

## GENERAL BODY MEMBERS

Ms. Erum Ghazi

Dr. Imtiaz Mandan

Ms. Ishrat Shakir

Dr. Kinza Bhutto

Ms. Mahrukh Shaikh

Dr. Qadir Pathan

Dr. Shakir Mustafa

Dr. Shazia Samad

## ADVISORY BOARD

Mr. Ateed Riaz

Mrs. Nuzhat Ikramullah

## SUB-COMMITTEES

### Audit Committee

Mr. Fareed Khan Prof.  
Dr. Fehmina Arif  
Dr. Yasmeen Hanif

### Fund Raising Committee

Dr. Fazila Zamindar  
Ms. Mona Shaikh  
Dr. Mahwish Naim  
Ms. Rabia Agha  
Ms. Reema Jafri

### Research Committee

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

### Purchase & Procurement Committee

Mr. Jaleel Siddiqui  
Ms. Rabia Agha  
Dr. Yasmeen Hanif

### ECD Committee

Ms. Rabia Agha  
Ms. Mahnoor Shaikh  
Dr. Mahwish Naim

# A WORD FROM THE CHAIR

PROF. DURE SAMIN AKRAM



## A YEAR OF GROWTH, IMPACT AND HOPE

This past year has been one of significant growth, and HELP is proud to present its Annual Report 2023-2024. For over three decades, we've worked tirelessly to uplift communities through preventive and therapeutic care for women, and children.

Our expertise in Immunization and Nutrition, including our specialized nutrition supplement, has made a real difference in combating malnutrition in rural Pakistan. We've expanded from Sindh into Punjab, Balochistan, and beyond, ensuring our support reaches those in need.

Our holistic efforts now include shelter, livelihood, and research into psychological well-being, climate change, and resilience. As we look forward, we remain optimistic and committed to empowering vulnerable communities.

With gratitude,  
Prof. Dure Samin Akram

# ABOUT HELP

HOPE  
DELIVERED

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) since 2009

HELP is a member of Pakistan CSO Coalition for Health and Immunization (PCCHI) as well as South Asian Infant Feeding Network (SAIFRN).

## ORGANIZATION'S SCOPE OF WORK

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 and education as well as Water and Sanitation schemes and Shelter for homeless families.

## CADRE OF DISTINCTLY TRAINED COMMUNITY HEALTH WORKERS

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 services 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 counseling 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.

## QUALITY HEALTH SERVICES

HELP, over the past few years, not only provided quality health services with continuity in the slums of Karachi and rural Tharparkar but also expanded it to the remote areas of Naushero Feroze, Sanghar, Umerkot and Dadu. With vision of "Transformation of Villages", HELP offered comprehensive package to the underprivileged society of Tharparkar in sectors of health and WASH, education, and alternate energy sources.

# ACCOUNTABILITY AND TRANSPARENCY

HELP operates a centralized financial management system, overseen by our dedicated finance section. Each financial transaction is conducted through separate bank accounts designated for specific projects, ensuring that funds are managed responsibly and transparently. To maintain the integrity of our financial operations, each account is required to have a minimum of two signatories.



## FINANCIAL INTEGRITY AND ACCOUNTABILITY AT HELP

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 F.R Merchant and Company Chartered Accountants. The team from the audit company independently carries out regular quarterly internal audits of all our sections.

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 M. Saleem Associates, Chartered Accountants. Since 2009, HELP is also regularly evaluated and certified by Pakistan Centre for Philanthropy (PCP).

# MONITORING, EVALUATION AND REPORTING

Project Managers are responsible for implementing the project according to the established work plan. An independent Monitoring and Evaluation (M&E) officer oversees the monitoring process, submitting reports directly to HELP's Board. Additionally, regular internal monitoring is conducted by a team from HELP's management at its Head Office. The findings from both internal and external monitoring visits are documented, and appropriate actions are taken promptly in response to the monitoring reports



# GRATITUDE TO PARTNERS AND DONORS

We extend our sincere appreciation to our dedicated partners, philanthropists, and supporters. Your steadfast commitment has been instrumental in driving our transformative initiatives. Together, we are creating a significant impact in the lives of the communities we serve, promoting progress and empowerment.

With your ongoing support, we eagerly anticipate reaching even greater milestones in the future.



