



M. ASIM IFTIKHAR & COMPANY
CHARTERED ACCOUNTANTS

REVIEW REPORT TO THE MEMBERS

We have reviewed the accompanying statement of financial position of HELPLINE as at June 30, 2018 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 issue report on these financial statements based on our review.

We conducted our review in accordance with International Standard on Review engagements 2400. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view in accordance with International Accounting Standards.

A handwritten signature in black ink, appearing to read 'Asim', with a horizontal line underneath.

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

Lahore
Date: 01-10-2018

HELPLINE
BALANCE SHEET
AS AT JUNE 30, 2018

	Note	2018	2017
----- Rupees -----			
ASSETS			
Non-current assets			
Property and equipment	4	33,757,412	33,321,409
Current assets			
Advances and other receivables	5	11,965,003	12,224,330
Cash and bank balances	6	2,112,940	6,057,165
		14,077,943	18,281,495
Total assets		47,835,355	51,602,904
FUND AND LIABILITIES			
Fund			
General fund	7	40,453,323	41,199,471
Special funds	8	6,083,341	7,900,643
		46,536,664	49,100,114
Current liabilities			
Payables		1,298,691	2,502,790
Contingencies and commitments	9	-	-
Total fund and liabilities		47,835,355	51,602,904

The annexed notes from 1 to 14 form an integral part of these financial statements.


 President




 General Secretary

**HEPINE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2018**

	Note	2018	2017
		----- Rupees -----	
Income		115,516,744	105,538,659
Expenditures			
Administrative expenses	10	(5,955,988)	(4,828,979)
Project expenses	11	(110,070,554)	(96,311,413)
Financial expenses		(236,350)	(238,904)
		(116,262,892)	(101,379,296)
Surplus for the year		(746,148.00)	4,159,363

The annexed notes from 1 to 14 form an integral part of these financial statements.

[Signature]
President



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General Secretary

MELPLINE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2018

	2018 Rupees		2017 Rupees	
Receipts				
Opening balance				
Cash in hand	1,321,622	585,629		
Cash at bank	4,735,543	7,233,409		
	6,057,165	7,819,038		
Capital receipts				
Payables	-	2,478,398		
Advances and other receiveables	259,327	-		
Disposal of fixed assets		232,934		
	259,327	2,711,332		
Revenue receipts				
Donations	115,516,744	105,538,659		
	<u>121,833,236</u>	<u>116,069,029</u>		
Payments				
Capital payments				
Motor vehicles	750,000	-		
Furniture and fixtures	30,000	259,600		
Computer and accessories	8,000	12,000		
Office equipments	124,500	250,000		
Special fund	1,817,302	3,845,254		
Payables	1,204,099	-		
Advances and other receiveables	-	4,790,447		
	3,933,901	9,157,301		
Revenue payments				
Administrative expenses	5,780,685	4,635,930		
Project expenses	109,769,360	95,979,729		
Financial expenses	236,350	238,904		
	115,786,395	100,854,563		
Closing balance				
Cash in hand	920,518	1,321,622		
Cash at banks	1,192,422	4,735,543		
	2,112,940	6,057,165		
	<u>121,833,236</u>	<u>116,069,029</u>		

The annexed notes from 1 to 14 form an integral part of these financial statements.

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 President



General Secretary
 General Secretary

1 Status and nature of organization

M/s Helpline Lahore 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 Basis of preparation

2.1 Basis of measurement

These accounts have been prepared under the historical cost convention.

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 / Non Profit Organizations issued by the Institute of Chartered Accountants of Pakistan

2.3 Functional and presentational currency

These financial statements have been prepared in Pakistani Rupees (PKR), which is the societies functional and presentational currency

3 Summary of significant accounting policies

3.1 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment losses, if any, Cost includes expenditures directly attributable to the acquisition of an asset.

Depreciation on property, plant and equipment is charged on reducing balance method at the rates stated in Note 4 to these financial statements. Depreciation charge commences from the month in which asset is available for use and continues until the month of disposal.

