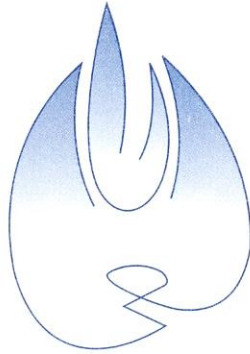


RAHMA ISLAMIC RELIEF  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE, 2015



*Suriya Nauman Rehan & Co.*  
*Chartered Accountants*

**House # 2, Street # 2, F-7/3, Islamabad, Pakistan.**

Phone: +92 51 261 0931 - 2 Fax : +92 51 261 0954



**AUDITORS' REPORT TO THE TRUSTEES**

We have audited the accompanying financial statements of Rahma Islamic Relief which comprise of the balance sheet as at June 30, 2015 and the related income and expenditure account and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Trustees as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Rahma Islamic Relief as at June 30, 2015 and its financial performance and its cash flows for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

**Other Matter**

The financial statements of Rahma Islamic Relief for the year ended June 30, 2014 were audited by another firm of auditors; whose report dated February 18, 2015 expressed an unqualified opinion. *Smc*

ISLAMABAD  
DATE: *Sept 5, 2015*


*Suriya Nauman Rehan & Co.*  
SURIYA NAUMAN REHAN & CO.  
CHARTERED ACCOUNTANTS  
Engagement Partner:  
Mr. Nauman Rafique, FCA

**RAHMA ISLAMIC RELIEF**  
**BALANCE SHEET**  
**AS AT JUNE 30, 2015**

|                                      | Notes | 2015<br>Rupees    | 2014<br>Rupees               |
|--------------------------------------|-------|-------------------|------------------------------|
| <b>Fund Account</b>                  |       |                   |                              |
| Un-Restricted fund                   | 4     | 42,596,659        | 37,031,367                   |
| Against projects                     |       | 22,164,730        | 13,715,099                   |
| Against capital expenditure          |       | 29,702,433        | 29,702,433                   |
| Restricted fund                      |       | 51,867,163        | 43,417,532                   |
|                                      |       | 94,463,822        | 80,448,899                   |
| <b>Current Liabilities</b>           |       |                   |                              |
| Accrued and other liabilities        | 5     | 2,329,643         | 2,718,148                    |
| <b>Contingencies and commitments</b> |       |                   |                              |
|                                      | 6     | -                 | -                            |
|                                      |       | <u>96,793,465</u> | <u>83,167,047</u>            |
| <b>Non Current Assets</b>            |       |                   |                              |
| Property, plant and equipment        | 7     | 52,149,665        | 53,416,825                   |
| Long term investments                | 8     | 1,500,000         | 1,500,000                    |
| <b>Current Assets</b>                |       |                   |                              |
| Loans and advances                   | 9     | 1,444,368         | 2,470,279                    |
| Accounts receivable                  |       | 42,435            | 144,237                      |
| Security deposit                     | 10    | 413,267           | 413,267                      |
| Short term investments               | 11    | 16,198,663        | 16,000,000                   |
| Cash and bank balances               | 12    | 25,045,067        | 9,222,439                    |
|                                      |       | 43,143,800        | 28,250,222                   |
|                                      |       | <u>96,793,465</u> | <u>83,167,047</u> <i>Sme</i> |

The annexed notes from 1 to 20 form an integral part to these financial statements.

  
 \_\_\_\_\_  
 Chairman

  
 \_\_\_\_\_  
 Secretary Finance

**RAHMA ISLAMIC RELIEF**  
**INCOME AND EXPENDITURE ACCOUNT**  
**AS AT JUNE 30, 2015**

|                                       | Notes | 2015<br>Rupees     | 2014<br>Rupees                 |
|---------------------------------------|-------|--------------------|--------------------------------|
| <b>INCOME</b>                         |       |                    |                                |
| Grants                                | 13    | 45,388,990         | 42,833,682                     |
| Receipts                              | 14    | 6,380,804          | 3,728,047                      |
| Donations                             | 15    | 6,050,870          | 4,191,573                      |
| Other Income                          | 16    | 1,955,000          | 1,631,959                      |
|                                       |       | 59,775,664         | 52,385,261                     |
| <b>EXPENDITURE</b>                    |       |                    |                                |
| Programme activities                  | 17    | 55,426,921         | 50,624,942                     |
| Administrative expenses               | 18    | 6,377,405          | 5,297,766                      |
|                                       |       | 61,804,326         | 55,922,708                     |
| <b>Surplus/(Deficit) for the year</b> |       | <u>(2,028,662)</u> | <u>(3,537,447)</u> <i>Sinc</i> |

The annexed notes from 1 to 20 form an integral part to these financial statements.

