

**AUDITORS' REPORT
TO CHAIRPERSON**

We have audited the annexed balance sheet of the "ACTIVE HELP ORGANIZATION" as at **30 June, 2024** and the related income and expenditure account and cash flow statement together with the notes forming part thereof (here-in-after referred to as the financial statements) for the year then ended.

It is the responsibility of the management to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the approved accounting standards as applicable in Pakistan. Our responsibility is to express an 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 about whether the financial statements are free of 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 presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements present fairly in all material respects the financial position of the "ACTIVE HELP ORGANIZATION" as at **30 June, 2024** and of its "Surplus" and its cash flows for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

Date: - **24 SEP 2024**

Place: Lahore.


M.A. Chaudhri & Co.
Chartered Accountants

ACTIVE HELP ORGANIZATION
BALANCE SHEET AS AT 30 JUNE, 2024

	2024	2023
	<u>Rs.</u>	<u>Rs.</u>
FUND AND LIABILITIES		
GENERAL FUND		
Balance B/F	4,845,747	100,042
Surplus / (Deficit) for the Year	<u>752,168</u>	<u>4,745,704</u>
	5,597,915	4,845,747
CURRENT LIABILITIES		
	-	-
TOTAL FUND AND LIABILITIES	<u>5,597,915</u>	<u>4,845,747</u>
PROPERTY AND ASSETS		
	3	78,251
CURRENT ASSETS		
Cash and Bank Balances	<u>5,427,463</u>	<u>4,767,494</u>
TOTAL ASSETS	<u>5,497,915</u>	<u>4,845,747</u>

The annexed notes form an integral part of these accounts.



Chairperson



General Secretary



**ACTIVE HELP ORGANIZATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE, 2024**

	2024	2023
	Rs.	Rs.
INCOME		
Membership Fee	-	20,910
Donation/contribution	471,662	219,045
Grant Received CFCS-9/APLHIV Pakistan	-	2,944,542
Grant Received CFCS-12 STP	8,372,563	
Grant Received UNDP	106,392,052	22,476,132
Other Receipts- PACP	-	85,000
	115,236,277	25,745,629
EXPENDITURE		
Office Rent-Drop In Centre	9,835,510	1,452,000
Repairs-Drop In centre	7,798,382	-
Repairs	24,700	-
Utility Expenses	-	49,492
Behaviour change interventions	46,913,596	-
Staff Salary	16,709,000	14,310,873
EOBI	1,342,028	-
Treatment, care and support HIV care	8,253,817	-
Technical Assistance (TA)	6,535,511	1,947,351
RSSH Health Management	1,793,148	-
CSGs formation, CSGs meeting expenses	-	852,056
Prep Base Line Testing	964,960	-
Consultancy fee	2,183,866	-
Training Exp	900,980	-
Social Services	3,120,708	88,000
Training of CSGs	-	535,357
Communication	-	16,412
Stationery	-	540,568
Fuel	-	818,933
Audit Fee	25,000	25,000
Travelling and Conveyance	3,376,834	52,110
Office Supplies	3,837,638	300,905
Publicity Exp	799,450	-
Bank Charges	61,183	2,204
Depreciation	7,798	8,665
	114,484,109	20,999,925
SURPLUS/ (DEFICIT) FOR THE YEAR		
TRANSFERRED TO GENERAL FUND	752,168	4,745,704

The annexed notes form an integral part of these accounts.


Chairperson




General Secretary

**ACTIVE HELP ORGANIZATION
STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 30 JUNE, 2024**

	2024	2020
	<u>Rs.</u>	<u>RS.</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (Deficit) for the year	752,168	4,745,704
Depreciation for the year	7,798	8,665
Changes In General Fund		
Increase/(Decrease) in Current Liabilities	-	-
Net cash generated from/(used) in operating activities	759,966	4,754,369
CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES	-	-
CASH AND BANK BALANCES-at the beginning of the year	4,767,494	13,125
CASH AND BANK BALANCES-at the end of the year	<u>5,527,463</u>	<u>4,767,494</u>



Chairperson



General Secretary



NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE, 2024

1 . ABOUT FEDRATION AND ITS ACTIVITES

Active Help Organization was established under the Societies Registration Act, 1860 vide certificate No. RP/1608/L/S/04 dated 24-07-2004. The Association is a public welfare institution and is engaged in Sports Activities.

2 . SIGNIFICANT ACCOUNTING POLICIES

2.1 Accounting Policies

The Main accounting Policies followed for preparing the accounts and are given as under :-

2.2 Operating Fixed Assets

All fixed assets are stated at cost. No depreciation on the fixed assets is charged to income. Detail of fixed assets has not been provided to us .

2.3 Taxation

The NGO derives its income from the voluntary contributions. The total income is solely applied to charitable/welfare purposes of the institution. No amount is paid for the maintenance or payment of debts of the donors or members of the institution or their families ,children ,relatives Accordingly no provision for taxation is made as stipulated in clause 60 of the second schedule annexed to the income tax Ordinance,2001.

2.4 Income Recognition

Income is recognized on receipt basis.



3. PROPERTY, PLANT & EQUIPMENT

PARTICULARS	COST			DEPRECIATION				W.D.V.
	AS AT	ADDITION	AS AT	AS AT	RATE	FOR THE	AS AT	AS AT
	01.07.2023	(DELETION)	30.06.2024	01.07.2023	%	YEAR	30.06.2024	30.06.2024
FURNITURE & FIXTURES	190,700	-	190,700	112,450	10	7,798	120,248	70,452
2024	190,700	-	190,700	112,450		7,798	120,248	70,452
2023	190,700	-	190,700	103,785		8,665	112,450	78,251

4 . GENERAL

Figures have been rounded off to the nearest of rupee.



Chairperson



General Secretary

