

WELFARE AND RELIEF COMMITTEE
FINANICAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025



AFRASIAB & Co.

Chartered Accountants

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AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

We have audited the financial statements of "Welfare and Relief Committee, Peshawar (the organization)", which comprise the statement of financial position as at June 30, 2025, and the statement of income and expenditure, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects: the financial position of the organization as at June 30, 2025 and of its financial performance and its cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for our opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Board of Directors 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 the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the organization 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



However, future events or conditions may cause the organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Peshawar

Dated: September 25, 2025



M. Afrasiab & Co.

Afrasiab & Co

Chartered Accountants

Engagement Partner: M. Afrasiab

**WELFARE AND RELIEF COMMITTEE
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025**

	NOTE	2025 (RUPEES)	2024 (RUPEES)
<u>ASSETS</u>			
CURRENT ASSETS			
Receivables		-	-
Cash and Cash Equivalents	3	78,730,840	23,629
		<u>78,730,840</u>	<u>23,629</u>
TOTAL ASSETS		<u><u>78,730,840</u></u>	<u><u>23,629</u></u>
<u>FUNDS AND LIABILITIES</u>			
<u>FUNDS:</u>			
Capital and Reserve Fund	4	78,730,840	23,629
<u>LIABILITIES</u>			
Current Liabilities		-	-
TOTAL FUNDS AND LIABILITIES		<u><u>78,730,840</u></u>	<u><u>23,629</u></u>

Statement of Financial Position should be read with the annexed notes.

PESHAWAR

CHAIRMAN



WELFARE AND RELIEF COMMITTEE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2025

	2025 (RUPEES)	2024 (RUPEES)
RECEIPTS DURING THE YEAR		
Funds from DHO Malakand	191,615,311	
Funds from KP-TEVTA (Paramedics Project)	-	12,924,400
Funds from Deputy Commissioner (Paramedics Project)	-	16,000,896
Funds from KP-TEVTA (Skills Training Project)	-	5,796,373
Chairman WRC	14,979,450	1,229,500
Call Deposits Return	-	911,320
Funds from Islamic Relief of Pakistan (Skills Training Project)	13,497,384	
Funds from DHO Swabi	9,116,737	-
	229,208,882	36,862,489

PAYMENTS DURING THE YEAR

Program Cost

Medicines for CAT-D Hospital	5,777,000	3,606,265
Medicines for RHC Swabi	-	41,700
Paramedics Students Stipend KP-TEVTA (NiHMS)	20,000	5,105,000
Paramedics Training Costs KP-TEVTA (NiHMS)	4,364,232	12,530,700
Machinery & Equipments (Smart Aid)	525,850	1,600,000
POL Expenses (Smart Aid)	200,000	930,500
Printing & Stationery (Smart Aid)	130,000	1,159,000
Salaries Staff Skills Training (Islamic Relief of Pakistan)	10,179,610	377,266
Others Expense CAT-D Malakand	89,000	164,300
Salaries and Honoraria CAT-D Malakand	106,341,060	2,468,500
Salaries and Honoraria RHC Swabi	3,763,000	312,000
Food Expense (Smart Aid)	195,000	307,948
Salaries Skills Training KP-TEVTA (NES)	660,000	129,650
Salaries (Smart Aid)	1,072,000	745,000
Repair and Maintenance CAT-D Malakand	520,000	113,248
Computer & Accessories (Islamic Relief of Pakistan)	225,660	-
Repair & Maintenance (Smart Aid)	1,256,700	227,528
Transport & Labour Charge (Turkey Diyanet Foundation)	150,000	570,353
Medicine Expenses (Islamic Relief of Pakistan)	50,000	
Utility Expenses & Others (Islamic Relief of Pakistan)	250,813	809,323
Hostel Rent (Islamic Relief of Pakistan)	64,701	600,000
POL Expenses (Islamic Relief of Pakistan)	45,000	3,983,277
Printing Stationery and Photocopy (Islamic Relief of Pakistan)	64,000	18,138
Printing Stationery and Photocopy (CAT-D)	23,000	336,760
Salaries (Turkey Diyanet Foundation)	365,000	25,300
Food Expense (Turkey Diyanet Foundation)	350,000	70,000
TA/DA Expense (Turkey Diyanet Foundation)	150,000	
Machinery & Equipments (CAT-D)	219,250	943,283
Skills Training Student Stipend KP-TEVTA	720,000	66,600
Furniture & Fixture (CAT-D)	-	81,000
X-ray Films Expenses (CAT-D & RHC)	-	346,853
Medical Gas Expense (Oxygen) (CAT-D & RHC)	-	104,903
Miscellaneous Expenses (KP-TEVTA) (NES)	-	59,730
Income Tax / Tax Deducted	-	113,105
	137,770,876	37,947,230

**WELFARE AND RELIEF COMMITTEE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2025**

	2025 (RUPEES)	2024 (RUPEES)
<u>Administrative and Operational Cost</u>		
Furniture & Fixture (Head Office)	25,000	219,500
Stationary & Printing, Others (Head Office)	39,000	146,091
Computer & Accessories (Head Office)	412,839	72,610
Staff Salaries (Head Office)	859,000	3,840,485
Office Rent (Head Office)	1,023,500	1,225,000
Food Charges (Head Office)	102,264	337,328
Travelling Expenses (Head Office)	45,000	62,893
Office Equipments (Head Office)	64,700	247,765
Call Deposit (Head Office)	10,000,000	
Repair and Maintenance (Head Office)		39,390
Utility Expenses Head Office	45,000	151,696
Miscellaneous Expenses (Head Office)	18,500	60,904
Vehicle Expenses (Head Office)	45,000	6,686
Bank Charges	50,992	207,666
	12,730,795	6,618,014
 TOTAL COST	 150,501,671	 44,565,244
 ADD: ADJUSTMENT	 -	 -
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	 78,707,211	 (7,702,755)

This statement of Receipt and Payments should be read with the annexed notes.

PESHAWAR


CHAIRMAN


**WELFARE AND RELIEF COMMITTEE
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2025**

	2025 Rupees	2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	78,707,211	(7,702,755)
Adjustment for non cash items:		
Depreciation	-	-
Surplus/(Deficit) before working capital changes	78,707,211	(7,702,755)
Decrease / (Increase) in Working Capital		
Receivables	-	-
Creditors	-	-
Net cash flow from operating activities	<u>78,707,211</u>	<u>(7,702,755)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed Assets	-	-
Net cash used in investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Funds introduced	-	-
Net cash generated from financing activities	-	-
Net Decrease in cash and cash equivalents	<u>78,707,211</u>	<u>(7,702,755)</u>
Cash and cash equivalents at the beginning of the year	23,629	7,726,384
Cash and cash equivalents at the end of the year	<u>78,730,840</u>	<u>23,629</u>

PESHAWAR


CHAIRMAN


**WELFARE AND RELIEF COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1 CORPORATION AND ITS OBJECTIVES

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the Organization's accounts.

