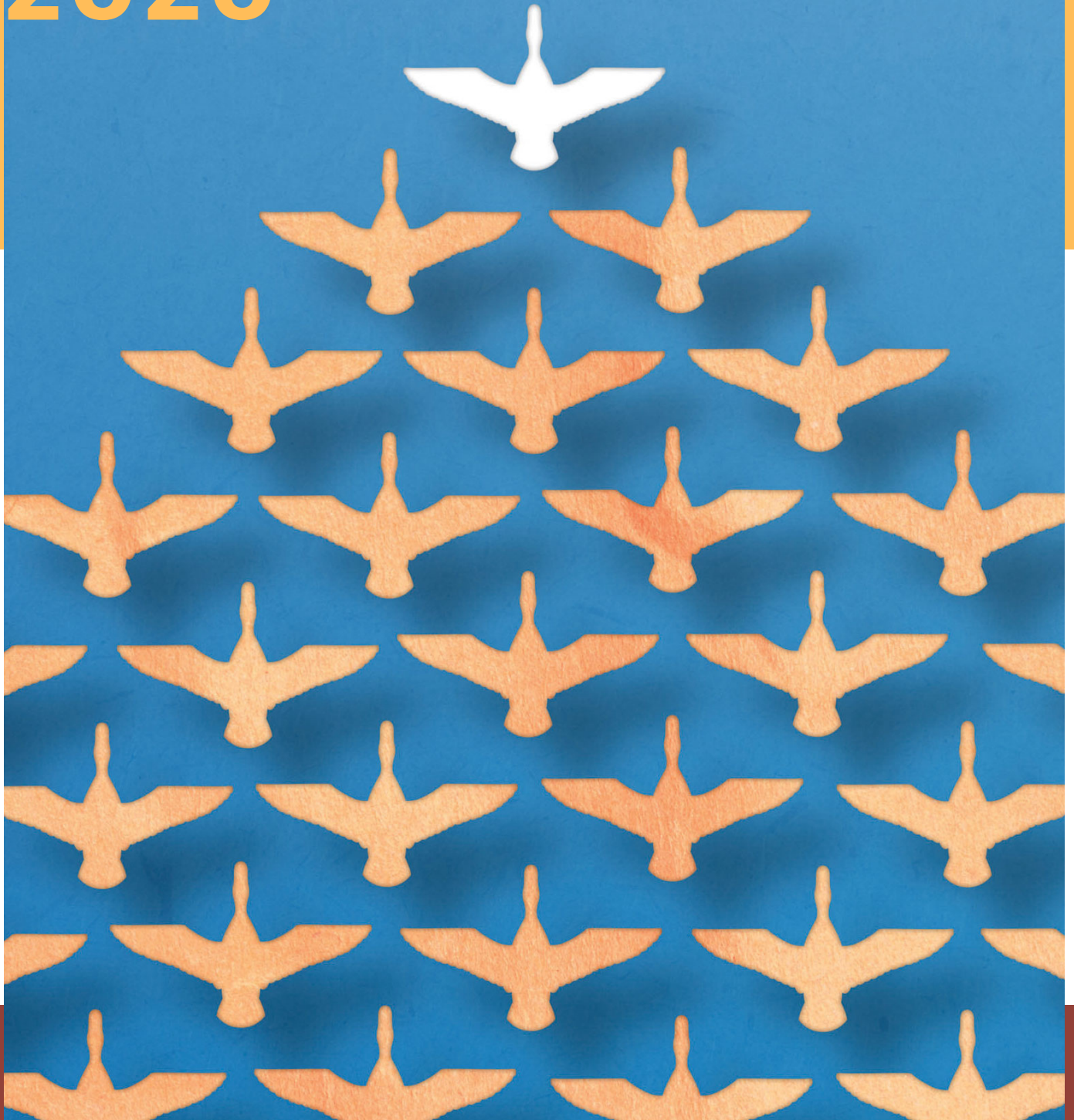


ANNUAL REPORT 2020



DEDICATION

On behalf of the PHDF, I would like to dedicate this year's Annual Report to the health-care heroes who have remained at the forefront to protect mankind, as well as those who have lost their lives during this epidemic and difficult times.

MESSAGE FROM CEO



Women Empowerment, Youth Development, and Peace & Harmony have been the core thematic areas for Pakistan Human Development Foundation since its inception in 2005, and we are dedicatedly extending our services to destitute and deprived segments of the society. It has been one and a half-decade that we are struggling for the protection of women's rights, promotion of human rights, and youth development in Pakistan.

Working with disadvantaged groups helps me retain a high level of interest and passion for PHDF's commitment to achieving human rights for all excluded parts of our society. We want to include all citizens in the development process for a more prosperous and better Pakistan. We think that changing perceptions on gender balance is the first step toward altering our environment. The active participation of men and boys also enables us to enhance the voice, choice, and space for women and girls to resist violence and abolish all types of gender discrimination. Gender equality is not simply a moral necessity; it is also a crucial organizational and social prerequisite. Diversity is an essential component in developing a long-lasting, robust, and inclusive socio-economic framework. Innovation is fueled by a diverse set of ideas, perspectives, and experiences. We are also working on increasing women's participation in local marketplaces and power structures. I have the distinct privilege of receiving advice, direction, and support from our BOD, which is made up of remarkable individuals with experience in a variety of fields.

The cohesion and collaboration that PHDF implemented between the Volunteers-General Body and Board of Directors, our community-partners, institutional (Government and Corporate) partners, and donor-partners allow us to accomplish our goal.

I'd like to thank every member of the PHDF family – our volunteers and supporters – whose contributions and passion have not only evolved this organization to its current position, but have also demonstrated their continued commitment and support despite the numerous dangers and challenges they've faced at work and at home during these unprecedented times.

