

**RAHMA ISLAMIC RELIEF (RIR)**

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES  
RAHMA ISLAMIC RELIEF (RIR)**

**Opinion**

We have audited the Financial Statements of **Rahma Islamic Relief** which comprise the Balance Sheet as at June 30, 2019 and Income and expenditure account, statement of cash flows and statement of changes in fund 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 Rahma Islamic Relief as at June 30, 2019, and (of) its financial performance for the year then ended in accordance with approved 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 Organisation 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.

**Other Matter**

The annual Accounts of Rahma Islamic Relief for the year ended June 30, 2018 were audited by another firm of Chartered Accountants who had expressed unmodified opinion vide their report dated January 07, 2019.

**Responsibilities of Management and Board of Trustees for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as management determines is necessary, to enable the preparation of the 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 organisation'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 organisation's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the fund'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 from fraud or error and are considered material if, individually or in 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 scepticism 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Entity'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 conclusions may cause the trust's 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.

*Nauman Javed Hussain Rashid*

**NAUMAN JAVED HUSSAIN RASHID**  
**CHARTERED ACCOUNTANTS**  
ENGAGEMENT PARTNER: Nauman Mahmood, FCA

PLACE: Islamabad

DATE: 19 December 2019



**RAHMA ISLAMIC RELIEF  
BALANCE SHEET  
AS AT JUNE 30, 2019**

	Note	2019 Rupees	2018 Rupees
<b>FUNDS AND LIABILITIES</b>			
Un-Restricted fund	4	69,383,328	72,895,780
<b>Restricted fund</b>			
Against projects		7,075,848	-
Deffered Grants	4.1	45,467,741	41,695,476
		52,543,589	41,695,476
		<u>121,926,917</u>	<u>114,591,256</u>
<b>Current Liabilities</b>			
Accrued and other liabilities	5	3,871,753	3,364,782
<b>TOTAL FUNDS AND LIABILITIES</b>		<b><u>125,798,670</u></b>	<b><u>117,956,038</u></b>
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Property, plant and equipment	6	96,600,817	84,309,909
Capital Work in Progress	7	1,449,947	11,285,684
		<u>98,050,764</u>	<u>95,595,593</u>
<b>Current Assets</b>			
Loans and advances	8	6,077,482	576,983
Accounts receivable		1,556,568	1,696,568
Security deposit	9	5,000	5,000
Short term investments	10	1,100,146	800,146
Cash and bank balances	11	19,008,712	19,281,747
		27,747,907	22,360,444
<b>TOTAL ASSETS</b>		<b><u>125,798,670</u></b>	<b><u>117,956,038</u></b>

The annexed notes from 1 to 19 form an integral part to these financial statements *2/11/19*

  
CHAIRMAN

  
SECRETARY FINANCE

**RAHMA ISLAMIC RELIEF  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 2019**

	Notes	2019 Rupees	2018 Rupees
<b>INCOME</b>			
Grant Income	12	31,689,697	32,559,240
Receipts	13	10,508,390	12,958,804
Donations	14	908,149	4,184,055
Donation for Sahulat Card Holders & Students	14.1	4,259,044	741,175
Other income	15	4,486,587	306,227
Other Grants		-	12,144,672
		<b>51,851,867</b>	<b>62,894,173</b>
<b>EXPENDITURE</b>			
Programme activities	16	52,753,328	54,881,070
Administrative expenses	17	2,610,991	3,943,436
		<b>55,364,319</b>	<b>58,824,506</b>
Surplus/(Deficit) for the year		<b>(3,512,452)</b>	<b>4,069,667</b>

