

ANNUAL REPORT 2019-20

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**Ch. Adalat Hussain (Shaheed) Education School,
Vocational Technical Training Centre and Welfare Trust
(AST), Haji Aima, Jhelum**

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AIMS

- To educate and equip less privileged with knowledge and skills to make them a useful and productive member of the society.
- Provide free of cost vocational training to deserving girls / women of Village Haji Aima and surroundings to enable them to earn their lively hoods and achieve financial independence.
- To motivate children and their parents to promote of education in Village Haji Aima and surroundings.
- To prepare children for technical studies.

Vision

Realising potential through equal opportunities.

Mission

With competitive education, vocational and Technical Training enable and empower the underprivileged children / people to join the socio professional main stream.

Objectives

- To impart high quality futuristic education/ vocational/ technical training under enabling contemporary socio academic environment to prepare future highly enterprising citizens capable of handling future challenges.
- To teach and foster high moral values balance religious and ethical values.
- To infuse sense of responsibility.
- To develop self-confidence and future outlook.
- To educate and equip less privileged children with knowledge and skills to make them a useful and productive member of the society.

Our Values

WHAT WE DO

Ch. Adalat Hussain (Shaheed) Education School, Vocational /Technical Training Centre / Welfare Trust (AST),Haji Aima, Jhelum was established for the benefit of the underdeveloped and underprivileged segment of the society. The Trust was established under Societies Registration Act 1860 on 9th February, 2017 at Jhelum on the name of Ch. Adalat Hussain (Shaheed) which also may be known as "Ch. Adalat Hussain (Shaheed) Education School, Vocational / Technical Training Centre and Welfare Trust (AST),Haji Aima, Jhelum". The organization is governed by 10 member governing body, chaired by Major Abdullah Mehmood (Retired). The AST aims to educate and equip less privileged with knowledge and skills to make them a useful and productive member of the society along with providing free of cost vocational training to deserving girls / women of Village Haji Aima and surroundings to enable them to earn their livelihood and achieve financial independence. For that purpose, AST has established a school in Jhelum district where down trodden and deserving students are being provided with the education and skill set to sharpen and nurture their abilities in order to become functional citizens of this society. The organization provides free books and enables environs into deserving brilliant students. It offers nominal dignity stationery charges, from Rs. 100 to 500 per month, depending upon the financial health of parents).

Ch. Adalat Hussain (Shaheed) Vocation / Technical Training Centre established a centre in Jhelum district where down trodden and deserving students are being provided with the education and skill set to sharpen and nurture their abilities in order to become functional citizens of this society and offers skills, which will enable the student to develop a skills portfolio, which help them attain higher position in national and international markets. Institute offered its complete certifications and diplomas. AST offers short courses in different spheres in coordination with TEVTA. These courses include Computer Accounting, Industrial Automation and Robotics, Artificial Intelligence and Data Mining. Knitting and crochet courses. Tailoring courses which help them to grow in future. Other courses also include Office Automation to enhance their computer skills.

Message from the Chairman

I am proud to serve as the current board chairman of Opportunity, an organization I have been involved with since 2017. AST has aimed to provide the superior standard education to less privileged areas of Jhelum. The Trust has been established under Societies Registration Act 1860.

It is a way of expressing my gratitude to the society that has given me so much love and respect. I have always felt that it is my duty to give back to society. While setting up the Trust I met a lot of people who shared my vision for an ideal society and wanted to bring about real positive change.

I am glad that these people are now part of my team and they treat this Trust as their own. They are proactive people with great will and an unparalleled dedication towards society sharing my responsibilities and working for the betterment of our society. Without their support, we wouldn't have been successful in changing so many lives.

I am proud of the fact that today AST is not just ensuring education for the Underprivileged but it is also empowering many young lives. Our Trust is ensuring that children gets a standard and quality education along with vocational Technical Training skills.



**Major Abdullah Mehmood
(Retired)**

Chairman

Ch. Adalat Hussain (Shaheed)
Education School, Vocational
Technical Training Centre and
Welfare Trust

**“Come and join hands to
support this cause”**

Message from the Principal

Getting children into school is one thing, educating them is quite another. The former may be easier but the latter task is quite daunting nowadays. These are sensitive times and maintaining a balance between quality education and character building aligned with our religion is no easy feat. We at Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust (AST) strive to our best to do exactly that. Your child is a very special individual who needs a happy, secure and challenging environment in which to grow.

It is our responsibility as educators to nurture and develop every pupil to prepare them for life. Students are encouraged to have significant input into, and responsibility for, their learning. Our staff plan using learning styles, group work, communication and a wide range of thinking skills to encourage deep understanding and knowledge. Every student, parents and the teacher contributes toward students' Individual Learning Plans with student achievement being goal focused.

