

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE

CONSOLIDATED FINANCIAL STATEMENTS - AUDITED

FOR THE YEAR ENDED JUNE 30, 2021

**UZAIR HAMMAD FAISAL & CO.
CHARTERED ACCOUNTANTS**

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying consolidated financial statements of **ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE**, which comprise of the consolidated statement of financial position as at June 30, 2021, the consolidated statement of income and expenditure, the consolidated statement of changes in general fund, the consolidated statement of cash flows for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material aspects, the consolidated financial position of the entity as at June 30, 2021, the consolidated statement of income and expenditure, the consolidated statement of changes in general fund and the consolidated statement of cash flows together with the consolidated notes forming part thereof, for the year then ended in accordance with the approved accounting and reporting standards as applicable in Pakistan.

Basis of opinion

We conducted our audit in accordance with 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 Consolidated Financial Statements section of our report. We are independent of the entity 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). 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with approved accounting and reporting standards as applicable in Pakistan, and for such internal controls as the management determine necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the consolidated 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 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 consolidated financial statements.

hf

uhf

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

- Identify and assess the risk of material misstatement of the consolidated 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 controls.
- Obtain an understanding of internal controls 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 entity's internal controls.
- 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 entity'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 consolidated 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.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 controls that we identify during our audit.

Uzair Ahmad Faisal, September 29, 2021

Chartered Accountants

Lahore

Engagement Partner: Uzair Ahmad Malik, FCA

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021

	Notes	2021 Rupees	2020 Rupees
Assets			
Non Current Assets			
Operating fixed assets	5	5,646,840	5,809,784
Intangible asset	6	339,599	128,547
		5,986,439	5,938,331
Current Assets			
Receivable against projects	7	28,234,390	26,039,466
Advances, deposit, prepayment and other receivable	8	4,667,054	5,512,371
Cash and bank balances	9	21,182,841	21,959,927
		54,084,285	53,511,764
		60,070,724	59,450,095
Equity and Liabilities			
Equity			
General fund		32,018,320	14,429,127
Non Current Liabilities			
Deferred grant	10	4,265,792	15,053,087
Current Liabilities			
Short term loan	11	-	9,000,000
Creditors, accrued and other liabilities	12	23,786,612	20,967,881
		23,786,612	29,967,881
		60,070,724	59,450,096

The annexed notes (1 to 24) form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



CHAIRPERSON

**ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2021**

	Notes	2021 Rupees	2020 Rupees
Income			
Grant income from projects	13	133,510,281	83,751,650
Income from project	14	19,665,354	49,873,311
Other income	15	11,537,572	5,265,924
		164,713,207	138,890,885
Expenditure			
Direct cost - Projects	16	127,841,577	107,882,069
Administrative and general expenses	17	30,050,021	15,646,090
Financial charges	18	19,711	513,816
		157,911,309	124,041,975
Surplus of income over expenditure before tax		6,801,898	14,848,910
Taxation	20	-	-
Surplus of income over expenditure after tax		6,801,898	14,848,910
Attributable to:			
- General fund		17,589,193	4,258,068
- Deferred grant	10	(10,787,295)	10,590,842
		6,801,898	14,848,910

The annexed notes (1 to 24) form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



CHAIRPERSON

**ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021 Rupees	2020 Rupees
Cash flows from operating activities			
Surplus of income over expenditure after tax		6,801,898	14,848,910
Adjustments for non cash items			
Depreciation		939,394	1,176,378
Amortization		22,198	22,685
Advance written off		-	6,354
Surplus before working capital changes		7,763,490	16,054,327
Effect on cash flow due to working capital changes:			
(Increase) in receivable against projects		(2,194,924)	(16,766,785)
Decrease / (increase) in advances, deposit, prepayment and other receivable		845,317	(288,015)
Increase / (decrease) in creditors, accrued and other liabilities		2,818,731	(748,112)
		1,469,124	(17,802,912)
Net cash generated from / (used in) operating activities		9,232,614	(1,748,585)
Cash flows from investing activities			
Fixed capital expenditures		(1,009,700)	(2,012,900)
Net cash (used in) investing activities		(1,009,700)	(2,012,900)
Cash flows from financing activities			
Short term loan		(9,000,000)	9,000,000
Net cash (used in) / generated from financing activities		(9,000,000)	9,000,000
Net (decrease) / increase in cash and cash equivalents during the year		(777,086)	5,238,515
Cash and cash equivalents at the beginning of the year		21,959,927	16,721,412
Cash and cash equivalents at the end of the year	9	21,182,841	21,959,927

