

**HELPLINE**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**



## Independent Auditor's Report to the Executive Committee of Helpline

### Opinion

We have audited the financial statements of Helpline (the Organization), which comprise the statement of financial position as at June 30, 2023, and income and expenditure account, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the Organization as at June 30, 2023, and its financial performance and its cash flows for the year then ended in accordance with accounting and reporting standards as applicable in Pakistan.

### 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.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and for such internal control as the management determine(s) is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise



**MUNIFF ZIAUDDIN & CO.**  
Chartered Accountants

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from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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 Arqum Naveed.

*Muniff Ziauddin & Co*

Chartered Accountants

Lahore

Date: **29 DEC 2023**

UDIN: AR202310123p1G58gONU

HELPLINE  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2023

	Note	2023	2022
----- Rupees -----			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	4	88,134,792	76,606,965
<b>Current assets</b>			
Advances, deposits and other receivables	5	34,576,205	112,920,530
Cash and bank balances	6	50,501,291	67,005,866
		85,077,496	179,926,396
<b>Total assets</b>		<b>173,212,288</b>	<b>256,533,361</b>
<b>FUND AND LIABILITIES</b>			
<b>Fund</b>			
General funds	7	102,198,542	110,095,377
Restricted funds	8	66,951,404	143,910,642
		169,149,946	254,006,019
<b>Current liabilities</b>			
Payables	9	4,062,342	2,527,342
<b>Contingencies and commitments</b>			
		-	-
<b>Total funds and liabilities</b>		<b>173,212,288</b>	<b>256,533,361</b>

The annexed notes, from 1 to 18, form an integral part of these financial statements.

  
President



  
Secretary



**HELPLINE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 2023**

	Note	2023	2022
----- Rupees -----			
<b>Income</b>	<b>10</b>	<b>447,315,565</b>	<b>236,264,682</b>
<b>Expenditure</b>			
Administrative expenses	11	27,022,024	26,263,648
Project expenses	12	427,699,992	189,947,494
Financial expenses		468,918	109,339
Other expenses		21,466	-
		<u>455,212,400</u>	<u>216,320,481</u>
<b>( Deficit ) / surplus before taxation</b>		<b>(7,896,835)</b>	<b>19,944,201</b>
Taxation		-	-
<b>( Deficit ) / surplus after taxation</b>		<b>(7,896,835)</b>	<b>19,944,201</b>

The annexed notes, from 1 to 18, form an integral part of these financial statements.

  
President



  
Secretary

HELPLINE  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	General fund	Restricted funds	Total fund
	Rupees		
Balance as at July 01, 2021	90,151,176	15,920,030	106,071,206
Surplus for the year	19,944,201	-	19,944,201
Received during the year	-	297,037,641	297,037,641
Amortized during the year	-	(169,047,029)	(169,047,029)
<b>Balance as at June 30, 2022</b>	<b>110,095,377</b>	<b>143,910,642</b>	<b>254,006,019</b>
Balance as at July 01, 2022	110,095,377	143,910,642	254,006,019
Deficit for the year	(7,896,835)	-	(7,896,835)
Received during the year	-	21,988,000	21,988,000
Amortized during the year	-	(98,947,238)	(98,947,238)
<b>Balance as at June 30, 2023</b>	<b>102,198,542</b>	<b>66,951,404</b>	<b>169,149,946</b>

The annexed notes, from 1 to 18, form an integral part of these financial statements.