# OUR WORK



EDUCATION AND EARLY CHILD  
DEVELOPMENT

WASH



SHELTER



EMERGENCY RELIEF

# HEALTH & NUTRITION

## Mother and Child Friendly Community

### COMMUNITY-BASED PRIMARY HEALTH CARE:

HELP is proud to have established a robust network of skilled Community Health Workers (CHWs) who are deeply embedded in local communities, dedicated to elevating health and hygiene standards within squatter settlements. These compassionate individuals provide personalized counseling to mothers and caregivers right at their doorsteps, ensuring that support is both targeted and effective.

Working alongside the CHWs are Male Social Mobilizers, all supervised by a dedicated team that includes Lady Health Supervisors and Lady Health Visitors (LHVs). This collaborative approach ensures the quality and efficacy of our programs in the following peri-urban slums:

Khuda ki Basti and adjacent villages, District West, Karachi  
Pipri and surrounding goths, Bin Qasim Town, District Malir, Karachi  
Neelum/Shah Rasool Colony and adjacent areas, District South, Karachi  
The unwavering efforts of our teams have resulted in significant improvements in healthcare metrics over the past year. Immunization rates have surged, with the Expanded Program on Immunization (EPI) coverage reaching an impressive 96%, and Tetanus rates at 80%. Contraceptive prevalence has also seen a notable increase, rising from 65% to 71%, while the demand for modern child spacing methods has grown from 38% to 46%.

Perhaps most importantly, nearly all deliveries now take place in well-equipped health facilities, achieving close to 100% coverage. This remarkable progress promotes safer childbirth practices and nurtures a healthier future for the families in these communities. Through the dedication of our CHWs and the support of our partners, we are witnessing transformative change that empowers individuals and strengthens families, paving the way for a brighter tomorrow.



## FACILITY BASED PRIMARY HEALTH CARE:

- **HELP MATERNAL AND CHILD HEALTH CENTRE, NEELUM COLONY, DISTRICT SOUTH, KARACHI.**
- **HELP MATERNAL & CHILD HEALTH CENTRE, KHUDA KI BASTI, DISTRICT WEST, KARACHI.**

Facility-Based Primary Health Care (FBPHC) delivers essential health services through well-equipped facilities, ensuring communities have access to quality medical care. Focusing on preventive measures and health education, FBPHC offers services like routine check-ups and immunizations. By addressing access barriers, it promotes health equity and strengthens community resilience, paving the way for healthier futures.

**TOTAL NUMBER OF DELIVERIES 214**

**TOTAL NUMBER OF WOMEN TREATED 15375**

**TOTAL DOSES OF TETANUS TOXOID ADMINISTERED TO WOMEN 15-49 YEARS - 1049**

**TOTAL NUMBER OF CHILDREN TREATED 4400**

**TOTAL DOSES OF BCG ADMINISTERED 463**

**TOTAL DOSES OF OPV ADMINISTERED 2374**

**TOTAL DOSES OF IPV ADMINISTERED 1201**

**TOTAL DOSES OF MEASLES-RUBELLA VACCINES ADMINISTERED - 1005**

**TOTAL DOSES OF PENTAVALENT VACCINES - ADMINISTERED 1930**

**TOTAL DOSES OF PNEUMOCOCCAL VACCINES - ADMINISTERED 1930**

**TOTAL DOSES OF ROTAVIRUS VACCINES - ADMINISTERED 1009**

**TOTAL DOSES OF TYPHOID CONJUGATED VACCINES ADMINISTERED 582**

## HEALTH AND NUTRITION RESPONSE FOR DROUGHT AFFECTED POPULATION, THARPARKAR, SINDH.

The project was initiated in March 2020, focusing on four Government dispensaries, two each in Chachro and Nagarparkar. These facilities underwent comprehensive repairs, renovations, and upgrades, including the addition of a room for a midwife and the transformation into 24/7 Maternal and Child Health Centers. Over the course of 14 months, HELP provided steadfast support to these MCH centres after which they were successfully handed over to the health department.

Since past two year, HELP extended its impactful model to five additional Government dispensaries the following contributing to a more informed and health-

Furthermore, more than 500 Traditional Birth Attendants (TBAs) were trained in safe delivery practices and newborn care. Through extensive counseling and awareness initiatives the residents have become more cognizant of their right to health, embracing the concept of "Health for All".