The annexed notes (1 to 24) form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



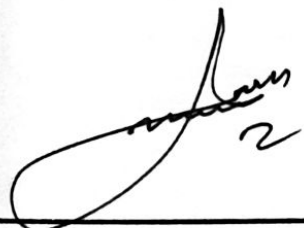
CHAIRPERSON

**ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
CONSOLIDATED STATEMENT OF CHANGES IN GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	General fund Rupees
Balance as at June 30, 2019	5,584,914
Surplus for the year	14,848,910
Deferred grant (received) during the year	(6,004,697)
Balance as at June 30, 2020	<u>14,429,127</u>
Surplus for the year	6,801,898
Deferred grant utilised during the year	10,787,295
Balance as at June 30, 2021	<u><u>32,018,320</u></u>

whf

The annexed notes (1 to 24) form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



CHAIRPERSON

**ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. Status and nature of the business

Association of Gender Awareness & Human Empowerment (AGAHE) is registered under Societies Act 1860 having Registration Number RP/3660.

The principal activity of AGAHE is to work for Social & Economic Development of masses with special focus on vulnerable segments of society. The core programs of AGAHE are Sustainable Livelihood, WASH, Governance, Health & Nutrition and Disaster Management. During the year under review, AGAHE has implemented the following eight projects.

Project/ Program Title	Donor	Period of Operations	Brief Objective
An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response Project	Water Aid	01.07.2017 To 21.09.2021	To mobilize and support communities in 18 UC's of District Muzaffargarh to achieve open defecation free status and to decrease the prevalence of Covid-19 in District Lahore, Multan and Muzaffargarh.
Covid - 19 Emergency Response Fund (Rajanpur)	Pakistan Poverty Alleviation Fund	01.09.2020 To 31.10.2020	Distribute the package including rations, hygiene products, Agri-inputs/seeds for kitchen gardening to enhance food security, or other items (e.g. livestock feed).
Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19	Care Pakistan	16.11.2020 To 30.06.2021	"Strengthening government sector health system and providing immediate emergency response to curtail outbreak of COVID-19 across Pakistan.
GAC Funded Covid - 19 Response in Lahore	Water Aid and GAC	21.09.2020 To 20.02.2021	To promote hygiene promotion and behavior change and increased access to WASH facility and resources in response to COVID-19 pandemic in District Lahore.
Prime Minister National Health Program/ Sehat Sahulat Program	SLICP	09.10.2019 To 30.06.2021	Distribution of Health Cards in Districts in Gujranwala, Gujrat, Mandi Bahauddin, Lahore, Kasur and Pak pattan.
Women Empowerment and Sustainable Basmati Rice Value Chain	OXFAM GB	15.07.2019 To 31.07.2021	Improve the social, economic and environmental conditions of the rice value chain growers and workers in 25 villages of Muridke and Kamoki Tehsil in Punjab, Pakistan.
Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	Water Aid	01.07.2020 To 31.08.2020	Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore, Pakistan.
Building Urban Resilient Communities Sialkot	OXFAM GB	01.02.2020 To 31.03.2021	This project is designed to ensure the Urban dwellers in Sialkot especially vulnerable groups can improve their well-being despite the impact of climate change.

whf

**ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

Project/ Program Title	Donor	Period of Operations	Brief Objective
Mentoring & Support for Community Institutions in High Priority Districts - Tabeer-O-Tameer Fund (TTF) Rajanpur	Pakistan Poverty Alleviation Fund	02.07.2018 To 30.06.2021	To provide mentoring and support to community institutions in high priority districts.
Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation	Give2Asia & PepsiCo	22.04.2020 To 15.06.2021	To provide essential food items to poor community in Pakistan in response to Covid-19.
Reducing Covid 19 Outbreak and its Economic Effect in Lahore	OXFAM GB	21.12.2020 To 28.02.2021	To Reduce Covid 19's Outbreak and Economic Impact on Vulnerable Communities in Lahore.
Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	Water Aid	01.09.2020 To 31.03.2021	Improved OHS and WASH Services for sanitation Workers in Muzaffargarh.
Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad	United Nations Development Program	23.10.2019 To 22.10.2021	Implementation of the pilot on substance use disorder treatment in rural settings.

