

RAHMA ISLAMIC RELIEF (RIR)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020



NAUMAN JAVED HASNAIN RASHID
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES RAHMA ISLAMIC RELIEF

We have audited the Financial Statements of **RAHMA ISLAMIC RELIEF** (the trust) which comprise the Balance Sheet as at June 30, 2020 and Income and expenditure account, cash flow statement 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, 2020, and (of) its financial performance for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

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.

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 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.

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.

Place: Islamabad

Date: 30/12/2020



Nauman Javed Hasnain Rashid
NAUMAN JAVED HASNAIN RASHID

CHARTERED ACCOUNTANTS

Engagement Partner: Nauman Mahmood, FCA

**RAHMA ISLAMIC RELIEF
BALANCE SHEET
AS AT JUNE 30, 2020**

	Note	2020 Rupees	2019 Rupees
FUNDS AND LIABILITIES			
Un-Restricted fund	4	69,170,016	69,383,328
Restricted fund			
Against projects	4.1	7,134,914	7,075,848
Deffered Grants	4.2	63,144,860	45,467,741
		70,279,774	52,543,588
		<u>139,449,790</u>	<u>121,926,917</u>
Current Liabilities			
Accrued and other liabilities	5	5,735,068	3,871,753
TOTAL FUNDS AND LIABILITIES		<u>145,184,858</u>	<u>125,798,670</u>
ASSETS			
Non Current Assets			
Property, plant and equipment	6	96,810,960	96,600,817
Capital Work in Progress	7	18,403,491	1,449,947
		<u>115,214,451</u>	<u>98,050,764</u>
Current Assets			
Loans and advances	8	2,994,501	6,077,482
Accounts receivable		1,472,129	1,556,568
Security deposit	9	5,000	5,000
Short term investments	10	1,100,146	1,100,146
Cash and bank balances	11	24,398,632	19,008,712
		29,970,407	27,747,908
TOTAL ASSETS		<u>145,184,858</u>	<u>125,798,670</u>

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


Chairman


Secretary Finance

**RAHMA ISLAMIC RELIEF
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2020**

	Notes	2020 Rupees	2019 Rupees
INCOME			
Grant Income	12	50,998,718	31,689,697
Receipts	13	11,083,765	10,508,390
Donations	14	702,999	908,149
Donation for Sahulat Card Holders & Students	14.1	2,085,471	4,259,044
Other income	15	11,079,582	4,486,587
		75,950,534	51,851,867
EXPENDITURE			
Programme activities	16	73,246,708	52,753,328
Administrative expenses	17	2,917,137	2,610,991
		76,163,845	55,364,319
Surplus/(Deficit) for the year		(213,311)	(3,512,452)

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


Chairman


Secretary Finance

**RAHMA ISLAMIC RELIEF
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

Note	2020 Rupees	2019 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(213,311)	(3,512,452)
Adjustment for non-cash and other items:		
Depreciation	8,680,241	7,036,335
Amortization	(9,242,109)	(3,145,690)
Gain on Disposal	-	(505,450)
Operating surplus/(deficit) before working capital changes	<u>(775,179)</u>	<u>(127,257)</u>
Changes in working Capital		
Loans and advances	3,082,981	(5,500,498)
Accounts receivable	84,439	140,001
Short term Deposits	-	-
Current liabilities	1,863,315	50,653
Net cash flows from operating activities	<u>4,255,557</u>	<u>(5,437,101)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(8,890,385)	(239,587)
Capital Work in Progress	(16,953,544)	(9,303,469)
Disposal of Fixed Assets	-	557,000
Short term investment	-	(300,000)
Net cash flows from investing activities	<u>(25,843,929)</u>	<u>(9,286,056)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Change in Grants	26,978,294	14,450,121
Funds received in kind donation	-	-
Funds utilized in programme activities	-	-
Net cash flows from financing activities	<u>26,978,294</u>	<u>14,450,121</u>
Net (decrease)/increase in cash and cash equivalents	5,389,921	(273,037)
Cash and cash equivalents at the beginning of the year	19,008,712	19,281,747
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR 11	<u>24,398,632</u>	<u>19,008,712</u>

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, 2020**

	Unrestricted Fund	Capital Grants	Total
NoteRupees.....		
Balance at June 30, 2018	70,845,780	2,050,000	72,895,780
Surplus / (Deficit) for the year	(3,512,452)	-	(3,512,452)
Balance at June 30, 2019	67,333,327	2,050,000	69,383,327
Surplus / (Deficit) for the year	(213,311)		(213,311)
Balance at June 30, 2020	67,120,016	2,050,000	69,170,016

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, 2020**

1 INTRODUCTION, LEGAL STATUS, CERTIFICATION, MEMBERSHIP & NATURE OF ACTIVITIES,

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 activities, 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 orphans, 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, 2020**