Maintenance and normal repairs are charged to expense as and when incurred. Major renewals and improvements are capitalized and assets so replaced, if any, are retired.

3.2 Revenue recognition

Revenue comprises of donations, zakat and rental income which are recognized by the society when received.

3.3 Expense recognition

Expenses are recognized when actually incurred except for the items essentially required to be accounted for on accrual basis.

3.4 Cash and cash equivalents

Cash and cash equivalents are carried at cost. Cash and cash equivalent consists of cash in hand and balances in bank.



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HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

4 Property and equipment	Note	2018	2017
		Rupees	
Operating fixed assets	4.1	33,757,412	33,321,409
		<u>33,757,412</u>	<u>33,321,409</u>

4.1 Operating fixed assets

	Freehold Land	Furniture and Fixture	Owned assets			Total assets
			Motor Vehicles	Office Equipments	Computer and accessories	
Rupees						
Cost						
Balance as at July 01, 2016	31,147,300	202,477	5,294,200	1,056,940	352,801	38,053,718
Additions during the year	-	259,600	-	250,000	12,000	521,600
Disposals	-	(26,400)	(3,450)	(365,440)	(20,200)	(415,490)
Balance as at June 30, 2017	31,147,300	435,677	5,290,750	941,500	344,601	38,159,828
Balance as at July 01, 2017	31,147,300	435,677	5,290,750	941,500	344,601	38,159,828
Additions during the year	-	30,000	750,000	124,500	8,000	912,500
Disposals	-	-	-	-	-	-
Balance as at June 30, 2018	31,147,300	465,677	6,040,750	1,066,000	352,601	39,072,328
Depreciation						
Balance as at July 01, 2016	-	101,833	3,643,404	626,406	124,599	4,496,242
Charge for the year	-	16,783	399,943	86,656	21,351	524,733
Depreciation on disposals	-	(6,330)	(828)	(170,878)	(4,520)	(182,556)
Balance as at June 30, 2017	-	112,286	4,042,519	542,184	141,430	4,838,419
Balance as at July 01, 2017	-	112,286	4,042,519	542,184	141,430	4,838,419
Charge for the year	-	33,498	328,550	93,851	20,598	476,497
Depreciation on disposals	-	-	-	-	-	-
Balance as at June 30, 2018	-	145,784	4,371,069	636,035	162,028	5,314,916
Rate of depreciation		10%	20%	20%	10%	
Written down value as at June 30, 2017	31,147,300	323,391	1,248,231	399,316	203,171	33,321,409
Written down value as at June 30, 2018	31,147,300	319,893	1,669,681	429,965	190,573	33,757,412



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HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
	----- Rupees -----	
4.2 Allocation of depreciation		
Administrative expenses	175,303	193,049
Project expenses	301,194	331,684
	<u>476,497</u>	<u>524,733</u>
5 Advances and other receiveables		
Advances	11,558,003	11,818,330
Security	407,000	406,000
	<u>11,965,003</u>	<u>12,224,330</u>
6 Cash and bank balances		
Cash in hand	920,518	1,321,622
Balances with banks in current account	1,192,422	4,735,543
	<u>2,112,940</u>	<u>6,057,165</u>
7 General fund		
Opening balance	41,199,471	37,040,108
(Deficit)/surplus for the year	(746,148)	4,159,363
	<u>40,453,323</u>	<u>41,199,471</u>
8 Special fund		
Patient welfare fund	27,295	51,275
Zakat fund	6,983,254	3,637,802
Admin fund	(126,157)	520,000
Seerat book fund	10,030	170,910
Qurbani fund	-	(105,017)
IDPS fund	-	67,000
Flood relief fund	-	891,864
Ramadan package fund	285,148	-
Manawan - fund	-	562,718
Misali goth & therparker fund	(1,925,139)	1,237,536
Education fund	2,877,872	1,573,468
Aligarh university gojra fund	(256,739)	(438,691)
Earth quake - fund	535,206	3,776,653
Rana town masjid markaz fund	(2,327,429)	(4,044,875)
	<u>6,083,341</u>	<u>7,900,643</u>



HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

9 Contingencies and commitments

9.1 Contingencies

There were no contingencies as on the statement of financial position date. (2017 : Nil)

9.2 Commitments

There were no capital commitments as on the statement of financial position date. (2017 : Nil)

	Note	2018	2017
		----- Rupees -----	
10 Administrative expenses			
Salaries wages and benefits		2,723,880	2,501,508
Food expenses		342,287	304,185
Rent and rates		706,000	641,870
Traveling and conveyance		49,198	15,616
Printing and stationary		35,706	29,274
Telephone and mobiles		226,880	215,700
Water and sanitation		7,490	8,630
Electricity		125,608	88,127
Gas		11,440	6,310
Repairs and maintenance		40,839	21,185
Vehicle running and maintenance		1,196,336	636,437
Advertisement		3,244	7,150
Postage		5,215	7,136
Utensils		30,435	14,360
Website and internet charges		5,220	4,500
Books and periodicals		2,450	1,950
Computer repair and maintenance		92,885	53,730
Entertainment		55,916	49,033
Marketing and fund raising		10,474	-
Insurance		59,207	-
Depreciation		175,303	193,049
Miscellaneous expenses		49,975	29,229
		<u>5,955,988</u>	<u>4,828,979</u>
11 Project expenses			
Educational services	11.1	14,697,504	10,577,736
Health services	11.2	987,387	1,748,459
Food services in hospitals	11.3	11,614,360	16,645,274
Family welfare services	11.4	22,345,356	17,635,487
Vocational training centers	11.5	933,311	791,340
Sindh project (Misali Goth & Therparker)	11.6	5,862,005	4,518,611
Masjid markaz- Rana Town	11.7	6,343,086	1,906,065
Other projects	11.8	47,287,543	27,488,620
Others		-	14,999,821
		<u>110,070,554</u>	<u>96,311,413</u>



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HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

	Note	2018	2017
		----- Rupees -----	
11.1 Educational services			
Adopted government schools	11.1.1	4,899,683	1,766,563
Gojra project	11.1.2	9,469,986	8,433,856
Janjata and shadewal school	11.1.3	327,835	377,317
		<u>14,697,504</u>	<u>10,577,736</u>
11.1.1 Adopted government schools			
Salaries		536,290	362,000
Repairs and renovation		8,000	35,140
Food and entertainment		10,480	26,453
Traveling and conveyance		5,611	16,206
Printing and stationary		38,660	359,246
Student welfare (shoes & books to orphans)		3,602,463	526,114
Quranic education		698,179	-
Telephone expenses		-	4,946
Miscellaneous expense		-	436,458
Depreciation		-	-
		<u>4,899,683</u>	<u>1,766,563</u>
11.1.2 Gojra project			
Salaries		5,734,228	6,047,494
Repairs and renovation		331,113	257,066
Traveling and conveyance		9,865	35,660
Food expense		87,915	96,440
Printing and stationary		83,753	73,874
Vehicle fuel (petrol/ diesel)		838,990	170,390
Advertisement & fund raising		39,130	58,300
Vehicle running and maintenance		16,704	695,465
Transport rent		1,020,050	661,233
Utility		142,892	123,348
Office & board fee		380,256	92,305
Computer repair and maintenance		15,390	3,310
Refreshment		11,410	18,510
Functions		23,440	-
Generator fuel expense		-	2,320
Family welfare (ramadan)		480,555	-
Canteen material		52,085	-
Miscellaneous expense		202,210	98,141
		<u>9,469,986</u>	<u>8,433,856</u>