2. Statement of compliance

These Accounts have been prepared in accordance with generally accepted accounting policies and procedures.

3. Basis of preparation

3.1 Basis of measurement

These accounts have been prepared under the historical cost convention. In these financial statements all transactions have been accounted for on accrual basis.

3.2 Functional and presentation currency

The functional and presentation currency of the financial statements is Pak Rupees.

4 Significant accounting policies

The significant accounting policies adopted in preparation of these financial statements are set out below. These policies have been consistently applied to all years prescribed, unless otherwise stated.

4.1 Operating fixed assets - tangible

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss (if any). Depreciation on all operating fixed assets is charged to Income on reducing balance method at rates specified in Note 5.

Full year depreciation is charged on additions during the year while no depreciation is charged in the year of disposal. Depreciation method is reviewed at each reporting period.

The gain or loss on disposal or retirement of an asset is recognized as income or expense.

4.2 Leased fixed asset

Leased fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss (if any). Depreciation on all operating fixed assets is charged to Income on reducing balance method at rates specified in **Note 5**.

Full year depreciation is charged on additions during the year while no depreciation is charged in the year of disposal. Depreciation method is reviewed at each reporting period.

4.3 Intangible assets

Intangible Assets are stated at cost less accumulated amortization. Cost compare of expenditure incurred to acquire them and to bring them in working condition. Expense incurred for maintenance are charged to income and expenditure account.

Amortization of intangible assets is charged on reducing balance method on the basis of useful life of each individual asset at the rates specified in **Note 6**.

4.4 Advances, deposits, prepayments and other receivable

These are recognized on payment basis and are adjusted periodically.

4.5 Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents includes cash in hand, cash in bank accounts, demand deposits, & other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

4.6 Borrowings

All borrowings are recorded when the proceeds are received. Financial charges are accounted for on accrual basis and are included in the creditors, accrued & other liabilities to the extent of amount payable as on the balance sheet date.

4.7 Deferred Grant

Un-utilized portion of grant received, being available for utilization is recognized as Deferred Grant.

4.8 Recognition of Grants

Funds provided by donors to meet operating and administrative expenses are recognized as grant income, as per the terms of the agreement with donors.

4.9 Taxation

No provision for taxation has been made during the year as the entity is entitled to 100% tax credit under section 100 (C) of the income tax ordinance 2001.

4.10 Provisions

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

4.11 Creditors and other liabilities

Creditors and liabilities are carried at cost which is the fair value of consideration to be paid in future for the good and services received.

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

5 Operating fixed assets

Cost	OWNED				LEASED		Total PKR
	Office / Electric equipment PKR	Furniture and fixtures PKR	Computer equipment Rupees	Vehicles PKR	Vehicles PKR		
Balance as at June 30, 2019	4,056,608	2,230,960	2,677,160	155,140	1,406,000		10,525,868
Additions	1,942,900	-	70,000	-	-		2,012,900
Balance as at June 30, 2020	5,999,508	2,230,960	2,747,160	155,140	1,406,000		12,538,768
Additions	78,000	192,950	505,500	-	-		776,450
Balance as at June 30, 2021	6,077,508	2,423,910	3,252,660	155,140	1,406,000		13,315,218
<u>Accumulated Depreciation</u>							
Balance as at June 30, 2019	2,331,673	1,409,547	1,177,966	90,880	542,540		5,552,606
Charge	542,322	123,503	371,395	9,639	129,519		1,176,378
Balance as at June 30, 2020	2,873,995	1,533,050	1,549,361	100,519	672,059		6,728,984
Charge	491,753	128,087	201,270	8,193	110,091		939,394
Balance as at June 30, 2021	3,365,748	1,661,137	1,750,631	108,712	782,150		7,668,378
Net book value - 2021	2,711,760	762,773	1,502,029	46,428	623,850		5,646,840
Net book value - 2020	3,125,513	697,910	1,197,799	54,621	733,941		5,809,784
Depreciation - Rate	15%	15%	15 - 30%	15%	15%		15%

The charge for the year has been allocated to administrative and general expenses.

