


**HELPLINE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2021**

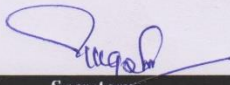
	Note	2021	2020
----- Rupees -----			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	4	37,708,612	36,793,958
<b>Current assets</b>			
Advances and other Receivables	5	41,514,414	25,095,904
Cash and bank balances	6	27,492,961	11,469,177
		69,007,375	36,565,081
<b>Total assets</b>		<b>106,715,988</b>	<b>73,359,039</b>
<b>FUND AND LIABILITIES</b>			
<b>Fund</b>			
General fund	7	90,151,176	52,414,773
Special fund	8	15,920,030	19,904,002
		106,071,206	72,318,775
<b>Current liabilities</b>			
Payables		644,781	1,040,264
<b>Contingencies and commitments</b>			
		-	-
<b>Total funds and liabilities</b>		<b>106,715,988</b>	<b>73,359,039</b>

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

  
**President**

  
 HANIF ARSHAD & CO  
 Chartered Accountants




  
**Secretary**

**HELPLINE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 2021**

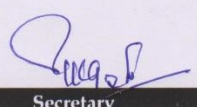
	Note	2021	2020
----- Rupees -----			
Income		251,604,250	180,999,436
Expenditure			
Administrative expenses	9	13,273,056	9,937,801
Project expenses	10	200,401,751	165,414,320
Financial expenses		193,041	185,176
		213,867,847	175,537,297
Surplus for the year		37,736,403	5,462,139

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

  
President

  
H.M. ARSHAD & CO  
Chartered Accountants  
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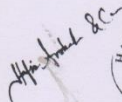

  
Secretary

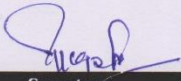
**HELPLINE**  
**STATEMENT OF CHANGES IN ACCUMULATED FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	General fund	Special fund	Total fund
	----- Rupees -----		
Balance as at July 01, 2019	46,952,633	16,312,675	63,265,308
Profit for the year	5,462,140	-	5,462,140
Receipt during the year	-	3,591,327	3,591,327
<b>Balance as at June 30, 2020</b>	<b>52,414,773</b>	<b>19,904,002</b>	<b>72,318,775</b>
Balance as at July 01, 2020	52,414,773	19,904,002	72,318,775
Surplus for the year	37,736,403	-	37,736,403
Net receipt during the year	-	(3,983,972)	(3,983,972)
<b>Balance as at June 30, 2021</b>	<b>90,151,176</b>	<b>15,920,030</b>	<b>106,071,206</b>

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

  
 President

  
 Secretary






**HELPLINE**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED JUNE 30, 2021**

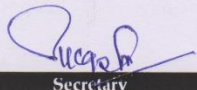
	Note	2021	2020
		----- Rupees -----	
<b>Cash flows from operating activities</b>			
Surplus/ (Deficit) for the year		37,736,403	5,462,140
Adjustments for:			
Depreciation	4.1	1,192,470	1,073,379
Financial expenses		193,041	185,176
(Gain)/loss on disposal		-	203
		<u>1,385,511</u>	<u>1,258,758</u>
Operating profit before working capital changes		39,121,914	6,720,898
Effect of working capital changes			
(Increase) / decrease in current assets			
Advances and other receiveables		(16,418,510)	(1,771,279)
		<u>(16,418,510)</u>	<u>(1,771,279)</u>
Increase / (decrease) in current liabilities			
Payables		(395,483)	(893,095)
		<u>(395,483)</u>	<u>(893,095)</u>
Cash generated from operations		22,307,922	4,056,524
Interest paid		(193,041)	(185,176)
Income taxes paid		-	-
		<u>(193,041)</u>	<u>(185,176)</u>
<b>Net cash inflows from operating activities</b>		<u>22,114,881</u>	<u>3,871,348</u>
<b>Cash flows from investing activities</b>			
Payments for property and equipment		(2,107,125)	(2,623,376)
Proceeds from disposal of property and equipment		-	5,676
Net receipt into special fund		(3,983,972)	3,591,327
<b>Net cash (outflows) / inflows from investing activities</b>		<u>(6,091,097)</u>	<u>973,627</u>
<b>Cash flows from financing activities</b>			
<b>Net cashflows from financing activities</b>		-	-
Net increase in cash and cash equivalents		16,023,784	4,844,975
Cash and cash equivalents at the beginning of the year		11,469,177	6,624,202
Cash and cash equivalents at end of the year	6	<u>27,492,961</u>	<u>11,469,177</u>

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

  
President




  
Secretary

**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**1 Status and nature of organization**

M/s Helpline Lahore ("the organization") 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 financial statements 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 organization's 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.