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the GAAP (generally accepted accounting principles).

2.2 Accounting convention

These financial statements have been prepared under the historical cost convention and on accrual basis of accounting.

2.3 Cash and bank balances

Cash in hand and at banks are carried at nominal amount.

2.4 Accrued and other liabilities

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organization.

2.5 Revenue recognition

Revenue from grants/donations is recognized on receipt basis.

	NOTE	2025 Rupees	2024 Rupees
3 CASH AND CASH EQUIVALENTS			
Cash in Hand and at Bank		78,730,840	23,629
		78,730,840	23,629
4 CAPITAL AND RESERVE FUND			
Opening Balance		23,629	7,726,384
Surplus / (Deficit) for the year		78,707,211	(7,702,755)
		78,730,840	23,629

5 GENERAL

Figures have been rounded off to the nearest rupee.

Figures of the previous year have been re - arranged and re - grouped where ever necessary for the purpose of comparison

PESHAWAR

CHAIRMAN



WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Consolidated Financial Statements
For the Year Ended
June 30, 2024



Anwar Javed & Co.

Chartered Accountants

AUDITORS' REPORT

We have audited the annexed Financial Statements of “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” which comprise the Consolidated Statement of Financial Position (Balance Sheet) as at **June 30, 2024**, together with the Consolidated Income and Expenditure Account, Consolidated Cash Flow Statement and a summary of Significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

It is the responsibility of the Management for maintaining adequate and proper books of accounts, preparation and fair presentation of financial statement in accordance with the approved accounting standards as applicable in Pakistan. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express our opinion on these Financial Statements based on our audit. We conducted our audit in accordance with generally accepted Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statements are free from material misstatement.

An audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the Financial Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, and according to the information and explanations provided to us, the annexed Financial Statements, which are in agreement with the books and record give true and fair view of the financial position of “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” for the year ended **June 30, 2024**.

Date:
October 03, 2024




Anwar Javed & Co.
Chartered Accountants

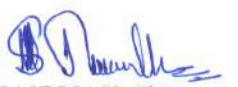
WELFARE AND RELIEF COMMITTEE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	NOTE	2024 (RUPEES)	2023 (RUPEES)
<u>ASSETS</u>			
CURRENT ASSETS			
Receivables		-	-
Cash and Cash Equivalents	3	23,629	7,726,384
		23,629	7,726,384
TOTAL ASSETS		23,629	7,726,384
<u>FUNDS AND LIABILITIES</u>			
<u>FUNDS:</u>			
Capital and Reserve Fund	4	23,629	7,726,384
<u>LIABILITIES</u>			
Current Liabilities		-	-
TOTAL FUNDS AND LIABILITIES		23,629	7,726,384

Statement of Financial Position should be read with the annexed notes.



PESHAWAR


CHAIRMAN


WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2024

	2024 (RUPEES)	2023 (RUPEES)
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand	-	-
Funds from KP-TEVTA	30,941,669	38,518,057
Funds from Deputy Commissioner (NWD)	3,780,000	5,778,418
Funds from Turkey Diyanat Foundation	-	-
Chairman WRC	1,229,500	1,050,000
Call Deposits	911,320	6,000,000
Funds from Program Director for Pakistan Hi-Tech Hybrid Seed Association	-	1,000,000
Funds from SmartAid	-	11,225,000
Funds from user fee RHC Sheikh Jana, Swabi	-	-
	36,862,489	63,571,475

PAYMENTS DURING THE YEAR

Program Cost

Medicines for CAT-D Hospital	3,881,168	2,990,102
Medicines for RHC Swabi	41,700	549,110
Medicines KP-TEVTA	-	138,502
Training Costs KP-TEVTA	-	16,324,384
Gellani Mart Food	-	-
Duvet & Tent Wall	-	925,345
Supplier(Water Purifier)	-	5,734,775
Transport & Labour Expense	-	50,000
Charcoal for CAT-D Hospital	-	-
Salaries and Honoraria CAT-D Malakand	2,298,500	15,229,975
Salaries and Honoraria RHC Swabi	312,000	764,000
Salaries/Stipends KP-TEVTA	7,082,266	5,387,173
Computer & Accessories (Projects)	196,250	618,705
Food Expenses	275,000	-
Plant & Machinery (Projects)	-	-
Furniture & Fixture (Projects)	81,000	-
Machinery & Equipments (Projects)	2,847,283	1,936,316
Repair and Maintenance Building and Vehicle CAT-D Malakand	113,248	90,230
Repair and Maintenance Building and Vehicle RHC Swabi	-	32,023
Repair & Maintance KP-TEVTA	227,528	166,812
Utility Expenses CAT-D Malakand	-	-
Utility Expenses CAT-D RHC Swabi	-	48,492
Utility Expenses (KP-TEVTA)	809,323	413,978
Hostel Rent (KP-TEVTA)	600,000	1,577,000
Food Expenses (KP-TEVTA)	3,983,277	1,486,011
Printing Stationery and Photocopy	559,187	659,136
Monthly Installment	13,461,200	-
Media Expense	-	-
Electricity Charges	570,353	674,702
POL Charges	-	-



WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023
	(RUPEES)	(RUPEES)
TA/DA Allowance	-	
Postage & Telegraph	6,050	800
Professional Fee	-	
Travelling Expenses	62,893	184,789
Advertisement Expenses	-	
Miscellaneous Expenses (RHC Swabi)	-	6,805
Miscellaneous Expenses (KP-TEVTA)	59,730	46,612
Miscellaneous Expenses CAT - D Malakand	346,853	
Loan Return	-	
Income Tax / Tax Deducted	113,105	397,176
	38,162,214	56,536,033
<u>Administrative and Operational Cost</u>		
Furniture & Fixture (Head Office)	219,500	35,000
Machinery & Equipments (Head Office)	247,765	68,500
Computer & Accessories (Head Office)	72,610	347,628
Staff Salaries (Head Office)	3,840,485	3,194,963
Office Rent (Head Office)	1,225,000	441,000
Food Charges (Head Office)	337,328	35,383
Call Deposit (Head Office)	-	411,320
Repair and Maintenance (Head Office)	39,390	8,700
Utility Expenses Head Office	145,695	188,653
Miscellaneous Expenses (Head Office)	60,904	475,093
Vehicle Expenses (Head Office)	6,686	247,520
Bank Charges	207,667	56,063
	6,403,030	5,509,823
TOTAL COST	44,565,244	62,045,856
ADD: ADJUSTMENT	-	-
Surplus of Receipts over Payments / (Excess of Payments over Receipts)	(7,702,755)	1,525,619

This statement of Receipt and Payments should be read with the annexed notes.