# COMMUNITY BASED MANAGEMENT OF ACUTE MALNUTRITION (CMAM)

## Initiative Overview

### EXPANDING IMPACT: THE CMAM INITIATIVE

Launched in September 2019 at the HELP MCH Centre in Khuda Ki Basti, the Community-Based Management of Acute Malnutrition (CMAM) initiative has grown significantly through our partnership with the Trust for Malnutrition and Stunted Growth (TMSG). This collaborative effort has enabled us to extend vital services to Neelum Colony, its surrounding areas, and Pipri Goth in Bin Qasim Town, reaching more communities in need.

#### Impact:

A total of 356 acutely malnourished children aged 6 to 59 months have been registered and provided care. The remaining children are steadily progressing on their path to recovery, with an impressive 90% recovery rate among those receiving Ready-to-Use Infant Formula (RUIF).

#### Strategy:

- Utilization of Ready-to-Use Therapeutic Food (RUTF)
- Comprehensive Counseling for Caregivers
- Rigorous Progress Monitoring by Community Health Workers (CHWs)

#### Emergency Relief:

CMAM relief has been extended to two government IDP flood relief camps in District Malir, where 101 malnourished children have been identified and provided with assistance.



# HEPATITIS SCREENING DRIVE: A COMMUNITY COMMITMENT TO HEALTH

## SCREENING FOR A HEALTHIER TOMORROW: ADDRESSING HEPATITIS C IN OUR COMMUNITY

In response to the alarming number of Hepatitis C cases identified within our target community in Pipri, we launched a comprehensive Hepatitis C screening drive in collaboration with The Health Foundation (THF) and Zubaida Machiyara Trust (ZMT). Our mission was clear: to provide vital screening services to vulnerable women using the Rapid Diagnostic Test for Hepatitis C (RDT-HCV).

### Key Achievements:

Total Women Screened: 2,136

HCV Positive Cases Identified: 147

### Next Steps:

**Among the 147 women who tested positive for HCV, 37 subsequently tested negative in the PCR (Polymerase Chain Reaction) test**

Ongoing Screening: Continual outreach to monitor and support at-risk individuals. We remain committed to promoting health and well-being within our community, fostering an environment where every individual has access to essential health services.

In partnership with Jinnah Hospital, we facilitated treatment for 110 patients, of whom 75% have shown significant recovery, while the remaining individuals are currently undergoing treatment.

# CONTINUOUS PROFESSIONAL DEVELOPMENT

Following Training workshops were conducted.

## Fostering Health Through Community Engagement

In our commitment to building healthier futures, we proudly participated in various initiatives, including World Breastfeeding Week and World Immunization Week 2023. Our dedicated HELP MCH staff and Community Health Workers conducted awareness sessions focused on the management of pneumonia, diarrhea, and typhoid. These sessions have empowered our community beneficiaries with essential knowledge and resources, reinforcing the fundamental elements of Primary Health Care. Together, we are nurturing a culture of health, ensuring that every individual has access to the care and support they deserve.

## TOPIC

World Breastfeeding Week (2023)  
-Awareness sessions

Management of Pneumonia

Management of Diarrhea

World Immunization Week (2023)-  
Awareness sessions

Management of Typhoid

Elements of PHC

# PRE-PRIMARY EDUCATION AND EARLY CHILD DEVELOPMENT

Empowering Futures Through Education



## HELP PRE-PRIMARY SCHOOL, NEELUM COLONY, DISTRICT SOUTH KARACHI

With generous philanthropic support from HELP, the Neelum School operates in two shifts, accommodating a total enrollment of 70 eager learners. In March 2023, our students faced their exams with determination, and their hard work paid off as many secured admission to reputable institutions, including DHA and other nearby schools. This achievement not only reflects their academic prowess but also opens doors to brighter futures.

## HELP PRE-PRIMARY SCHOOL (ZARINE ISLAM CAMPUS), DISTRICT MALIR, KARACHI

Thanks to the remarkable contributions of the Islam family, the Zarine Islam Campus has become a beacon of hope for children in the community. The school has empowered numerous young minds to embrace the light of knowledge. With an enrollment of 54 students in March 2023, the school successfully conducted examinations, and most of our bright learners have transitioned to Grade 1 at the TCF School in the neighborhood. This success story exemplifies the transformative power of education and community support.