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

  
CHAIRMAN

  
SECRETARY FINANCE

**RAHMA ISLAMIC RELIEF  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2019**

	Note	2019 Rupees	2018 Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus/(Deficit) for the year		(3,512,452)	4,069,667
Adjustment for non-cash and other items:			
Depreciation		7,036,335	6,451,198
Amortization		(3,145,690)	-
Gain on Disposal		(505,450)	(73,357)
Operating surplus/(deficit) before working capital changes		<u>(127,257)</u>	<u>10,447,507</u>
<b>Changes in working Capital</b>			
Loans and advances		(5,500,498)	480,394
Accounts receivable		140,001	(1,496,568)
Short term Deposits		-	-
Current liabilities		50,653	2,455,316
<b>Net cash flows from operating activities</b>		<b><u>(5,437,101)</u></b>	<b><u>11,886,649</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed capital expenditure		(239,587)	(6,236,200)
Capital Work in Progress		(9,303,469)	(15,542,844)
Disposal of Fixed Assets		557,000	110,001
Short term investment		(300,000)	(207,146)
<b>Net cash flows from investing activities</b>		<b><u>(9,286,056)</u></b>	<b><u>(21,876,190)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Change in Grants		14,450,121	(12,161,151)
Funds received in kind donation		-	2,050,000
Funds utilized in programme activities		-	-
<b>Net cash flows from financing activities</b>		<b><u>14,450,121</u></b>	<b><u>10,541,805</u></b>
Net (decrease)/increase in cash and cash equivalents		(273,036)	552,265
Cash and cash equivalents at the beginning of the year		19,281,747	18,729,484
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	11	<b><u>19,008,712</u></b>	<b><u>19,281,747</u></b>

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



**CHAIRMAN**



**SECRETARY FINANCE**

**RAHMA ISLAMIC RELIEF  
STATEMENT OF CHANGES IN ACCUMULATED FUND  
FOR THE YEAR ENDED JUNE 30, 2019**

Note	Unrestricted Fund	Capital Grants .....Rupees.....	Total
<b>Balance at June 30, 2016 (restated)</b>	<b>74,498,883</b>	-	<b>74,498,883</b>
Surplus / (Deficit) for the year (restated)	(7,722,771)	-	(7,722,771)
<b>Balance at June 30, 2017 (restated)</b>	<b>66,776,113</b>	-	<b>66,776,113</b>
Surplus / (Deficit) for the year	4,069,667	-	4,069,667
<b>Balance at June 30, 2018</b>	<b>70,845,780</b>	<b>2,050,000</b>	<b>72,895,780</b>
Surplus / (Deficit) for the year	(3,512,452)	-	(3,512,452)
<b>Balance at June 30, 2019</b>	<b>67,333,328</b>	<b>2,050,000</b>	<b>69,383,328</b>

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

  
CHAIRMAN

  
SECRETARY FINANCE

**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**1 INTRODUCTION, LEGAL STATUS, CERTIFICATION , MEMBERSHIP & NATURE OF ACTIVITES,**

**1.1 LEGAL STATUS**

“RAHMA Islamic Relief” (RIR) Pakistan is a not-for- profit organization and registered as a Trust (registration number 1629) under the Trust Act of 1882 on August 31, 2009 in Pakistan. The registered office of the trust is situated at House no. 817 Ammar Chowk, Chaklala Scheme III Rawalpindi.

**1.2 CERTIFICATION**

“RAHMA Islamic Relief” is certified by Pakistan Center for Philanthropy (PCP) for good practices in Governance, Financial Management and Programme Delivery.

**1.3 MEMBERSHIP/ AFFILIATION**

“RAHMA Islamic Relief” is the member of different global forums as Stop TB Partnership and Union of NGOs of the Islamic World (UNIW). It is a national-level NPO in the country, inspired by the Islamic charity principles and is working for improving lives of the people irrespective of their gender, caste, color, religion or political views.

**1.4 NATURE OF ACTIVITY**

The aims and objects of the trust are providing educational activities, Research activities, Special education activites, Religious activities, Social infrastructure and human resource development activities, rural support program activities, health service activities Charity activities and sports activities. The trust is involved in various projects including health care, education, educational sponsorship for ophans, WASH ,Seasonal activities and emergency relief activities

**2 STATEMENT OF COMPLIANCE**

These Financial Statements have been prepared in accordance with approved accounting standards applicable in Pakistan. Approved accounting standards comprise of guidelines for accounting and financial reporting by NGO/NPO issued by The Institute of Chartered Accountant of Pakistan.