ABOUT PHDF

Pakistan Human Development Foundation – Allahdin Group of Companies – a service to Pakistan's Agriculture expanded and developed as an integral part of Agriculture of Pakistan. The progress and prosperity has been the vision of AGC not only in corporal development but for the fulfillment of Corporate Social Responsibility in order to pave the way towards the development. AGC initiated its corporate social responsibility under the label of Pakistan Human Development Foundation that took off for the journey of development and human rights in January 2005 through a dedicated group of development workers for women Empowerment, Children Development, Health and rehabilitation of the oppressed groups of Pakistan.

PHDF successfully achieved lots of milestones in this learning journey by breaking the stereotypes and raising the unheard voices of the vulnerable communities and individuals. We believe on synergies through partnerships with other organizations to institutionalized new thematic areas that lead us to pave the way for the vulnerable communities towards the development stream that includes disaster management, Peace & Harmony, rule of law and youth development. The primary focus of PHDF remained the women and children who face miserable situations and lack basic necessities of life

Implementation of various communal and institutional initiatives with different Local, National and International partners has opened new avenues of development not only for PHDF but for the associated stakeholders. The Research and Publications has been the core programs of PHDF that are being implemented since 2007 till date providing concrete facts and figures to the stakeholders at different levels.



“Socially and economically empowered communities and individuals striving for improvement in the quality of life through collective action and community activism where everyone has equal access to resources”

VISION

MISSION

“Maximizing human, financial and community resources and empowering women through participatory approaches and long term interventions for sustainable development to benefit neglected and oppressed communities and make women play their role more effectively”