	Notes	2020 Rupees	2019 Rupees
4 Un-Restricted fund			
Opening balance		69,383,327	72,895,780
Surplus/(Deficit) for the year		(213,311)	(3,512,452)
		69,170,016	69,383,327
4.1 Restricted Funds			
Against Project (Helping Humanity)			
Opening Balance as at July 01		7,075,849	-
Funds received during year		8,880,930	10,603,805
Fund consumed on cash basis		(7,819,864)	(3,527,956)
Transfer to Deferred Grants		(1,002,000)	-
Balance as at June 30, 2020		7,134,914	7,075,849
4.2 Deferred Grants			
Opening Balance as at July 01		45,467,741	41,695,476
Funds received during year		26,919,228	6,917,955
Transferred to Income Statement		(6,156,269)	-
Grant Amortized During the period		(3,085,840)	(3,145,690)
Balance as at June 30, 2020 (Note 4.3)		63,144,860	45,467,741

4.3 Deferred Grants	Rural Primary Health Care Project, Khuiratta	Rahma Model School (RMS)	Rahma Hospital Janpur, RahimYaar	Head Office Building	Rahma Education & Sports Complex (RESC) GML RYK	TOTAL
	Balance as at 30th June 2018	6,353,371	27,789,268	4,057,507	3,542,625	-
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)
Balance as at 30th June 2019	6,035,702	32,082,077	3,854,632	3,542,625	-	45,467,741
Grant Received During the year	-	-	1,002,000	-	25,917,228	26,919,228
Amortization of Deferred Grant	(317,669)	(2,490,146)	(278,025)	-	-	(3,085,840)
Transfer to Income Statement	-	(900,000)	-	(3,542,625)	(1,713,644)	(6,156,269)
Balance as at 30th June 2020	5,718,034	29,591,930	4,578,606	3,542,625	25,917,228	63,144,859

5 Accrued and other liabilities		
Salaries payable	2,343,676	1,589,775
Tax payable	3,199	22,989
Payable against project expenses	617,574	68,682
Accounts Payable	335,980	456,318
EOBI payable	18,775	12,250
Provident fund Employer & Employee Contribution payable	2,316,864	1,631,739
Audit fee payable	99,000	90,000
	5,735,068	3,871,753

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RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Notes	2020 Rupees	2019 Rupees
7 Capital Work in Progress			
Opening balance W.I.P.		1,449,947	11,285,684
Additions during the year	7.1	16,953,544	9,303,469
Transfer to P.P.E.		-	(19,139,206)
Closing balance W.I.P.		<u>18,403,491</u>	<u>1,449,947</u>
7.1 Additions during the year			
Rahma Education and Sports Complex GML-RYK		16,953,544	352,179
Construction of Rahma Model School, RWP		-	8,951,290
		<u>16,953,544</u>	<u>9,303,469</u>
8 Loans and advances			
Advances to employees against Salary		50,075	65,529
Advances against Projects		1,963,947	372,641
Advances to parties		-	5,200,000
Loan against Salaries		716,579	351,893
Withholding tax		263,900	87,419
		<u>2,994,501</u>	<u>6,077,482</u>
9 Security deposit			
Security deposit		5,000	5,000
		<u>5,000</u>	<u>5,000</u>
10 Short term investments			
Short term investment endowment		1,100,146	1,100,146
		<u>1,100,146</u>	<u>1,100,146</u>
11 Cash and bank balances			
Current Account		6,208,813	5,165,277
Saving Account		18,179,773	13,833,389
USD Account		10,047	10,047
		<u>24,398,632</u>	<u>19,008,712</u>
12 Grants			
Operating Activities			
Rural Primary Health Care Project, Khuiratta		7,599,048	6,542,158
Rahma hospital Janpur, RahimYaar Khan		10,678,026	8,314,196
Rahma Hospital Sehnsa Kotli		-	2,147,092
Slum Base Model School Rawalpindi/RMS Rawat		6,958,492	4,030,119
Skill Development DI Khan		1,485,000	-
Maintenance of School in LalaMusa		857,633	-
Seasonal activities		6,135,006	3,820,000
Fund Raising Activity		-	656,430
Water and sanitation		2,755,308	1,452,000
Rahma Model School (RMS) Rawat		65,000	1,199,745
Emergency Relief Activities/Covid-19 Response		6,645,341	-

RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	2020 Rupees	2019 Rupees
Notes		
Helping Humanity Activities (WASH, Rehabilitation & Relief)	7,819,864	3,527,956
	<u>50,998,718</u>	<u>31,689,696</u>

RAHMA ISLAMIC RELIEF
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

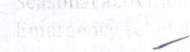
Helping humanity activities (WASH, Rehabilitation & Relief)