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

	2021 Rupees	2020 Rupees
6 Intangible assets		
Computer software:		
Cost		
Opening balance	600,000	600,000
Additions	233,250	-
Closing balance	833,250	600,000
Accumulated amortization		
Opening balance	471,453	448,768
Charge	22,198	22,685
Closing balance	493,651	471,453
Net book value	339,599	128,547

The intangible asset represent computer software used by entity for recording of financial transactions. The said asset is amortized @ 15% on reducing balance method.

	Notes	2021 Rupees	2020 Rupees
7 Receivable against projects			
Receivable from Punjab Saaf Pani Company - Package 6		6,593,813	6,593,813
Receivable from Punjab Saaf Pani Company - Package 3		2,180,372	2,180,372
Receivable from Prime Minister National Health Program/ Sehat Sahulat program		7,878,209	10,310,982
Grant receivable	7.1	11,581,996	6,954,299
		28,234,390	26,039,466

		2021 Rupees	2020 Rupees
7.1 Grant receivable			
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad		-	57,361
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		-	1,896,938
- Women Empowerment and Sustainable Basmati Rice Value Chain		3,048,943	5,000,000
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore		1,800,000	-
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19		3,156,000	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh		2,000,666	-
- Building Urban Resilient Communities Sialkot		483,894	-
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)		291,699	-
- Expenses incurred on donors behalf		800,794	-
		11,581,996	6,954,299

		2021 Rupees	2020 Rupees
8 Advances, deposit, prepayment and other receivable			
Advance to staff		-	70,409
Advance against expenses		-	36,508
Advance income tax		2,373,400	2,286,530
Retention money	8.1	-	1,978,113
Security deposits/ bid security		462,754	943,854
Rent receivable	8.2	-	166,375
Other receivable		-	30,582
Balances transferred from closed projects		1,830,900	-
		4,667,054	5,512,371

8.1 Retention money

The amount was retained during financial year 2020, by State Life Insurance Corporation of Pakistan @ 5% on each invoice issued by AGAHE. The said amount was received during the year under review.

8.2 Rent receivable

This represents rent receivable from AGAHE Pakistan for using office space of AGAHE

	Notes	2021 Rupees	2020 Rupees
9 Cash and bank balances			
Cash in hand	9.1	591,791	1,985,568
Cash at banks	9.2	20,591,050	19,974,359
		<u>21,182,841</u>	<u>21,959,927</u>
9.1 Cash in hand			
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		-	401,092
- Integrated Public Health and Economic Environment for Urban Poor in Pakistan		-	14,989
- City Wide Approach for Improved WASH Services in Tehsil Jatoi		-	51,004
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)		-	30,411
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore		-	228,050
- Punjab Saaf Pani Company - Package 6		1,699	1,699
- Punjab Saaf Pani Company - Package 3		12,128	12,128
- Prime Minister National Health Program - Sehat Sahulat Program		181,379	742,712
- Building Urban Resilient Communities Sialkot		26,011	86,721
- Women Empowerment and Sustainable Basmati Rice Value Chain		325	313,929
- AGAHE Head Office		2,558	102,833
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19		18,500	-
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore		213	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh		6,287	-
- Balances transferred from closed projects		342,691	-
		<u>591,791</u>	<u>1,985,568</u>
9.2 Cash at bank			
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		-	4,813,180
- Ensuring Girls' Right through School - based WASH & Improved MHM in Pakistan		-	22,360
- Mentoring & Support for Community Institutions in High Priority Districts - Tabeer-O-Tameer Fund (TTF)		-	110,031
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad		-	89,400
- Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation		-	10,476
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore		-	2,383,849
- Punjab Saaf Pani Company - Package 6		14,743	14,743
- Punjab Saaf Pani Company - Package 3		46,375	46,375
- Prime Minister National Health Program - Sehat Sahulat Program		13,022,575	5,945,082
- Building Urban Resilient Communities Sialkot		427,322	540,626
- Women Empowerment and Sustainable Basmati Rice Value Chain		818,762	3,987,225
- AGAHE Head Office		262,483	2,011,012
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19		296,994	-
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore		337,821	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh		316,402	-
- Covid - 19 Emergency Response Fund (Rajanpur)		182,568	-
- Balances transferred from closed projects		4,865,005	-
		<u>20,591,050</u>	<u>19,974,359</u>
10 Deferred grant			
<u>Opening balance</u>			
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		4,866,562	4,431,664
- Integrated Public Health and Economic Environment for Urban Poor in Pakistan		30,581	4,382,875
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)		-	233,851
- Building Urban Resilient Communities Sialkot		250,347	-
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore		1,995,847	-
- Women Empowerment and Sustainable Basmati Rice Value Chain		7,875,974	-
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad		33,776	-
		15,053,087	9,048,390
<u>Add: Deferred grant utilised during the year (Net)</u>			
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		(4,866,562)	434,898
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore		(1,995,846)	1,995,847
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad		(33,776)	33,776
- Women Empowerment and Sustainable Basmati Rice Value Chain		(6,385,898)	7,875,974
- Building Urban Resilient Communities Sialkot		286,880	250,347
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19		2,133,972	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh		(81,040)	-
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)		(30,580)	(203,270)
- Integrated Public Health and Economic Environment for Urban Poor in Pakistan		-	(4,382,875)
- Covid - 19 Emergency Response Fund (Rajanpur)		185,557	-
		(10,787,295)	6,004,697