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HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
	----- Rupees -----	
11.1.3 Janjata and shadawal school		
Salaries	256,300	321,500
Repairs and renovation	28,265	30,050
Others	43,270	25,767
	<u>327,835</u>	<u>377,317</u>
11.2 Health services		
Salaries	250,843	892,530
Repairs and renovation	-	22,975
Rent rates	-	124,770
Utilities	-	18,914
Printing and stationary	250	9,402
Miscellaneous expenses	13,665	31,344
Medicine	71,925	618,371
Patient welfare	625,605	-
Depreciation	25,099	30,153
	<u>987,387</u>	<u>1,748,459</u>
11.3 Food services in hospitals		
Salaries	3,806,114	4,374,700
Repairs and renovation	25,137	263,855
Food items	7,097,840	11,259,046
Printing and stationary	11,107	11,606
Miscellaneous expenses	149,296	165,304
Vehicle running and maintenance	249,082	248,472
Traveling and conveyance	94,322	74,183
Telephone and mobile	13,810	16,330
Utensils	17,055	50,860
Depreciation	150,597	180,918
	<u>11,614,360</u>	<u>16,645,274</u>
11.4 Family welfare services		
Salaries	210,000	-
Family welfare rashion-Ramadan	20,340,657	15,411,912
Family welfare sewing machines	314,990	624,110
Marriage contribution	138,250	471,600
Financial assistance	1,339,395	1,095,125
Printing and stationary	-	20,000
Miscellaneous expenses	2,064	12,740
	<u>22,345,356</u>	<u>17,635,487</u>



HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
	----- Rupees -----	
11.5 Vocational training centers		
Salaries	556,250	450,167
Repairs and renovation	9,500	27,722
Rent rates and taxes	297,079	195,879
Printing and stationary	1,064	4,165
Miscellaneous expenses	46,193	64,071
Traveling and conveyance	-	20,950
Utilities	23,225	28,386
	<u>933,311</u>	<u>791,340</u>
11.6 Sindh project (Misali Goth & Therparker)		
Salaries	1,878,460	1,581,000
Repairs and renovation	-	102,320
Food items	-	1,500
Printing and stationary	4,305	18,200
Miscellaneous expenses	46,371	15,007
Traveling and conveyance	169,190	129,800
Telephone and Mobile	30,020	40,310
Student Welfare	83,061	530,845
Masjid construction	1,697,426	28,000
Refreshment	2,300	8,690
Construction material & labour	199,520	-
Marriage help	1,000	-
Mobile dispensary	1,725,253	2,062,939
Depreciation	25,099	-
	<u>5,862,005</u>	<u>4,518,611</u>
11.7 Masjid markaz- Rana Town		
Salaries	1,059,060	275,135
Education	3,058,085	-
Repairs and renovation (Construction)	705,932	1,366,321
Traveling and conveyance	183,496	15,020
Food expense	207,103	-
Printing and stationary	19,924	-
Refreshment	200	7,340
Asset Expense (utensils etc)	140,145	7,450
Utility charges	63,230	-
Student welfare	134,681	-
Miscellaneous expenses	117,494	18,160
Agriculture expenses	628,637	-
Depreciation	25,099	-
Vehicle running and maintenance	-	216,639
	<u>6,343,086</u>	<u>1,906,065</u>



HELPLINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
	----- Rupees -----	
11.8 Other projects		
Gulab Devi Hospital	-	19,200
Karbath Welfare Hospital	3,152,381	2,824,482
Hajira Bibi Hospital	6,709,435	6,740,464
Sasta Khana Markaz	6,302,122	6,060,723
Qurbani	20,054,055	4,281,275
Earth quake	712,534	3,014,180
Manawan Complex	5,839,879	4,548,206
Idara Taraqi-e-Fiqr/Seerat Books	121,010	90
Rehabilitation of refugees	2,946,800	-
Chitral	364,899	-
IT-Lab H/O	194,157	-
Masjid Zuhra Ichhra	801,170	-
Kot Mithan	89,100	-
	47,287,543	27,488,620

12 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.

13 Date of authorization for issue

These financial statements have been approved and authorized for issue on August 17, 2018 by the Board of Directors of the company.

14 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




 General Secretary