## HELP PRE-PRIMARY HOME SCHOOL, GHAGGAR PHATAK, DISTRICT MALIR, KARACHI

In the peripheries of Karachi, where girls' education remains a significant challenge, our dedicated teacher, Ms. Shehnaz, is making remarkable strides at the HELP Pre-Primary Home School. Her unwavering commitment to her students has fostered a nurturing environment where learning thrives. With an enrollment of 24 students, the home-school conducted its exams in March 2023, showcasing the resilience and determination of both the teacher and her pupils. Through her tireless efforts, Ms. Shehnaz is lighting the path to education for girls in the community, empowering them to dream big and achieve their goals.



# WASH

Access to clean water is essential for health and well-being, empowering communities to thrive and flourish.



1100 HAND PUMPS

120 COMMUNITY WELLS



ELEVEN FILTRATION PLANTS



HARNESSING SOLAR ENERGY FOR CLEAN WATER- 18 SOLAR WELLS



# SHELTER

## Building Resilience Through Shelter

In our steadfast commitment to providing shelter for those affected by floods, we have constructed a total of 143 flood-resilient homes in the vulnerable coastal areas of Karachi and District Sanghar. These houses are more than mere structures; they stand as powerful symbols of hope and community resilience, embodying our dedication to rebuilding lives and fostering a sense of security for families facing adversity. Each home represents a new beginning, empowering individuals and families to reclaim their lives and thrive despite the challenges they face.



# MISCELLANEOUS ACTIVITIES

World Breastfeeding Week 1st-7th August 2023



# WORLD IMMUNIZATION WEEK 24TH-30TH APRIL 2024



# ANNUAL GENERAL BODY MEETING 2023 -2024



## **Annual General Body Meeting of HELP was held on 4th August 2024.**

The meeting was chaired by the Honorary Chairperson Dr. Dure Samin Akram. All the members of HELP's Executive Committee, Advisory Council and Secretariat participated in the meeting. The minutes of last AGM (held on 28 August 2023) were presented, discussed and approved unanimously. Dr. Yasmeen Hanif, Senior Program Manager HELP, presented Annual programmatic report, along with Dr. Mahwish Naim, Program Coordinator. Annual financial report was presented by Mr. Abdul Majid and approved. The members reviewed ongoing projects and set targets for the future. The Best Employee of the Year for 2022-2023 was awarded to Mr. Rizwan Hussain, Admin and Finance Officer, for his hard work.

# CONTACT INFORMATION

**PHONE :**

(021) 35834465

**WEBSITE :**

<https://helpngo.org.pk/>

**FACEBOOK**

<https://www.facebook.com/helpngo/>

**TWITTER**

@HELPNGO

**EMAIL ADDRESS:**

1-C, Commercial Lane-3, Flat  
No. 2, Zamzama  
Boulevard, Defence phase 5  
karachi, Karachi, Pakistan

**EMAIL ADDRESS:**

help\_ngo@hotmail.com



**HEALTH, EDUCATION AND LITERACY PROGRAMME**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**



## **Independent Auditor's Report to the "Executive Committee "**

### **Opinion**

We have audited the financial statements of **HEALTH, EDUCATION AND LITERACY PROGRAMME (the Organization)** , together with the notes forming part thereof for the year ended 30<sup>th</sup> June,2024 which comprise the statement of Financial Position & Income and Expenditure account (here-in- after referred to as the financial statement) for the year then ended 30<sup>th</sup> June 2024, and notes to the financial statement, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the HEALTH, EDUCATION AND LITERACY PROGRAMME, is prepared in all material respects, in accordance with statement of Financial Position & Income and Expenditure account, on the basis of accounting described in note 1-2 to the financial statement.

### **Basis for opinion**

We conducted our audit in accordance with the 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.

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, base on the work we have performed, we conclude that there a is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





### **Responsibilities of Management and those charged with Governance for the financial statements.**

The Organization is responsible for the preparation of financial statements in accordance with statement of Financial Position & Income and Expenditure account, on the basis of accounting described in note 1-2 to the financial statements, and for such internal control as the Society determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management committee is responsible for assessing the Organization 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.

Those charged with governance are responsible for overseeing the Organization 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 is 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, misrepresentation, or the override of internal control.





# M. Saleem Associates

Chartered Accountant ♦ Audit Tax Advisory

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 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 Organization use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty. Exists related to events of conditions that may cast significant doubt on the Organization 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 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.