\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Secretary Finance

**RAHMA ISLAMIC RELIEF**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

|  | Notes | 2015<br>Rupees     | 2014<br>Rupees              |
|--|-------|--------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |       |                    |                             |
| Surplus/(Deficit) for the year                             |       | (2,028,662)        | (3,537,447)                 |
| Adjustment for non-cash and other items:                   |       |                    |                             |
| Depreciation   |       | 7,977,127          | 1,406,107                   |
| Operating surplus/(deficit) before working capital changes |       | 5,948,466          | (2,131,340)                 |
| (Increase)/decrease in                                     |       |                    |                             |
| Loans and advances   |       | 1,025,911          | 2,866,176                   |
| Accounts receivable  |       | 101,802            | (11,445)                    |
| Deposits   |       | -                  | 24,733                      |
|  |       | 1,127,713          | 2,879,464                   |
| Increase/(decrease) in current liabilities                 |       | (388,504)          | 1,579,474                   |
| <b>Net cash flows from operating activities</b>            |       | <b>6,687,675</b>   | <b>2,327,597</b>            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |       |                    |                             |
| Fixed capital expenditure                                  |       | (6,709,968)        | (38,547,355)                |
| Short term investment                                      |       | (198,663)          | 15,000,000                  |
| <b>Net cash flows from investing activities</b>            |       | <b>(6,908,631)</b> | <b>(23,547,355)</b>         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |       |                    |                             |
| Funds received from donors                                 |       | 6,630,204          | 7,065,629                   |
| Funds received in kind donation                            |       | 963,750            | 567,002                     |
| Funds utilized in programme activities                     |       | 8,449,631          | 11,974,223                  |
| <b>Net cash flows from financing activities</b>            |       | <b>16,043,585</b>  | <b>19,606,854</b>           |
| Net (decrease)/increase in cash and cash equivalents       |       | 15,822,628         | (1,612,904)                 |
| Cash and cash equivalents at the beginning of the year     |       | 9,222,439          | 10,835,343                  |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>    | 12    | <b>25,045,067</b>  | <b>9,222,439</b> <i>Src</i> |

The annexed notes from 1 to 20 form an integral part to these financial statements.

  
 \_\_\_\_\_  
 Chairman

  
 \_\_\_\_\_  
 Secretary Finance

# **RAHMA ISLAMIC RELIEF**

## **NOTES TO THE ACCOUNTS**

AS AT JUNE 30, 2015

### **1 STATUS AND NATURE OF BUSINESS**

Rahma Islamic Relief is a not-for-profit organization established on August 24, 2009 and registered in Pakistan with Joint Sub-registrar, Islamabad as Trust on August 31, 2009 under the Trust Act, 1882. The registered office of the trust is situated at 314, Poonch House Complex, Saddar, Rawalpindi. The main object of the trust is to establish, manage, maintain, own, administer, promote and subsidize educational institutions, computer literacy centers, school, colleges, institutions for study and research, centers of learning, reading rooms, and other institutions for basic education, adult literacy etc. The area of operation of the trust shall be through out the world including Pakistan, FATA, AJK, Northern Areas.

### **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. *Sure*

**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE ACCOUNTS**  
**AS AT JUNE 30, 2015**

**3.6 Cash and Cash equivalent**

Cash in hand and at banks are carried at fair value.