**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

4 Property and equipment  
 Operating fixed assets

Note	2021	2020
	Rupees	
4.1	37,708,612	36,793,958
	37,708,612	36,793,958

4.1 Operating fixed assets

Freehold land	Owned Assets				Total
	Furniture and Fixture	Motor Vehicles	Office Equipments	Computer and accessories	
	Rupees				

Cost

Balance as at July 01, 2019	31,147,300	690,677	6,840,750	2,066,403	408,551	41,153,681
Additions during the year	-	1,758,900	280,000	357,236	227,240	2,623,376
Disposals	-	-	-	(15,000)	-	(15,000)
Balance as at June 30, 2020	31,147,300	2,449,577	7,120,750	2,408,639	635,791	43,762,057
Balance as at July 01, 2020	31,147,300	2,449,577	7,120,750	2,408,639	635,791	43,762,057
Additions during the year	-	990,325	561,000	409,500	146,300	2,107,125
Disposals	-	-	-	-	-	-
Balance as at June 30, 2021	31,147,300	3,439,902	7,681,750	2,818,139	782,091	45,869,182

Depreciation

Balance as at July 01, 2019	-	183,321	4,797,937	738,576	184,007	5,903,841
Charge for the year	-	226,626	464,563	337,013	45,178	1,073,379
Depreciation on disposals	-	-	-	(9,121)	-	(9,121)
Balance as at June 30, 2020	-	409,947	5,262,500	1,066,468	229,185	6,968,099
Balance as at July 01, 2020	-	409,947	5,262,500	1,066,468	229,185	6,968,099
Charge for the year	-	302,995.54	483,850.08	350,334.29	55,290.56	1,192,470
Depreciation on disposals	-	-	-	-	-	-
Balance as at June 30, 2021	-	712,942	5,746,350	1,416,802	284,476	8,160,570

Rate of depreciation

Written down value as at June 30, 2019  
 Written down value as at June 30, 2020

0%	10%	20%	20%	10%	
31,147,300	2,039,630	1,858,250	1,342,171	406,606	
31,147,300	2,726,960	1,995,400	1,401,337	497,615	
					36,793,958
					37,708,612



**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021	2020
		----- Rupees -----	
<b>4.2 Allocation of depreciation</b>			
Administrative expenses		438,710	394,896
Project expenses		753,761	678,483
		<u>1,192,470</u>	<u>1,073,379</u>
<b>5 Advances and other Receivables</b>			
Advances		40,794,414	24,676,904
Security		720,000	419,000
		<u>41,514,414</u>	<u>25,095,904</u>
<b>6 Cash and bank balances</b>			
Cash at bank		23,788,453	10,981,007
Cash in hand		3,704,509	488,171
		<u>27,492,961</u>	<u>11,469,178</u>
<b>7 General fund</b>			
Opening Balance		52,414,773	46,952,633
Surplus for the Year		37,736,403	5,462,140
		<u>90,151,176</u>	<u>52,414,773</u>
<b>8 Special fund</b>			
Patient welfare fund		2,071,284	1,607,345
KMC fund		-	1,300,000
Zakat fund		137,058	7,176,338
Admin fund		2,000,000	20,000
Seerat book fund		172,520	87,660
Qurbani fund		326,000	-
Sindh fund		940,732	-
Ramazan package fund		-	9,493,420
Manawan - fund		-	(3,779,336)
Family welfare/ covid-19 fund		-	13,109,350
Misali goth & therparker fund		-	(5,404,471)
Education fund		3,675,812	3,330,332
A.A.E.W.T fund		727,090	(115,063)
Aligarh University Gojra fund		-	292,943
Foreign Donors fund		4,538,000	-
Super Adobe fund		638,962	-
Abbottabad fund		492,572	-
Earth quake - fund		-	-
Sahiwal fund		200,000	200,000
Rana Town Masjid Markaz fund		-	(7,414,516)
		<u>15,920,030</u>	<u>19,904,002</u>





