

**AUDITORS' REPORT  
TO CHAIRPERSON**


We have audited the annexed balance sheet of the "ACTIVE HELP ORGANIZATION" as at **30 June, 2022** 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, 2022** and of its "Deficit" and its cash flows for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

Date: - 26 SEP 2022  
Place: Lahore.



**M.A. Chaudhri & Co.**  
Chartered Accountants

**ACTIVE HELP ORGANIZATION**  
**BALANCE SHEET AS AT 30 JUNE, 2022**

	2022	2021
	<u>Rs.</u>	<u>Rs.</u>
<b>FUND AND LIABILITIES</b>		
<b>GENERAL FUND</b>		
Balance B/F	109,669	137,845
Surplus / (Deficit) for the Year	<u>(9,627)</u>	<u>(28,176)</u>
	<b>100,042</b>	<b>109,669</b>
<b>CURRENT LIABILITIES</b>	-	-
	<u>100,042</u>	<u>109,669</u>
<b>TOTAL FUND AND LIABILITIES</b>		
	<b>100,042</b>	<b>109,669</b>
<b>PROPERTY AND ASSETS</b>	3	86,915
<b>CURRENT ASSETS</b>		
Cash and Bank Balances	<u>13,125</u>	<u>13,125</u>
<b>TOTAL ASSETS</b>	<u>100,042</u>	<u>109,669</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, 2022**

	2022 <u>Rs.</u>	2021 <u>Rs.</u>
<b>INCOME</b>		
Membership Fee	20,500	25,000
Donation/contribution	200,044	119,000
Grant Received CFCS-9/APLHIV Pakistan	2,396,710	4,337,890
Shirkat Gah Lahore	-	11,500
Other Receipts- PACP	100,000	-
	<b>2,717,254</b>	<b>4,493,390</b>
<b>EXPENDITURE</b>		
Office Rent	360,000	80,000
Utility Expenses	44,993	46,990
Staff Salary	148,000	108,000
Technical Assistance (TA)	583,046	1,496,250
Medicines PHC/Investigation	-	8,000
CSGs formation, CSGs meeting expenses	910,960	822,261
Social Services	80,000	15,000
Training of CSGs	536,920	1,622,224
Communication	14,920	12,680
Stationery	28,415	10,712
Advocacy events	-	11,500
Traveling and Conveyance	-	16,960
Tax Payments FBR - TA	-	166,250
Tax Payments FBR - Hotel	-	28,412
Fee Punjab Charity Commission	-	10,000
Bank Charges	-	37,249
Audit Fee	10,000	15,000
Misc Expenses	-	3,381
Depreciation	9,627	10,697
	<b>2,726,881</b>	<b>4,521,566</b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR TRANSFERRED TO GENERAL FUND</b>	<b>(9,627)</b>	<b>(28,176)</b>

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, 2022**

	<b>2022</b>	<b>2020</b>
	<b><u>Rs.</u></b>	<b><u>RS.</u></b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/ (Deficit) for the year	(9,627)	(28,176)
Depreciation for the year	9,627	10,697
<b>Changes In General Fund</b>		
Increase/(Decrease) in Current Liabilities	-	-
<b>Net cash generated from/(used) in operating activities</b>	<b>(0)</b>	<b>(17,479)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-	-
<b>CASH AND BANK BALANCES-at the beginning of the year</b>	<b>13,125</b>	<b>30,604</b>
<b>CASH AND BANK BALANCES-at the end of the year</b>	<b>13,125</b>	<b>13,125</b>



**Chairperson**



**General Secretary**

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 JUNE, 2022

#### 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
	01.07.2021	(DELETION)	30.06.2022	01.07.2021	%	YEAR	30.06.2022	30.06.2022
FURNITURE & FIXTURES	190,700	-	190,700	94,158	10	9,627	103,785	86,915
2022	190,700	-	190,700	94,158		9,627	103,785	86,915
2021	190,700	-	190,700	83,461		10,697	94,158	96,543

### 4. GENERAL

Figures have been rounded off to the nearest of rupee.

  
Chairperson



  
General Secretary