Thanks to the parents and Board of Trustees who provide valuable support and insight as to how we can improve the things we do.



Tayyba Waqas

Principal

Ch. Adalat Hussain (Shaheed)
Education School, Vocational
Technical Training Centre and
Welfare Trust

**“The journey of a thousand miles
begins with a single step.” Lao-Tzu**

OUR MEMBERS



**Major Abdullah
Mehmood**
(Retired Army
Officer)
Chairman

Mian Khalid Rauf
(Businessman)
Vice Chairman

**Col. Shahid
Rasheed Khan**
(Retired Army
Officer)
**Pro Vice
Chairman**

**Lieut. Colonel
Fakhurdin**
(Retired Army
Officer)
**General
Secretary**

**Maj. Amjad
Mahmood Bhatti**
(Retired Army
Officer)
Joint Secretary

**Khalid Zubair
Akhtar**
(Businessman)
**Finance
Secretary**

Muhammad Bhatti
(Businessman)
**Joint Finance
Secretary**

**Major. Ch. Asif
Mahmood**
(Retired Army
Officer)
Director

**Muhammad
Najeeb**
Director

**Muhammad
Mehboob Bhutta**
Director

OUR NEWLY ELECTED MEMBERS



**Major General Viqar
ul Haq Khan Khalid**
(Retired Army
Officer)

Pro Vice Chairman

**Muhammad Shehryar
Afzal**
(Student)

**Additional Pro Vice
Chairman**

Nosheen Afzal
(House wife)

**Member Board of
Director**

Najia Afzal
(Businesswoman)

**Member Board of
Director**

Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust has been awarded NPO status and registered under



Pakistan Centre For Philanthropy



**Ministry of Economic Affairs
Division Government of Pakistan**



**Online registration of private schools
in province by Punjab Information
Technology Board**



**Punjab Skills Development
Authority**



**Technical Education and
Vocational Training Authority**

Registration with Pakistan Centre for Philanthropy



PCP Team visited AST on 17 May 2019. As per PCP Team observation, additional information were provided to PCP Team After rectification / provision of necessary input to PCP, Case for PCP certification was presented to PCP certification Panel in the month of November 2019 and AST has qualified / eligible for grant of 2 years PCP certification (achieved 84% marks out of 100%).

PCP certificate award ceremony was held at PCP HQ Islamabad on 25 Nov 2019. Efforts made by the AST Management for obtaining the PCP certificate was appreciated by PCP team.



Registration with TEVTA

Technical Education and Vocational Training Authority (TEVTA)

To enhance global competitiveness in Punjab, through a quality and productive workforce by developing demand driven, standardized, dynamic and integrated technical education and vocational training service. TEVTA focuses more on quality skill education rather than quantity and devised to implement integrated marketing admission campaign to provide career guidance to students.

Technical Education and Vocational Training Authority (TEVTA) Inspection Committee Lahore visited AST on 9 Aug 2019 and inspect the infrastructure / labs / equipment. Trust has been registered with TEVTA for one year and Registration certificate has been issued by TEVTA.



AST TEACHING STAFF



A proficient teaching staff promotes student learning by making knowledge accessible to the students. Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust has a competent, highly skilled and educated staff.

Tayyba Waqas (Principal), Sana Bilal (Vice Principal), Iqra Gul (Coordinator), Ayesha Mobeen, Rakhshanda Ameen, Amreen Arshad, Sadia Tabasam, Asra Abbas, Ume Atta, Humaira Naheed, Kainat Khan, Maryam Bibi, Kanwal Shabbir, Rukhsar Batool, Iqra Basharat, Arbab Batool, Mohammad Hamzah, Maryam Hassan, Dilavaiz Saki, (Teachers)

TEACHERS WORKSHOP THROUGH PMC



AST arranged 15 days Montessori Teachers Training workshop through Pakistan Montessori Council. Work shop started on 27 June 2019. More than 13 teachers of AST and 16 outsiders attended the work shop.



OUR SCHOOL



The Junior wing caters the educational requirements of the students from Pre-Prep to Grade V, at the age group of 5 + to 11 years.