We communicate with those charged with governance 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 auditor's report is Mr. Muhammad Saleem

**M.SALEEM ASSOCIATES**

**CHARTERED ACCOUNTANTS,**

**Karachi 05 NOV 2024**

**UDIN: AR202410289ruGcUxSdW**



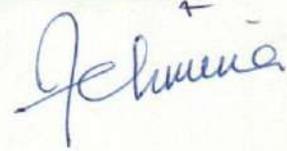
HEALTH, EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE, 2024

	Note	2024 ------(Rupees)-----	2023
<b><u>ASSETS</u></b>			
<b><u>NON CURRENT ASSETS</u></b>			
Tangible fixed assets	5	20,627,444	20,314,454
Long term investments	6	11,600,000	6,600,000
		32,227,444	26,914,454
<b><u>CURRENT ASSETS</u></b>			
Advances, deposits, prepayments and other receivables	7	5,120,520	435,827
Advance income tax		299,657	289,657
Cash & bank balances	8	21,330,805	52,138,049
		26,750,982	52,863,533
<b>TOTAL ASSETS</b>		<b>58,978,426</b>	<b>79,777,987</b>
<b><u>RESERVES AND LIABILITIES</u></b>			
<b><u>RESERVES</u></b>			
Accumulated reserves	9	47,361,781	44,421,153
<b><u>CURRENT LIABILITES</u></b>			
Trade and other payables	10	757,940	573,335
Deferred contributions	11	10,858,705	34,783,499
		11,616,645	35,356,834
<b>TOTAL EQUITY &amp; LIABLITIES</b>		<b>58,978,426</b>	<b>79,777,987</b>
<b>CONTINGENCIES &amp; COMMITMENTS</b>	12		

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



PRESIDENT



GENERAL SECRETARY

HEALTH, EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2024

	<i>Note</i>	2024 -----( <i>Rupees</i> )-----	2023
Revenue	13	69,524,880	109,683,684
Expenditure	14	<u>(71,210,590)</u>	<u>(105,611,590)</u>
<b>Surplus from operations</b>		(1,685,710)	4,072,094
Other income	15	4,626,338	1,977,580
<b>Net Surplus</b>		<u><b>2,940,628</b></u>	<u><b>6,049,674</b></u>

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



PRESIDENT



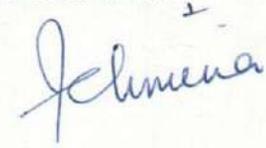
GENERAL SECRETARY

**HEALTH, EDUCATION AND LITERACY PROGRAMME  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 30TH JUNE 2024**

	2024	2023
	------(Rupees)-----	
<b>Cash Flows From Operating Activities</b>		
Net Surplus for the year	2,940,628	6,049,674
<b>Adjustments for items not involving movement of funds:</b>		
Depreciation	1,786,999	1,731,483
Amortization	-	21,825
(Gain) on disposal of fixed assets	(377,319)	-
Net cash flow before working capital changes	<u>4,350,308</u>	<u>7,802,982</u>
<b>(Increase)/ decrease in current assets</b>		
Advances, deposits, prepayments and other receivables	(4,684,693)	(68,191)
	<u>(4,684,693)</u>	<u>(68,191)</u>
<b>(Increase)/ decrease in current liabilities</b>		
Trade and other payables	184,605	(556,761)
Deferred contributions	(23,924,794)	32,823,398
	<u>(23,740,189)</u>	<u>32,266,637</u>
<b>Cash flow from operating activities</b>	<u>(24,074,574)</u>	<u>40,001,428</u>
Income tax paid during the year	(10,000)	(189,215)
<b>Net cash flow from operating activities</b>	<u>(24,084,574)</u>	<u>39,812,213</u>
<b>Cash flow from investing activities</b>		
Addition to operating fixed assets	(2,232,670)	(824,264)
Proceed from sale of fixed asset	510,000	-
Long term investments	(5,000,000)	-
<b>Net cash flow from investing activities</b>	<u>(6,722,670)</u>	<u>(824,264)</u>
Net increase/(decrease) in cash and cash equivalents	(30,807,244)	38,987,949
Cash and cash equivalent at the beginning of the year	52,138,049	13,150,100
<b>Cash and cash equivalent at the end of the year</b>	<u><u>21,330,805</u></u>	<u><u>52,138,049</u></u>

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

  
PRESIDENT

  
GENERAL SECRETARY

**HEALTH, EDUCATION AND LITERACY PROGRAMME  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2024**

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**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 Organization has been granted tax exemption by the Commissioner of Income Tax under section 2(36) of the Income Tax Ordinance 2001, vide their letter dated Feb 20, 2024.