  
President



  
Secretary

HELPLINE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023	2022
		Rupees	
<b>Cash flows from operating activities</b>			
(Deficit) / surplus before taxation		(7,896,835)	19,944,201
<b>Adjustments for non-cash and other items:</b>			
Depreciation of property and equipment	4.1	1,213,575	1,162,923
Amortization during the year		(98,947,238)	(169,047,029)
Financial expenses		468,918	109,339
Loss on disposal		21,467	-
		(97,243,279)	(167,774,767)
Operating loss before working capital changes		(105,140,114)	(147,830,566)
<b>Effect of working capital changes:</b>			
Increase / (decrease) in advances and other receivables		78,344,325	(71,406,116)
Increase in payables		1,535,000	1,882,561
		79,879,325	(69,523,555)
Cash used in operations		(25,260,789)	(217,354,121)
Financial expenses paid		(468,918)	(109,340)
Income taxes paid		-	-
		(468,918)	(109,340)
<b>Net cash used in operating activities</b>		(25,729,707)	(217,463,461)
<b>Cash flows from investing activities</b>			
Payments for acquisition of property and equipment		(1,932,900)	(2,636,535)
Proceeds from disposal of property and equipment		10,000	-
Increase in capital work in progress		(10,839,968)	(37,424,741)
<b>Net cash used in investing activities</b>		(12,762,868)	(40,061,276)
<b>Cash flows from financing activities</b>			
Donations received during the year		21,988,000	297,037,641
<b>Net cashflows generated from financing activities</b>		21,988,000	297,037,641
Net (decrease) / increase in cash and cash equivalents		(16,504,575)	39,512,904
Cash and cash equivalents at the beginning of the year		67,005,866	27,492,962
<b>Cash and cash equivalents at end of the year</b>	6	50,501,291	67,005,866

The annexed notes, from 1 to 18, form an integral part of these financial statements.

  
President



  
Secretary

**HELPLINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**1 Status and nature of organization**

Helpline ("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 donors 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 accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) and Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) 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.

**2.4 Key judgements and**

The preparation of financial statements in conformity with the accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. In addition, it requires management to exercise judgement in the process of applying the Organization's accounting policies. Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under circumstances. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, or where judgements were exercised in application of accounting policies are documented in the following accounting policy and notes, and relate primarily to:

- Useful lives, residual values and depreciation method of property, plant and equipment – Note 3.1
- Impairment of receivables - Note 3.2
- Estimation for provisions - Note 3.5
- Estimation of contingent liabilities- Note 3.6
- Revenue recognition - Note 3.7
- Restricted fund - Note 3.8
- Current income tax expense, and provision for current tax and recognition of deferred tax - Note 3.10

**3 Summary of material accounting policies**

**3.1 Property and equipment**

**3.1.1 Operating fixed assets**

**Initial recognition**

Property, plant and equipment, if any, are initially recorded at cost. Cost comprises of acquisition and other directly attributable cost incurred in bringing the asset to its intended use.



#### **Subsequent measurement**

Property, plant and equipments, if any, are stated at cost less accumulated depreciation and accumulated impairment loss, if any, except land, which is stated at cost less accumulated impairment loss, if any.

#### **Depreciation**

Depreciation is charged using the reducing balance method so as to write off the cost of an asset over its useful life. Depreciation is charged on addition from the date asset is available for use to the date at which an asset has been disposed off.

#### **Disposal**

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognized as other income in the statement of profit or loss.

#### **Judgement and estimates**

The useful lives, residual values and depreciation method are reviewed on a regular basis. The effect of any changes in estimate is accounted for on a prospective basis.

### **3.1.2 Capital work-in-progress**

Capital work-in-progress is stated at cost less accumulated identified impairment losses, if any. All expenditure connected with specific assets incurred during installation and construction period are carried under capital work-in-progress. These are transferred to operating fixed assets as and when these are available for use.

### **3.2 Advances and other receivables**

#### **Measurement**

Receivables are recognized at transaction price less an allowance for impairment.

#### **Impairment**

A provision for impairment of receivables is established when there is objective evidence that the Organization will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is recognized in the statement of profit or loss. Bad debts are written-off in the statement of profit or loss on identification.

#### **Judgments and estimates**

The allowance for impairment of receivables of the Organization is based on the aging analysis and management's continuous evaluation of the recoverability of the outstanding receivables. In assessing the ultimate realization of these receivables, management considers, among other factors, the creditworthiness and the past collection history.

### **3.3 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.

### **3.4 Payables**

Payables are measured at cost which is the fair value of the consideration to be paid in the future for goods or services received, whether billed to the Organization or not.

### **3.5 Provisions**

A provision is recognized when, and only when, the Organization has a present obligation (legal or constructive) 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 can be made. Provision are reviewed at each reporting date and adjusted to reflect the current best estimate.

### 3.6 Contingencies

A contingent liability is disclosed when the Organization has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Organization; or the Organization has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

### 3.7 Revenue recognition

Revenue comprises of donations which are recognized by the Organization when received or right to receive is established. Restricted contributions for expenses of the current period is recognized as revenue in the current period.