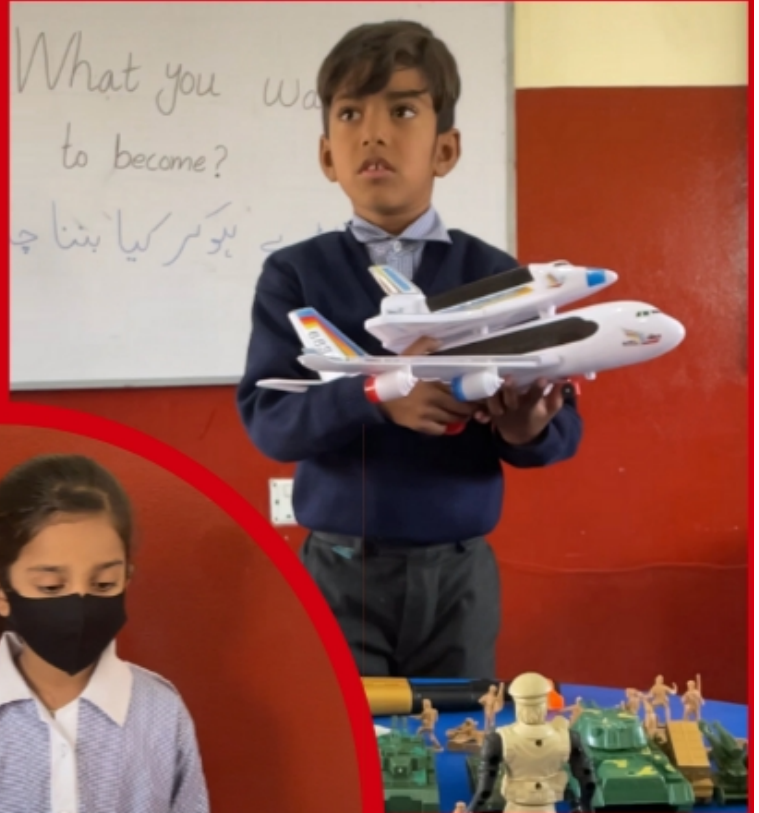




The Middle wing caters the children from class VI to VIII at the age group 11 to 13 and the Senior wing caters the children from class IX to XII at the age group 14 to 17.



Our School Activities



Our School Activities

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These curriculum activities has been a great addition to our schools. It teaches students not only computational thinking, programming concepts and problem solving with persistence, but also it teaches them how to be responsible digital citizens in the 21st century.



Hands-On Physical Tasks

- Learning Alphabets with flashcards
- Paper Crafting work
- Mathematics activity
- Learning Shapes with Paint
- Speech and debate competition
- Eating food competition
- Learning shapes with blocks
- Place value activity
- Traffic signals

STITCHING & KNITTING



The aim of this training is to provide advance sewing and embroidery skills to the underprivileged ladies, well experienced and skillful teachers are instructing them to become experts in future. **10 Students** enrolled in our vocational class.

COMPUTER SKILLS

Office Automation Course started 1 July 2019 to 30 Sep 2019. Diploma in Computer Science and Hardware. Microsoft Professional Diplomas in Graphic Designing and Architecture. **15x** Students attended the course and got qualified.



KNITTING & CROCHET

Knitting and Crochet classes were arranged for girls. **17 students** attend the course.



Details of Board Meeting minutes held in 2019-20

During the financial year ended June 30, 2020 three meetings of Board of Directors were held in Pakistan. Attendance record of board meeting during 2019-20.

NAMES	DESIGNATION	ATTENDANCE
Major Abdullah Mehmood (Retired)	Chairman	3/3
Mian Khalid Rauf	Vice Chairman	1/3
Colonel Shahid Rashid Khan (Retired)	Pro Vice Chairman	2/3
Mr. Muhammad Mehboob Bhutta	Member Board of Director	2/3
Lieutenant Colonel Fakhurdin (Retired)	General Secretary	2/3
Major Amjad Mahmood Bhatti (Retired)	Joint Secretary	3/3
Mr. Khalid Zubair Akhtar	Finance Secretary	3/3
Mr. Muhammad Bhatti	Joint Finance Secretary	3/3
Mr. Major Ch. Asif Mahmood (Retired)	Member Board of Director	2/3
Mr. Muhammad Najeeb	Member Board of Director	2/3

The 5th meeting of Board of Directors of Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust (AST), Haji Aima, Jhelum on 13 July 2019 chaired by Chairman. The following were the Agenda points.

• **Change of Board of Directors of Trust**

4 x Members of existing Board of Directors have resigned due to their personal commitments. New Board of Directors of the trust will be appointed as replacement of 4 x existing Board of Directors (BoD) members.

- Update on Various Projects
- Teachers Training Workshop by PMC

AST arranged 15 days workshop for Montessori Teachers Training by Pakistan Montessori Council.

- PCP Team Visited AST on 17 May 2019
- Inspection of NTB Team
- Inspection of TEVTA Punjab Inspection Committee
- Update on Vocational & Technical Training
- Registration / Affiliation Progress – Educational School

All formalities for registration / affiliation of educational school of AST have been completed and final files for registration of Girls Middle School and Boys Middle School have been deposited with Education Department Jhelum.