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2024**

	2024 Rupees	2023 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(7,702,755)	1,525,619
Adjustment for non cash items:		
Depreciation	-	-
	(7,702,755)	1,525,619
Decrease / (Increase) in Working Capital		
Receivables	-	-
Creditors	-	-
	-	-
Net cash flow from operating activities	(7,702,755)	1,525,619
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed Assets	-	-
Net cash used in investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Funds introduced	-	-
Net cash generated from financing activities	-	-
Net Decrease in cash and cash equivalents	(7,702,755)	1,525,619
Cash and cash equivalents at the beginning of the year	7,726,384	6,200,765
Cash and cash equivalents at the end of the year	23,629	7,726,384

PESHAWAR


CHAIRMAN


**WELFARE AND RELIEF COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1 CORPORATION AND ITS OBJECTIVES

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the Organization's accounts.

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the GAAP (generally accepted accounting principles).

2.2 Accounting convention

These financial statements have been prepared under the historical cost convention and on accrual basis of accounting.

2.3 Cash and bank balances

Cash in hand and at banks are carried at nominal amount.

2.4 Accrued and other liabilities

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organization.

2.5 Revenue recognition

Revenue from grants/donations is recognized on receipt basis.



	2024 Rupees	2023 Rupees
3 CASH AND CASH EQUIVALENTS		
Cash in Hand and at Bank	23,629	7,726,384
	<u>23,629</u>	<u>7,726,384</u>
4 CAPITAL AND RESERVE FUND		
Opening Balance	7,726,384	6,200,765
Surplus / (Deficit) for the year	(7,702,755)	1,525,619
	<u>23,629</u>	<u>7,726,384</u>

5 GENERAL

Figures have been rounded off to the nearest rupee.

Figures of the previous year have been re - arranged and re - grouped where ever necessary for the purpose of comparison

PESHAWAR


CHAIRMAN




WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2023

AUDITORS' REPORT

We have audited the annexed Financial Statements of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** which comprise the Consolidated Statement of Financial Position (Balance Sheet) as at **June 30, 2023**, together with the Consolidated Income and Expenditure Account, Consolidated Cash Flow Statement and a summary of Significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

It is the responsibility of the Management for maintaining adequate and proper books of accounts, preparation and fair presentation of financial statement in accordance with the approved accounting standards as applicable in Pakistan. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express our opinion on these Financial Statements based on our audit. We conducted our audit in accordance with generally accepted Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statements are free from material misstatement.

An audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the Financial Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, and according to the information and explanations provided to us, the annexed Financial Statements, which are in agreement with the books and record give true and fair view of the financial position of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended **June 30, 2023**.




Anwar Javed & Co
Chartered Accountants

Date:
September 13, 2023

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2023

	NOTE	2023 (RUPEES)	2022 (RUPEES)
<u>ASSETS</u>			
CURRENT ASSETS			
Receivables	3	-	-
Cash and Cash Equivalents		7,726,384	6,200,765
		<u>7,726,384</u>	<u>6,200,765</u>
TOTAL ASSETS		<u>7,726,384</u>	<u>6,200,765</u>
<u>FUNDS AND LIABILITIES</u>			
<u>FUNDS:</u>			
Capital and Reserve Fund	4	7,726,384	6,200,765
<u>LIABILITIES</u>			
Current Liabilities		-	-
TOTAL FUNDS AND LIABILITIES		<u>7,726,384</u>	<u>6,200,765</u>

Statement of Financial Position should be read with the annexed notes.



PESHAWAR

CHAIRMAN



WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2023

	2023 (RUPEES)	2022 (RUPEES)
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand	-	53,448,789
Funds from KP-TEVTA	38,518,057	11,588,215
Funds from Deputy Commissioner (NWD)	5,778,418	1,160,594
Funds from Turkey Diyanat Foundation		11,343,503
Chairman WRC	1,050,000	-
Call Deposits	6,000,000	6,000,000
Funds from Program Director for Pakistan Hi-Tech Hybrid Seed Association	1,000,000	-
Funds from SmartAid	11,225,000	-
Funds from user fee RHC Sheikh Jana, Swabi	-	70,000
	63,571,475	83,611,101

PAYMENTS DURING THE YEAR

Program Cost

Medicines for CAT-D Hospital	2,990,102	3,027,228
Medicines for RHC Swabi	549,110	973,217
Medicines KP-TEVTA	138,502	-
Training Costs KP-TEVTA	16,324,384	8,390,210
Gellani Mart Food	-	10,037,344
Duvet & Tent Wall	925,345	-
Supplier(Water Purifier)	5,734,775	-
Transport & Labour Expense	50,000	-
Charcoal for CAT-D Hospital	-	-
Salaries and Honoraria CAT-D Malakand	15,229,975	32,904,405
Salaries and Honoraria RHC Swabi	764,000	1,869,000
Salaries/Stipends KP-TEVTA	5,387,173	1,790,000
Computer & Accessories (Projects)	618,705	158,500
Plant & Machinery (Projects)	-	-
Furniture & Fixture (Projects)	-	120,000
Machinery & Equipments (Projects)	1,936,316	592,619
Repair and Maintenance Building and Vehicle CAT-D Malakand	90,230	91,520
Repair and Maintenance Building and Vehicle RHC Swabi	32,023	74,000
Repair & Maintance KP-TEVTA	166,812	-
Utility Expenses CAT-D Malakand	-	-
Utility Expenses CAT-D RHC Swabi	48,492	281,841
Utility Expenses (KP-TEVTA)	413,978	-
Hostel Rent (KP-TEVTA)	1,577,000	-
Food Expenses (KP-TEVTA)	1,486,011	-
Printing Stationery and Photocopy	659,136	1,228,389
Media Expense	-	-
Electricity Charges	674,702	1,260,226
POL Charges	103,080	33,651
TA/DA Allowance		40,000



WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2023

	2023 (RUPEES)	2022 (RUPEES)
Postage & Telegraph	800	-
Professional Fee		-
Travelling Expenses	184,789	263,000
Advertisement Expenses		-
Miscellaneous Expenses (RHC Swabi)	6,805	-
Miscellaneous Expenses (KP-TEVTA)	46,612	19,000
Loan Return		-
Income Tax / Tax Deducted	397,176	157,147
	56,536,033	63,311,297
<u>Administrative and Operational Cost</u>		
Furniture & Fixture (Head Office)	35,000	-
Machinery & Equipments (Head Office)	68,500	11,500
Computer & Accessories (Head Office)	347,628	53,000
Staff Salaries (Head Office)	3,194,963	3,092,500
Office Rent (Head Office)	441,000	1,392,000
Food Charges (Head Office)	35,383	-
Call Deposit (Head Office)	411,320	11,000,000
Repair and Maintenance (Head Office)	8,700	-
Utility Expenses Head Office	188,653	-
Miscellaneous Expenses (Head Office)	475,093	641,000
Vehicle Expenses (Head Office)	247,520	
Bank Charges	56,063	62,102
	5,509,823	16,252,102
TOTAL COST	62,045,856	79,563,399
ADD: ADJUSTMENT	-	5,000
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	1,525,619	4,052,702

This statement of Receipt and Payments should be read with the annexed notes.



PESHAWAR

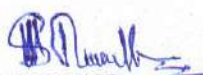
CHAIRMAN
Welfare & Relief Committee
Peshawar

**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2023**

	2023 Rupees	2022 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	1,525,619	4,052,702
Adjustment for non cash items:		
Depreciation	-	-
Surplus/(Deficit) before working capital changes	1,525,619	4,052,702
Decrease / (Increase) in Working Capital		
Receivables	-	-
Creditors	-	-
Net cash flow from operating activities	1,525,619	4,052,702
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed Assets	-	-
Net cash used in investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Funds introduced	-	-
Net cash generated from financing activities	-	-
Net Decrease in cash and cash equivalents	1,525,619	4,052,702
Cash and cash equivalents at the beginning of the year	6,200,765	2,148,063
Cash and cash equivalents at the end of the year	7,726,384	6,200,765



PESHAWAR


CHAIRMAN


WELFARE AND RELIEF COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

1 CORPORATION AND ITS OBJECTIVES

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the Organization's accounts.

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the GAAP (generally accepted accounting principles).

2.2 Accounting convention

These financial statements have been prepared under the historical cost convention and on accrual basis of accounting.

2.3 Cash and bank balances

Cash in hand and at banks are carried at nominal amount.

2.4 Accrued and other liabilities

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organization.

2.5 Revenue recognition

Revenue from grants/donations is recognized on receipt basis.



	2023 Rupees	2022 Rupees
3 CASH AND CASH EQUIVALENTS		
Cash in Hand and at Bank	7,726,384	6,200,765
	<u>7,726,384</u>	<u>6,200,765</u>
4 CAPITAL AND RESERVE FUND		
Opening Balance	6,200,765	2,148,063
Surplus / (Deficit) for the year	1,525,619	4,052,702
	<u>7,726,384</u>	<u>6,200,765</u>

5 GENERAL

Figures have been rounded off to the nearest rupee.

Figures of the previous year have been re - arranged and re - grouped where ever necessary for the purpose of comparison



PESHAWAR



WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Consolidated Financial Statements
For the Year Ended
June 30, 2022

AUDITORS' REPORT

We have audited the annexed Financial Statements of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** which comprise the Consolidated Statement of Financial Position as at **June 30, 2022**, together with the Consolidated Income and Expenditure Account, Consolidated Cash Flow Statement and a summary of Significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

It is the responsibility of the Management for maintaining adequate and proper books of accounts, preparation and fair presentation of financial statement in accordance with the approved accounting standards as applicable in Pakistan. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express our opinion on these Financial Statements based on our audit. We conducted our audit in accordance with generally accepted Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial Statements are free from material misstatement.

An audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as evaluating the overall presentation of the Financial Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, and according to the information and explanations provided to us, the annexed Financial Statements, which are in agreement with the books and record give true and fair view of the financial position of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended **June 30, 2022**.

Date:
September 22, 2022




Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2022

	NOTE	2022 (RUPEES)	2021 (RUPEES)
<u>ASSETS</u>			
CURRENT ASSETS			
Receivables		-	-
Cash and Cash Equivalents	3	6,200,765	2,153,063
		6,200,765	2,153,063
TOTAL ASSETS		6,200,765	2,153,063
<u>FUNDS AND LIABILITIES</u>			
<u>FUNDS:</u>			
Capital and Reserve Fund	4	6,200,765	2,153,063
<u>LIABILITIES</u>			
Current Liabilities		-	-
TOTAL FUNDS AND LIABILITIES		6,200,765	2,153,063

Statement of Financial Position should be read with the annexed notes.



PESHAWAR

CHAIRMAN



WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2022

	2022 (RUPEES)	2021 (RUPEES)
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand	44,826,939	-
Funds from DHO Malakand	8,621,850	23,154,317
Funds from KP-TEVTA	11,118,363	4,478,620
Funds from DHO Swabi	-	-
Funds from DHO Swabi	-	3,574,000
Funds from Turkey Diyanat Foundation	11,343,503	8,028,540
Funds from FATA DA FDA	-	-
Funds from user fee CAT-D Hospital Malakand	-	-
Chairman WRC	2,000,000	1,514,978
Funds from user fee RHC Sheikh Jana, Swabi	32,670	-
	77,943,325	40,750,455

PAYMENTS DURING THE YEAR

Program Cost

Medicines for CAT-D Hospital	4,540,325	2,995,669
Medicines for RHC Swabi	1,342,400	770,295
Training Costs FDA	10,087,863	5,082,200
Gellani Mart Food	9,875,000	6,706,491
Transport & Labour Expense	187,500	441,608
Tax Deducted	126,200	124,872