**3.7 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.

**3.8 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.

**3.9 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.

|  | 2015<br>Rupees    | 2014<br>Rupees    |
|--|-------------------|-------------------|
| <b>4 Un-Restricted fund</b>            |                   |                   |
| Opening balance                        | 37,031,367        | 32,936,183        |
| Surplus/(Deficit) for the year         | (2,028,662)       | (3,537,447)       |
| Grants in kind                         | 963,750           | 567,002           |
| Deferred capital grant                 | 6,630,204         | 7,065,629         |
|  | <u>42,596,659</u> | <u>37,031,367</u> |
| <b>5 Accrued and other liabilities</b> |                   |                   |
| Salaries payable                       | 1,823,523         | 1,305,865         |
| Income tax payable                     | 75,915            | 385,078           |
| Payable against project                | 52,000            | 341,887           |
| Account payable                        | 308,205           | 313,141           |
| Fine/leave fund                        | -                 | 232,177           |
| Audit fee payable                      | 70,000            | 120,000           |
| Professional fee payable               | -                 | 20,000            |
|  | <u>2,329,643</u>  | <u>2,718,148</u>  |

*Sure*

**6 Contingencies and Commitments**

The trust does not have any outstanding claim as at year end June 30, 2015 (June 30, 2014: Nil)

**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENT**  
AS AT JUNE 30, 2015

7 Property and equipment - June 2015

| Particulars          | C O S T                  |                             |                           | D E P R E C I A T I O N  |                     |                           | Net book value    |
|----------------------|--------------------------|-----------------------------|---------------------------|--------------------------|---------------------|---------------------------|-------------------|
|                      | As at<br>1-Jul-14<br>Rs. | Additions/(Deletion)<br>Rs. | As at<br>30-Jun-15<br>Rs. | As at<br>1-Jul-14<br>Rs. | For the year<br>Rs. | As at<br>30-Jun-15<br>Rs. |                   |
| Land                 | 3,800,000                | (1,400,000)                 | 2,400,000                 | -                        | -                   | -                         | 2,400,000         |
| Building             | 40,733,713               | 1,494,754                   | 42,228,467                | 384,965                  | 6,173,068           | 6,558,033                 | 35,670,434        |
| Vehicles             | 2,101,500                | -                           | 2,101,500                 | 739,525                  | 204,296             | 943,821                   | 1,157,679         |
| Furniture & fixtures | 1,389,034                | 101,374                     | 1,490,408                 | 386,854                  | 156,044             | 542,898                   | 947,510           |
| Computer equipment   | 902,687                  | 576,990                     | 1,479,677                 | 548,695                  | 181,650             | 730,345                   | 749,332           |
| Office equipment     | 2,774,741                | 563,148                     | 3,337,889                 | 688,077                  | 356,053             | 1,044,130                 | 2,293,759         |
| Sewing Machines      | 206,500                  | -                           | 206,500                   | 63,364                   | 21,470              | 84,834                    | 121,666           |
| Medical equipment    | 5,362,885                | 5,373,702                   | 10,736,587                | 1,042,756                | 884,546             | 1,927,302                 | 8,809,285         |
| <b>June 30, 2015</b> | <b>57,271,060</b>        | <b>6,709,968</b>            | <b>63,981,028</b>         | <b>3,854,236</b>         | <b>7,977,127</b>    | <b>11,831,363</b>         | <b>52,149,665</b> |

Property and equipment - June 2014

| Particulars          | C O S T                  |                             |                           | D E P R E C I A T I O N  |                     |                           | Net book value    |
|----------------------|--------------------------|-----------------------------|---------------------------|--------------------------|---------------------|---------------------------|-------------------|
|                      | As at<br>1-Jul-13<br>Rs. | Additions/(Deletion)<br>Rs. | As at<br>30-Jun-14<br>Rs. | As at<br>1-Jul-13<br>Rs. | For the year<br>Rs. | As at<br>30-Jun-14<br>Rs. |                   |
| Land                 | 2,400,000                | 1,400,000                   | 3,800,000                 | -                        | -                   | -                         | 3,800,000         |
| Building             | 825,054                  | 39,908,659                  | 40,733,713                | 307,302                  | 77,663              | 384,965                   | 40,348,748        |
| Vehicles             | 2,057,000                | 44,500                      | 2,101,500                 | 386,633                  | 352,892             | 739,525                   | 1,361,975         |
| Furniture & fixtures | 879,272                  | 509,762                     | 1,389,034                 | 252,818                  | 134,036             | 386,854                   | 1,002,180         |
| Computer equipment   | 725,787                  | 176,900                     | 902,687                   | 399,184                  | 149,511             | 548,695                   | 353,992           |
| Office equipment     | 1,334,733                | 1,440,008                   | 2,774,741                 | 474,894                  | 213,183             | 688,077                   | 2,086,664         |
| Sewing Machines      | 230,500                  | (24,000)                    | 206,500                   | 34,575                   | 28,789              | 63,364                    | 143,137           |
| Medical equipment    | 2,217,735                | 3,145,150                   | 5,362,885                 | 592,723                  | 450,033             | 1,042,756                 | 4,320,129         |
| <b>June 30, 2014</b> | <b>10,670,081</b>        | <b>46,600,979</b>           | <b>57,271,060</b>         | <b>2,448,129</b>         | <b>1,406,107</b>    | <b>3,854,236</b>          | <b>53,416,825</b> |

