

**AUDITORS' REPORT
TO CHAIRPERSON**

We have audited the annexed balance sheet of the "ACTIVE HELP ORGANIZATION" as at **30 June, 2023** 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, 2023** 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: - *12 Sep 2023*
Place: Lahore.



M.A. Chaudhri & Co.
Chartered Accountants

**ACTIVE HELP ORGANIZATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE, 2023**

	2023	2022
	<u>Rs.</u>	<u>Rs.</u>
INCOME		
Membership Fee	20,910	20,500
Donation/contribution	219,045	200,044
Grant Received CFCS-9/APLHIV Pakistan	2,944,542	2,396,710
Grant Received ' INDP	22,476,132	-
Other Receipts- PACP	85,000	100,000
	25,745,629	2,717,254
EXPENDITURE		
Office Rent	1,452,000	360,000
Utility Expenses	49,492	44,993
Staff Salary	14,310,873	148,000
Technical Assistance (TA)	1,947,351	583,046
CSGs formation, CSGs meeting expenses	852,056	910,960
Social Services	88,000	80,000
Training of CSGs	535,357	536,920
Communication	16,412	14,920
Stationery	540,568	28,415
Fuel	818,933	-
Audit Fee	25,000	10,000
Travelling and Conveyance	52,110	-
Office supplies	300,905	-
Bank Charges	2,204	-
Depreciation	8,665	9,627
	20,999,925	2,726,881
SURPLUS/ (DEFICIT) FOR THE YEAR		
TRANSFERRED TO GENERAL FUND	4,745,704	(9,627)

The annexed notes form an integral part of these accounts.



Chairperson





General Secretary

ACTIVE HELP ORGANIZATION
BALANCE SHEET AS AT 30 JUNE, 2023

	2023	2022
	<u>Rs.</u>	<u>Rs.</u>
FUND AND LIABILITIES		
GENERAL FUND		
Balance B/F	100,042	109,669
Surplus / (Deficit) for the Year	<u>4,745,704</u>	<u>(9,627)</u>
	4,845,746	100,042
CURRENT LIABILITIES		
	-	-
TOTAL FUND AND LIABILITIES		
	<u><u>4,845,747</u></u>	<u><u>100,042</u></u>
PROPERTY AND ASSETS		
	3	78,251
		86,916
CURRENT ASSETS		
Cash and Bank Balances	<u>4,767,494</u>	<u>13,125</u>
TOTAL ASSETS	<u><u>4,845,747</u></u>	<u><u>100,042</u></u>

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, 2023**

	2023	2022
	<u>Rs.</u>	<u>RS.</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/ (Deficit) for the year	4,745,704	(9,627)
Depreciation for the year	8,665	9,627
Changes In General Fund		
Increase/(Decrease) in Current Liabilities	-	-
Net cash generated from/(used) in operating activities	4,754,369	-
CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES	-	-
CASH AND BANK BALANCES-at the beginning of the year	13,125	13,125
CASH AND BANK BALANCES-at the end of the year	<u>4,767,494</u>	<u>13,125</u>


Chairperson




General Secretary

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE, 2023

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 ir.stitution and is engaged in Health support and awareness 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

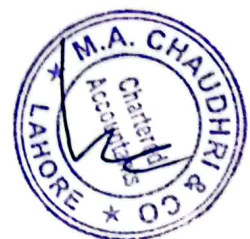
All fixed assets are stated at cost. No depreciation on the fixed assets is charged to income. Detail of fixed assets has not been provided to us .

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 institutor 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
	01.07.2022	(DELETION)	30.06.2023	01.07.2022	%	YEAR	30.06.2023	30.06.2023
FURNITURE & FIXTURES	190,700	-	190,700	103,785	10	8,665	112,450	78,251
	2023	190,700	-	190,700	103,785	8,665	112,450	78,251
	2022	190,700	-	190,700	94,158	9,627	103,785	86,916

4. GENERAL

Figures have been rounded off to the nearest of rupee.


Chairperson




General Secretary