



M. ASIM IFTIKHAR & COMPANY
CHARTERED ACCOUNTANTS

AUDITORS' REPORT TO THE MEMBERS

We have audited the accompanying statement of financial position of **HELPLINE** as at June 30, 2017 and the related income and expenditure account together with the notes forming part thereof for the year then ended. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements.

We conducted our work in accordance with International Standards on Auditing as applicable to such engagements. These standards require that we plan and perform our work to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the income and expenditure account together with notes forming part thereof conform with relevant accounting standards as applicable in Pakistan, in the manner so required, and respectively give true and fair view of the organization's affairs as at June 30, 2017 and of the surplus for the year then ended.

M. Asim

M. ASIM IFTIKHAR & COMPANY
Chartered Accountants
Engagement Partner:
Muhammad Asim Iftikhar

Lahore
Date: 27-03-2018

**HELPLINE
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2017**

	Note	2017	2016
		----- Rupees -----	
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	33,321,409	33,557,478
CURRENT ASSETS			
Advances and other Receivables	5	12,224,330	7,433,883
Cash and bank balances	6	6,057,165	7,819,036
		18,281,495	15,252,919
		<u>51,602,904</u>	<u>48,810,397</u>
FUNDS AND LIABILITIES			
FUNDS			
General Fund	7	41,199,471	37,040,108
Special Funds	8	7,900,643	11,745,897
CURRENT LIABILITES			
Payables		2,502,790	24,392
		<u>51,602,904</u>	<u>48,810,397</u>

The annexed notes from 1 to 13 form an integral part of these financial statements.


PRESIDENT




SECRETARY

**HELPLINE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2017**

	2017	2016
	----- Rupees -----	
Donations	105,538,659	102,820,348
Expenses		
Administrative expenses	9 4,828,979	5,002,118
Project expenses	10 96,311,413	77,989,266
Financial expenses	238,903	2,000
	<u>(101,379,296)</u>	<u>(82,993,384)</u>
Surplus for the year	<u>4,159,363</u>	<u>19,826,964</u>

The annexed notes from 1 to 13 form an integral part of these financial statements.


PRESIDENT




SECRETARY

HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017

1. THE ORGANIZATION AND ITS ACTIVITIES

M/s Helpline Lahore ("The Agency") is a charitable, non-profit and a non-commercial organization registered under the Voluntary Social Welfare Agencies (Registration & Control) Ordinance 1961. The organization is principally engaged in providing educational, health and other social services to the under-privileged segment of the populace irrespective of race, creed, sex and language. The organization receives funds from cross sections of society within and outside Pakistan for the projects undertaken. The registered office of the Organization is situated at 705 A-1, GECHS, Township, Peco Road Lahore, Pakistan.

2. BASES OF PREPERATION

2.1 Basis of measurement

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

2.2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of Accounting and Financial Reporting Standards for Non Government / None Profit Organizations issued by the Institute of Chartered Accountants of Pakistan.

2.3 Significant accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards as applicable in Pakistan, requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets and provisions for doubtful receivables. However, assumptions and judgements made by management in the application of approved accounting policies that have significant effect on the financial statements are not expected to result in material adjustment to the carrying amounts of assets and liabilities in the next year.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Functional and presentation currency

These financial statements are prepared in PKR (Pakistan rupees), which is the company's functional as well as presentation currency.

3.2 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost include expenditure directly attributable to the acquisition of an asset. Subsequent costs are included in the asset's carrying amount or are recognised as a separate asset, as appropriate, only when it is probable that future benefits associated with the item will flow to the Organization and the cost of the item can be measured reliably.

Depreciation is charged to income under the straight-line basis at rates specified in note 4 to these financial statements. Depreciation is charged on operating fixed assets from the date asset is available for intended use upto the date the asset is disposed off. Depreciation methods, useful lives and residual values are reviewed at each reporting date.

Normal repairs and maintenance are charged to income and expenditure account as and when incurred. Gains and losses on disposal of an item of property, plant and equipment are taken to income and expenditure account currently.



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

Other payables

Other payables are recognized initially at fair value and subsequently carried at amortised cost.

3.3 Impairment of assets

The carrying amount of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment of any asset or group of assets. If any such indication exists, the recoverable amount of such asset is estimated and impairment loss is recognised in the income and expenditure account.