**3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**3.1 Basis of preparation**

These financial statements have been prepared under the historical cost convention.

**3.2 Functional and Presentation currency**

Items included in the financial statements of the entity are measured and presented using the currency of the primary economic environment in which it operates (functional currency), which is Pakistan Rupee (Rupees).



### **3.3 Significant accounting estimates and judgments**

The preparation of financial statements in conformity with approved accounting standards requires management to make judgment, estimates and assumptions that effect the application of policies and reported amounts of assets and 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 judgment about carrying value 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 estimates are revised if the revision effects only that period, or in the period of the revision and future periods if the revision effects both current and future periods.

### **3.4 Income Recognition**

Grants related to income are recognised on a systematic basis as income over the periods necessary to match them with related expenses incurred. All other grants/donations are recognised when actually received.

### **3.5 Operating fixed assets and depreciation**

These have been stated at cost less accumulated depreciation. Depreciation is computed using the straight line method over the estimated useful lives of the assets. Depreciation is charged for the full month in which an asset is put to use and no depreciation is charged in the month of disposal. Gain or loss, if any, on disposal of fixed assets is included in current year's income. Maintenance and repairs are charged to the profit and loss account as and when incurred. Major renewals and improvements are capitalized.

### **3.6 Capital Work-in-Progress**

Capital Work-in-Progress is stated at cost less accumulated impairment losses, if any. It consists of expenditure incurred and advances made, in respect of operating fixed assets and intangible assets, in - the course of their acquisition, construction and installation.

### **3.7 Cash and Cash equivalent**

Cash in hand and at banks are carried at fair value

### **3.8 Donation-in-kind**

Donations-in-kind received has been valued and recorded at their estimated fair value as provided by the donor or, in absence of donor's valuation, at wholesale values estimated by the organization, at the time the goods are received from the donor.

### **3.9 Volunteer services**

The efforts of volunteer workers are not reflected in the accompanying financial statements, in as much as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time to the organization.

### **3.10 Grant Income**

Grants are recognized when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

#### **Grants against operating activities**

Grants of a non-capital nature are recognized as deferred income at the time of their receipt. Subsequently, these are recognized in the income and expenditure account to the extent of expenditure incurred.

**Grants against purchase of fixed assets**

Grants received for the purchase of fixed assets, are initially recorded as deferred income upon receipt. Subsequently, these are recognized in the income and expenditure account, on a systematic basis, over the periods necessary to match them with the carrying value of the related assets.

**3.11 Provident Fund**

The Organization operates funded contributory provident fund scheme for its all employees in RAHMA Pay Scales. Equal monthly contributions are made by the Organization and employees at 2% of basic pay of employees.

**3.12 Taxation**

No provision for taxation has been made in these accounts as the income/donation of the trust is exempt from levy of income tax under clauses 60 and 92 of the 2nd Schedule to the Income Tax Ordinance, 2001 being an educational and charitable institution solely for educational and charitable purposes and not for the purposes of making profit.