Administrative and Operational Cost

Salaries and Honoraria CAT-D Malakand	35,914,985	14,231,577
Salaries and Honoraria RHC Swabi	2,732,147	2,466,250
Stipends FDA	1,030,500	675,000
Plant & Machinery (CAT - D Malakand & RHC Swabi)	320,752	291,032
Furniture & Fixture (Head Office, CAT - D Malakand & Swabi)	131,327	113,987
Machinery & Equipments (Head Office, CAT - D Malakand & RHC Swabi)	852,355	760,007
Computer & Accessories (Head Office)	23,700	20,900
Repair and Maintenance Building and Vehicle CAT-D Malakand	1,891,395	1,799,019
Repair and Maintenance Building and Vehicle RHC Swabi	-	-
Repair and Maintenance (Head Office)	223,837	193,825
Utility Expenses Head Office	184,858	161,470
Utility Expenses CAT-D Malakand	963,537	825,310
Utility Expenses CAT-D RHC Swabi	142,245	125,013
Office Rent (Head Office)	693,000	618,000
Printing Stationery and Photocopy	951,334	922,541



WELFARE AND RELIEF COMMITTEE
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2022

	2022 (RUPEES)	2021 (RUPEES)
Media Expense	14,000	10,000
POL Charges	239,346	209,191
Postage & Telegraph	4,093	3,492
Travelling Expenses	92,796	78,500
Miscellaneous Expenses (RHC Swabi, Head Office)	576,168	498,320
Food Charges (Head Office)	412,796	350,287
Loan Return	-	-
Bank Charges	341,162	309,551
	73,895,623	40,784,407
ADD: ADJUSTMENT	-	489,474
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	4,047,702	455,522

This statement of Receipt and Payments should be read with the annexed notes.



PESHAWAR

[Signature]
CHAIRMAN

**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022**

	2022 Rupees	2021 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	4,047,702	455,522
Adjustment for non cash items:		
Depreciation	-	-
Surplus/(Deficit) before working capital changes	4,047,702	455,522
Decrease / (Increase) in Working Capital		
Receivables	-	-
Creditors	-	-
Net cash flow from operating activities	4,047,702	455,522
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed Assets	-	-
Net cash used in investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Funds introduced	-	-
Net cash generated from financing activities	-	-
Net Decrease in cash and cash equivalents	4,047,702	455,522
Cash and cash equivalents at the beginning of the year	2,153,063	1,697,541
Cash and cash equivalents at the end of the year	6,200,765	2,153,063



PESHAWAR


CHAIRMAN


**WELFARE AND RELIEF COMMITTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1 CORPORATION AND ITS OBJECTIVES

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the Organization's accounts.

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the GAAP (generally accepted accounting principles).

2.2 Accounting convention

These financial statements have been prepared under the historical cost convention and on accrual basis of accounting.

2.3 Cash and bank balances

Cash in hand and at banks are carried at nominal amount.

2.4 Accrued and other liabilities

Liabilities for amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organization.

2.5 Revenue recognition

Revenue from grants/donations is recognized on receipt basis.



	2022 Rupees	2021 Rupees
3 CASH AND CASH EQUIVALENTS		
Cash in Hand and at Bank	6,200,765	2,153,063
	6,200,765	2,153,063
4 CAPITAL AND RESERVE FUND		
Opening Balance	2,153,063	1,697,541
Surplus / (Deficit) for the year	4,047,702	455,522
	6,200,765	2,153,063

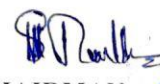
5 GENERAL

Figures have been rounded off to the nearest rupee.

Figures of the previous year have been re - arranged and re - grouped where ever necessary for the purpose of comparison



PESHAWAR


CHAIRMAN



WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2021

Auditors' Report

We have audited the annexed Consolidated Receipts and Payments Account of “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” for the year ended June 30, 2021 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” for the year ended June 30, 2021 on the basis described in **Note 2.1** to the statement.



Date: November 10, 2021
Peshawar



Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2021

	2021 (RUPEES)	2020 (RUPEES)
<u>OPENING BALANCE</u>		
Cash at Bank /(Loan)	1,697,542	2,415,386
	1,697,542	2,415,386
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHIO Malakand	23,154,317	1,248,625
Funds from KP-TEVTA	4,478,620	-
Funds from DHO Swabi	3,574,000	3,171,925
Funds from Turkey Diyanat Foundation	8,028,540	-
Funds from user fee CAT-D Hospital Malakand	-	69,600
Chairman WRC	1,514,978	2,554,215
	40,750,455	7,044,365
<u>PAYMENTS DURING THE YEAR</u>		
<u>Program Cost</u>		
Medicines for CAT-D Hospital	2,995,669	256,667
Medicines for RHC Swabi	770,295	830,568
Training Costs FDA	5,082,200	2,226,897
Gellani Mart Food	6,706,491	-
Transport & Labour Expense	441,608	-
Tax Deducted	124,872	-
<u>Administrative and Operational Cost</u>		
Salaries and Honoraria CAT-D Malakand	14,231,577	296,120
Salaries and Honoraria RHC Swabi	2,466,250	1,031,000
Stipends FDA	675,000	1,115,000
Plant & Machinery (CAT - D Malakand & RHC Swabi)	291,032	200,380
Furniture & Fixture (Head Office, CAT - D Malakand & Swabi)	113,987	-
Machinery & Equipments (Head Office, CAT - D Malakand & RHC Swabi)	760,007	-
Computer & Accessories (Head Office)	20,900	-
Repair and Maintenance Building and Vehicle CAT-D Malakand	1,799,019	289,234
Repair and Maintenance Building and Vehicle RHC Swabi	-	295,600
Repair and Maintenance (Head Office)	193,825	-
Utility Expenses Head Office	161,470	-
Utility Expenses CAT-D Malakand	825,310	3,360
Utility Expenses CAT-D RHC Swabi	125,013	454,088
Office Rent (Head Office)	618,000	-
Printing Stationery and Photocopy	922,541	-
Media Expense	10,000	-
POL Charges	209,191	70,469
Postage & Telegraph	3,492	-
Travelling Expenses	78,500	113,100
Miscellaneous Expenses (RHC Swabi, Head Office)	498,320	21,000
Food Charges (Head Office)	350,287	-
Loan Return	-	504,250
Bank Charges	309,551	54,476
	40,784,407	7,762,209



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2021</u> (RUPEES)	<u>2020</u> (RUPEES)
TOTAL RECEIPTS DURING THE YEAR	42,447,996	9,459,751
LESS: TOTAL PAYMENTS DURING THE YEAR	40,784,407	7,762,209
ADD: ADJUSTMENT	489,474	-
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	<u>2,153,063</u>	<u>1,697,542</u>

Represented by

Cash at Bank

2,153,063	1,697,542
2,153,063	1,697,542

This statement of Receipt and Payments should be read with the annexed notes.