3.4 Forigen currencies

Transactions in forigen currencies during the financial year are converted into PKR at exchange rates ruling at the transaction dates. Forigen currency monetary assets and liabilites at the balance sheet date are translated into PKR at exchange rates prevailing at that date. All axchange gains or losses are dealt with in the income and expenditure account.

3.5 Trade and other receivables

Trade and other receivables are recognized at fair value of consideration receivable. Debts considered irrecoverables are written off and those considered doubtful are provided for when identified .

3.6 Trade and other payables

Liabilities for trade and other payables are carried at cost which is the fair value of the consideration to be paid in future for goods and services.

3.7 Financial instruments

All the financial assets and financial liabilities are recognized at the time when the Organization becomes a party to the contractual provisions of the instrument. All the financial assets are derecognized at the time when the Organization 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 expires. Any gain or loss on derecognition of the financial assets and financial liabilities is taken to income and expenditure account.

3.8 Offsetting

Financial assets and financial liabilities are set off and only the net amount is reported in the balance sheet when there is a legally enforceable right to set off the recognised amount and the Organization intends to either settle on a net basis, or to realise the asset and settle the liability simultaneously.

3.9 Revenue recognition

Donations in cash and in kind are recognised as and when received.

3.10 Taxation

The Agency enjoys exemption from income tax under clauses (60) and (92) of the Second Schedule to the Income Tax Ordinance, 2001, consequently no provision for taxation is made in these financial statements.

3.11 Provisions

Provisions are recognised in the balance sheet when the Organization has a 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 regularly reviewed and adjusted to reflect the current best estimates.

3.12 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and other short term highly liquid investments with maturities of three months or less.



HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017

4 PROPERTY PLANT AND EQUIPMENT

	2017	2016
	Rupees	Rupees
Operating fixed assets	33,321,409	33,557,478
	<u>33,321,409</u>	<u>33,557,478</u>

Note

4.1

4.1 Operating fixed assets

Cost	Rupees					Total
	Land	Furniture & Fixture	Office Equipment	Computers	Vehicles	
Balance as at July 01, 2015	10,798,000	202,477	869,990	347,001	4,227,650	16,445,118
Additions during the year	20,349,300	-	186,950	5,800	1,066,550	21,608,600
Disposals	-	-	-	-	-	-
Balance as at June 30, 2016	31,147,300	202,477	1,056,940	352,801	5,294,200	38,053,718
Balance as at July 01, 2016	31,147,300	202,477	1,056,940	352,801	5,294,200	38,053,718
Additions during the year	-	259,600	250,000	12,000	-	521,600
Disposals	-	(26,400)	(365,440)	(20,200)	(3,450)	(415,490)
Balance as at June 30, 2017	31,147,300	435,677	941,500	344,601	5,290,750	38,159,828

Depreciation

Balance as at July 01, 2015	90,650	518,772	99,242	3,230,705	3,939,369
Charge for the year	11,183	107,634	25,356	412,699	556,871
Depreciation on disposals	-	-	-	-	-
Balance as at June 30, 2016	101,833	626,406	124,598	3,643,404	4,496,240
Balance as at July 01, 2016	101,833	626,406	124,599	3,643,404	4,496,242
Charge for the year	16,783	86,656	21,351	399,943	524,733
Depreciation on disposals	(6,330)	(170,878)	(4,520)	(828)	(182,556)
Balance as at June 30, 2017	112,286	542,184	141,430	4,042,519	4,838,419

Rate of depreciation

Written down value as at June 30, 2016	31,147,300	100,644	430,534	228,703	1,650,796	33,557,478
Written down value as at June 30, 2017	31,147,300	323,391	399,316	203,171	1,248,231	33,321,409
	0%	10%	20%	10%	20%	