### 3.8 Restricted fund

Donations received for a specific purpose or donations with externally imposed restrictions are credited to a restricted fund maintained by the Organization.

Restricted funds for expenses of one or more future periods should be deferred and recognized as revenue in the same period or periods as the related expenses are recognized.

The deferral of restricted fund related to expenses of future periods provides the organization with a means to segregate those contributions of resources that must be set aside to cover expenses in the future. The restricted fund balances reported on the statement of financial position represent the amount of restricted funds that are related to expenses of future periods. When these funds are recognized as revenue, they will be matched with the expenses that they were intended to fund.

### 3.9 Expense recognition

Expenses are recorded in the time period in which they occur, regardless of when the actual cash flows for the expenses are paid.

### 3.10 Taxation

#### 3.10.1 Current tax

Current tax is the expected tax payable on the taxable income for the year; calculated using rates enacted or substantively enacted by the end of the reporting period. The calculation of current tax takes into account tax credit and tax rebates, if any, and is inclusive of any adjustment to income tax payable or recoverable in respect of previous years. The Organization has obtained approval under clause 2(36)(c) of the Income Tax Ordinance, 2001 and hence, the income of the Organisation is subject to 100% tax credit as per Clause 100C of the Ordinance. Consequently, no provision for taxation is made in these financial statements.

#### 3.10.2 Deferred taxation

A deferred tax liability is recognized for all temporary differences that are expected to increase taxable income in the future. Deferred tax assets are recognized for all temporary differences that are expected to reduce taxable income in the future, and on the carry forward of unused tax losses to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities using the tax rates enacted at the reporting date.

### 3.11 Related party transactions

A related party transaction is a transfer of resources, services and obligations between the Organization and its related parties, regardless of whether a price is charged. The Organization regularly reviews the related party transactions and related party relationships and disclose such transactions in the financial statements.





HELPLINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022
	Rupees	
<b>4.2 Capital work-in-progress</b>		
Opening balance	37,424,741	-
Add: Additions during the year	10,839,968	37,424,741
Less: Transferred to operating fixed assets during the year	-	-
	<u>48,264,709</u>	<u>37,424,741</u>
<b>4.3 Allocation of depreciation</b>		
Project expenses	715,235	735,084
Administrative expenses	498,340	427,839
	<u>1,213,575</u>	<u>1,162,923</u>
<b>5 Advances, deposits and other receivables</b>		
Advances	31,525,812	104,602,342
Receivables	2,209,393	7,372,188
Security deposits	841,000	946,000
	<u>34,576,205</u>	<u>112,920,530</u>
<b>6 Cash and bank balances</b>		
Cash at bank	49,061,714	56,059,123
Cash in hand	1,439,577	10,946,743
	<u>50,501,291</u>	<u>67,005,866</u>
<b>7 General funds</b>		
Opening balance	110,095,377	90,151,176
( Deficit ) / surplus for the year	(7,896,835)	19,944,201
	<u>102,198,542</u>	<u>110,095,377</u>
<b>8 Restricted funds</b>		
Flood Relief Victims	20,000,000	34,000
Zakat fund	14,965,013	15,680,696
Rana Town Masjid Markaz fund	11,785,975	20,328,350
Qurbani fund	10,782,800	62,121,585
Education fund	4,093,187	9,980,070
Kot Radha Kishan fund	2,993,100	3,000,000
Gojra Fund	1,200,000	-
Qarz E Hasna Funds	603,000	-
Families Help - fund	494,724	314,724
Sahiwal fund	28,605	382,520
Admin fund	5,000	-
Family welfare	-	28,302,858
Ramazan package fund	-	1,774,737
Patient welfare fund	-	1,482,121
Hajra Bibi Hospital fund	-	508,981
	<u>66,951,404</u>	<u>143,910,642</u>
<b>9 Payables</b>		
Loan from parties	3,500,000	2,500,000
Accrued Expenses	562,342	27,342
	<u>4,062,342</u>	<u>2,527,342</u>



HELPLINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023	2022
		----- Rupees -----	
<b>10 Income</b>			
Qurbani programme		167,499,977	50,381,970
General donation		65,364,398	92,696,304
Flood Relief programme		59,946,370	-
Community development programme		41,074,112	32,413,613
Zakat and sadqa		37,786,679	11,972,240
Hospital income		21,678,231	12,509,345
Family welfare programme		19,557,802	4,666,443
Ramzan programme		17,747,888	14,163,034
Educational programme		14,632,494	17,354,815
Others		2,027,615	106,918
		<u>447,315,565</u>	<u>236,264,682</u>
<b>11 Administrative expenses</b>			
Salaries, wages and benefits		15,371,002	9,678,977
Travelling and conveyance		3,362,044	2,507,960
Vehicle running and maintenance		2,084,784	-
Rent and rates		1,674,000	1,339,750
Food & refreshment expenses		1,168,877	899,591
Printing and stationary		566,972	193,777
Depreciation	4.2	498,340	427,839
Equipment repairs and maintenance		413,605	-
Electricity		341,850	277,235
Telephone and mobiles		338,144	292,381
Utensils		320,339	450,357
Repairs and maintenance		251,960	2,463,761
Misc expenses		184,566	6,922,781
Marketing & fund Raising		142,608	392,183
Advertisement		55,941	121,812
Website and internet charges		36,217	11,927
Audit fee		27,500	25,000
Gas		23,020	20,830
Water and sanitation		20,600	15,430
Helpline Registration		10,000	-
Books and periodicals		8,130	8,350
Postage		121,525	53,910
Staff welfare expenses		-	159,797
		<u>27,022,024</u>	<u>26,263,648</u>
<b>12 Project expenses</b>			
Educational services	12.1	54,423,805	11,912,195
Health services/ dispensaries	12.2	4,677,991	3,481,968
Food services in Govt. hospitals	12.3	6,516,695	4,652,503
Family welfare services	12.4	25,835,384	24,471,901
Vocational training centres	12.5	1,286,460	1,125,010
Sindh Project (Misali Goth & Tharparker)	12.6	8,961,400	9,838,551
Masjid Markaz- Rana Town	12.7	21,336,494	12,794,261
Other projects	12.8	304,661,763	121,671,105
		<u>427,699,992</u>	<u>189,947,494</u>

HELPLINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

		2023	2022
		----- Rupees -----	
<b>12.1</b>	<b>Educational services</b>		
	Adopted government schools	10,299,403	9,055,004
	Janjata and shadewal school	319,520	264,845
	Gojra Project	43,804,882	2,592,346
		<u>54,423,805</u>	<u>11,912,195</u>
<b>12.1.1</b>	<b>Adopted government schools</b>		
	Salaries	4,612,190	1,968,964
	Student Welfare	4,447,153	5,648,891
	Rent Building	455,000	462,130
	Utility Charges	151,381	71,313
	Food expense	134,967	49,978
	Repairs and renovation	111,343	15,614
	Depreciation	143,047	81,676
	Traveling and conveyance	88,931	87,532
	Misc expenses	57,204	-
	Telephone expenses	47,492	33,111
	Printing and stationary	31,295	174,385
	Computer repair and maintenance	11,400	167,350
	Quranic Education	8,000	75,850
	Teacher and student training	-	218,210
		<u>10,299,403</u>	<u>9,055,004</u>
<b>12.1.2</b>	<b>Janjata and shadewal school</b>		
	Salaries	252,485	208,965
	Others	67,035	55,880
		<u>319,520</u>	<u>264,845</u>
<b>12.1.3</b>	<b>Gojra Project</b>		
	Salaries	30,085,089	232,800
	Vehicle running and maintenance	6,426,963	55,000
	Miscellaneous expense	1,333,711	594,515
	Repairs and renovation	4,261,686	1,559,976
	Traveling and conveyance	1,568,691	109,217
	Depreciation	128,742	40,838
		<u>43,804,882</u>	<u>2,592,346</u>
<b>12.2</b>	<b>Health Services/ Dispensaries</b>		
	Patient Welfare	4,677,991	3,481,968
		<u>4,677,991</u>	<u>3,481,968</u>
<b>12.3</b>	<b>Food services in Govt. hospitals</b>		
	Food items	4,497,085	2,856,717
	Salaries	1,248,391	981,049
	Vehicle running and maintenance	604,394	478,488
	Depreciation	114,438	245,028
	Miscellaneous expenses	25,617	19,439
	Travelling and conveyance	8,610	10,254
	Repairs and renovation	6,580	37,387
	Telephone and Mobile	6,000	5,600
	Printing and stationary	4,880	6,791
	Utensils	700	11,750
		<u>6,516,695</u>	<u>4,652,503</u>

HELPLINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022
	----- Rupees -----	
<b>12.4 Family welfare services</b>		
Family welfare ration-Food/Ramzan	16,061,723	20,200,096
Financial Assistance	8,881,231	3,556,361
Salaries	554,815	490,160
Miscellaneous expenses	277,715	188,294
Family welfare sewing machines	59,900	31,000
Family Welfare- Water Pump	-	5,990
	<u>25,835,384</u>	<u>24,471,901</u>
<b>12.5 Vocational training centres</b>		
Salaries	821,615	686,745
Rent rates and taxes	350,315	319,980
Traveling and conveyance etc	53,115	45,060
Repairs and renovation	35,550	2,900
Miscellaneous expenses	16,550	48,386
Utilities	9,115	19,179
Printing and stationary	200	2,760
	<u>1,286,460</u>	<u>1,125,010</u>
<b>12.6 Sindh Project (Misali Goth &amp; Tharparker)</b>		
Salaries	4,192,228	3,866,270
Mobile Dispensary	1,910,419	2,223,757
Miscellaneous expenses	934,747	146,480
Rent rates and taxes	300,000	-
Traveling and conveyance	1,049,155	883,139
Family Welfare	188,777	-
Refreshment	120,415	106,012
Repairs and renovation	106,685	-
Depreciation	100,133	81,676
Telephone and Mobile	33,000	33,000
Student Welfare	19,751	2,480,377
Printing and stationary	6,090	17,840
	<u>8,961,400</u>	<u>9,838,551</u>
<b>12.7 Masjid Markaz- Rana Town</b>		
Salaries	10,201,468	6,682,259
Student Welfare	2,870,451	517,192
Traveling and conveyance	2,275,221	1,132,925
Agriculture expenses	1,759,126	1,250,177
Miscellaneous expenses	966,304	396,185
Food Expense	941,639	791,624
Repairs and renovation	883,492	724,735
Printing and stationary	755,346	460,303
Utility Charges	520,655	519,780
Utensils	112,961	9,120

HELPLINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022
	----- Rupees -----	
Depreciation	40,332	81,676
Vehicle running and maintenance	9,499	67,052
Education	-	161,233
	<u>21,336,494</u>	<u>12,794,261</u>
<b>12.8 Other projects</b>		
Eid ul azha expenses	154,402,226	50,388,470
Flood Activities	50,193,512	-
Community Development- Hand pump/food etc	49,007,103	33,821,940
Manawan Complex	14,041,262	10,982,288
Karbath Welfare Hospital	12,027,258	7,467,424
Hajira Bibi Hospital	7,905,982	581,857
Orphan House Abbottabad	4,986,707	5,556,899
Abdul Aziz Educational Welfare Trust	4,949,161	8,951,498
Nawabshah project	3,600,080	1,332,176
Haripur- Julian	1,436,083	288,334
IT-Lab H/O & Bahawalpur	1,334,379	1,782,815
Channi Goth School	771,111	502,404
Kot Radha Krishan	6,900	-
Chitral	-	15,000
	<u>304,661,763</u>	<u>121,671,105</u>

**13 TAXATION**

The Organization has obtained approval under clause 2(36)(c) of the Income Tax Ordinance, 2001 and hence, the income of the Organisation is subject to 100% tax credit as per Clause 100C of the Ordinance. Consequently, no provision for taxation is made in these financial statements.

**14 RELATED PARTY TRANSACTIONS**

The related parties comprise of Members and key management personnel. During the year, there are no significant transactions with related parties.

**15 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.

**16 GENERAL**

Figures have been rounded off to the nearest rupee.

**17 CORRESPONDING FIGURES**


Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison. No reclassification have been made during the year.

**18 DATE OF AUTHORIZATION**

These financial statements were authorized for issue on **Dec 26, 2023** by the Executive Committee of the Organization.

  
President



  
Secretary