PESHAWAR


CHAIRMAN


**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2. SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in preparation of these financial statements.

2.1 Basis of Preparation

These accounts have been prepared in accordance with cash receipts and payment basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP), wherein receipts is recorded when funds are remitted to the Bank account and payments are recorded when cash is paid.

2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

Current assets except advances, prepayments, cash and bank balances, if any, are charged as expense.

2.5 Revenue Recognition

Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.



Peshawar



WELFARE AND RELIEF COMMITTEE

KHYBER PAKHTUNKHWA, PESHWAR

**Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2020**

Auditors' Report

We have audited the annexed Consolidated Receipts and Payments Account of “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” for the year ended June 30, 2020 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the “**WELFARE AND RELIEF COMMITTEE, PESHAWAR**” for the year ended June 30, 2020 on the basis described in **Note 2.1** to the statement.

Date: October 07, 2020
Peshawar



Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2020

	2020 (RUPEES)	2019 (RUPEES)
<u>OPENING BALANCE</u>		
Cash at Bank /(Loan)	2,415,386	572,455
	2,415,386	572,455
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand	1,248,625	-
Funds from DHO Swabi	3,171,925	1,218,731
Funds from FATA DA FDA	-	4,176,790
Funds from user fee CAT-D Hospital Malakand	69,600	-
Loan from Chairman WRC	2,554,214	1,542,911
Funds from user fee RHC Sheikh Jana, Swabi	-	14,040
	7,044,364	6,952,472
<u>PAYMENTS DURING THE YEAR</u>		
<u>Program Cost</u>		
Medicines for CAT-D Hospital	256,667	714,233
Medicines for RHC Swabi	830,568	201,456
Training Costs FDA	2,226,897	2,600,100
<u>Administrative and Operational Cost</u>		
Salaries and Honoraria CAT-D Malakand	296,120	
Salaries and Honoraria RHC Swabi	1,031,000	1,231,425
Stipends FDA	1,115,000	275,000
Plant & Machinery (CAT - D Malakand & RHC Swabi)	200,380	25,000
Repair and Maintenance Building and Vehicle CAT-D Malakand	289,234	
Repair and Maintenance Building and Vehicle RHC Swabi	295,600	
Utility Expenses CAT-D Malakand	3,360	
Utility Expenses CAT-D RHC Swabi	454,088	35,342
POL Charges	70,469	
Travelling Expenses	113,100	-
Miscellaneous Expenses RHC Swabi	21,000	-
Loan Return	504,250	
Bank Charges	54,476	26,985
	7,762,209	5,109,541



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2020</u> (RUPEES)	<u>2019</u> (RUPEES)
TOTAL RECEIPTS DURING THE YEAR	9,459,750	7,524,927
LESS: TOTAL PAYMENTS DURING THE YEAR	7,762,209	5,109,541
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	<u>1,697,541</u>	<u>2,415,386</u>

Represented by

Cash at Bank

1,697,541	2,415,386
1,697,541	2,415,386

This statement of Receipt and Payments should be read with the annexed notes.



Peshawar


Chairman



**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2020**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2. SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in preparation of these financial statements.

2.1 Basis of Preparation

These accounts have been prepared in accordance with cash receipts and payment basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP), wherein receipts is recorded when funds are remitted to the Bank account and payments are recorded when cash is paid.

2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

Current assets except advances, prepayments, cash and bank balances, if any, are charged as expense.

2.5 Revenue Recognition

Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.



Peshawar



WELFARE AND RELIEF COMMITTEE

KHYBER PAKHTUNKHWA, PESHWAR

**Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2019**

Auditors' Report

We have audited the annexed Consolidated Receipts and Payments Account of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended June 30, 2019 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended June 30, 2019 on the basis described in **Note 2.1** to the statement.

Date: October 01, 2019
Peshawar



Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2019

	2019 (RUPEES)	2018 (RUPEES)
<u>OPENING BALANCE</u>		
Cash at Bank /(Loan)	(149,877)	(189,748)
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand (For Salary)	-	-
Funds from DHO Malakand (Non-Salary)	-	2,249,558
Funds from DHO Swabi	1,218,731	2,748,124
Funds from FATA DA FDA	4,176,790	
Funds from user fee CAT-D Hospital Malakand	-	548,480
Chairman WRC	717,000	
Funds from user fee RHC Sheikh Jana, Swabi	14,040	72,450
	6,126,561	5,618,612
<u>PAYMENTS DURING THE YEAR</u>		
<u>Program Cost</u>		
Entertainment Expenses	101,155	
Medicines for CAT-D Hospital	50,069	1,563,579
Medicines for RHC Swabi	201,456	703,286
Training Costs FDA	2,600,100	
<u>Administrative and Operational Cost</u>		
Salaries and Honoraria CAT-D Malakand	-	738,300
Salaries and Honoraria RHC Swabi	1,231,425	1,910,248
Stipends FDA	275,000	
Staff Salaries Head Office	184,000	
Plant & Machinery (CAT - D Malakand & RHC Swabi)	25,000	84,250
Repair and Maintenance Building and Vehicle CAT-D Malakand	-	87,188
Utility Expenses CAT-D Malakand	-	207,336
Utility Expenses CAT-D RHC Swabi	35,342	53,969
Utility Expenses Head Office	93,406	
Printing Stationery and Photocopy	27,546	11,800
POL Charges	-	186,126
Office Rent (Head Office)	140,000	
Postage & Telegraph	4,395	
Professional Fee	-	-
Miscellaneous Expenses Head office	164,803	
Bank Charges	26,985	32,659
	5,160,682	5,578,741



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2019**

	2019 (RUPEES)	2018 (RUPEES)
TOTAL RECEIPTS DURING THE YEAR	5,976,684	5,428,864
TOTAL PAYMENTS DURING THE YEAR	5,160,682	5,578,741
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	816,001	(149,877)

Represented by

Cash at Bank / (Loan)
Cash in Hand

814,306	(149,877)
1,695	-
816,001	(149,877)

This statement of Receipt and Payments should be read with the annexed notes.



Peshawar


Chairman


**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its office is situated at Flat # 1, 2nd Floor, Shami Flats near Marbella Wedding Hall, Canal Road, Warsak Road, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2. SIGNIFICANT ACCOUNTING POLICIES

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2.1 Basis of Preparation

These accounts have been prepared in accordance with cash receipts and payment basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP), wherein receipts is recorded when funds are remitted to the Bank account and payments are recorded when cash is paid.