- Registration /Affiliation Progress – Technical / Vocational Institute
- Purchase of Lab Equipment / Tools / Furniture
- Approval of Fee Structure - Technical / Vocational Courses
- Internal / External Audits

Cash Books of AST accounts are properly maintained upto 30 June 2019 and countersigned by Chairman on monthly basis. 2nd External Audit by the firm "Khalid Majid Rehman Chartered Accounts" for the period from 01 July 2018 to 30 June 2019 is under process.

- Income Tax Returned
- Annual Budget.
- Construction of Road from Village Haji Aima, Link Road to AST
- Remarks on Successful Running of School

Chairman and rest of the Board of Director members appreciated school management for running of school and maintenance of AST.

The **6th** meeting of Board of Directors of Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust (AST), Haji Aima, Jhelum on 08 October 2019 chaired by Chairman. The following were the Agenda points.

- **Registration / Affiliation of Educational School.**

Girls and Boys Elementary level schools have been registered with District Education Department Jhelum for 5 years upto Feb 2024. Both registration certificates have been received.

- **Inspection of National Training Bureau (NTB) Team**

NTB Team visited AST and inspected the infrastructure/ labs / equipment on 8 Aug 2019. Approval has been granted.

- **Inspection of TEVTA Punjab Inspection Committee**
- **Registration / Affiliation of TEVTA**
- **Employment of Vice Principal / Teachers and Vocational Teachers**
- **Approval of Additional Allowance**

The **7th** meeting of Board of Directors of Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust (AST), Haji Aima, Jhelum on 30 November 2019 chaired by Chairman. The following were the Agenda points.

- **Presentation to Board of Directors**

Presentation about completed works and future plans were presented by Joint Secretary in details. Introduction and update on the following were given to the members:-

- a. Background of AST.
- b. Vision, Aim and Mission.
- c. Objective of AST.
- d. AST Management.
- e. Progress on Education and Vocational Training.
- f. Registration/ Affiliation of AST.
- g. Update on various Projects/ Activities.
- h. Financial Matters

- **Domestic Tailoring Class.**

- **Opening of Fee Collection Account**

- **Resignation of Principal and Teachers.**

- **Employment of Principal, School and Vocational Teachers**

- **Purchase of Land for AST**

4 Marla land (Grey Structure House) has been purchased and transferred on the name of AST.

- **Remarks on Successful Running of School.**

Chairman and rest of the board members appreciated school management for smooth functioning of AST.



Chairman
(Major Abdullah Mehmood (Retired))
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust

7th Board Meeting



The 7th meeting of Board of Directors of Ch. Adalat Hussain (Shaheed) Education School, Vocational Technical Training Centre and Welfare Trust (AST), Haji Aima, Jhelum on 30 November 2019 at RAMADA International Hotel Islamabad. chaired by Chairman. Presentation about completed works and future plans were presented by Joint Secretary in details. All Registration and affiliation matters were discussed along with the purchase of land for AST. Domestic Tailoring Classes to be held from this year and what shall be the expenditures were discussed in detailed.



FINANCIAL
STATEMENTS

2020

Independent Auditor's Report of
Ch. Adalat Hussain Trust

Statement of Financial Position

Statement of Income and
Expenditure

Statement of Changes in Fund

Statement of Cashflow

Notes to the Financial Statements

Khalid Majid Rehman

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Independent Auditors' Report to the Trustees of Ch. Adalat Hussain (Shaheed) Education School And Vocational / Technical Training Centre / Welfare Trust

Opinion

We have audited the financial statements of Ch. Adalat Hussain (Shaheed) Education School And Vocational / Technical Training Centre / Welfare Trust ("The Society"), which comprise the statement of financial position as at June 30, 2020, the statement of income and expenditure, statement of changes in funds and statement of cashflows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ch. Adalat Hussain (Shaheed) Education School And Vocational / Technical Training Centre / Welfare Trust as at June 30, 2020, of its financial performance, of its changes in funds and of its cashflows 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 the 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 Financial Statements section of our report. We are independent of the society in accordance with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with 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 Financial Statements

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

In preparing financial statements, the Management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 as applicable in Pakistan 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 financial statements.

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

- Identify and assess the risks of material misstatement of the 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 control.
- Obtain an understanding of internal control 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 Society's internal control.
- 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 Society'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 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. However, future events or conditions may cause the Society's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 control that we identify during our audit.

Date:
Islamabad

8 NOV 2020

KHALID MAJID REHMAN
Chartered Accountants
Engagement Partner: Khalid Majid

STATEMENT OF FINANCIAL POSITION

As at 30 JUNE 2020

CH. ADALAT HUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL / TECHNICAL TRAINING CENTRE / WELFARE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2020

	Note	2020 (Rupees)	2019 (Rupees)
Non Current Assets:			
Property, plant and equipment - received in kind	6	20,333,027	21,319,351
Capital work in progress	8	-	-
Term deposits		60,000,000	60,000,000
		95,622,261	96,256,462
Current Assets			
Income tax withheld	8	998,887	484,308
Cash and bank balances	9	4,895,294	1,791,542
		5,894,181	2,275,850
Total Assets		101,516,442	98,532,312
Current Liabilities			
		389,600	-
NET ASSETS		101,126,842	98,426,212
Represented by:			
General fund	11	26,095,476	20,944,212
Restricted fund	12	75,031,366	77,482,000
		101,126,842	98,426,212
Contingencies and commitments	16		

The Annexed notes 1 to 21 form an integral part of these financial statements.