RAHMA ISLAMIC RELIEF  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

	Notes	2019 Rupees	2018 Rupees			
<b>4 Un-Restricted fund</b>						
Opening balance		72,895,780	66,776,113			
Surplus/(Deficit) for the year		(3,512,452)	4,069,667			
Grants in kind		-	2,050,000			
		<b>69,383,328</b>	<b>72,895,780</b>			
<b>Restricted Funds</b>						
<b>Against Project (Helping Humanity)</b>						
Opening Balance as at July 01		-	-			
Funds received during year		10,603,805	-			
Funds consumed on cash basis		(3,527,956)	-			
Closing balance as at June 30		<b>7,075,849</b>	-			
<b>4.1 Deferred Grants</b>						
Opening Balance as at July 01		41,695,476	21,042,520			
Funds received during year		6,917,955	20,721,626			
Grant Amortized During the period		(3,145,690)	(68,670)			
Balance as at June 30, 2018 (Note 4.2)	4.2	<b>45,467,741</b>	<b>41,695,476</b>			
<b>4.2 Deferred Grants</b>						
		<b>Rural Primary Health Care Project, Khuiratta</b>	<b>Rahma Model School(RMS)</b>	<b>Rahma Hospital Janpur. RahimYaar Khan</b>	<b>Head Office Building</b>	<b>TOTAL</b>
<b>Balance as at 30th June 2017</b>		<b>3,130,133</b>	<b>13,786,210</b>	<b>4,057,507</b>	<b>47,295</b>	<b>21,042,520</b>
Grant Received During the year		3,223,238	14,003,058	-	3,495,330	20,721,626
Amortization of Deferred Grant		-	-	-	-	(68,670)
<b>Balance as at 30th June 2018</b>		<b>6,353,371</b>	<b>27,789,268</b>	<b>4,057,507</b>	<b>3,542,625</b>	<b>41,695,476</b>
Grant Received During the year		-	6,917,955	-	-	6,917,955
Amortization of Deferred Grant		(317,669)	(2,625,146)	(202,875)	-	(3,145,690)
<b>Balance as at 30th June 2019</b>		<b>6,035,702</b>	<b>32,082,077</b>	<b>3,854,632</b>	<b>3,542,625</b>	<b>45,467,741</b>
<b>5 Accrued and other liabilities</b>						
Salaries payable		1,589,775				1,781,592
Tax payable		22,989				99,545.00
Payable against project expenses		68,682				88,763
Account payable		456,318				-
EOBI payable		12,250				7,830
Provident fund Employer & Employee Contribution payable		1,631,739				1,297,052
Audit fee payable		90,000				90,000
		<b>3,871,753</b>				<b>3,364,782</b>
<b>6 Property, plant and equipment</b>						
<i>Schedule Attached</i>	6.1	<b>96,600,817</b>				<b>84,309,908</b>
<b>7 Capital Work in Progress</b>						
Opening balance W.I.P.		11,285,684				3,085,121
Additions during the year	7.1	9,303,469				15,542,844
Transfer to P.P.E.		(19,139,206)				(7,342,281)
Closing balance W.I.P.		<b>1,449,947</b>				<b>11,285,684</b>
<b>7.1 Additions during the year</b>						
Rahma Education and Sports Complex GML-RYK		352,179				1,097,768
Extension in khuiratta building		-				1,903,183
Construction of MCH Unit		-				2,984,599
Construction of Rahma Model School, RWP		8,951,290				9,557,294
Cost estimation and Designing		-				-
		<b>9,303,469</b>				<b>15,542,844</b>

	Notes	2019 Rupees	2018 Rupees
<b>8 Loans and advances</b>			
Advances to employees against Salary		65,529	55,867
Projects		372,641	106,486
Advances to parties		5,200,000	-
Loan against Salaries		351,893	398,150
Withholding tax		87,419	16,480
		<u>6,077,482</u>	<u>576,983</u>
<b>9 Security deposit</b>			
Security deposit		5,000	5,000
		<u>5,000</u>	<u>5,000</u>
<b>10 Short term investments</b>			
Short term investment endowment		1,100,146	800,146
		<u>1,100,146</u>	<u>800,146</u>
<b>11 Cash and bank balances</b>			
Current Account		5,165,277	4,490,635
Saving Account		13,833,389	14,781,065
USD Account		10,047	10,047
		<u>19,008,712</u>	<u>19,281,747</u>
<b>12 Grants</b>			
<b>Operating Activities</b>			
Rural Primary Health Care Project, Khuiratta		6,542,158	6,677,053
Rahma hospital Janpur, RahimYaar Khan		8,314,196	7,293,262
Rahma Hospital Sehnsa Kotli		2,147,092	6,149,583
Slum Base Model School Rawalpindi/RMS Rawat		4,030,119	2,247,435
Vocational Training Centre, Kotli		-	1,088,042
Educational Sponsorship of Orph		-	1,222,106
Seasonal activities		3,820,000	4,887,157
Fund Raising Activity		656,430	1,736,822
Water and sanitation		1,452,000	1,257,780
Rahma Model School(RMS) Rawat		1,199,745	-
Helping Humanity Activities (WASH, Rehabilitation& Relief)		3,527,957	-
		<u>31,689,697</u>	<u>32,559,240</u>
<b>13 Receipts</b>			
Rahma Hospital Janpur, RahimYaar Khan		7,845,673	8,389,534
Rahma Hospital Khuiratta AJK		1,861,970	2,282,510
Rahma Hospital Sehnsa Kotli AJK		772,747	2,286,760
Rahma Model School Rawat School Fee		28,000	-
		<u>10,508,390</u>	<u>12,958,804</u>
<b>14 Donations</b>			
General donations		908,149	4,184,055
		<u>908,149</u>	<u>4,184,055</u>
<b>14.1 Donation for Sahulat Card Holders &amp; Students</b>			
Rahma Hospital Janpur, RahimYaar Khan		1,055,720	306,287
Rahma Hospital Khuiratta AJK		572,570	372,530
Rahma Hospital Sehnsa Kotli AJK		12,350	62,358
Rahma Model School Rawat		946,756	-
		<u>2,587,396</u>	<u>741,175</u>
<b>15 Other Income</b>			
Gain on Disposal of Fixed Assets		505,450	73,357
Profit on saving Accounts		233,947	151,600
Skin Income		13,500	12,600
Grant Amortized During the period		3,145,690	68,670
RENT Income		588,000	-
		<u>4,486,587</u>	<u>306,227</u>

