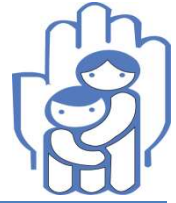




Roshan Pakistan Trust Annual Report 2020-2021



<https://www.facebook.com/roshaanpakistantrust>

www.roshanpakistantrust.com

Email: roshanpakistan323@gmail.com

Arifa Aziz +92 331 5793259

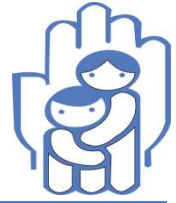
Khurram Shahzad +92 336 4141557



323-Hunza block Allama Iqbal town Lahore



Roshan Pakistan Trust Annual Report 2020-2021



About Us

We Are In A Mission To Help the Helpless

Roshan Pakistan started its operation in Lahore Pakistan as in 2015. We are currently registered with the government as an NGO. Since its establishment, Roshan Pakistan Trust has worked across all geographies in Pakistan- from the most vulnerable remote areas to developed urban cities- to support people in overcoming poverty through creating opportunities for self-reliance.

CEO Arifa Aziz

Miss Arifa Aziz is running this Trust since 2015 as chair person. She has full focused on under developing areas. She is working with an aim to provide basic necessities and best facilities to every deserving child. She is holding a vision for a bright Pakistan that is what the name of truth is Roshan Pakistan Trust.

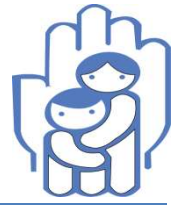
Mission

Roshan Pakistan Trust being non-political, non-government and non-profit organization is committed to serving humanity especially vulnerable and orphans without any kind of discrimination to contribute in their wellbeing in their wellbeing of health, education , financial sustainability, livelihood, shelter, availability of clean water, mosques, savage of disaster and other aspects of life and for welfare of its employees by means of resource supporting, engaging in and during useful, programs and doing all such acts, deeds and things required to achieves above with integrity.

- Achieving greater awareness of the purpose and roles of Roshan Pakistan Trust
- outcomes achieved By the Trust
- providing information on future objectives of the Trust

Vision

- Work as a catalyst in bringing sustainable change in the lives of underprivileged children, youth and women, with a life-cycle approach of development
- To eradicate the illiteracy from society
- To provide stability to the poor families
- To fulfill basic needs of lower middle class.

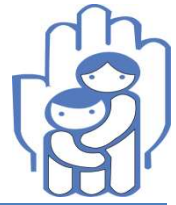


Masjid Project





Roshan Pakistan Trust Annual Report 2020-2021



Allah Wali Masjid Chakral







روشن پاکستان

آئین آباد، چکوال کے لوگوں کیلئے واٹر پمپ کا تحفہ

ڈونر آپ کا شکریہ

Water Project





Dua e Khair KPK Water Project





Masjid Kotli Bala





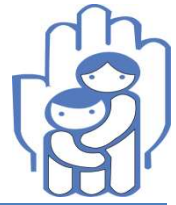


Tharpakar Dastarkhawan



Gas Stove Distribution

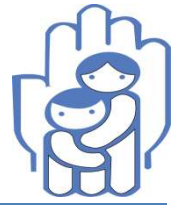




Annual Function







Ration Distribution



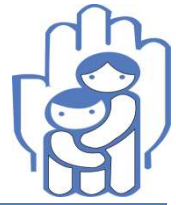


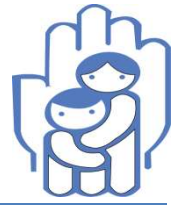


Qurbani Drive



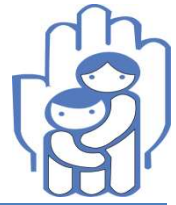






Quilts Distribution





818-Raza Branch School



Teachers

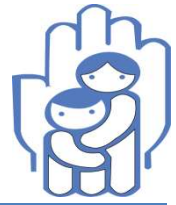
Tab Class training





Spelling Competition





**Shoes
Distributed to
Students**



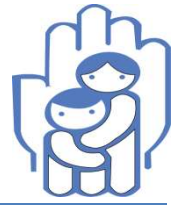


Eid Gifts



Wheel Chairs

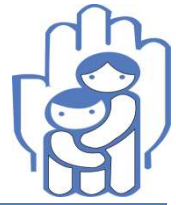




Tricycle

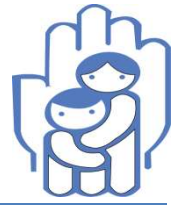
Electric water Cooler Project





School Children Involve in Different activities





Water Project Tharparkar



**Warm Clothes & Shoes
Distributed to
Deserving people.**



Roshan Pakistan Trust Annual Report 2020-2021





AUDITORS' REPORT TO THE TRUSTEES

We have audited the annexed balance sheet of **ROSHAN PAKISTAN TRUST** (the trust) as at June 30, 2021 and the related income and expenditures account and statement of changes in accumulated fund together with the notes forming part thereof (hereinafter referred to as the "financial statements") for the year then ended.