CHAIRMAN

Chairman
(Major Abdullah Mehmood (Retired))
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust



TRUSTEE

Finance Secretary
(Khalid Zubair Akhtar)
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust

STATEMENT OF INCOME AND EXPENDITURE

For the year ended June 30, 2020

CH. ADALAT HUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL /						
TECHNICAL TRAINING CENTRE / WELFARE TRUST						
STATEMENT OF INCOME AND EXPENDITURE						
FOR THE YEAR ENDED JUNE 30, 2020						
Income				Note	2020 (Rupees)	2019 (Rupees)
Donations					3,051,517	3,288,000
Income from savings account					194,933	10,626
Income from term deposits					6,261,189	791,507
Amortization of restricted capital grants				12.1	1,308,324	1,412,985
Amortization of grants received from FWO				12.2	1,287,008	1,457,350
Amortization of grants received from Khalid Rauf				12.3	177,302	-
Other income				13	1,296,390	767,712
					13,576,663	7,728,180
Expenditure						
General and administrative expenses				14	(8,425,399)	(6,363,562)
Surplus before tax					5,151,264	1,364,618
Provision for taxation				15	-	-
Surplus for the year					5,151,264	1,364,618
The Annexed notes 1 to 21 form an integral part of these financial statements.						



CHAIRMAN

Chairman
(Major Abdullah Mehmood (Retired))
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust



TRUSTEE

Finance Secretary
(Khalid Zubair Akhtar)
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust

STATEMENT OF CHANGES IN FUNDS

For the year ended June 30, 2020

CH. ADALAT HUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL / TECHNICAL TRAINING CENTRE / WELFARE TRUST				
STATEMENT OF CHANGES IN FUND				
FOR THE YEAR ENDED JUNE 30, 2020				
		General Funds	Restricted Funds	Total Funds
..... Rupees				
Balance as at July 1, 2018		19,579,594	-	19,579,594
Restricted capital grants received during the year		-	13,352,335	13,352,335
Restricted Grants received during the year from FWO		-	20,000,000	20,000,000
Restricted Grants received from Khalid Rauf		-	47,000,000	47,000,000
Amortization of restricted capital grants		-	(1,412,985)	(1,412,985)
Amortization of restricted grants received from FWO		-	(1,457,350)	(1,457,350)
Surplus for the year		1,364,618	-	1,364,618
Balance as at June 30, 2019		20,944,212	77,482,000	98,426,212
Balance as at July 1, 2019		20,944,212	77,482,000	98,426,212
Restricted capital grants received during the year		-	322,000	322,000
Restricted Grants received during the year from FWO		-	-	-
Restricted Grants received from Khalid Rauf		-	-	-
Amortization of restricted grants received from Khalid Rauf		-	(177,302)	(177,302)
Amortization of restricted capital grants		-	(1,308,324)	(1,308,324)
Amortization of restricted grants received from FWO		-	(1,287,008)	(1,287,008)
Surplus for the year		5,151,264	-	5,151,264
Balance as at June 30, 2020		26,095,476	75,031,366	101,126,842

The Annexed notes 1 to 21 form an integral part of these financial statements.



CHAIRMAN

Chairman
(Major Abdullah Mehmood (Retired))
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust



TRUSTEE

Finance Secretary
(Khalid Zubair Akhtar)
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust

STATEMENT OF CASHFLOWS

For the year ended June 30, 2020

CH. ADALAT HUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL / TECHNICAL TRAINING CENTRE / WELFARE TRUST				
STATEMENT OF CASH FLOWS				
FOR THE YEAR ENDED JUNE 30, 2020				
	Note	2020 (Rupees)	2019 (Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES				
Surplus for the year	11	5,151,264	1,364,618	
Adjustments for				
Depreciation	14	3,144,182	3,242,985	
Amortization of deferred capital grants	12.1	(1,308,324)	(1,412,985)	
Amortization of grants received from FWO	12.2	(1,287,008)	(1,457,350)	
Amortization of grants received from Khalid Rauf	12.3	(177,302)	-	
Operating profit before working capital changes		5,522,812	1,737,268	
Changes in working capital				
Prepaid Insurance		-	-	
Cash generated from operating activities		5,806,312	1,843,368	
Advance tax paid	8	(514,579)	(472,308)	
Net cash generated from operating activities		5,291,733	1,371,060	
Payments made for Capital Work in Progress	8	-	-	
Proceeds from term deposits		60,000,000	-	
Payments for purchase of term deposits		(60,000,000)	(60,000,000)	
Payments for purchase of property, plant and equipment		(2,187,981)	(14,767,111)	
Net cash used in investing activities		(2,187,981)	(74,767,111)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Grants received from Khalid Rauf		-	47,000,000	
Grants received from Frontier Works Organization		-	20,000,000	
Net cash generated in financing activities		-	67,000,000	
NET CASH (USED)/GENERATED DURING THE YEAR		3,103,752	(6,396,051)	
CASH AND CASH EQUIVALENTS AT THE START OF THE YEAR		1,791,542	8,187,594	
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	9	4,895,294	1,791,542	
The Annexed notes 1 to 21 form an integral part of these financial statements.				

NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

**CH. ADALAT HUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL /
TECHNICAL TRAINING CENTRE / WELFARE TRUST**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

1 Legal Status and Operations

The CH. ADALATHUSSAIN (SHAHEED) EDUCATION SCHOOL AND VOCATIONAL / TECHNICAL TRAINING CENTRE / WELFARE TRUST ("the Society") was established and registered under the Societies Registration Act, 1860 on May 09, 2017. The principal activities of the Society are to support / sponsor welfare schemes, programmes and activities in educational, medical and humanization mainly in Jhelum District. The registered office of the society is situated at Village Haji Aima, Post Office Kala Gujran, Tehsil & District Jhelum.

2 Statement of Compliance

These financial statements have been prepared in accordance with the approved accounting and financial reporting standards as applicable in Pakistan. Approved accounting and financial reporting standard comprise of Revised Accounting and Financial reporting Standards for Small-sized Entities (SSEs) issued by the Institute of Chartered Accountant of Pakistan (ICAP) and Accounting standards for Non for Profit Organizations issued by the ICAP.

3 Basis of Measurement

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

4 Functional and presentation currency

These financial statements are presented in Pakistan Rupee (Rs. / Rupees) which is the Society's functional currency.

5 Significant Accounting Policies

5.1 Property, plant and equipment and property, plant and equipment received in kind

Initial recognition

All items of property, plant and equipment are initially recorded at cost.

Subsequent measurement

Items of property, plant and equipment are subsequently measured at cost less accumulated depreciation and accumulated impairment loss (if any).

Depreciation

Depreciation on property, plant & equipment is charged to the statement of income and expenditure by applying the reducing balance method so as to write off the cost / depreciation amount of the assets over their estimated useful life at the rates as specified in note 6 and note 7 to the financial statements. Depreciation on additions to property, plant & equipment is charged for the whole year irrespective of the month in which an item is put to use while no depreciation is charged for the year in which the item is derecognized/disposed off.

Disposal

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognized in the statement of income and expenditure.

Impairment

The management assesses at each statement of financial position date whether there is any indication that items of property, plant and equipment may be impaired. If such indication exists, the carrying amounts of such items are reviewed to assess whether they are recorded in excess of their recoverable amount. Where carrying values exceed the respective recoverable amount, items of property, plant and equipment are written down to their recoverable amounts and the resulting impairment loss is recognized in the Statement of income and expenditure. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Where an impairment loss is recognized, the depreciation charge is adjusted in the future periods to allocate the items of property, plant and equipment revised carrying amount over its remaining useful life.

5.2 Accrued Liabilities

Accrued liabilities are initially recognized at cost which is the fair value of consideration to be paid in future.

5.3 Cash and cash equivalents

Cash and bank balances are defined as cash in hand and in bank accounts which are readily convertible to known amount of cash and subject to insignificant risk of change in value.

5.4 Fund Accounting

The restricted funds comprise the voluntary contributions and grants for which donors have specified an intention to support a particular aspect of the society's activities. The surplus is held until they are fully expended or returned at the end of the respective grant period or disposed off according to the donor's instructions.

The unrestricted funds comprise the accumulated surplus of donations, voluntary contributions and grants for which donors have not specified any intention together with income accruing directly to those funds.

5.5 Income

Income is recognized when it is probable that the economic benefits associated with the transactions will flow to the society and the amount of the income and the associated costs incurred or to be incurred can be measured reliably.

- (i) Cash donations / voluntary contributions are recognized on cash receipt basis;
- (ii) A grant that does not impose specified future performance conditions on the recipient is recognized in income when the grant proceeds are receivable.
- (iii) A grant that imposes specified future performance conditions on the recipient is recognized in income only when the performance conditions are met.

5.6 Taxation

The current income tax is calculated on the basis of the tax laws enacted or substantively enacted at the statement of financial position date.