....Continued

ahf

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

Notes 2021 Rupees 2020 Rupees
Continued

Closing balance

- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response	-	4,866,562
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	-	233,851
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad	-	33,776
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	-	1,995,847
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	(81,040)	-
- Building Urban Resilient Communities Sialkot	537,227	250,347
- Women Empowerment and Sustainable Basmati Rice Value Chain	1,490,076	7,875,974
- Covid - 19 Emergency Response Fund (Rajanpur)	185,557	-
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19	2,133,972	-
	<u>4,265,792</u>	<u>15,053,087</u>

11 **Loan payable**

The loan of Rupees 9,000,000, obtained from Jinnah Welfare Society during financial year 2020, was repaid during the financial year under review.

Notes 2021 Rupees 2020 Rupees

12 **Creditors, accrued and other liabilities**

Creditors	12.1	10,244,733	8,232,048
Accrued expenses	12.2	4,094,518	4,625,397
Loan payable - projects	12.3	2,370,000	2,770,000
Loan payable - Head office		-	165,000
Audit fee payable		315,000	150,000
Employee benefit contribution		1,049,440	707,134
Withholding tax payable	12.4	99,912	433,868
Payable to AGAHE Pakistan	12.5	3,815,555	3,815,555
Other payable		-	68,879
Balances transferred from closed projects		1,797,454	-
		<u>23,786,612</u>	<u>20,967,881</u>

12.1 **Creditors**

- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response	-	2,650,115
- Integrated Public Health and Economic Environment for Urban Poor in Pakistan	-	47,177
- Food Fortification program	-	57,826
- Punjab Saaf Pani Company - Package 6	2,990,000	2,990,000
- Punjab Saaf Pani Company - Package 3	784,149	784,149
- Prime Minister National Health Program - Sehat Sahulat Program	-	55,103
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad	-	114,861
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	-	167,809
- Women Empowerment and Sustainable Basmati Rice Value Chain	777,754	881,035
- An End to Open Defecation in District Muzaffargarh and Support to PHED	-	194,473
- AGAHE Head Office	551,813	289,500
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19	904,112	-
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore	2,231,950	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	2,004,955	-
	<u>10,244,733</u>	<u>8,232,048</u>

12.2 **Accrued expenses**

Salaries payable		4,094,518	4,124,828
Training fee payable		-	78,000
EOBI contribution payable		-	3,120
Payable to employees	12.2.1	-	72,949
Office rent payable		-	346,500
		<u>4,094,518</u>	<u>4,625,397</u>

12.2.1 This represents amount payable to employees. The amount was obtained to carry out project activities in the absence of funds due from the Donor.