It is the responsibility of the trustees to establish and maintain a system of internal control, and prepare and present the statement in conformity with the basis as described in Note 3 to the accounts. Our responsibility is to express an opinion on these 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 statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the 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 statements. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 3, the statements have been prepared on the accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the statements present fairly, in all material respects, the income and expenditures, of the **ROSHAN PAKISTAN TRUST** for the year ended June 30, 2021 on the basis of accounting described in Note 3 to the accounts.



FINCEPTIVE BUSINESS CONSULTANTS
(Cost & Management Accountants)

PLACE: Lahore

DATE: December 06, 2021

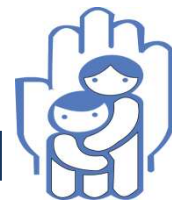
FINCEPTIVE BUSINESS CONSULTANTS
(COST & MANAGEMENT ACCOUNTANTS)

Office # B-1, Grace Center, canal Bank
Road 1B Canal Park Gulberg-II Lahore

info@fbc.com.pk

0321-9994939
0335-4897006

www.fbc.com.pk



ROSHAN PAKISTAN TRUST
BALANCE SHEET
AS AT JUNE 30, 2021

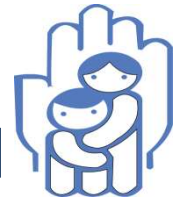
EQUITY & LIABILITIES TRUSTEES FUND AND RESERVES	NOTE	June 30, 2021	June 30, 2020
		Rupees	Rupees
Accumulated surplus		5,590,052	4,854,705
Surplus of income over expenditure		(1,760,078)	735,347
		3,829,974	5,590,052
CURRENT LIABILITIES			
Accrued Salaries		112,000	91,500
CONTINGENCIES AND COMMITMENTS	5	-	-
		3,941,974	5,681,552
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	761,006	443,299
CURRENT ASSETS			
Advances and prepayments	7	129,026	118,835
Short Term Investment		-	-
Cash and bank balances	8	3,051,942	5,119,419
		3,180,968	5,238,254
		3,941,974	5,681,552

The annexed notes 1 to 11 form an integral part of these financial statements.


TRUSTEE




TRUSTEE



ROSHAN PAKISTAN TRUST
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2021

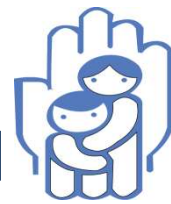
	NOTE	June 30, 2021 Rupees	June 30, 2020 Rupees
Income			
Donations		15,356,965	5,783,663
Expenditure			
Salaries Wages and Benefits		1,902,000	1,072,500
Food Items - Students		573,937	537,502
Uniforms - Students		397,584	78,727
Books Purchase - Students		196,571	169,921
Fees - Students		215,950	201,230
Donations Disbursements		7,230,870	121,200
Medical expenses		116,909	92,761
Cloths Donated		1,330,770	41,000
Society Welfare		2,254,626	-
Travelling Facilities - Students		289,122	24,000
Rashan Distribution		807,060	2,259,645
Printing & Stationery		82,053	46,297
Rent Expenses		652,759	-
Repair & Maintenance		382,017	163,957
Utilities Expenses		150,956	88,459
Communication Expenses		21,544	10,390
Travelling Expenses		21,150	-
Legal & Professional Charges		-	24,200
Office Supplies		78,697	19,050
Miscellaneous		298,171	390
Loss on Investment		-	35,000
Depreciation	6.1.1	113,293	61,828
		(17,116,039)	(5,048,057)
Financial charges		(1,759,074)	735,606
Surplus before taxation		(1,004)	(259)
		(1,760,078)	735,347
Provision for taxation	9	-	-
Surplus of income over expenditure		(1,760,078)	735,347

The annexed notes 1 to 11 form an integral part of these financial statements.


TRUSTEE




TRUSTEE



ROSHAN PAKISTAN TRUST
STATEMENT OF CHANGES IN ACCUMULATED FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Trust Fund	Excess / (deficit) of income over expenditure	Total
	-----Rupees-----		
Balance as on June 30, 2019	4,854,705	-	4,854,705
Excess of income over expenditure	-	735,347	735,347
Transfer to trust fund	735,347	(735,347)	-
Balance as on June 30, 2020	5,590,052	-	5,590,052
Excess of income over expenditure	-	(1,760,078)	(1,760,078)
Transfer to/from trust fund	(1,760,078)	1,760,078	-
Balance as on June 30, 2021	3,829,974	-	3,829,974

The annexed notes 1 to 11 form an integral part of these financial statements.