2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

Current assets except advances, prepayments, cash and bank balances, if any, are charged as expense.

2.5 Revenue Recognition

Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.

Peshawar

Chairman



WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Receipts and Payments Account
For the Year Ended
June 30, 2018

Auditors' Report

We have audited the annexed Receipts and Payments Account of **“WELFARE AND RELIEF COMMITTEE, PESHAWAR”** for the year ended June 30, 2018 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the **“WELFARE AND RELIEF COMMITTEE, PESHAWAR”** for the year ended June 30, 2018 on the basis described in **Note 2.1** to the statement.

Date: July 14, 2018
Peshawar


Anwar Javed & Co.
Chartered Accountants



**WELFARE AND RELIEF COMMITTEE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2018**

	2018 (RUPEES)	2017 (RUPEES)
<u>OPENING BALANCE</u>		
Cash at Bank (MCB Bank Ltd)	(189,748)	2,180,343
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand (For Salary)	-	1,853,441
Funds from DHO Malakand (Non-Salary)	2,249,558	1,939,907
Funds from DHO Swabi (For Salary)	-	1,845,000
Funds from DHO Swabi (Non-Salary)	2,748,124	665,331
Funds from user fee CAT-D Hospital Malakand	548,480	388,360
Funds from user fee RHC Sheikh Jana, Swabi	72,450	589,488
	5,618,612	7,281,527
<u>PAYMENTS DURING THE YEAR</u>		
<u>Program Cost</u>		
CAT-D Hospital Dengue Campaign	-	-
Regulator for CAT-D Hospital	-	-
Lab and Office Equipments CAT-D Malakand	-	48,300
Lab and Office Equipments RHC Swabi	-	404,268
Medicines for CAT-D Hospital	1,563,579	1,794,965
Medicines for RHC Swabi	703,286	819,830
Charcoal for CAT-D Hospital	-	74,500
Tax Deducted	-	262,461
<u>Administrative and Operational Cost</u>		
Salaries and Honoraria CAT-D Malakand	738,300	3,070,988
Salaries and Honoraria RHC Swabi	1,910,248	2,243,905
Plant & Machinery (CAT - D Malakand & RHC Swabi)	84,250	84,424
Repair and Maintenance Building and Vehicle CAT-D Malakand	87,188	137,298
Repair and Maintenance Building and Vehicle RHC Swabi	-	33,934
Utility Expenses CAT-D Malakand	207,336	268,065
Utility Expenses CAT-D RHC Swabi	53,969	-
Printing Stationery and Photocopy	11,800	-
POL Charges	186,126	291,614
Professional Fee	-	24,265
Travelling Expenses	-	-
Advertisement Expenses	-	-
Miscellaneous Expenses CAT - D Malakand	-	-
Bank Charges	32,659	92,801
	5,578,741	9,651,618



**WELFARE AND RELIEF COMMITTEE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u> (RUPEES)	<u>2017</u> (RUPEES)
TOTAL RECEIPTS DURING THE YEAR	5,428,864	9,461,870
TOTAL PAYMENTS DURING THE YEAR	<u>5,578,741</u>	<u>9,651,618</u>
Surplus of Receipts over Payments/ (Excess of Payments over Receipts)	<u>(149,877)</u>	<u>(189,748)</u>

Represented by

Cash at Bank (MCB Bank LTD)

<u>(149,877)</u>	<u>(189,748)</u>
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This statement of Receipt and Payments should be read with the annexed notes.



Peshawar

Chairman



**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2018**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its registered office is situated at First Floor UBL Bank, Hashtnagri Chowk, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2. SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in preparation of these financial statements.

2.1 Basis of Preparation

These accounts have been prepared in accordance with cash receipts and payment basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP), wherein receipts is recorded when funds are remitted to the Bank account and payments are recorded when cash is paid.

2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

Current assets except advances, prepayments, cash and bank balances, if any, are charged as expense.

2.5 Revenue Recognition

Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.

Peshawar


Chairman


WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR

Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2017

Auditors' Report

We have audited the annexed Consolidated Receipts and Payments Account of "**WELFARE AND RELIEF COMMITTEE, PESHAWAR**" for the year ended June 30, 2017 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the "**WELFARE AND RELIEF COMMITTEE, PESHAWAR**" for the year ended June 30, 2017 on the basis described in **Note 2.1** to the statement.

Date: August 08, 2017
Peshawar



Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2017

	2017 (RUPEES)	2016 (RUPEES)
<u>OPENING BALANCE</u>		
Cash at Bank (MCB Bank Ltd)	2,583,674	2,528,575
<u>RECEIPTS DURING THE YEAR</u>		
Funds from DHO Malakand (For Salary)	1,853,441	1,335,588
Funds from DHO Malakand (Non-Salary)	1,939,907	2,834,180
Funds from DHO Swabi (For Salary)	1,845,000	3,430,170
Funds from FATA DA	16,719,950	3,816,000
Funds from DHO Swabi (Non-Salary)	665,331	1,286,851
Funds from user fee CAT-D Hospital Malakand	388,360	162,155
Funds from user fee RHC Sheikh Jana, Swabi	589,488	227,890
Funds from Muslim Aid	222,000	-
	24,223,477	13,092,834
<u>PAYMENTS DURING THE YEAR</u>		
<u>Program Cost</u>		
CAT-D Hospital Dengue Campaign	-	332,500
Paid to National Institute of Health & Management Sciences Peshawar (FDA)	9,571,410	2,916,000
Stipends (FDA)	2,102,500	579,225
Regulator for CAT-D Hospital	-	18,000
Lab and Office Equipments CAT-D Malakand	48,300	37,126
Lab and Office Equipments RHC Swabi	404,268	35,247
Medicines for CAT-D Hospital	1,794,965	1,423,138
Medicines for RHC Swabi	819,830	815,067
Charcoal for CAT-D Hospital	74,500	185,000
Construction of dig wells (Muslim Aid)	287,000	-
Hostel Charges	425,250	-
Tax Deducted	262,461	126,076
<u>Administrative and Operational Cost</u>		
Salaries and Honoraria CAT-D Malakand	3,070,988	1,800,664
Salaries and Honoraria RHC Swabi	2,243,905	3,341,070
Plant & Machinery CAT - D Malakand	84,424	108,850
Repair and Maintenance Building and Vehicle CAT-D Malakand	137,298	117,195
Repair and Maintenance Building and Vehicle RHC Swabi	33,934	11,550
Utility Expenses CAT-D Malakand	268,065	347,919
Utility Expenses CAT-D RHC Swabi	-	185,066
Printing Stationery and Photocopy	-	31,650
POL Charges	291,614	323,765
Professional Fee	24,265	10,200
Travelling Expenses	-	71,500
Advertisement Expenses	-	110,580
Miscellaneous Expenses CAT - D Malakand	-	40,650
Bank Charges	112,385	69,697
	22,057,362	13,037,735