THEMATIC AREAS



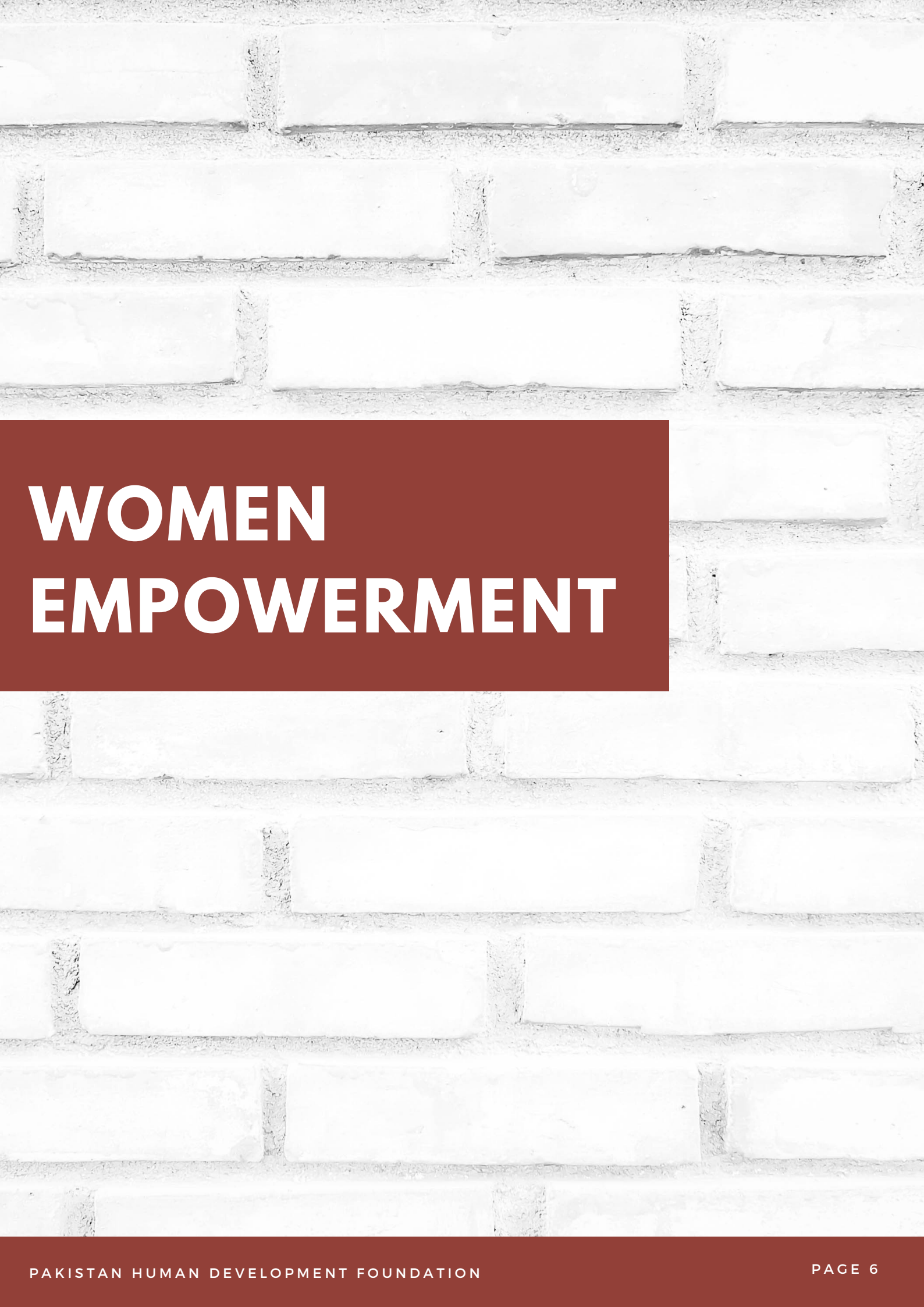
WOMEN EMPOWERMENT



**PEACE &
HARMONY**



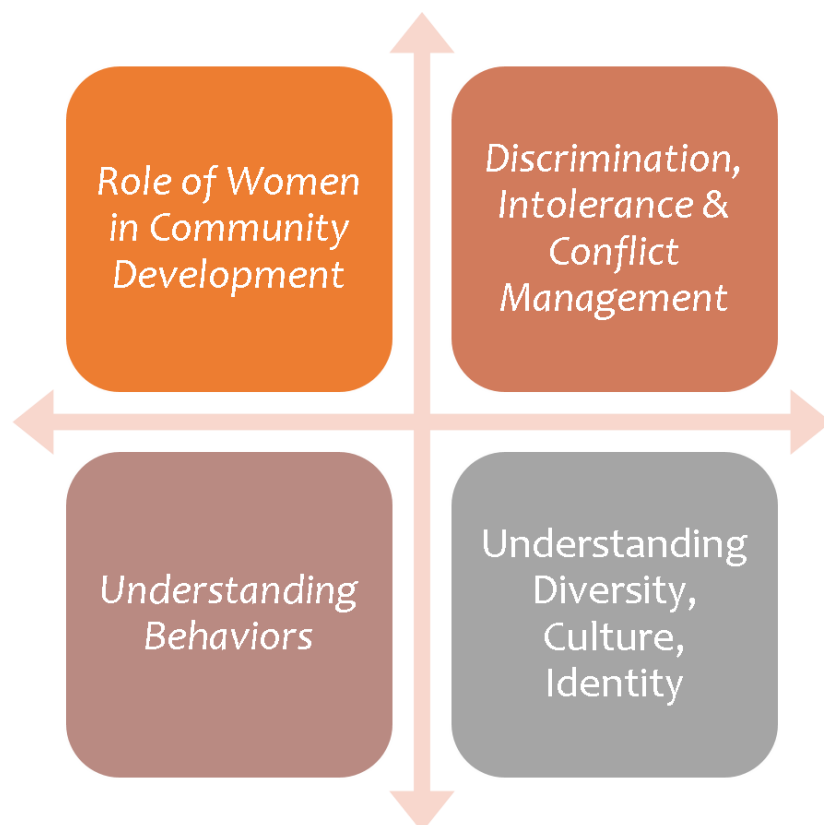
**YOUTH
DEVELOPMENT**



WOMEN EMPOWERMENT

Training and development play an important role in the effectiveness of organizations and the experiences of people in work. Training has implications for productivity, health & safety at work, and personal development.

Pakistan Human Development Foundation in order to achieve the objective of women empowerment initiated a project in collaboration with Southern Punjab Embroidery Industries with the support of Development Alternatives Incorporated to build the capacity of women /youth associated with SPEI to empower them to lead the way for their peers and communities to be the ambassador of peace



CAPACITY BUILDING PROGRAM



Pakistan Human Development Foundation collaborated with the Southern Punjab Embroidery Industries (SPEI), an organization that offers technical and vocational training to women and girls of various backgrounds and faiths. SPEI Sub Campuses are located in rural peripheries of Multan and to empower the women of these campuses, PHDF engaged the faculty and students from its various campuses for the comprehensive Capacity Building Program.

A community of teachers is one of the most important actors in the educational system. The more educated, the more accountable, and the more resilient this community will be, the more learned, the more sensitized, and the more prepared this population will be. If we include the community of teachers in the process, the series of activities taken to promote peace building can be reinforced and maintained for a longer period, as this is the community on which we depend the most in the development and shaping of the character and mentality of our youth.

The program provided the opportunity to the faculty, students and young leaders to obtain a unique and in-depth perspective of inclusion by making them familiar with dialogue, understanding cultural diversity, creating awareness in the pears and the communities about peace building.



CAPACITY BUILDING PROGRAM - Glimpses

This peace building workshop for Conflict Prevention, Interfaith and Social Harmony aimed at social transformation process and empowering women, youth, children and community members to act as actors of change. The goal of this program is to build a society where people in general choose nonviolent means to achieve greater justice and sustainable development and it can be achieved when people feel that the peace process is their own and not externally imposed. We believe that strategies and initiatives to address conflict should generally be locally derived.



CAPACITY BUILDING PROGRAM - Glimpses





MOBILIZATION CAMPAIGN

Engaged 200 women of diverse backgrounds

TRAINING OF TEACHERS

Capacitated 20 Teachers on Countering Violent Extremism

TRAINING OF YOUNG WOMEN

Trained more than 100 girls / women on Peace, Harmony, Leadership and Effective Communication