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

	2017	2016
	----- Rupees -----	
4.1 ALLOCATION OF DEPRECIATION		
Administrative expenses	193,049	204,764
Project expenses	331,684	352,108
	<u>524,733</u>	<u>556,872</u>
5 ADVANCES AND OTHER RECEIVABLES		
Advances	11,818,330	7,029,883
Security	406,000	404,000
	<u>12,224,330</u>	<u>7,433,883</u>
6 CASH AND BANK BALANCES		
Cash at bank	4,735,543	7,233,409
Cash in hand	1,321,621	585,626
	<u>6,057,165</u>	<u>7,819,035</u>
7 GENERAL FUND		
Opening balance	37,040,108	17,213,143
Surplus for the year	4,159,363	19,826,965
	<u>41,199,471</u>	<u>37,040,108</u>
8 SPECIAL FUND		
Patient Welfare Fund	51,275	51,275
Zakat Fund	3,637,802	1,666,805
Admin Fund	520,000	54,000
Seerat Book Fund	170,910	171,000
Qurbani Fund	(105,017)	-
PHL School Fund	-	1,599,513
IDPs Fund	67,000	67,000
Flood Relief Fund	891,864	993,119
Ramazan package Fund	-	1,609,543
Manawan - Fund	562,718	(517,875)
Misali Goth & Therparker Fund	1,237,536	3,067,992
Education Fund	1,573,468	614,205
Aligarh Univer. Gojra Fund	(438,691)	(895,211)
Earth Quake - Fund	3,776,653	6,534,167
Rana Town Masjid Markaz Fund	(4,044,875)	(3,269,636)
	<u>7,900,643</u>	<u>11,745,897</u>
9 ADMINISTRATIVE EXPENSES		
Salaries wages and benefits	2,501,508	2,315,592
Food expenses	304,185	269,526
Rent and rates	641,870	588,309
Traveling and conveyance	15,616	43,609
Printing and stationary	29,274	29,844
Telephone and mobiles	215,700	218,219
Water and sanitation	8,630	7,660
Electricity	88,127	96,711
Gas	6,310	11,410



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

	Note	2017	2016
		----- Rupees -----	
Repairs and maintenance		21,185	44,285
Vehicle repair and maintenance		636,437	937,329
Advertisement		7,150	33,982
Postage		7,136	10,394
Utensils		14,360	9,410
Website and Internet charges		4,500	4,600
Books and periodicals		1,950	2,941
Computer repair and maintenance		53,730	99,300
Entertainment		49,033	28,782
Insurance		-	17,875
Depreciation	4.1	193,049	204,764
Misc expenses		29,229	25,561
		<u>4,828,979</u>	<u>5,002,118</u>
10 WELFARE PROJECTS			
Educational services	10.1	10,577,736	9,047,054
Health Services	10.2	1,748,459	2,092,256
Food services in hospitals	10.3	16,645,274	19,403,375
Family welfare services	10.4	17,635,487	14,400,187
Vocational training centres	10.5	791,340	856,184
Sindh Project (Misali Goth & Therparker)	10.6	4,518,611	4,480,135
Masjid Markaz- Rana Town	10.7	1,906,065	3,730,243
Other projects	10.8	27,488,620	23,979,832
Others		14,999,821	-
		<u>96,311,413</u>	<u>77,989,266</u>
10.1 Educational services			
Adopted government schools	10.1.1	1,766,563	1,258,352
Janjata and shadewal school	10.1.2	377,317	510,073
Gojra Project	10.1.3	8,433,856	7,278,629
		<u>10,577,736</u>	<u>9,047,054</u>
10.1.1 Adopted government schools			
Salaries		362,000	69,000
Repairs and renovation		35,140	921,936
Food and entertainment		26,453	-
Traveling and conveyance		16,206	-
Printing and stationary		359,246	500
Student Welfare		526,114	94,956
Computer repair and maintenance		-	3,275
Telephone expenses		4,946	-
Miscellaneous expense		436,458	142,659
Depreciation		-	26,026
		<u>1,766,563</u>	<u>1,258,352</u>
10.1.2 Janjata school			
Salaries		321,500	372,320
Repairs and renovation		30,050	97,100
Others		25,767	40,653
		<u>377,317</u>	<u>510,073</u>