*Emp*

*Sum*



**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENT**  
**AS AT JUNE 30, 2015**

|                                |     | 2015<br>Rupees   | 2014<br>Rupees   |
|--------------------------------|-----|------------------|------------------|
| <b>8 Long term investments</b> |     |                  |                  |
| Al-Noor Jewellers              | 8.1 | 1,000,000        | 1,000,000        |
| NIT Units                      |     | 500,000          | 500,000          |
|                                |     | <u>1,500,000</u> | <u>1,500,000</u> |

8.1 This represents the amount invested in Al-Noor Jewellers vide agreement dated March 10, 2011 with Mr. Mohammad Faiz Ullah Chohan. The effective date of agreement is March 01, 2011. The profit and loss shall be shared equally between the parties.

|                                |  |                  |                  |
|--------------------------------|--|------------------|------------------|
| <b>9 Loans and advances</b>    |  |                  |                  |
| Advances to employees against: |  |                  |                  |
| Salaries                       |  | 395,454          | 482,836          |
| Projects                       |  | 18,372           | 121,144          |
| Mess expenses                  |  | 5,542            | 15,999           |
| Advances to parties            |  | -                | 760,300          |
| Loan to others                 |  | 1,025,000        | 1,090,000        |
|                                |  | <u>1,444,368</u> | <u>2,470,279</u> |
| <b>10 Security deposit</b>     |  |                  |                  |
| Security deposit               |  | 413,267          | 413,267          |
|                                |  | <u>413,267</u>   | <u>413,267</u>   |

|                                       |      |                   |                   |
|---------------------------------------|------|-------------------|-------------------|
| <b>11 Short term investments</b>      |      |                   |                   |
| Barkat Islamic Investment Certificate | 11.1 | 13,000,000        | 15,000,000        |
| Barkat Monthly Income Certificate     | 11.2 | 1,000,000         | 1,000,000         |
| Al-Meezan Investment Management       | 11.3 | 2,198,663         | -                 |
|                                       |      | <u>16,198,663</u> | <u>16,000,000</u> |

11.1 This represents the investment made in Barkat Islamic Investment Certificate of Faysal Bank Limited. Certificate amounting to Rs. 2 million were matured during the year and were received in the saving account of NBP.

| Date of deposit | Date of maturity | Period<br>Months | Expected rate<br>of return | Amount<br>Rupees  |
|-----------------|------------------|------------------|----------------------------|-------------------|
| 25/08/2014      | 25/08/2015       | 12               | 8.6%                       | 8,000,000         |
| 26/12/2014      | 26/12/2015       | 12               | 8.0%                       | 1,000,000         |
| 18/09/2014      | 18/09/2015       | 12               | 8.1%                       | 1,000,000         |
| 16/07/2014      | 16/07/2015       | 12               | 8.1%                       | 1,000,000         |
| 25/08/2014      | 25/08/2015       | 12               | 8.1%                       | 1,000,000         |
| 09/09/2014      | 09/09/2015       | 12               | 8.1%                       | 1,000,000         |
|                 |                  |                  |                            | <u>13,000,000</u> |

11.2 This represents the investment made in Barkat Monthly Income Certificate of Faysal Bank Limited on 03/12/2014 for a period of 12 months @ 7.8% per annum.