		2019 Rupees	2018 Rupees
<b>16 Programme activities</b>			
Rural Primary Health Care Project, Khuiratta	16.1	10,035,538	10,596,384
Rahma Hospital Janpur. RahimYaar Khan	16.2	22,546,312	21,625,152
Slum Base Model School Rawalpindi	16.3	4,249,930	2,547,345
Vocational Training Centre. Kotli	16.4	-	1,375,505
Fund Raising Activity	16.5	672,316	1,774,385
Seasonal activities	16.6	4,494,397	4,897,100
Water and sanitation	16.7	1,868,500	1,251,690
Rahma Model School(RMS) Rawat	16.8	1,199,745	230,336
Rahma Hospital Sehnsa Kotli	16.9	4,158,634	9,361,068
Educational Sponsorship for Orphans		-	1,222,105
Helping Humanity Activities	16.10	3,527,956	-
		<b>52,753,328</b>	<b>54,881,070</b>
<b>16.1 Rural Primary Health Care Project, Khuiratta</b>			
Salary of Project Medical and Support Staff		4,417,446	4,807,674
Medicine and Lab Material		1,080,146	1,863,078
Monitoring and Evaluation		252,156	666,006
Project Support Cost		2,231,618	1,404,412
Communication and Utilities		183,641	149,841
Services and supplies		165,518	260,522
Fuel & Transprtation		114,490	123,985
Repair and maintenance		101,390	43,140
Depreciation		1,317,869	1,208,276
EOBI charges and Provident Fund		132,288	-
Branding & Promotion		38,976	69,450
		<b>10,035,538</b>	<b>10,596,384</b>
<b>16.2 Rahma Hospital Janpur, RahimYaar Khan</b>			
Salary of project medical and support staff		8,379,479	7,666,620
Project Administrator and field		617,465	750,289
Medicine and supplies		4,363,427	4,610,945
Equipment and Furniture		-	54,470.00
Project support cost		2,188,202	1,798,593
Communication and Utilities		751,934	667,352
Branding and Promotion		323,065	130,775
EOBI charges and Provident Fund		247,680	-
Depreciation		4,219,819	3,868,902
Project Operational Expenses		1,455,241	2,077,206
		<b>22,546,312</b>	<b>21,625,152</b>
<b>16.3 Slum Base Model School Rawalpindi &amp; RMS Rawat</b>			
Salary of project staff		1,452,606	914,940
Building rent		257,853	189,350
Services and supplies (Books, Stationery&Uniform)		409,852	579,360
EOBI charges and Provident Fund		54,160	-
Project Support Cost		616,502	199,435
Project Operational expenses		685,862	388,354
Ceremonies and Events		25,850	256,164
School Bus Rent Fuel & Maintenance		335,000	-
Depreciation		412,245	19,742
		<b>4,249,930</b>	<b>2,547,345</b>