Notes 2021 Rupees 2020 Rupees

12.3 **Projects loan payable**

- Punjab Saaf Pani Company - Package 3	12.3.1	625,000	625,000
- Punjab Saaf Pani Company - Package 6	12.3.2	1,745,000	1,745,000
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	-	-	250,000
- Building Urban Resilient Communities Sialkot	-	-	150,000
		<u>2,370,000</u>	<u>2,770,000</u>

44

ASSOCIATION FOR GENDER AWARENESS AND HUMAN EMPOWERMENT - AGAHE
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

	2021 Rupees	2020 Rupees
12.3.1 Punjab Saaf Pani Company - Package 3		
Chief Executive officer	300,000	300,000
Finance manager	125,000	125,000
Project coordinator	200,000	200,000
	<u>625,000</u>	<u>625,000</u>
12.3.2 Punjab Saaf Pani Company - Package 6		
Chief Executive officer	1,030,000	1,030,000
Finance manager	225,000	225,000
Project coordinator	440,000	440,000
Other	50,000	50,000
	<u>1,745,000</u>	<u>1,745,000</u>

This represents loan obtained from Chief Executive Officer, other employees and AGAHE - Head Office. Loan amounts were obtained to carry out the project activities in the absence of grant funds. The repayment of the said loans has not been made during the year under review due to non-availability of grant from donor in light of case under Litigation in court.

- 12.4 This represents with-holding tax payable into Government Treasury on account of deduction u/s 153 of the Income Tax Ordinance, 2001.
- 12.5 This amount represents advance tax payable to AGAHE Pakistan, lease payments made by AGAHE Pakistan for leased vehicles on behalf of AGAHE.

	2021 Rupees	2020 Rupees
--	----------------	----------------

13 Grant income from projects

The grants specified below have been received during the year under review:

- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response	11,753,455	27,974,722
- Integrated Public Health and Economic Empowerment for Urban Poor in Pakistan	-	989,437
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	2,697,000	-
- Building Urban Resilient Communities Sialkot	2,283,894	1,200,000
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad	5,123,639	5,309,861
- Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation	28,674,040	10,576,532
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	1,127,380	16,443,820
- Women Empowerment and Sustainable Basmati Rice Value Chain	11,300,000	21,257,278
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore	13,458,721	-
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19	8,416,000	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	24,974,897	-
- GAC Funded Covid - 19 Response in Lahore	15,456,255	-
- Covid - 19 Emergency Response Fund (Rajanpur)	8,245,000	-
	<u>133,510,281</u>	<u>83,751,650</u>

14 Income from project

This represents income earned against distribution of health cards, printed material and community mobilization for awareness about availing health care facilities in designated government and private hospitals in Prime Minister National Health Program - Sehat Sahulat program.

	Notes	2021 Rupees	2020 Rupees
15 Other income			
Bank profit on saving accounts	15.1	1,035,465	1,064,722
Travel and salary income	15.2	-	2,989,269
Miscellaneous income		671,211	695,745
Share of office rent	15.3	1,417,160	489,780
Liability written back		1,195,994	26,408
Transfer from branches		907,739	-
Balances transferred from closed projects.		6,310,003	-
		<u>11,537,572</u>	<u>5,265,924</u>

Handwritten signature

	2021 Rupees	2020 Rupees
15.1 Bank profit on saving accounts		
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response	76,096	49,851
- Ensuring Girls' Right through School - based WASH & Improved MHM in Pakistan	-	36,167
- City Wide Approach for Improved WASH Services in Tehsil Jatoi	-	3,828
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	36,526	21,717
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	-	15,498
- Food Fortification program	-	520,978
- Prime Minister National Health Program - Sehat Sahulat Program	211,967	48,380
- Integrated Public Health and Economic Empowerment for Urban Poor in Pakistan	-	18,689
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad	30,281	3,495
- Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation	137,529	309,323
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	23,516	36,796
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	88,146	-
- Women Empowerment and Sustainable Basmati Rice Value Chain	19,925	-
- Covid - 19 Emergency Response Fund (Rajapur)	186,291	-
- GAC Funded Covid - 19 Response in Lahore	144,579	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	54,911	-
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19	25,698	-
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore	-	-
	1,035,465	1,064,722

15.2 This represents income received from projects for sharing salary and travelling expenses of AGAHE Head Office employees.