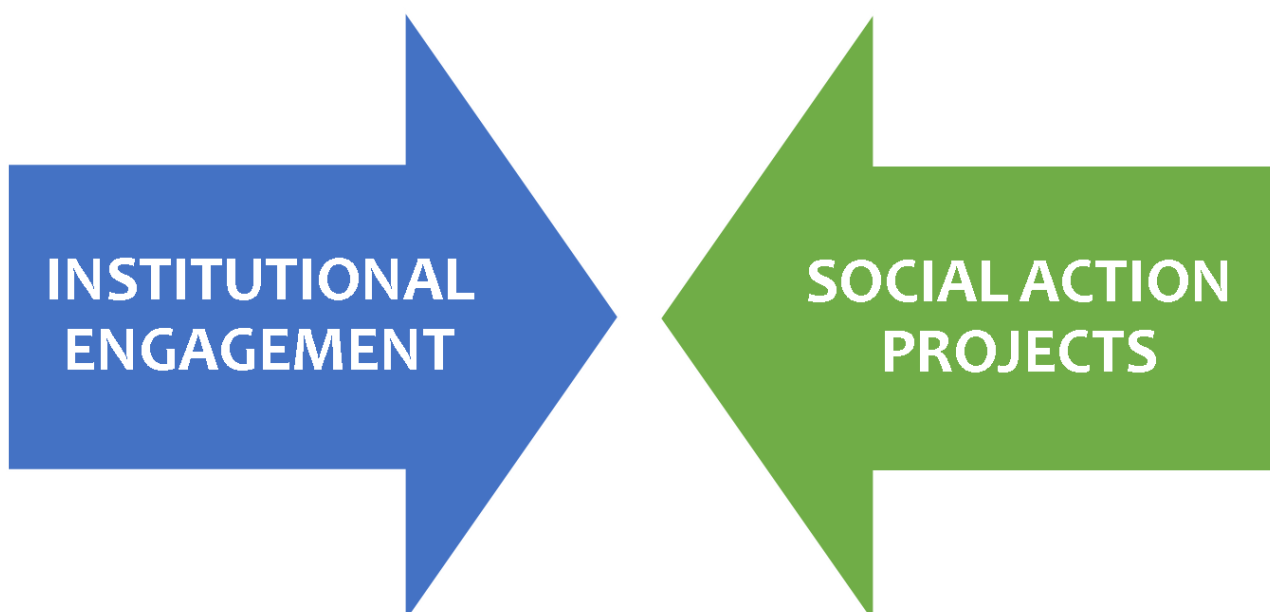


YOUTH DEVELOPMENT

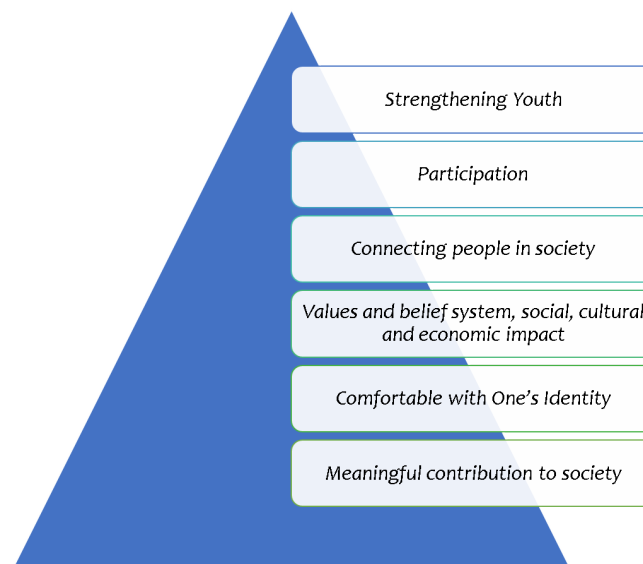
In different regions affected by poverty and conflict, sport has recently been approved by the international community as a tool for economic development and as a catalyst for social inclusion, reconciliation and tolerance. Sports have unique way to break through barriers of all kind and therefore can be a major factor of any social intervention.

Sports and cultural events for peace building have become an acknowledged strategy in underprivileged communities both in the developing and developed world. Sports for peace programs hold the potential role not only to alter structural violence but also to prevent the violence in the form of extremism. It is important to reveal youth' perception and their recommendations about peace and conflict after participating in some sports program in the institutions.

Keeping these facts in mind PHDF organized cultural and sports events for the women in the SPEI campuses. These events were designed to engage female participants in a way to celebrate the environment of peace and harmony through different cultural women sports activities i.e. Chaati Race, Spoon Race, Rope Skipping, and Dart Game to cherish the diversity and develop a sense of ownership and spirit of teamwork.



Conflict and conflict resolution are inseparably linked to culture. Cultures are like underwater currents that flow through our lives and relationships, sending us impulses that form our beliefs, attributions, assumptions, and ideas about ourselves and others.” At each campus, two festivals were held to celebrate cultural diversity and to spread messages of unity and social harmony. The Cultural Day highlighted the richness of our cultures; Punjabi, Sindhi, Pashto, Balochi, and music concerning peace promotion. The prime objective to celebrate this eve was to empower the youth by building their self-confidence and leadership skills by engaging them in positive and constructive activities to develop a sense of active citizenship and to achieve the goal of peace and tolerance by accelerating their efforts and providing them a platform to convert words into actions. The cultural eve spread the colors of unity all over where the students decorated the stalls of different cultures of Pakistan and wore the cultural clothes to represent the diversified unity among them. Moreover, to celebrate and highlight the richness of our cultures, Punjabi, Sindhi, Pakhtoon and Balochi the students showcased the cultural diversities through Jhoomer (Traditional Dances), which spread the fragrance of Pakistan. These events served as the main source to spread the colors of unity and created an ambiance of peace and harmony, values of love and association among the students.