**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 recognized 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 / amortization, useful lives and residual values used in the calculation of depreciation / amortization 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 derecognized. 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 capitalized if the recognition criteria is met.

An item of property and equipment is derecognized 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 recognized 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 amortization and impairment, if any. Amortization is charged to the income and expenditure account using the straight-line method over their estimated useful lives. A full month's amortization is charged for assets in the month of purchase and no amortization is charged in the month of disposal.

The estimated useful life and amortization 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 recognized 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 amortized cost.

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

These are recognized 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 recognized 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 Organization has been granted tax exemption by the Commissioner of Income Tax under section 2(36) of the Income Tax Ordinance 2001, vide their letter dated Feb 20, 2024 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 recognized 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.

#### **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 recognized as income and reflected as project contribution utilized, provided that all project expenses are allowed by the donor.

Revenue from project funds is recognized on accrual basis.

Revenue from donations, zakat, Patient clinic fees and fee from students are recognized 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 realize 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 recognized at the time when the Society becomes a party to the contractual provisions of the instrument. All financial assets are derecognized at the time when the Society loses control of the contractual rights that comprise the financial assets. All financial liabilities are derecognized 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 amortized cost are recognized 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 recognized 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 recognized. 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 recognized for the asset in prior years. Such reversal is recognized 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. x

	Note	2024 ------(Rupees)-----	2023	
<b>5</b>	<b><u>TANGIBLE FIXED ASSET</u></b>			
	As per schedule attached	5.1	<u>20,627,444</u>	<u>20,314,454</u>
<b>6</b>	<b><u>LONG TERM INVESTMENTS</u></b>			
	<b>Held to maturity</b>			
	Term deposit receipts	6.1	<u>11,600,000</u>	<u>6,600,000</u>
6.1	This investment carries markup of 12% per annum (2023: 12% to 13% per annum.)			
<b>7</b>	<b><u>ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES</u></b>			
	<b>Advances - unsecured</b>			
	Petty cash advance	10,000	10,000	
	Advance to employees	13,000	122,000	
		23,000	132,000	
	<b>Prepayments</b>			
	- Insurance	147,730	126,241	
	- Software subscription	79,110	55,686	
		226,840	181,927	
	Supplier Prepayment	1,736,760	-	
	Project related receivables	3,133,920	121,900	
		<u>5,120,520</u>	<u>435,827</u>	
<b>8</b>	<b><u>CASH &amp; BANK BALANCES</u></b>			
	Cash in hand	20,000	20,000	
	Cash at banks			
	- In deposit accounts	8.1	7,778,487	27,809,903
	- In current accounts		13,532,318	24,308,146
			21,310,805	52,118,049
			<u>21,330,805</u>	<u>52,138,049</u>
8.1	These carry profit rates ranging from 6.75% (2023: 6.07% to 6.82%) per annum.			
<b>9</b>	<b><u>ACCUMULATED RESERVES</u></b>			
	Opening balance	44,421,153	38,371,480	
	Net surplus for the year	2,940,628	6,049,674	
		<u>47,361,781</u>	<u>44,421,153</u>	
<b>10</b>	<b><u>TRADE AND OTHER PAYABLE</u></b>			
	Accrued liabilities	190,935	460,157	
	Security deposit	105,000	105,000	
	Unearned School fees	27,900	7,000	
	Loan Payable	320,486	-	
	Withholding tax payable	113,619	1,178	
		<u>757,940</u>	<u>573,335</u>	

	Note	2024 ------(Rupees)-----	2023
<b>11 DEFERRED CONTRIBUTIONS</b>			
Penny Appeal		7,941,504	21,007,407
K.Z.E Misereor		(3,673,046)	(1,139,315)
Malteser International		-	110,992
Filtration Plants PAC		895,647	617,658
Shelters PA USA		-	10,336,757
Local donation		5,694,600	3,333,000
Foreign donation		-	517,000
	11.1	<b>10,858,705</b>	<b>34,783,499</b>