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

	2017	2016
	----- Rupees -----	
10.1.3 Gojra Project		
Salaries	6,047,494	4,713,281
Repairs and renovation	257,066	308,015
Traveling and conveyance	35,660	58,485
Food Expense	96,440	47,160
Printing and stationary	73,874	201,740
Vehicle repair and maintenece	170,390	179,935
Advertisement & Fund raising	58,300	18,600
Vehicle running and maintenance	695,465	544,120
Transport Rent	661,233	508,171
Utility	123,348	106,134
Office and Board Fee	92,305	375,121
Computer repair and maintenance	3,310	5,550
Refreshment	18,510	35,257
Generator fuel expense	2,320	5,930
Family Welfare (Ramzan)	-	13,000
Miscellaneous expense	98,141	158,130
	<u>8,433,856</u>	<u>7,278,629</u>
10.2 Health Services/ Dispensaries		
Salaries	892,530	1,235,580
Repairs and renovation	22,975	54,671
Traveling and conveyance	-	1,860
Rent rates	124,770	125,800
Utilities	18,914	38,167
Telephone expenses	-	17,300
Printing and stationary	9,402	13,355
Miscellaneous expenses	31,344	55,160
Medicine	618,371	530,752
Refreshment etc	-	2,260
Depreciation	30,153	17,351
	<u>1,748,459</u>	<u>2,092,256</u>
10.3 Food services in Govt. hospitals		
Salaries	4,374,700	4,912,165
Repairs and renovation	263,855	665,321
Food items	11,259,046	13,025,821
Printing and stationary	11,606	20,454
Miscellaneous expenses	165,304	191,368
Vehicle running and maintenece	248,472	435,313
Traveling and conveyance	74,183	51,383
Telephone and Mobile	16,330	24,304
Utensils	50,860	59,895
Depreciation	180,918	17,351
	<u>16,645,274</u>	<u>19,403,375</u>



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

	2017	2016
	----- Rupees -----	
10.4 Family welfare services		
Salaries	-	57,000
Family welfare rashion-Ramzan	15,411,912	13,307,969
Family welfare sewing machines	624,110	270,610
Marriage contribution	471,600	99,800
Financial Assistance	1,095,125	662,823
Printing and stationary	20,000	50
Miscellaneous expenses	12,740	1,935
	<u>17,635,487</u>	<u>14,400,187</u>
10.5 Vocational training centres		
Salaries	450,167	529,130
Repairs and renovation	27,722	47,840
Rent rates and taxes	195,879	146,338
Printing and stationary	4,165	2,425
Miscellaneous expenses	64,071	43,481
Traveling and conveyance etc	20,950	37,783
Utilities	28,386	49,187
	<u>791,340</u>	<u>856,184</u>
10.6 Sindh Project (Misali Goth & Therparker)		
Salaries	1,581,000	1,082,000
Repairs and renovation	102,320	58,290
Food items	1,500	1,000
Printing and stationary	18,200	30,664
Miscellaneous expenses	15,007	149,507
Traveling and conveyance	129,800	118,750
Telephone and Mobile	40,310	39,380
Student Welfare	530,845	88,481
Masjid Construction	28,000	1,125,255
Refreshment	8,690	6,865
Mobile Dispensary	2,062,939	1,618,693
Depreciation	-	161,250
	<u>4,518,611</u>	<u>4,480,135</u>
10.7 Masjid Markaz- Rana Town		
Salaries	275,135	277,204
Repairs and renovation (Construction)	1,366,321	3,083,033
Traveling and conveyance	15,020	51,620
Refreshment	7,340	-
Asset Expense (utensils etc)	7,450	13,176
Telephone & Mobile	-	34,210
Miscellaneous expenses	18,160	193,640
Vehicle running and maintenece	216,639	77,360
	<u>1,906,065</u>	<u>3,730,243</u>
10.8 Other projects		
Gulab Devi hospital	19,200	5,780
Karbath Welfare Hospital	2,824,482	2,974,504
Hajira Bibi Hospital	6,740,464	9,902,898
Sasta Khana Markaz	6,060,723	1,272,151



**HELPLINE
NOTE TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>2017</u>	<u>2016</u>
	----- Rupees -----	
Qurbani	4,281,275	1,618,143
Pind Dadan Khan Project	-	116,862
Earth Quake	3,014,180	4,843,184
Manawan Complex	4,548,206	3,116,080
Idara Taraqi-e-Fiqr	90	100
	-	130,130
	<u>27,488,620</u>	<u>23,979,832</u>

11 EVENTS AFTER THE REPORTING PERIOD

There are no other significant events after the reporting period which may require adjustment of and/or disclosure in these financial statements.

12 DATE OF AUTHORIZATION

These financial statements were authorized for issue on 27-03-18 by the members of the organization.

13 GENERAL

Figures have been rounded off to the nearest rupee.

Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison.


PRESIDENT




SECRETARY