INSTITUTIONAL SOCIAL ACTION PROJECTS

Engaged 1000 girls / women through the implementation of social action projects

WOMEN CULTURAL SPORTS FESTIVALS

Engaged more than 300 girls/women through cultural games

CULUTRE FESTIVALS

Engaged more than 400 girls/women through art exhibitions and cultural festivals



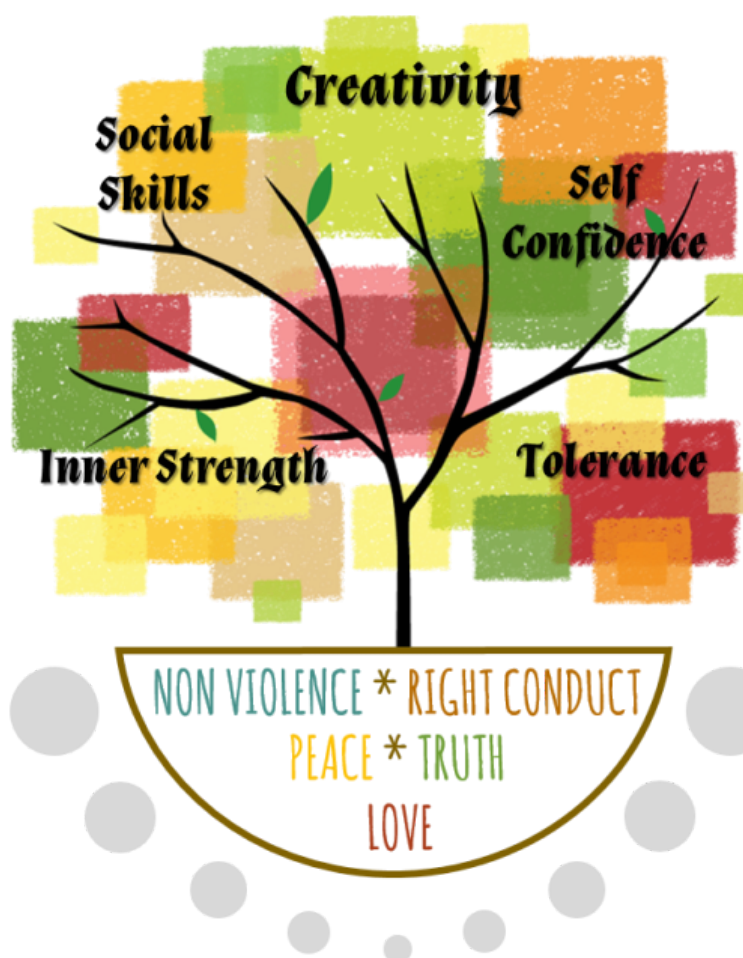
PEACE & HARMONY

PEACE & SOCIAL HARMONY

Pakistan Human Development Foundation has always worked to promote the peace-building process by analyzing, comprehending, and learning the connection between violence and resource scarcity, social inequalities—as well as the constructive relationship between peace and development. PHDF has long strived to make strides in incorporating and introducing youth empowerment activities into efforts aimed at promoting peace and combating violent extremism

Community development is a process where people come together to take action on what's important to them. It is about their self-determination and communities have the right to make their own choices and decisions. Communities have the power in terms of Collective actions with the help of which they come together in groups or organizations and it strengthens their voices.

PHDF engaged the targeted youth in pragmatic long-term processes of conflict transformation. The project catered to the need for uncapping potential and unexplored creativity of the youth by mitigating the challenge of resource scarcity and structural inequalities. The project helped in upbringing mobilized and engaged youth who can become bridge-builders for creating inclusive and conflict resilient societies



"PEACE – a most fundamental asset to community building, to personal growth, and to the very survival of our planet. At the heart of many faiths, practices, and cultures, advancing peaceful co-existence is essential to ensuring productive, meaningful lives and sustainable societies.

After providing a working definition of peace, our main focus will be on practical steps one can take to advance peace, so that we can strengthen ourselves and our communities. We'll supplement this guidance with examples throughout"

— — — — —

Craft Exhibitions and Food Melas were the activities in which the women participated overwhelmingly because these were the activities in which the women were most familiar because they every day come across the exercise of preparing food and after that, they spend their day creating various crafts and embroidery work for which they hardly receive praise, acknowledgment, and support. During these SAPs, they were asked to present their skills to their peers and other neighborhood women to encourage youth participation. The educated beneficiaries deliver messages of unity, oneness, and inclusion in ways such as, "Peacebuilding is about being together with people and working together – talking and eating together, that's how we can form strong relations with our community and other cultures." It means a lot to us as a culture." Instilled the thrill of being together and putting gaps behind.



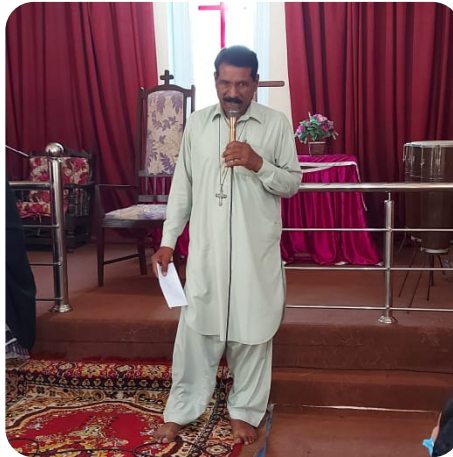
COMMUNITY ENGAGEMENT FOR PEACE

Puppet shows and Interactive Theaters were two more tools/activities that sparked the women's curiosity since they seldom have the opportunity to participate in such events. The student beneficiaries and the women had never seen the puppeteers perform in person before; they had only seen them on television, and the opportunity to see them in their areas and speak in their native languages attracted particular their interest, so they listened to their messages very carefully and appreciated the concept of humanity, interfaith harmony, and peace.

These events brought together the women from diverse backgrounds and sensitized them regarding Violent Extremism and increased the level of acceptance and broke the communal stereotypes by promoting the message of peace, harmony and conflict resolution. These events also built the sense of shared identity and fellowship and promoting interfaith harmony, peaceful co-existence and gave them a platform to show their talent of cooking. 218 women were the part of four food melas.



COMMUNITY ENGAGEMENT FOR PEACE - Glimpses





COMMUNITY ENGAGEMENT

More than 2500 women were engaged in this journey

COMMUNITY DIALOGUES

More than 200 community women were engaged in the dialogue with stakeholders

SOCIAL ACTION PROJECTS

More than 2000 women were engaged in the Social Action Projects including Food Mela, Puppet Shows, Interactive Theaters, Craft Exhibitions



COVID 19

COVID 19 - a monster of the current century that has not only taken lives but has left strong marks on the mind of the people and it is equally important to bring people out of the trauma to fight this pandemic with zeal and strength. This pandemic has had disastrous impact on the economies around the world and particularly Pakistan being one of the major developing countries of the world.