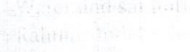
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RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Notes	2020 Rupees	2019 Rupees
13 Receipts			
Rahma Hospital Janpur, RahimYaar Khan		8,717,608	7,845,673
Rahma Hospital Khuiratta AJK		2,285,422	1,861,970
Rahma Hospital Sehnsa Kotli AJK		-	772,747
Rahma Model School Rawat Student Contribution		80,735	28,000
		11,083,765	10,508,390
14 Donations			
General donations		702,999	908,149
		702,999	908,149
14.1 Donation for Sahulat Card Holders & Students			
Rahma Hospital Janpur, RahimYaar Khan		886,000	1,055,720
Rahma Hospital Khuiratta AJK		964,280	572,570
Rahma Hospital Sehnsa Kotli AJK		-	12,350
Rahma Model School Rawat		235,191	946,756
		2,085,471	2,587,396
15 Other Income			
Gain on Disposal of Fixed Assets		-	505,450
Profit on saving Accounts		1,325,522	233,947
Skin Income		31,950	13,500
Grant Amortized During the period		3,085,840	3,145,690
RENT Income		480,000	588,000
Transfer from Defer Grants		6,156,269	-
		11,079,582	4,486,587
16 Programme activities			
Rural Primary Health Care Project, Khuiratta	16.1	12,632,654	10,035,538
Rahma Hospital Janpur, RahimYaar Khan	16.2	23,822,560	22,546,312
Slum Base Model School Rawalpindi	16.3	10,570,614	4,249,930
Fund Raising Activity	16.4	-	672,316
Seasonal activities	16.5	5,914,280	4,494,397
Emergency relief activities	16.6	5,960,823	-
Water and sanitation	16.7	2,349,148	1,868,500
Rahma Model School(RMS) Rawat	16.8	122,536	1,199,745
Rahma Education & Sports Complex:(RESC) GML RYK	16.9	1,713,644	-
Rahma Hospital Sehnsa Kotli	16.10	-	4,158,634
Helping Humanity Activities	16.11	7,819,864	3,527,956
Skill Development in DI Khan		1,484,585	-
School Maintenance in Lalamusa		856,000	-
		73,246,708	52,753,328









RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	Notes	2020 Rupees	2019 Rupees
16.1 Rural Primary Health Care Project, Khuiratta			
Salary of Project Medical and Support Staff		5,245,702	4,417,446
Medicine and Lab Material		1,889,306	1,080,146
Monitoring and Evaluation		290,174	252,156
Project Support Cost		2,208,545	2,231,618
Communication and Utilities		177,582	183,641
Services and supplies		238,021	165,518
Fuel & Transprtation		181,380	114,490
Repair and maintenance		139,585	101,390
Depreciation		1,996,456	1,317,869
EOBI charges and Provident Fund		159,173	132,288
Branding & Promotion		106,730	38,976
		12,632,654	10,035,538
16.2 Rahma Hospital Janpur, RahimYaar Khan			
Salary of project medical and support staff		9,007,386	8,379,479
Project Administrator and field		501,375	617,465
Medicine and supplies		5,536,241	4,363,427
Project support cost		2,776,240	2,188,202
Communication and Utilities		839,618	751,934
Branding and Promotion		120,212	323,065
EOBI charges and Provident Fund		279,134	247,680
Depreciation		3,472,096	4,219,819
Project Operational Expenses		1,290,258	1,455,241
		23,822,560	22,546,312
16.3 Slum Base Model School Rawalpindi & RMS Rawat			
Salary of project staff		3,152,339	1,452,606
Building rent		-	257,853
Services and supplies (Books, Stationery&Uniform)		691,813	409,852
EOBI charges and Provident Fund		89,130	54,160
Project Support Cost		1,324,654	616,502
Project Operational expenses		1,091,616	685,862
Ceremonies and Events		121,470	25,850
School Bus Rent Fuel & Maintenance		1,072,283	335,000
Depreciation		2,170,060	412,245
Student Mess		617,062	-
Communication and Utilities		240,187	-
		10,570,614	4,249,930
16.4 Fund Raising Activity			
Accomodation & Hoteling		-	77,459
Ceremonies and Events		-	212,942
Publicity & Printing		-	41,059
Traveling & Transportaion		-	340,856
		-	672,316
16.5 Seasonal activities			

RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Notes	2020 Rupees	2019 Rupees
Iftar Program & Food Distribution in Ramzan	-	90,000
Qurbani Program	5,914,280	4,404,397
	<u>5,914,280</u>	<u>4,494,397</u>