TRUSTEE




TRUSTEE



ROSHAN PAKISTAN TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. GENERAL INFORMATION

- 1.1 "ROSHAN PAKISTAN TRUST" the trust working for welfare of people since 2015. The aims and objects for which the trust was established is to provide "Education, Training institution for better lively hood and other welfare works" in Pakistan. Office of trust is situated at 41-B, EME Society DHA, Multan Road, Lahore.
- 1.2 The financial statements are presented in Pak Rupee, which is the Company's functional and presentation currency.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan.

3. BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention of accounting.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 PROPERTY, PLANT AND EQUIPMENT

Owned

Assets are stated at cost less accumulated depreciation except freehold land. Freehold land is stated at cost.

Depreciation is charged to income and expenditure account on reducing balance method. The rate of depreciation charged during the period is given in Note. Depreciation on additions to fixed assets is charged from the month in which fixed assets is available for use while no depreciation is charged in the month of

Maintenance and normal repair are charged to income as and when incurred. Major renewals and improvements are capitalized. Gain or loss on disposal of fixed assets is recognized in current period's income.

The carrying amount of the trust's assets is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exist the assets' recoverable amount is estimated and impairment losses are immediately recognized in the income and expenditure account.

4.2 Stock-in-trade

These are valued at the lower of cost and net realizable value. Cost and net realizable value are determined under weighted average cost.

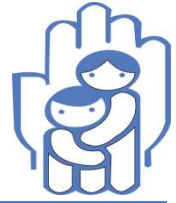
4.3 Trade and other payables

Liabilities for payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the trust.

4.4 Revenue recognition

- Donations are recognized on receipt basis
- Admission fee and courses fee recognized on receipt basis





4.5 Cash and cash equivalent

Cash in hand and bank are carried at fair value. For the purpose of cash flow statement, cash and cash equivalent consist of cash in hand and at bank.

5. CONTINGENCIES AND COMMITMENTS

Contingencies

There were no material contingencies as at June 30, 2021 (2020: Nil).

Commitments

There were no material commitments as at June 30, 2021 (2020: Nil).





6. PROPERTY, PLANT AND EQUIPMENT	NOTE	June 30, 2021 Rupees	June 30, 2020 Rupees
Operating assets			
	6.1	761,006	443,299
		761,006	443,299

6.1 Reconciliation of carrying amounts at the beginning and end of the year is as follows:

	Furniture & Fixture	Computers & Accessories	Electric Equipments & Installations	Grand Total
-----RUPEES-----				
At 30 June 2019				
Cost				
Accumulated depreciation	403,290		145,900	549,190
Net book value	(153,477)		(50,557)	(204,033)
	<u>249,813</u>		<u>95,343</u>	<u>345,157</u>
Year ended 30 June 2020				
Opening net book value				
Additions	249,813		95,343	345,157
	113,470		46,500	159,970
Depreciation				
Closing net book value	(44,564)		(17,264)	(61,828)
	<u>318,720</u>		<u>124,579</u>	<u>443,299</u>
At 30 June 2020				
Cost	516,760		192,400	709,160
Accumulated depreciation	(198,040)		(67,821)	(265,861)
Net book value	<u>318,720</u>		<u>124,579</u>	<u>443,299</u>
Year ended 30 June 2021				
Opening net book value	318,720		124,579	443,299
Additions	213,180	29,960	187,860	
Depreciation	(69,126)	(1,997)	(42,169)	(113,293)
Closing net book value	<u>462,774</u>	<u>27,963</u>	<u>270,270</u>	<u>761,006</u>
At 30 June 2021				
Cost	729,940	29,960	380,260	1,140,160
Accumulated depreciation	(267,166)	(1,997)	(109,990)	(379,154)
Net book value	<u>462,774</u>	<u>27,963</u>	<u>270,270</u>	<u>761,006</u>
Depreciation rate (%)	15%	20%	15%	

6.1.1 The depreciation charge for the year has been allocated as follows:

	June 30, 2021 Rupees	June 30, 2020 Rupees
Expenditure	113,293	61,828





	June 30, 2021 Rupees	June 30, 2020 Rupees
7. ADVANCES AND PREPAYMENTS		
Qarz e Hasna	125,000	115,000
Advance Income tax	4,026	3,835
	<u>129,026</u>	<u>118,835</u>
8. CASH AND BANK BALANCES		
Cash in hand	336,980	185,598
Cash at bank · in current accounts	2,714,962	4,933,821
	<u>3,051,942</u>	<u>5,119,419</u>

9. PROVISION FOR TAXATION

The income of the trust is exempt from tax under clause 58(3) of part I of the second schedule to the income tax ordinance, 2001.

10. GENERAL

Figures have been rounded off to the nearest rupee.

11. AUTHORIZATION FOR ISSUANCE

These financial statements are authorized for issuance December 06, 2021 by the Board of Trustees of Trust.


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