PHDF has worked tirelessly to not only help the Government of Pakistan's COVID-19 emergency response but also to reach out to neglected populations. We conducted extensive public awareness campaigns and employed social media and IEC materials to educate our communities about the virus's precautions and misconceptions. Hygiene kits, personal protective equipment, and food hampers were distributed to the most impacted and deserving populations in Jahanian. PHDF Team members have met numerous COVID-19 heroes who risk their lives daily to keep communities safe and healthy from extremely dangerous illnesses.

Support Provided

- Protection Kits (Overalls, Masks, Sanitizers, Gloves)
 - 100 overalls
 - 50 N95 masks
 - 500 bottles of sanitizers (500ml)
 - 1000 gloves
 - 1000 surgical masks
- Cooked food
 - 300 meals daily from last one month
- Ration bags
 - 3000 ration bags to needy families
 - 4000 flour bags
- Hoarding & billboards (on main locations of Tehsil Jahanian)
- Awareness Campaign
 - Brochures
 - Pena flexes
 - Social media campaign
- Hand washing facilities
- Registration of marginalized communities in Ehsaas Program (6000 people)

COVID 19 PANDEMIC

اپنی اور اپنے اہل خانہ کی کرونا وائرس سے حفاظت کریں

کھانسی یا چھینکے آئے یا سناور
ناک کاٹھوا یا نالی سے دھو لیں

اگر آپ کا کسی کو سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

استعمال شدہ ماسک کو پوری طور
پر خاموشی سے کمرے کے
باہر سے خارج کریں

اپنے ہاتھوں کو کھانسی سے
مٹائی ہوئی پانی سے دھو لیں
یا صابن سے کھانسی کریں

استعمال شدہ ماسک کو پوری طور
پر خاموشی سے کمرے کے
باہر سے خارج کریں

اگر آپ کو کھانسی یا سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

اگر آپ کو کھانسی یا سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

Pakistan Human Development Foundation

کرونا وائرس کی عام علامات

اگر مزید ذیل علامات عام ہوں تو فوری ڈاکٹر/احتیاج کے محکمے سے رجوع کریں۔

جسم درد
کھانسی
نالی سے لے کر
سناور

بچاؤ کے طریقے

اگر آپ کو کھانسی یا سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

اگر آپ کو کھانسی یا سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

اگر آپ کو کھانسی یا سناور
ہو تو دوسروں سے سناور
رہنے سے پرہیز کریں

Pakistan Human Development Foundation

Stay Home - Stay Safe

بیمیں ایڈاپس کے لئے کرونا وائرس کا
بازار، کھانسی یا سناور سے دور رہیں

ماسک کا استعمال کریں اور خود کو دوسروں سے دور رکھیں
آپ کے لئے بے پناہ وائرس پھیلتے ہوئے

عام استعمال میں آئے ہوئے چیزوں کو پھونکے بغیر
ضرورتاً دھو لیں یا اگوتل شاپنگ کا استعمال کریں

کرونا وائرس تک آپ کے گھر میں نہیں آ سکتا
جب تک آپ اپنے گھر میں رہیں

Pakistan Human Development Foundation

COVID-19

اگر آپ
بیمیں ایڈاپس کے لئے کرونا وائرس کا
بازار، کھانسی یا سناور سے دور رہیں

ماسک کا استعمال کریں اور خود کو دوسروں سے دور رکھیں
آپ کے لئے بے پناہ وائرس پھیلتے ہوئے

عام استعمال میں آئے ہوئے چیزوں کو پھونکے بغیر
ضرورتاً دھو لیں یا اگوتل شاپنگ کا استعمال کریں

کرونا وائرس تک آپ کے گھر میں نہیں آ سکتا
جب تک آپ اپنے گھر میں رہیں

Stay Home Stay Safe

Pakistan Human Development Foundation



AUDIT REPORT 2020



Report/Accounts

of

**Pakistan Human Development
Foundation(PHDF)**

Multan

For the year ended June 30, 2020



Fatima and Company
CHARTERED ACCOUNTANTS

Unit 309 Block-B Ashiana e
Qaid , Lahore.

Ph: 0092-336-6262244

E-mail: info@fatimaandco.com

URL: www.fatimaandco.com



 **Fatima and Company**
CHARTERED ACCOUNTANTS

Unit #309-Block -B
Ashiana e Qaid, Lahore,
Cell: +92 300 6378171

Email: info@fatimaandco.com
URL: www.fatimaandco.com

Auditors' report

Opinion

We have audited the financial statement of **Pakistan Human Development Foundation Multan**. Which comprises Balance sheet as at June 30, 2020 and Income and Expenditures cash flows Statement and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying financial statements fairly, in all material respect (or give a true and fair view of) the financial position of **Pakistan Human Development Foundation Multan**. Which as at June 30, 2020 and of its financial Performance for the year ended with the approved accounting and reporting standards as applicable in Pakistan?

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the **Pakistan Human Development Foundation** Which 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 or 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

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

In preparing the financial statements, management committee is responsible for assessing the society'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 committee either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities

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 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 society'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 society'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 society 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.