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**RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Notes	2020 Rupees	2019 Rupees
16.6 Emergency relief activities		
Covid 19 Response	5,960,823	-
	<u>5,960,823</u>	<u>-</u>
16.7 Water and sanitation		
Hand Pump and Filtration Plants in. Rahim Yaar Khan	476,440	493,500
Hand Pumps and Water Well, Tharparkar	1,582,708	1,375,000
Installation of Wash booth in Islamabad	290,000	-
	<u>2,349,148</u>	<u>1,868,500</u>
16.8 RAHMA MODEL SCHOOLS:(RMS) CONSTRUCTION		
Consultancy & Professional	65,000	-
Traveling & Transportations	16,548	270,982
Staff Salaries	-	620,345
Communication & Utilities	4,223	252,518
Publicity, Printing, Advertisem	16,000	55,900
Ground Leveling	20,765	-
	<u>122,536</u>	<u>1,199,745</u>
16.9 RAHMA EDUCATION AND SPORTS COMPLEX:(RESC) CONSTRUCTION		
Traveling & Transportations	158,750	-
Project Support Cost	1,460,814	-
Communication & Utilities	23,210	-
Publicity, Printing, Advertisem	70,870	-
	<u>1,713,644</u>	<u>-</u>
16.10 RAHMA HOSPITAL SEHNSA KOTLI		
Project Closing Ceremony	-	104,190
Project Operational Expenses	-	590,007
Medicines & Supplies	-	410,110
Staff Salaries and Benefits	-	1,751,171
EOBI charges and Provident Fund	-	76,125
Project Administration & Filed Coordination	-	26,695
Branding and Promotion	-	22,471
Project Support Cost	-	1,177,865
	<u>-</u>	<u>4,158,634</u>
16.11 HELPING HUMANITY ACTIVITIES (WASH, Rehabilitation & Relief)		
WASH & School Rehabilitation	2,731,871	2,328,046
Seasonal Activities (Ramdan/Qurbani Distribution)	1,465,790	1,199,910
Earthquake AJK	296,180	-
Covid-19 Response	1,435,227	-
Tree Plantation	1,890,796	-

RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Notes	2020 Rupees	2019 Rupees
	<u>7,819,864</u>	<u>3,527,956</u>

RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020



**RAHMA ISLAMIC RELIEF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

	Notes	2020 Rupees	2019 Rupees
17 Administrative expenses			
Staff salaries and benefits		347,933	399,091
Entertainment Expenses		169,400	167,355
Office repair and maintenance		2,048	7,650
Audit fee		99,000	90,000
Travelling expenses		-	129,573
Meeting and workshop		-	217,638
Printing and stationary		-	11,200
Legal and professional charges		398,700	89,366
Telephone and internet		-	3,305
Consultancy		325,000	-
Bank charges		-	15,543
Eid Allowance		155,000	57,000
Utilities		15,103	-
Office Supplies		176,576	161,629
Depreciation		1,041,629	1,086,401
EOBI charges and Provident Fund		186,748	175,240
		2,917,137	2,610,991

18 Date of authorisation

These financial statements were authorised by the board of trustees in their meeting held on -----
Dec. 2020-----

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, 2020

6

Property, Plant and Equipment

	Land	Building	Vehicles	Furniture & Fixture	Computer Equipment	Office Equipment	Medical Equipments	Total
Carrying Value								
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	26,535,000	64,746,273	1,438,529	495,295	-	782,137	2,603,583	96,600,817
Cost / Revalued Amounts								
Balance as at July 1, 2019	26,535,000	83,267,954	5,637,000	1,959,348	1,758,852	4,156,839	11,186,587	134,501,580
Additions	-	659,430	5,274,990	931,563	558,112	464,290	1,002,000	8,890,385
Disposals	-	-	-	-	-	-	-	-
Balance as at June 30, 2020	26,535,000	83,927,384	10,911,990	2,890,911	2,316,964	4,621,129	12,188,587	143,391,965
Accumulated Depreciation								
Balance as at July 1, 2020	-	18,521,681	4,198,471	1,464,054	1,758,852	3,374,702	8,583,004	37,900,763
Depreciation for the year	-	4,163,398	1,569,924	412,787	98,410	682,586	1,753,138	8,680,241
Adjustment	-	-	-	-	-	-	-	-
Balance as at June 30, 2020	-	22,685,079	5,768,395	1,876,840	1,857,262	4,057,288	10,336,142	46,581,005
Carrying Value								
Cost	26,535,000	83,927,384	10,911,990	2,890,911	2,316,964	4,621,129	12,188,587	143,391,965
Accumulated Depreciation	-	22,685,079	5,768,395	1,876,840	1,857,262	4,057,288	10,336,142	46,581,005
Adjustment	-	-	-	-	-	-	-	-
Balance as at June 30, 2020	26,535,000	61,242,305	5,143,595	1,014,071	459,702	563,841	1,852,445	96,810,960
Depreciation rates	0%	5%	15%	15%	30%	15%	15%	15%