5.7 Contingent liabilities

A contingent liability is disclosed when the Society has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the society; or the society has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

5.8 Financial Instrument

Financial assets and liabilities are recognized when the society becomes a party to the contractual provisions of the instrument and de-recognized when the society loses control of the contractual rights that comprise the financial assets and when the obligation specified in the contract is discharged, cancelled and expired. All financial assets and liabilities are initially measured at cost, which is the fair value of the consideration given and received respectively. These are subsequently measured at amortized cost.

Impairment of Financial Assets

A financial asset is impaired at each reporting date to ascertain whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset. All impairment losses are recognized in the statement of income and expenditure. An impairment loss is reversed if the reversal can be related objectively to an event accruing that impairment loss was recognized.

	Note	2020 (Rupees)	2019 (Rupees)
Income tax withheld			
Opening balance		484,308	12,000
Tax deducted by the bank		514,579	472,308
Closing balance		998,887	484,308
Cash and bank balances			
Cash in hand		17,000	17,328
Current account		1,115,423	1,152,050
Saving account	9.1	3,762,871	622,164
		4,878,294	1,774,214
It carries mark-up at the rate ranging from 6.5-11.25% (2019: 8.75%).			
Accrued and other liabilities			
Utilities payable		7,500	-
Salaries payable		307,100	-
Audit fee payable		75,000	78,300
School fee received in advance		-	27,800
		389,600	106,100
General fund			
Opening balance		20,944,212	19,579,594
Surplus for the year		5,151,264	1,364,618
Closing balance		26,095,476	20,944,212
Restricted fund			
Capital Grants			
	12.1		
Opening Balance as at 1st July		11,939,350	-
Grants received during the year		322,000	13,352,335
Grants utilized during the year		(1,308,324)	(1,412,985)
Closing Balance as at 30th June		10,953,026	11,939,350
Grants from FWO for Construction of Building			
	12.2		
Opening Balance as at 1st July		11,700,000	-
Grants received during the year		-	13,000,000
Grants utilized during the year		(1,170,000)	(1,300,000)
Closing Balance as at 30th June		10,530,000	11,700,000
Grants from FWO for Lab Equipment			
	12.2		
Opening Balance as at 1st July		6,842,650	-
Grants received during the year		-	7,000,000
Grants utilized during the year		(117,008)	(157,350)
Closing Balance as at 30th June		6,725,642	6,842,650
Grant from Mr. Khalid Rauf			
	12.3		
Opening Balance as at 1st July		47,000,000	-
Grants received during the year		-	47,000,000
Grants utilized during the year		(177,302)	-
Closing Balance as at 30th June		46,822,698	47,000,000
Total		75,031,366	77,482,000

- 12.1** Capital grants represent Property, plant and equipments received in kind and is being amortized on the basis of depreciation charge of the respective assets as shown in Note 6 to the financial statements.
- Items costing Rs. 13,352,335 were received as restricted capital grant during the year ended June 30, 2019 from Mr. General Muhammad Afzal, and
 - Items costing Rs. 322,000 were received as restricted capital grant during this year from Mr. Colonel Fakhr-Ud-Din.
- 12.2** Grant received from FWO has two components. Rs. 13,000,000 for construction of building and Rs. 7,000,000 for furnishing of labs. The amount for construction of building is fully utilized and is being amortized according to the rate of depreciation of building. Rs. 547,375 is utilized for Computer Lab from the amount donated for furnishing of labs (Cost of Computer Equipment as at July 1, 2019 was Rs. 524,500 and additions of Rs. 22,875 was made from the relevant grant) and is being amortized according to the rates of depreciation for computers and accessories, total depreciation charged on this item till June 30, 2020 amounts to Rs. 273,358 (Depreciation of Rs. 117,008 during the current year and balance of accumulated depreciation as at July 1, 2019 was Rs. 157,350) and funding of Rs 6,452,625 is still available as at June 30, 2020. The construction and furnishing of other labs is in process and remaining amount of grant shall be utilized in the same manner.
- 12.3** Grant received from Mr. Khalid Rauf is intended to be used for construction of 1st and 2nd floor of Trust Building, purchase of furniture and lab equipment and future expansion of Trust. So, the construction on the building during the year amounting to Rs. 680,861 (Depreciated expense is Rs. 68,086), the purchase of furniture for the building during the year amounting to Rs. 341,145 (Depreciation expense is Rs. 51,172) and the purchase of laboratory equipment during the year amounting to Rs. 386,960 (Depreciation expense is Rs. 58,044) will be amortized/adjusted against the grant received on the basis of their respective depreciation charge. Funding of Rs. 45,591,034 is still available as at June 30, 2020.