Fatima and Company
Chartered Accountants

Audit Engagement Partner:

Fatima Shumaila

Date: August 27, 2020

Lahore





PHDF

FINANCIAL STATEMENTS

Pakistan Human Development Foundation (PHDF)
Statement of Cash Flows
For the year ended June 30, 2020

	2020 Rupees	2019 Rupees
Cash Flows From Operating Activities		
Surplus for the year	(341,044)	(87,240)
Adjustment for non cash items:		
Depreciation	11,704	15,020
Cash flow before changes in working capital	(329,340)	(72,220)
Changes in working capital		
(Increase)/ decrease in current Assets		
Advances, deposits & other receivables	526,356	(189,908)
(Decrease)/ increase in current liabilities		
Sundry creditors	23,144	(733,155)
Accrued & other payables	(485,460)	722,486
	64,040	(200,577)
Cash generated from operation	(265,300)	(272,797)
Income tax paid / deducted	-	-
Net cash generated from operating activities	(265,300)	(272,797)
Cash Flows From Investing Activities		
Net cash generated from/(used in) investing activities	-	-
Cash Flows From Financing Activities		
Net cash generated from/(used in) financing activities	-	-
Net increase in cash and cash equivalents	(265,300)	(272,797)
Cash and cash equivalents at the beginning of the year	673,504	946,301
Cash and cash equivalents at the end of the year	408,204	673,504

The annexed notes from 01 to 13 form an integral part of these financial statements.


 General Secretary


 Chairman





PHDF

FINANCIAL STATEMENTS

Pakistan Human Development Foundation (PHDF)
Balance Sheet
As at June 30, 2020

	Note	2020 Rupees	2019 Rupees
Assets			
Non current assets			
Property, plant and equipment	4	54,469	66,173
		<u>54,469</u>	<u>66,173</u>
Current assets			
Advances, deposits & other receivables	5	100,000	626,356
Cash and bank balances	6	408,204	673,504
		<u>508,204</u>	<u>1,299,860</u>
		<u><u>562,673</u></u>	<u><u>1,366,033</u></u>
Funds and Liabilities			
Funds			
Restricted fund		122,630	-
Unrestricted fund		<u>179,873</u>	<u>643,547</u>
		<u>302,503</u>	<u>643,547</u>
Current liabilities			
Sundry creditors		23,144	-
Accrued & other payables	8	<u>237,026</u>	<u>722,486</u>
		<u>260,170</u>	<u>722,486</u>
Contingencies and commitments	9		
		<u><u>562,673</u></u>	<u><u>1,366,033</u></u>

The annexed notes from 01 to 13 form an integral part of these financial statements.


General Secretary


Chairman





PHDF

FINANCIAL STATEMENTS

Pakistan Human Development Foundation (PHDF)
Statement of Cash Flows
For the year ended June 30, 2020

Particulars	Restricted Fund	Unrestricted Fund	Total
Balance as at June 30, 2018	-	730,787	730,787
Surplus for the year	284,510	(371,750)	(87,240)
Balance as at June 30, 2019	284,510	359,037	643,547
Surplus for the year	(161,880)	(179,164)	(341,044)
Balance as at June 30, 2020	122,630	179,873	302,503

The annexed notes from 01 to 13 form an integral part of these financial statements.


General Secretary


Chairman






Pakistan Human Development Foundation (PHDF)
Income and Expenditure Account
For the year ended June 30, 2020

Note	2020			2019
	Rupees Unrestricted	Rupees Restricted	Rupees Total	Rupees Total
Revenue				
Donation income	1,844,750	-	1,844,750	2,240,100
Aman kay Maimar- DAI Pakistan	-	3,601,277	3,601,277	6,694,774
Sanat Kar Aman Kar	-	-	-	3,671,314
	<u>1,844,750</u>	<u>3,601,277</u>	<u>5,446,027</u>	<u>12,606,188</u>
Cost of revenue				
Salaries, wages and other benefits	1,880,000	-	1,880,000	5,777,000
Communication expenses	-	-	-	169,000
Refreshment expenses	-	765,000	765,000	3,429,600
Utilities expenses	-	-	-	287,500
Miscellaneous expenses	112,210	72,000	184,210	57,000
Printing & Stationary	-	-	-	58,425
Publication	-	-	-	890,320
Consultancy expenses	-	-	-	-
Vehicle rent & running expenses	-	208,500	208,500	231,330
Logistic arrangement expenses	-	972,950	972,950	960,000
Activity equipment expenses	-	48,000	48,000	326,650
Video documentary	-	700,000	700,000	422,089
Festivals & Carnivals	-	996,035	996,035	-
Audit Fee	20,000	-	20,000	25,000
Depreciation	11,704	-	11,704	15,020
Bank charges	-	672	672	7,594
W.H Tax charges	-	-	-	36,900
	<u>2,023,914</u>	<u>3,763,157</u>	<u>5,787,071</u>	<u>12,693,428</u>
Surplus for the year	<u>(179,164)</u>	<u>(161,880)</u>	<u>(341,044)</u>	<u>(87,240)</u>

The annexed notes from 01 to 13 form an integral part of these financial statements.


General Secretary


Chairman





PHDF

FINANCIAL STATEMENTS

Pakistan Human Development Foundation (PHDF)
Statement of Cash Flows
For the year ended June 30, 2020

Particulars	Restricted Fund	Unrestricted Fund	Total
Balance as at June 30, 2018	-	730,787	730,787
Surplus for the year	284,510	(371,750)	(87,240)
Balance as at June 30, 2019	284,510	359,037	643,547
Surplus for the year	(161,880)	(179,164)	(341,044)
Balance as at June 30, 2020	122,630	179,873	302,503

The annexed notes from 01 to 13 form an integral part of these financial statements.