15.3 This represents income from AGAHE Pakistan for sharing office space with AGAHE Pakistan.

	Notes	2021 Rupees	2020 Rupees
16 Direct cost - Projects			
- Integrated Public Health and Economic Empowerment for Urban Poor in Pakistan		-	4,737,125
- Food Fortification program		-	15,725
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response		13,377,344	24,462,628
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)		2,063,165	707,341
- Prime Minister National Health Program - Sehat Sahulat Program		5,429,535	36,406,943
- Building Urban Resilient Communities Sialkot		1,994,581	1,089,313
- Provide Awareness and Treatment to Drug Departments in Rural Areas of District Faisalabad		4,193,500	5,309,861
- Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation		27,314,068	10,072,881
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore		1,001,500	13,515,553
- Women Empowerment and Sustainable Basmati Rice Value Chain		14,433,650	11,564,699
- Covid - 19 Emergency Response Fund (Rajapur)		8,077,280	-
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore		11,654,875	-
- Strengthening Government Sector Health System and Response to Curtail Outbreak of Covid-19		4,563,394	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh		19,227,868	-
- GAC Funded Covid - 19 Response in Lahore		14,510,817	-
		127,841,577	107,882,069

17 Administrative and general expenses

Salaries and benefits		13,163,340	7,965,589
Rent, rates and taxes		1,783,432	2,117,678
Vehicle fuel and maintenance cost		3,547,748	855,123
Communication		360,145	639,980
Printing and stationery		217,781	224,516
Travelling expenses		1,085,875	347,453
Utilities		896,872	1,010,868
Office supplies		678,512	608,844
Repair and maintenance		77,542	13,550
Employees benefit contribution		170,911	157,381
EOBI		59,540	37,700
Legal & professional charges		118,750	289,224
Audit fee		315,000	150,000
Advance written off	5	108,776	6,354
Depreciation	6	939,394	1,176,378
Amortization		22,198	22,685
Miscellaneous		79,654	22,767
Closing balances transferred from projects		6,424,551	-
		30,050,021	15,646,090

	2021 Rupees	2020 Rupees
18 Financial charges		
- An End to Open Defecation in District Muzaffargarh - HSBC Water Program II and Covid-19 Response	-	2,846
- Mentoring and Support for Community Institutions in High Priority Districts Tabeer-o-Tameer Fund (TTF)	284	1,677
- Food Fortification program	-	1,707
- Prime Minister National Health Program - Sehat Sahulat Program	925	482,677
- Improving Access to Clean Drinking Water, Sanitation and Hygiene for the Urban Poor in Lahore	41	8,236
- Women Empowerment and Sustainable Basmati Rice Value Chain	349	352
- Reducing Covid 19 Outbreak and It's Economic Effect in Lahore	6,589	-
- GAC Funded Covid - 19 Response in Lahore	1,278	-
- Covid - 19 Emergency Response Fund (Rajanpur)	2,088	-
- Building Urban Resilient Communities Sialkot	2,433	-
- Improved OHS and WASH Services for sanitation Workers in Muzaffargarh	982	-
- Distribution of Food Packs to Punjab Province - Give2Asia PepsiCo Foundation	166	-
- AGAHE Head Office	4,576	16,321
	<u>19,711</u>	<u>513,816</u>

19 Related Party Transactions

Name	Relationship	Nature of transaction	2021 PKR	2020 PKR
AGAHE Pakistan	Associated undertaking	Loan received	-	344,918
		Rental income	271,425	489,780
		Miscellaneous income	648,170	695,745
Mubarak Ali Sarwar	Chief Executive Officer	Salary	2,210,670	2,082,794
		Insurance expense	-	533,354
		Prepaid insurance	116,393	116,393
		Rent expense	744,150	676,500

20 Taxation

No provision for taxation has been made during the year as the entity is entitled to 100% tax credit under Section 100 (C) of the Income Tax Ordinance, 2001.

21 Period of financial statements

These financial statements have been prepared for a period from July 01, 2020 to June 30, 2021.

22 Date of authorization

These financial statements were authorized for issue by the Board of Directors on 28-09-2021.

23 General

23.1 Corresponding figures have been re-arranged, reclassified wherever necessary for the purpose of comparison with presentation adopted in the current year.

24 Figures have been rounded off to the nearest rupee.



CHIEF EXECUTIVE OFFICER



CHAIRPERSON