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>2017</u> (RUPEES)	<u>2016</u> (RUPEES)
TOTAL RECEIPTS DURING THE YEAR	26,807,151	15,621,409
TOTAL PAYMENTS DURING THE YEAR	<u>22,057,362</u>	<u>13,037,735</u>
Surplus of Receipts over Payments	<u><u>4,749,789</u></u>	<u><u>2,583,674</u></u>

Represented by

Cash at Bank (MCB Bank LTD)

<u><u>4,749,789</u></u>	<u><u>2,583,674</u></u>
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This statement of Receipt and Payments should be read with the annexed notes.



Peshawar

[Signature]
Chairman



**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2017**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its registered office is situated at First Floor UBL Bank, Hashtnagri Chowk, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

2. SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in preparation of these financial statements.

2.1 Basis of Preparation

These accounts have been prepared in accordance with cash receipts and payment basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP), wherein receipts is recorded when funds are remitted to the Bank account and payments are recorded when cash is paid.

2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

Current assets except advances, prepayments, cash and bank balances, if any, are charged as expense.

2.5 Revenue Recognition

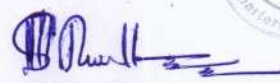
Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.

Peshawar


Chairman



**WELFARE AND RELIEF COMMITTEE
KHYBER PAKHTUNKHWA, PESHWAR**

**Consolidated Receipts and Payments Account
For the Year Ended
June 30, 2016**



Date: July 15, 2016

Prepared by:

Date: July 15, 2016

Chartered Accountant

Auditors' Report

We have audited the annexed Consolidated Receipts and Payments Account of **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended June 30, 2016 together notes forming part thereof hereinafter referred as statement for the year then ended.

It is the responsibility of the organization's management to establish and maintain a system of internal control, and prepare and present the statement of cash receipt and expenditure incurred basis as described in note 2.1 to the accounts. Our responsibility is to express an opinion on these statements based on our audit and reporting requirement of the donor.

We conducted our audit in accordance with International Standards on Auditing. These standards require that, we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in **Note 2.1**, the statements have been prepared on the cash receipt and payment basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statement present fairly, in all material respects, the cash receipt and payment of the **"WELFARE AND RELIEF COMMITTEE, PESHAWAR"** for the year ended June 30, 2016 on the basis described in **Note 2.1** to the statement.



Date: July 18, 2016
Peshawar



Anwar Javed & Co.
Chartered Accountants

WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2016

	2016 (RUPEES)
<u>OPENING BALANCE</u>	
Cash at Bank (MCB Bank Ltd)	2,528,575
<u>RECEIPTS DURING THE YEAR</u>	
Funds from DHO Malakand (For Salary)	1,335,588
Funds from DHO Malakand (Non-Salary)	2,834,180
Funds from DHO Swabi (For Salary)	3,430,170
Funds from FATA DA	3,816,000
Funds from DHO Swabi (Non-Salary)	1,286,851
Funds from user fee CAT-D Hospital Malakand	162,155
Funds from user fee RHC Sheikh Jana, Swabi	227,890
	13,092,834
<u>PAYMENTS DURING THE YEAR</u>	
<u>Program Cost</u>	
CAT-D Hospital Dengue Campaign	332,500
Paid to National Institute of Health & Management Sciences Peshawar (FDA)	2,916,000
Stipends (FDA)	579,225
Regulator for CAT-D Hospital	18,000
Lab and Office Equipments CAT-D Malakand	37,126
Lab and Office Equipments RHC Swabi	35,247
Medicines for CAT-D Hospital	1,423,138
Medicines for RHC Swabi	815,067
Charcoal for CAT-D Hospital	185,000
Tax Deducted	126,076
<u>Administrative and Operational Cost</u>	
Salaries and Honoraria CAT-D Malakand	1,800,664
Salaries and Honoraria RHC Swabi	3,341,070
Plant & Machinery CAT - D Malakand	108,850
Repair and Maintenance Building and Vehicle CAT-D Malakand	117,195
Repair and Maintenance Building and Vehicle RHC Swabi	11,550
Utility Expenses CAT-D Malakand	347,919
Utility Expenses CAT-D RHC Swabi	185,066
Printing Stationery and Photocopy	31,650
POL Charges	323,765
Professional Fee	10,200
Travelling Expenses	71,500
Advertisement Expenses	110,580
Miscellaneous Expenses CAT - D Malakand	40,650
Bank Charges	69,697
	13,037,735



**WELFARE AND RELIEF COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>2016</u> <u>(RUPEES)</u>
TOTAL RECEIPTS DURING THE YEAR	15,621,409
TOTAL PAYMENTS DURING THE YEAR	<u>13,037,735</u>
Surplus of Receipts over Payments	<u><u>2,583,674</u></u>

Represented by

Cash at Bank (MCB Bank LTD)

2,583,674



This statement of Receipt and Payments should be read with the annexed notes.

Peshawar


Chairman



**WELFARE AND RELIEF COMMITTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2016**

1. STATUS AND OPERATIONS:

Welfare and Relief Committee hereinafter referred as "the organization" was established on October 22, 2010 and registered with the Directorate of Social Welfare, Government of Khyber Pakhtunkhwa under the Voluntary Social Welfare Agencies Ordinance 1961 (Reg No: DSW/NWFP/3392) as a Not for Profit and Non Governmental Organization. Its registered office is situated at First Floor UBL Bank, Hashtnagri Chowk, Peshawar. The principal activities of the organization is to run welfare project activities in the field of Health-Education and other related welfare activities to poor people of the country.

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2.2 Accounting convention

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

2.3 Fixed Assets

Fixed assets acquired, if any, are charged as expense.

2.4 Current Assets

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2.5 Revenue Recognition

Revenue from grants/donations is recognized on receipt basis.

3. GENERAL

Figures have been rounded off to the nearest Rupee.

Figures of the previous year have been re - arranged and re - grouped wherever necessary for the purpose of comparison.

Peshawar



[Signature]
Chairman