 General Secretary


 Chairman





Pakistan Human Development Foundation (PHDF)
Statement of Cash Flows
For the year ended June 30, 2020

- 1 The organization and its objectives**
Pakistan Human Development Foundation the Society was registered at Multan under the Societies Registration Act XXI of 1860. The registered office of the society is situated at House no 25 Block U, Allama Iqbal Market, New Multan. The principal objective of the society is a charitable, non-profit, non-commercial, non-political, non-sectarian and shall exclusively be an organization for the promotion of the field of women development micro crediting, reproductive health, education, legal aid, peace building, and capacity building, civic education and social sciences and other related fields of human development.
- 2 Basis of Preparation**
The financial statements have been prepared under cash receipts and expenditure basis.
 - 2.1 Statement of compliance**
These financial statements have been prepared in accordance with the approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of the Guideline for Accounting and financial Reporting by Non-Government Organizations/ Non-Profit organization; issued by Institute of Chartered Accountants of Pakistan and generally Accepted Accounting Principles.
 - 2.2 Functional and presentation currency**
These financial statements are presented in PAK Rupee which is also the Organization's functional currency.
- 3 Significant accounting policies**
The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
 - 3.1 Property, plant and equipment**
Operating fixed asset are stated at cost of asset less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent cost are included in the assets carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the society and the cost of the item can be measured reliably. All other maintenance charges are charged to income and expenditure account as and when incurred.
Depreciation on all operating fixed assets is charged to income and expenditure account using reducing balance method by using the rates stated in note 4 to these financial statement after taking into account residual values, if significant. The residual values, useful lives and depreciation method are reviewed and adjusted, if appropriate, at each balance sheet date. Full months depreciation is charged on additions, in the year of addition, while no depreciation is charged in the month of disposal.
Gain or losses on disposal of fixed asset are determined by comparing proceeds with the carrying amount. These are included in the income and expenditure account in the period in which they arise.
 - 3.2 Advances, deposits and other receivables**
These are stated at cost. An estimate for doubtful receivable is made when collection of the full amount is no longer probable. Irrecoverable amounts are written off when identified.
 - 3.3 Cash and cash equivalents**
Cash and cash equivalents are carried in the balance sheet at cost. Cash and cash equivalents comprise of cash in hand, cash at banks on current, saving accounts and other short term highly qualified instruments that are easily convertible into known amount of cash which are subject to insignificant risk of change in value.
 - 3.4 Accounts payable**
Accounts payable are measured at cost which is the fair value of the consideration to be paid in future.
 - 3.5 Grants**
Grants are linked to performance, of a service or other process. PHDF earns the grants through compliance with the conditions that have been laid in the sub-grant agreement. Grants are recognized on receipt basis.



PHDF

FINANCIAL STATEMENTS

	2020 Rupees	2019 Rupees
5 Receivable - Local unsecured		
Donation receivable	-	104,150
Other advances	100,000	522,206
	<u>100,000</u>	<u>626,356</u>
6 Cash and bank balances		
Cash in hand	308,263	609,698
Cash at banks:		
Current account	99,941	63,806
	<u>408,204</u>	<u>673,504</u>
7 General fund		
It represents contributions made by the members of Pakistan Human Development Foundation.		
8 Accrued & other payables		
Accrued expenses	20,000	599,000
Income tax payable	217,026	123,486
	<u>237,026</u>	<u>722,486</u>

9 Contingencies and commitments
There were no contingencies and commitments as at June 30, 2020 (2019: Nil)

	Projects		2020	2019
	PHDF	Aman Kay Maimar	Rupees	Rupees
10 Revenue	1,844,750	3,601,277	5,446,027	12,606,188

	Projects		2020	2019
	PHDF	Aman Kay Maimar	Rupees	Rupees
11 Cost of revenue	1,880,000	-	1,880,000	5,777,000
Salaries, wages and other benefits	-	-	-	169,000
Communication expenses	-	765,000	765,000	3,429,600
Refreshment expenses	-	-	-	287,500
Utilities expenses	-	72,000	72,000	57,000
Miscellaneous expenses	-	-	-	58,425
Printing & Stationary	-	-	-	890,320
Publication	-	-	-	231,330
Consultancy expenses	-	208,500	208,500	960,000
Vehicle rent & running expenses	-	972,950	972,950	326,650
Logistic arrangement expenses	-	48,000	48,000	422,089
Activity equipment expenses	-	700,000	700,000	-
Video documentary	-	996,035	996,035	-
Festivals & Carnivals	20,000	-	20,000	25,000
Audit Fee	11,704	-	11,704	15,020
Depreciation	-	672	672	7,594
Bank charges	-	-	-	36,900
W.H Tax charges	-	-	-	-
Total	<u>1,911,704</u>	<u>3,763,157</u>	<u>5,674,861</u>	<u>12,693,428</u>

12 Date of Authorization
The financial statements have been authorized for issue on August 25, 2020 by the Executive Committee.

13 General
Figures in these financial statements have been rounded off to the nearest rupee.

General Secretary

Chairman





4 Property, plant and equipment
Statement of Cash Flows

Operating fixed asset

4.1 - Operating fixed assets

2020
Rupees
4.1 54,469

2019
Rupees
66,173

particulars	Cost			Depreciation			As at June 30, 2020	Book Value as at June 30, 2020
	As at July 01, 2019	Addition/deletion	As at June 30, 2020	As at July 01, 2019	Rate %	For the year		
	----- Rupees-----			----- Rupees-----				
Computer and Equipments	389,575	-	389,575	374,376	30	4,560	378,936	10,639
Printers & Scanners	25,600	-	25,600	22,851	20	550	23,401	2,199
Furniture and fixture	87,500	-	87,500	56,992	10	3,051	60,043	27,457
Photo Copier	165,000	-	165,000	147,283	20	3,543	150,826	14,174
Rupees 2020	667,675	-	667,675	601,502	-	11,704	613,206	54,469
Rupees 2019	667,675	-	667,675	586,482	-	15,020	601,502	66,173