11.1 Following are the details of deferred contributions:

	Balance as at July 1 2023	Receipts during the year	Total	Utilized during the year	Transferred to Unuse Foreign Donation	Balance as at June 30 2024
	------(Rupees)-----					
Pennay Appeal (UK)	21,007,407	16,667	21,024,074	13,082,570	-	7,941,504
K.Z.E Misereor	(1,139,315)	20,688,225	19,548,910	23,221,956	-	(3,673,046)
Malteser International	110,992	-	110,992	-	(110,992)	-
Filtration Plants PAC	617,658	439,300	1,056,958	161,311	-	895,647
Shelters PA USA	10,336,757	1,545,510	11,882,267	10,586,229	(1,296,038)	-
Local donation	3,333,000	15,043,262	18,376,262	12,681,662	-	5,694,600
Foreign donation	517,000	5,244,819	5,761,819	4,354,789	1,407,030	-
<b>Total 2024</b>	<b>34,783,499</b>	<b>42,977,783</b>	<b>77,761,282</b>	<b>64,088,517</b>	<b>-</b>	<b>10,858,705</b>

	Balance as at July 1 2022	Receipts during the year	Total	Utilized during the year	Transferred to Penny Appeal Other Project	Balance as at June 30 2023
	------(Rupees)-----					
Pennay Appeal (UK)	5,167,288	45,654,840	50,822,128	29,487,609	327,112	21,007,407
K.Z.E Misereor	(3,207,187)	21,828,260	18,621,073	19,760,388	-	(1,139,315)
Malteser International	-	5,808,652	5,808,652	5,697,660	-	110,992
Filtration Plants PAC	-	7,372,720	7,372,720	6,755,062	-	617,658
Shelters PA USA	-	10,433,247	10,433,247	96,490	-	10,336,757
Local donation	-	4,504,958	4,504,958	1,171,958	-	3,333,000
Foreign donation	-	34,571,592	34,571,592	34,054,592	-	517,000
<b>Total 2023</b>	<b>1,960,101</b>	<b>130,174,269</b>	<b>132,134,370</b>	<b>97,023,759</b>	<b>327,112</b>	<b>34,783,499</b>

## 12 CONTINGENCIES AND COMMITMENTS

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

## 13 REVENUE

Project funds	13.1	47,052,066	61,797,209
Donation	13.2	17,036,451	39,076,550
Patient clinic fees		2,236,830	1,830,172
Fee from students		574,100	439,550
Zakat		100,000	105,000
Project operational income		2,525,433	6,435,203
		<b>69,524,880</b>	<b>109,683,684</b>

### 13.1 Project funds

From K.Z.E Misereor	23,221,956	19,760,388
From Penny Appeal	13,082,570	29,487,609
From Shelters Penny Appeal USA	10,586,229	96,490
From Malteser International	-	5,697,660
From Filtration Plants PAC	161,311	6,755,062
	<b>13.1.1</b>	<b>47,052,066</b>
		<b>61,797,209</b>

13.1.1 These represent project fund transfer from deferred contributions (Note 11)

	Note	2024 ------(Rupees)-----	2023
<b>13.2 Donation</b>			
Foreign		4,354,789	34,571,592
Local		12,681,662	4,504,958
		<b>17,036,451</b>	<b>39,076,550</b>
<b>14 EXPENDITURE</b>			
Administration & mangement	14.1	18,083,784	14,966,020
Program expense	14.2	53,126,806	90,645,570
		<b>71,210,590</b>	<b>105,611,590</b>
<b>14.1 Administration &amp; mangement</b>			
Salaries, wages and other benefits		13,021,852	10,708,380
Advertisement		55,890	68,800
Insurance		194,345	198,066
Printing, stationery and postage		721,745	836,882
Rent, rates and taxes		18,004	561,996
Auditors' remuneration		240,000	240,000
Legal & professional		416,975	301,260
Depreciation		1,786,999	1,731,483
Bank charges		40,611	68,652
Miscellaneous expenses		1,531,677	205,275
Amortization		-	21,825
Software subscription		55,686	23,401
		<b>18,083,784</b>	<b>14,966,020</b>
<b>14.2 Program expense</b>			
Salaries, wages and other benefits		14,038,353	16,617,294
Program cost		5,568,567	13,871,473
Travelling and conveyance		-	764,310
Vehicle running expenses		919,228	1,334,958
Utilities		633,866	639,651
Repair and maintenance		982,969	489,040
Medicine and monitoring		3,237,681	3,656,854
Training and seminar		27,640	687,758
Ration expense		1,687,375	8,646,742
Hand pump installation charges		97,892	7,736,400
House construction expense		15,898,590	5,400,574
Water charges and water testing charges		255,650	279,018
Renovation of Govt. dispensary		1,037,055	18,071,144
RUTF & jerry cans expense		1,442,650	-
Fund Raiser Expense		262,360	-
Operational cost		2,660,524	5,739,970
Publicity expense		279,800	484,480
Eye camp expenses		560,000	-
Construction of filtration plants		147,311	5,167,763
Solar wells expenses		3,389,295	-
Flood relief expense		-	709,650
Miscellaneous		-	348,491
		<b>53,126,806</b>	<b>90,645,570</b>