**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021	2020
		----- Rupees -----	
<b>9. Administrative expenses</b>			
Salaries wages and benefits		6,424,757	4,612,412
Food & Refreshment expenses		663,651	456,869
Rent and rates		1,712,789	1,103,041
Traveling and conveyance		864,713	222,434
Printing and stationary		118,268	84,880
Telephone and mobiles		287,280	194,930
Water and sanitation		12,220	11,770
Electricity		315,835	206,687
Gas		30,180	37,938
Repairs and maintenance		84,320	526,686
Vehicle running and maintenance		1,578,443	1,392,782
Advertisement		92,240	33,447
Postage		12,331	11,020
Utensils		51,612	28,330
Website and Internet charges		13,350	6,900
Books and periodicals		8,850	3,370
Computer repair and maintenance		331,160	82,620
Entertainment		138,441	215,885
Loss on disposal		-	203
Depreciation	4.1	438,710	394,896
Misc expenses		93,906	310,701
		<b>13,273,056</b>	<b>9,937,801</b>
<b>10. Project expenses</b>			
Educational services	10.1	11,092,851	9,420,764
Health Services	10.2	2,709,661	1,303,803
Food services in hospitals	10.3	3,271,557	3,732,938
Family welfare services	10.4	31,305,752	2,965,027
Vocational training centres	10.5	1,049,096	1,043,018
Sindh Project (Misali Goth & Therparker)	10.6	7,720,511	6,306,233
Masjid Markaz- Rana Town	10.7	8,859,179	9,334,522
Other projects	10.8	134,393,144	131,308,015
Others		-	-
		<b>200,401,751</b>	<b>165,414,320</b>
<b>10.1 Educational services</b>			
Adopted government schools	10.1.1	2,490,535	1,242,573
Janjata and shadewal school	10.1.2	236,545	237,780
Gojra Project	10.1.3	8,365,770	7,940,411
		<b>11,092,851</b>	<b>9,420,764</b>





**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021	2020
		Rupees	
<b>10.1.1 Adopted government schools</b>			
Salaries		626,490	321,001
Repairs and renovation		140,080	-
Food and entertainment		55,508	-
Traveling and conveyance		42,447	26,916
Printing and stationary		1,055	479,040
Student Welfare (Shoes & Books to Orphans)		1,383,025	318,315
Quranic Education		112,381	31,421
Telephone expenses		45,798	4,200
Depreciation		83,751	61,680
		<b>2,490,535</b>	<b>1,242,573</b>
<b>10.1.2 Janjata school</b>			
Salaries		186,000	177,550
Repairs and renovation		1,400	2,800
Others		49,145	57,430
		<b>236,545</b>	<b>237,780</b>
<b>10.1.3 Gojra Project</b>			
Salaries		6,397,773	5,755,013
Repairs and renovation		278,470	72,529
Traveling and conveyance		72,248	33,817
Food Expense		109,742	61,230
Printing and stationary		34,943	43,117
Vehicle Fuel (Petrol/Diesel)		541,380	1,054,040
Advertisement & Fund raising		840	20,538
Vehicle running and maintenance		156,920	76,043
Transport Rent		166,300	377,116
Utility		108,689	127,675
Office & Board Fee		143,542	93,280
Computer repair and maintenance		-	2,760
Refreshment		4,725	6,770
Functions		-	-
Canteen Material		5,675	-
MOBILE & PHONE		83,984	21,960
Depreciation		41,876	30,840
Assets Expenses/ Utensils		48,310	8,920
Miscellaneous expense		170,354	154,762
		<b>8,365,770</b>	<b>7,940,411</b>