11.3 This represents the investment made in Meezan Balanced Fund.

|                                  |  |                   |                  |
|----------------------------------|--|-------------------|------------------|
| <b>12 Cash and bank balances</b> |  |                   |                  |
| Current Account                  |  | 8,740,119         | 2,034,634        |
| Saving Account                   |  | 11,044,040        | 7,187,805        |
| USD Account                      |  | 5,260,908         | -                |
|                                  |  | <u>25,045,067</u> | <u>9,222,439</u> |

Closing balance includes 2,000,000 in National bank of Pakistan

|  |  |                   |                   |
|--|--|-------------------|-------------------|
| <b>13 Grants</b>                             |  |                   |                   |
| Rural Primary Health Care Project, Khuiratta |  | 7,539,360         | 5,971,282         |
| Rural Primary Health Care Project, Dhanwan   |  | 6,710,844         | 8,104,623         |
| Rahma Hospital Janpur, RahimYaar Khan        |  | 11,979,671        | 4,145,735         |
| Slum Base Model School Rawalpindi            |  | 1,280,510         | 935,741           |
| Vocational Training Centre, Kotli            |  | 1,099,466         | 1,185,367         |
| Vocational Training Centre, Rawalpindi       |  | 70,695            | -                 |
| Rahma Office Turkey                          |  | -                 | 593,226           |
| Seasonal activities                          |  | 5,723,827         | 8,304,685         |
| Emergency relief activities                  |  | 4,445,461         | 8,235,196         |
| Water and sanitation                         |  | 6,539,156         | 5,357,827         |
|  |  | <u>45,388,990</u> | <u>42,833,682</u> |

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**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENT**  
**AS AT JUNE 30, 2015**

|             |   | 2015<br>Rupees   | 2014<br>Rupees    |                   |
|-------------|---|------------------|-------------------|-------------------|
| <b>14</b>   | <b>Receipts</b>   |                  |                   |                   |
|             | Rural Primary Health Care Project, Khuiratta            | 1,662,961        | 1,950,426         |                   |
|             | Rural Primary Health Care Project, Dhanwan              | 957,111          | 1,294,788         |                   |
|             | Rahma Hospital Janpur, RahimYaar Khan                   | 3,718,532        | 482,833           |                   |
|             | VTC Income, Kotli                                       | 42,200           | -                 |                   |
|             |   | <u>6,380,804</u> | <u>3,728,047</u>  |                   |
| <b>15</b>   | <b>Donations</b>  |                  |                   |                   |
|             | General donations                                       | 6,050,870        | 4,191,573         |                   |
|             |   | <u>6,050,870</u> | <u>4,191,573</u>  |                   |
| <b>16</b>   | <b>Other Income</b>                                     |                  |                   |                   |
|             | Gain on Disposal of Fixed Assets                        | 250,000          | -                 |                   |
|             | Profit on investment Al Meezan                          | 198,663          | -                 |                   |
|             | Profit on investment Barkat Monthly Income Certificates | 968,191          | 1,218,206         |                   |
|             | Profit on saving Accounts                               | 429,894          | 151,997           |                   |
|             | Share of profit on investment at Al - Noor Jewelers     | 52,720           | 144,592           |                   |
|             | Office rent   | -                | 65,168            |                   |
|             | Dividend on NIT Units                                   | 55,533           | 51,996            |                   |
|             |   | <u>1,955,000</u> | <u>1,631,959</u>  |                   |
| <b>17</b>   | <b>Programme activities</b>                             |                  |                   |                   |
|             | Rural Primary Health Care Project, Khuiratta            | 17.1             | 9,846,278         | 9,878,347         |
|             | Rural Primary Health Care Project, Dhanwan              | 17.2             | 6,930,937         | 8,290,588         |
|             | Basic health unit- Rahim Yar Khan                       | 17.3             | -                 | 3,914,001         |
|             | International Projects-Bangladesh                       | 17.4             | -                 | 837,658           |
|             | Rahma Hospital Janpur, RahimYaar Khan                   | 17.5             | 17,112,577        | 4,531,340         |
|             | Slum Base Model School Rawalpindi                       | 17.6             | 1,294,994         | 1,087,966         |
|             | Vocational Training Centre, Kotli                       | 17.7             | 1,133,559         | 1,303,725         |
|             | Vocational Training Centre, Rawalpindi                  | 17.8             | 70,695            | -                 |
|             | Rahma Office Turkey                                     | 17.9             | -                 | 593,226           |
|             | Seasonal activities                                     | 17.10            | 6,947,596         | 8,807,328         |
|             | Emergency relief activities                             | 17.11            | 4,445,461         | 8,743,868         |
|             | Water and sanitation                                    | 17.12            | 7,644,825         | 2,636,895         |
|             |   |                  | <u>55,426,921</u> | <u>50,624,942</u> |
| <b>17.1</b> | <b>Rural Primary Health Care Project, Khuiratta</b>     |                  |                   |                   |
|             | Salary of Project Medical and Support Staff             | 3,992,521        | 5,885,851         |                   |
|             | Medicine and Lab Material                               | 1,514,784        | 1,625,853         |                   |
|             | Mother and Child Health Care                            | 125,670          | 568,991           |                   |
|             | Monitoring and Evaluation                               | 382,340          | 403,733           |                   |
|             | Project Support Cost                                    | 742,978          | 396,779           |                   |
|             | Communication and Utilities                             | 235,673          | 185,317           |                   |
|             | Services and supplies                                   | 226,153          | 179,172           |                   |
|             | Capacity building and outreach                          | 52,020           | 128,837           |                   |
|             | Ambulance   | 143,496          | 128,791           |                   |
|             | Miscellaneous   | 34,500           | -                 |                   |
|             | Repair and maintenance                                  | 89,225           | 89,745            |                   |
|             | Depreciation  | 2,306,918        | 285,279           |                   |
|             |   | <u>9,846,278</u> | <u>9,878,347</u>  |                   |
| <b>17.2</b> | <b>Rural Primary Health Care Project, Dhanwan</b>       |                  |                   |                   |
|             | Salary of project medical and support staff             | 3,907,882        | 4,303,431         |                   |
|             | Medicine and supplies                                   | 847,781          | 1,108,454         |                   |
|             | Project support cost                                    | 621,415          | 927,356           |                   |
|             | Monitoring and evaluation                               | 458,945          | 556,869           |                   |
|             | Communication and Utilities                             | 142,833          | 176,666           |                   |
|             | Services and supplies                                   | 159,380          | 166,875           |                   |
|             | Ambulance   | 293,250          | 361,945           |                   |
|             | Capacity building and outreach                          | 74,780           | 300,000           |                   |
|             | Equipment and building maintenance                      | 94,578           | 60,027            |                   |
|             | Building Rent   | 110,000          | 143,000           |                   |
|             | Depreciation  | 220,093          | 185,964           |                   |
|             |   | <u>6,930,937</u> | <u>8,290,588</u>  |                   |