				2020	2019
Other income					
Payments received for uniforms				-	51,000
Rent received from canteen				15,800	7,300
Income from vocational training course				132,740	8,000
Stationary charges				1,147,850	701,412
				1,296,390	767,712
General and administrative expenses					
Salaries				3,853,911	1,555,048
Bank charges				73,209	4,598
POL charges				-	2,180
Electricity				275,848	81,775
Telephone				90,930	22,398
FED				3,653	-
Advertisement				-	90,000
Entertainment				103,688	379,400
Fee and subscription				70,500	94,000
Uniform expense				-	134,500
Depreciation expense				3,144,182	3,242,985
Repair and maintenance				35,700	500
Legal and professional			14.1	132,100	188,500
Plants				202,700	-
Management				10,598	-
Tailoring course				17,674	-
Printing and stationery				348,197	507,210
Misc. expense				62,509	60,468
				8,425,399	6,363,562

14.1 Legal and professional charges also include audit fee amounting to Rs. 75,000 charged by M/s Khalid Majid Rehman Chartered Accountants (2019: Rs. 78,300).

15 Provision for Taxation

The society is in process of registering for 100% tax credit under section 100C of Income Tax Ordinance, 2001 as it has already obtained the PCP Certification and has been granted the status of a Non-Profit Organization under Section 2(36) of the Income Tax Ordinance 2001 by Federal Board of Revenue till 11th November 2021.

16 Contingencies and Commitments

No known contingencies and commitments exist as at statement of financial position date (2019: Nil)

17 Transaction with Related Parties

Related parties comprise of the members of the society, entities where members hold directorship, and other key management personnel. During the year ended June 30, 2020 reporting entity has entered into the following transactions with said related party.

	<u>Relationship</u>	<u>2020</u> <u>(Rupees)</u>	<u>2019</u> <u>(Rupees)</u>
Transaction with Mian Khalid Rauf			
Receipt of restricted grant	Member	-	47,000,000
Receipt of general donation		10,000	-
Transaction with Lieutenant Colonel Fakr-Ud-Din (Retired)			
Receipt of restricted grant	Member	322,000	-
18 Number of Employees			
Total number of employees at the end of the year		20	22
Average number of employees during the year		21	26

19 General

Figures have been rounded off to the nearest Pakistan Rupee.

20 Implications of COVID-19

On 30th January 2020, The World Health Organization (WHO) declared the outbreak of a "Public Health Emergency of International Concern" and on 11th March 2020, the WHO declared the COVID-19 outbreak to be a pandemic in recognition of its rapid spread across the globe. Many countries, including Pakistan, have taken stringent steps to help contain further spread of the virus. While these events and conditions have resulted in general economic uncertainty, management has evaluated the impact of COVID-19 and concluded that there are no material implications of COVID-19 on the operations of the Society that require specific disclosure in the financial statements. Neither the Society operations were significantly affected due to COVID-19 during the year nor is expected to be adversely affected in the near future. Further, COVID-19 has no impact on the presented amounts and disclosures.

21 Date of Approval

These financial statements have been approved by the members on 17 November 2020.



CHAIRMAN

Chairman
(Major Abdullah Mehmood (Retired))
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust



TRUSTEE

Finance Secretary
(Khalid Zubair Akhtar)
Ch. Adalat Hussain (Shaheed) Education School and
Vocational/Technical Training Centre/ Welfare Trust



OUR DONORS

Donors	Amount (2019-20)
Mr. Imran Matloob	Rs. 100,000
Maj Gen. Viqar ul Haq Khan Khalid	Rs. 500,000
Mian Sajjad Rehman	Rs. 50,000
Mr. Qurban Ali	Rs. 32,000
Mr. Rashid Ali	Rs. 705,000
Mr. Qazi, Quetta	Rs. 1,001,160
Lt Gen. Muhammad Afzal	Rs. 270,000
Mai Sajjad Kaini (Retd)	Rs. 50,000
Mr. Parvaiz Bhatti	Rs. 25,000
Total	Rs. 2,733,160

**“Those who are happiest are those who do the most
for others”**

(Booker T. Washington)

DONATE US



Account Title	Ch. Adalat Hussain (Shaheed) Education School and Vocational Technical Training Centre and Welfare Trust	
Account Title	NON-IBAN	0109000257392505
	IBAN (Intl Banking Acct No)	PK17UNIL0109000257392505
Branch Code	0057	
Swift Code	ASCMPKKA	
Address	United Bank Limited, Link Road, Jhelum Cantt, Jhelum, Punjab 49600, Pakistan	

Ch. Adalat Hussain (Shaheed)



Education School & Vocational/Technical
Training Centre/Welfare Trust
Haji Aima, Jhelum



Ch. Adalat Hussain (Shaheed) Education School, Technical Training Centre and Welfare Trust, Haji Aima, Village, P.O Kala Gujran , Tehsil and District Jhelum



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