HEALTH, EDUCATION AND LITERACY PROGRAMME  
 SCHEDULE OF TANGIBLE FIXED ASSETS  
 AS AT 30TH JUNE, 2024

5.1

PARTICULARS	COST			RATE	DEPRECIATION				WRITTEN DOWN VALUE AS ON 30/06/2024
	AS AT 01/07/2023	ADDITIONS	DELETION		AS AT 30/06/2024	AS AT 01/07/2023	FOR THE YEAR	ADJUSTMENT	
Leasehold land	100,000	-	-	0%	-	-	-	-	100,000
Buildings on	16,754,659	-	-	5%	6,379,742	518,746	-	6,898,487	9,856,172
Office premises on leasehold land	6,828,114	-	-	5%	2,676,804	207,565	-	2,884,370	3,943,744
Office equipment	12,553,145	190,300	-	15%	8,052,231	675,137	-	8,727,368	4,016,077
Furniture and fixtures	1,883,676	102,370	-	15%	1,416,898	70,017	-	1,486,915	499,131
Vehicles	2,959,372	1,940,000	(559,000)	15%	2,238,837	315,534	(426,319)	2,128,052	2,212,320
<b>Total 2024</b>	<b>41,078,966</b>	<b>2,232,670</b>	<b>(559,000)</b>		<b>20,764,512</b>	<b>1,786,999</b>	<b>(426,319)</b>	<b>22,125,193</b>	<b>20,627,444</b>

HEALTH, EDUCATION AND LITERACY PROGRAMME  
 SCHEDULE OF TANGIBLE FIXED ASSETS  
 AS AT 30TH JUNE, 2023

5.1

PARTICULARS	COST			RATE	DEPRECIATION			WRITTEN DOWN VALUE AS ON 30/06/2023
	AS AT 01/07/2022	ADDITIONS	AS AT 30/06/2023		AS AT 01/07/2022	FOR THE YEAR	AS AT 30/06/2023	
	Leasehold land	100,000	-		100,000	0%	-	
Buildings on leasehold land	16,754,659	-	16,754,659	5%	5,833,693	6,379,742	10,374,917	
Office premises on leasehold land	6,828,114	-	6,828,114	5%	2,458,314	2,676,804	4,151,310	
Office equipment	11,806,431	746,714	12,553,145	15%	7,288,313	8,052,231	4,500,914	
Furniture and fixtures	1,806,126	77,550	1,883,676	15%	1,341,024	1,416,898	466,778	
Vehicles	2,959,372	-	2,959,372	15%	2,111,684	2,238,837	720,535	
<b>Total 2023</b>	<b>40,254,702</b>	<b>824,264</b>	<b>41,078,966</b>		<b>19,033,029</b>	<b>20,764,512</b>	<b>20,314,454</b>	

6.1

PARTICULARS	COST			RATE	AMORTIZATION			WRITTEN DOWN VALUE AS ON 30/06/2023
	AS ON 01/07/2022	ADDITIONS	AS ON 30/06/2023		AS ON 01/07/2022	FOR THE YEAR	AS ON 30/06/2023	
	Accounting Software (Quick Books)	43,650	-		43,650	100%	21,825	
<b>Total 2023</b>	<b>43,650</b>	<b>-</b>	<b>43,650</b>		<b>21,825</b>	<b>43,650</b>	<b>-</b>	

X