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**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENT**  
**AS AT JUNE 30, 2015**

|  | 2015<br>Rupees | 2014<br>Rupees |
|--|----------------|----------------|
| <b>17.3 Basic health unit- Rahim Yar Khan</b>      |                |                |
| Salary of medical and support staff                | -              | 2,552,069      |
| Medicine and lab material                          | -              | 645,872        |
| Project support cost                               | -              | 309,870        |
| Travelling   | -              | 196,363        |
| Printed Material                                   | -              | 146,577        |
| Workshops, meeting and mobilization                | -              | 32,950         |
| Renovation and maintenance                         | -              | 30,300         |
|  | -              | 3,914,001      |
| <b>17.4 International Projects-Bangladesh</b>      |                |                |
| VTC-Operational expenses                           | -              | 673,387        |
| Emergency relief                                   | -              | 164,271        |
|  | -              | 837,658        |
| <b>17.5 Rahma Hospital Janpur, RahimYaar Khan</b>  |                |                |
| Salary of project medical and support staff        | 5,741,566      | 973,800        |
| Project Administrator and Field                    | 105,041        | 143,000        |
| Medicine and supplies                              | 2,868,190      | 1,003,042      |
| Project support cost                               | 920,192        | 249,569        |
| Monitoring and evaluation                          | 621,125        | 20,370         |
| Communication and Utilities                        | 263,197        | 63,767         |
| Services and supplies                              | 271,128        | 860,455        |
| Printed Material                                   | 451,439        | 159,637        |
| Medical Camps                                      | 201,186        | -              |
| Equipment and building maintenance                 | 411,899        | 43,869         |
| Branding and Promotion                             | 124,709        | 628,226        |
| Depreciation                                       | 5,132,905      | 385,605        |
|  | 17,112,577     | 4,531,340      |
| <b>17.6 Slum Base Model School Rawalpindi</b>      |                |                |
| Salary of project staff                            | 623,360        | 658,622        |
| Building rent                                      | 197,780        | 179,800        |
| Services and supplies                              | 223,230        | 118,735        |
| Operational expenses                               | 164,642        | 84,574         |
| Ceremonies and Events                              | 71,498         | 36,093         |
| Depreciation                                       | 14,484         | 10,142         |
|  | 1,294,994      | 1,087,966      |
| <b>17.7 Vocational Training Centre, Kotli</b>      |                |                |
| Staff salaries                                     | 326,000        | 466,000        |
| Establishment cost                                 | 96,190         | 354,719        |
| Promotion and marketing                            | 281,593        | 198,371        |
| Services and supplies                              | 289,059        | 143,867        |
| Monitoring and evaluation                          | 106,624        | 108,926        |
| Depreciation                                       | 34,093         | 31,842         |
|  | 1,133,559      | 1,303,725      |
| <b>17.8 Vocational Training Centre, Rawalpindi</b> |                |                |
| Staff Salaries                                     | 60,000         | -              |
| Material   | 8,480          | -              |
| Traveling  | 600            | -              |
| Stationery   | 735            | -              |
| Misc exp   | 880            | -              |
|  | 70,695         | -              |
| <b>17.9 Rahma Office Turkey</b>                    |                |                |
| Office rent and utilities                          | -              | 240,378        |
| Salary   | -              | 170,000        |
| Travel expenses                                    | -              | 120,557        |
| Registration                                       | -              | 40,000         |
| Equipment and supplies                             | -              | 22,291         |
|  | -              | 593,226        |
| <b>17.10 Seasonal activities</b>                   |                |                |
| Ifar Program in Ramzan                             | 1,112,350      | 2,109,057      |
| Qurbani Program                                    | 5,835,246      | 6,698,271      |
|  | 6,947,596      | 8,807,328      |