	2019 Rupees	2018 Rupees
<b>16.4 Vocational Training Centre, Kotli</b>		
Staff salaries	-	295,460
Project support cost	-	161,900
Services and supplies	-	200,778
Monitoring and evaluation	-	22,655
Depreciation	-	17,184
Project Operational Expenses	-	677,528
	<u>-</u>	<u>1,375,505</u>
<b>16.5 Fund Raising Activity</b>		
Accommodation & Hoteling	77,459	249,349
Ceremonies and Events	212,942	508,031
Consultancy Fee	-	486,380
Publicity & Printing	41,059	123,890
Traveling & Transportation	340,856	406,735
	<u>672,316</u>	<u>1,774,385</u>
<b>16.6 Seasonal activities</b>		
Iftar Program & Food Distribution in Ramzan	90,000	101,250
Qurbani Program	4,404,397	4,795,850
	<u>4,494,397</u>	<u>4,897,100</u>
<b>16.7 Water and sanitation</b>		
Installation of hand pumps. Rahim Yaar Khan	493,500	188,290
Boring expenses, Tharparkar	1,375,000	1,063,400
	<u>1,868,500</u>	<u>1,251,690</u>
<b>16.8 RAHMA MODEL SCHOOLS:(RMS) CONSTRUCTION</b>		
Traveling & Transportations	270,982	82,353
Staff Salaries	620,345	76,570
Communication & Utilities	252,518	47,213
Publicity, Printing, Advertisem	55,900	24,200
	<u>1,199,745</u>	<u>230,336</u>
<b>16.9 RAHMA HOSPITAL SEHNSA KOTLI</b>		
Project Closing Ceremony	104,190	-
Project Operational Expenses	590,007	830,332
Medicines & Supplies	410,110	1,369,663
Staff Salaries and Benefits	1,751,171	4,297,641
EOBI charges and Provident Fund	76,125	-
Depreciation	-	341,037
Project Administration & Filed Coordination	26,695	728,938
Branding and Promotion	22,471	55,550
Project Support Cost	1,177,865	1,737,907
	<u>4,158,634</u>	<u>9,361,068</u>
<b>16.10 HELPING HUMANITY ACTIVITIES (WASH, Rehabilitation &amp; Relief)</b>		
WASH & School Rehabilitation	2,328,046	-
Seasonal Activities (Ramdan Distribution)	1,199,910	-
	<u>3,527,956</u>	<u>-</u>

	2019 Rupees	2018 Rupees
<b>17 Administrative expenses</b>		
Staff salaries and benefits	399,091	1,248,099
Entertainment Expenses	167,355	198,357
Office repair and maintenance	7,650	64,555
Audit fee	90,000	120,000
Travelling expenses	129,573	121,943
Meeting and workshop	217,638	135,513
Printing and stationary	11,200	21,100
Legal and professional charges	89,366	217,060
Telephone and internet	3,305	3,345
Miscellaneous	-	35,743
Bank charges	15,543	7,511
Eid Allowance	57,000	143,000
Office Supplies	161,629	152,753
Depreciation	1,086,401	996,056
EOBI charges and Provident Fund	175,240	70,200
Financial aid/relief for poor peoples	-	408,200
	<u>2,610,991</u>	<u>3,943,436</u>

TOTAL

**18 Date of authorisation**

These financial statements were authorised by the board of trustees in their meeting held on 19 DEC 2019

**19 General**

-Comparative figures have been rearranged wherever necessary for the purpose of comparison in the financial statements

-The figures in these financial statements have been rounded off to the nearest rupee.