**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021	2020
		----- Rupees -----	
<b>10.2 Health Services/ Dispensaries</b>			
Salaries		-	-
Miscellaneous expenses		-	-
Medicine		-	-
Patient Welfare		2,709,661	1,303,803
Depreciation		-	-
		<u>2,709,661</u>	<u>1,303,803</u>
<b>10.3 Food services in Govt. hospitals</b>			
Salaries		891,470	1,134,525
Repairs and renovation		12,280	12,310
Food items		1,758,802	2,004,552
Printing and stationary		3,093	6,292
Miscellaneous expenses		11,004	18,628
Vehicle running and maintenance		303,654	219,770
Traveling and conveyance		13,560	15,160
Telephone and Mobile		3,900	5,800
Utensils		22,540	7,500
Depreciation		251,254	308,401
		<u>3,271,557</u>	<u>3,732,938</u>
<b>10.4 Family welfare services</b>			
Salaries		408,408	333,728
Family welfare rashion-Food/Ramzan		28,138,711	674,399
Family welfare sewing machines		-	5,300
Marriage contribution		60,000	110,350
Financial Assistance		2,581,833	1,831,900
Printing and stationary		-	-
Miscellaneous expenses		116,800	9,350
		<u>31,305,752</u>	<u>2,965,027</u>
<b>10.5 Vocational training centres</b>			
Salaries		665,130	620,390
Repairs and renovation		84,838	53,922
Rent rates and taxes		222,665	268,014
Printing and stationary		3,740	1,065
Miscellaneous expenses		55,873	83,627
Traveling and conveyance etc		100	-
Utilities		16,750	16,000
		<u>1,049,096</u>	<u>1,043,018</u>





**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021	2020
		----- Rupees -----	
<b>10.6 Sindh Project (Misali Goth &amp; Therparker)</b>			
Salaries		3,035,400	2,946,400
Repairs and renovation		174,050	-
Printing and stationary		17,790	17,721
Miscellaneous expenses		140,646	140,908
Traveling and conveyance		520,121	137,170
Telephone and Mobile		30,880	26,000
Student/Family Welfare		165,023	606,750
Masjid Construction		111,055	38,500
Refreshment		25,250	12,720
Solar Project -Khuzdar		-	65,000
Live Stock Help		1,569,640	
Mobile Dispensary		1,846,905	2,253,384
Depreciation		83,751	61,680
		<b>7,720,511</b>	<b>6,306,233</b>
<b>10.7 Masjid Markaz- Al Kitab School Rana Town</b>			
Salaries		4,358,648	3,973,790
Education		165,571	202,924
Repairs and renovation (Construction)		975,350	2,413,740
Traveling and conveyance		560,080	370,178
Food Expense		427,723	628,799
Printing and stationary		166,681	33,847
Vehicle running and maintenece		55,940	11,090
Asset Expense (utensils etc)		-	-
Super Adobe		365,655	
Utility Charges		147,531	24,868
Student Welfare		368,297	334,207
Miscellaneous expenses		222,308	161,550
Agriculture expenses		961,644	1,117,849
Depreciation		83,751	61,680
		<b>8,859,179</b>	<b>9,334,522</b>
<b>10.8 Other projects</b>			
Gulab Devi hospital		-	4,000
Karbath Welfare Hospital		5,658,566	4,495,207
Hajira Bibi Hospital		7,176,881	6,276,947
Sasta Khana Markaz		-	-
Qurbani		55,648,505	35,443,764
Community Development- Hand pump/ food etc		37,436,850	72,600,934
Orphan House Abbottabad		2,017,428	-
Manawan Complex		7,151,897	10,162,889
Idara Taraqi-e-Fiqr/Seerat Books		-	610



**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Rehabilitation of Refugees/ Families Help	4,689,165	33,440
Super Adobe- Balochistan	361,038	-
Chitral	180,000	273,502
IT-Lab H/O & Bahawalpur	1,254,907	237,394
A.A.E.W.T (Rajanpur)	12,817,907	1,779,327
	<u>134,393,144</u>	<u>131,308,014</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 29-09-2021 by the members of the organization.

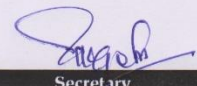
**13. GENERAL**

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