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**RAHMA ISLAMIC RELIEF**  
**NOTES TO THE FINANCIAL STATEMENT**  
**AS AT JUNE 30, 2015**

|   | 2015<br>Rupees   | 2014<br>Rupees   |
|---|------------------|------------------|
| <b>17.11 Emergency relief activities</b>    |                  |                  |
| Emergency relief, Tharparkar                | 1,416,199        | 4,659,646        |
| Emergency relief, Rahim Yaar Khan           | 1,545,836        | 1,603,847        |
| Emergency relief, FATA                      | 1,483,426        | -                |
| Emergency relief, Kotli                     | -                | 2,480,375        |
|   | <u>4,445,461</u> | <u>8,743,868</u> |
| <b>17.12 Water and sanitation</b>           |                  |                  |
| Installation of hand pumps, Rahim Yaar Khan | 3,305,108        | 1,684,858        |
| Boring expenses, Tharparkar                 | 4,339,717        | 877,667          |
| Boring expenses, Kotli                      | -                | 74,370           |
|   | <u>7,644,825</u> | <u>2,636,895</u> |
| <b>18 Administrative expenses</b>           |                  |                  |
| Staff salaries and benefits                 | 2,634,170        | 2,063,203        |
| Entertainment Expenses                      | 355,831          | 462,488          |
| Office repair and maintenance               | 336,476          | 416,638          |
| Advertisement                               | 195,408          | 221,032          |
| Audit fee                                   | 70,000           | 135,000          |
| Travelling expenses                         | 236,216          | 113,398          |
| Meeting and workshop                        | 65,106           | 100,188          |
| Printing and stationary                     | 37,940           | 74,795           |
| Legal and professional charges              | 176,000          | 58,050           |
| Telephone and internet                      | 84,775           | 57,743           |
| Miscellaneous                               | 23,996           | 44,057           |
| Postage and courier                         | 18,461           | 37,375           |
| Office Rent                                 | 67,342           | 35,876           |
| Bank charges                                | 7,280            | 18,299           |
| Utilities                                   | 64,528           | 17,339           |
| Repair and maintenance of vehicle           | 2,640            | 2,450            |
| Office Supplies                             | 63,292           | 58,464           |
| Depreciation                                | 268,635          | 227,877          |
| Ceremonies/Events                           | 887,036          | -                |
| Accommodation/Hoteling                      | 143,928          | -                |
| Financial aid/relief for poor peoples       | 636,278          | 1,153,494        |
| Exchange loss                               | 2,067            | -                |
|   | <u>6,377,405</u> | <u>5,297,766</u> |

*Sum*

**19 Date of authorisation**

These financial statements were authorised by the board of trustees in their meeting held on Sept 5, 2015

**20 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