  
CHAIRMAN

  
SECRETARY FINANCE

**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**6.1-  
Property, Plant and Equipment**

	Land	Building	Vehicles	Furniture & Fixture	Computer Equipment	Office Equipment	Sewing Machines	Medical Equipments	Total (Rs.)
<b>Cost / Revalued Amounts</b>									
Balance as at July 1, 2017	20,485,000	56,786,467	6,399,000	1,863,333	1,758,852	3,962,539	206,500	11,186,587	102,648,278
Additions	6,050,000	7,342,281	-	(122,572)	-	186,200	-	-	13,578,481
Disposals	-	-	-	-	-	(12,900)	(206,500)	-	(341,972)
Revaluation	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2018	<u>26,535,000</u>	<u>64,128,748</u>	<u>6,399,000</u>	<u>1,740,761</u>	<u>1,758,852</u>	<u>4,135,839</u>	<u>-</u>	<u>11,186,587</u>	<u>115,884,787</u>
<b>Accumulated Depreciation</b>									
Balance as at July 1, 2017	-	12,236,680	2,928,821	1,036,614	1,705,393	2,147,689	146,784	5,227,028	25,429,009
Depreciation for the year	-	2,839,323	959,850	277,968	53,459	614,216	28,394	1,677,988	6,451,198
Adjustment	-	-	-	(122,572.00)	-	(7,578.75)	(175,178)	-	(305,329)
Balance as at June 30, 2018	<u>-</u>	<u>15,076,003</u>	<u>3,888,671</u>	<u>1,192,010</u>	<u>1,758,852</u>	<u>2,754,326</u>	<u>-</u>	<u>6,905,016</u>	<u>31,574,879</u>
<b>Carrying Value</b>									
Cost	26,535,000	64,128,748	6,399,000	1,740,761	1,758,852	4,135,839	-	11,186,587	115,884,787
Accumulated Depreciation	-	15,076,003	3,888,671	1,192,010	1,758,852	2,754,326	-	6,905,016	31,574,879
Adjustment	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2018	<u>26,535,000</u>	<u>49,052,745</u>	<u>2,510,329</u>	<u>548,751</u>	<u>-</u>	<u>1,381,513</u>	<u>-</u>	<u>4,281,571</u>	<u>84,309,908</u>
<b>Cost / Revalued Amounts</b>									
Balance as at July 1, 2018	26,535,000	64,128,748	6,399,000	1,740,761	1,758,852	4,135,839	-	11,186,587	115,884,787
Additions	-	19,139,206	-	218,587	-	21,000	-	-	19,378,793
Disposals	-	-	(762,000)	-	-	-	-	-	(762,000)
Revaluation	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2019	<u>26,535,000</u>	<u>83,267,954</u>	<u>5,637,000</u>	<u>1,959,348</u>	<u>1,758,852</u>	<u>4,156,839</u>	<u>-</u>	<u>11,186,587</u>	<u>134,501,580</u>
<b>Accumulated Depreciation</b>									
Balance as at July 1, 2018	-	15,076,003	3,888,671	1,192,010	1,758,852	2,754,326	-	6,905,016	31,574,879
Depreciation for the year	-	3,445,677	1,020,250	272,044	-	620,376	-	1,677,988	7,036,335
Adjustment	-	-	(710,450)	-	-	-	-	-	(710,450.00)
Balance as at June 30, 2019	<u>-</u>	<u>18,521,681</u>	<u>4,198,471</u>	<u>1,464,054</u>	<u>1,758,852</u>	<u>3,374,702</u>	<u>-</u>	<u>8,583,004</u>	<u>37,900,763</u>
<b>Carrying Value</b>									
Cost	26,535,000	83,267,954	5,637,000	1,959,348	1,758,852	4,156,839	-	11,186,587	134,501,580
Accumulated Depreciation	-	18,521,681	4,198,471	1,464,054	1,758,852	3,374,702	-	8,583,004	37,900,763
Adjustment	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2019	<u>26,535,000</u>	<u>64,746,273</u>	<u>1,438,529</u>	<u>495,295</u>	<u>-</u>	<u>782,137</u>	<u>-</u>	<u>2,603,583</u>	<u>96,600,817</u>
Depreciation rates	0%	5%	15%	15%	30%	15%	15%	15%	