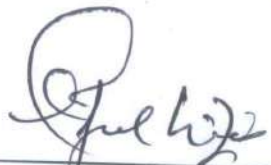


**DIYA PAKISTAN (THE FOUNDATION)  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**Diya Pakistan**  
**Statement of Financial Position**  
**As at 30 June 2018**

ASSETS	Note	2018 Rupees	2017 Rupees
<b>NON-CURRENT ASSETS</b>			
Property and equipment	4	219,598	310,050
Long term investment	5	7,271,862	5,678,186
		<u>7,491,460</u>	<u>5,988,236</u>
<b>CURRENT ASSETS</b>			
Advances	6	20,601	55,000
Short term investments	7	2,725,000	7,410,000
Accrued interest		108,292	289,821
Other receivables	8	-	771,300
Cash and bank balances	9	5,781,901	34,451,128
		<u>8,635,794</u>	<u>42,977,249</u>
<b>TOTAL ASSETS</b>		<u><u>16,127,254</u></u>	<u><u>48,965,485</u></u>
<b>FUNDS AND LIABILITIES</b>			
<b>FUNDS</b>			
Endowment fund - General	10.1	3,225,000	3,225,000
Endowment fund - Specific	10.2	6,869,694	5,349,088
Accumulated surplus		4,139,426	8,505,219
		<u>14,234,120</u>	<u>17,079,307</u>
<b>NON-CURRENT LIABILITIES</b>			
Deferred capital grant	11	240,610	331,062
Restricted fund	12	1,582,665	31,270,894
		<u>1,823,275</u>	<u>31,601,956</u>
<b>CURRENT LIABILITIES</b>			
Accrued and other liabilities	13	69,859	284,222
<b>TOTAL FUND AND LIABILITIES</b>		<u><u>16,127,254</u></u>	<u><u>48,965,485</u></u>
<b>CONTINGENCIES AND COMMITMENTS</b>	14		P&C

The annexed notes from 1 to 25 form an integral part of these financial statements.

  
 \_\_\_\_\_  
 President

  
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 Chairman

  
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 Director Finance

**Diya Pakistan**  
**Income and Expenditure Account**  
**For the year ended 30 June 2018**

	<i>Note</i>	<b>2018</b> <b>Rupees</b>	<b>2017</b> <b>Rupees</b>
<b>INCOME</b>			
Donation income	<i>15</i>	<b>102,270,547</b>	65,386,172
Donation for operating expenses	<i>15.1</i>	<b>4,932,580</b>	4,370,700
Foreign exchange gain - net	<i>16</i>	<b>1,976,410</b>	-
Other operating income	<i>17</i>	<b>219,956</b>	287,270
		<b>109,399,493</b>	70,044,142
<b>EXPENDITURE</b>			
Programme costs	<i>18</i>	<b>108,714,854</b>	65,282,933
Operating costs	<i>19</i>	<b>4,932,580</b>	4,370,700
Depreciation		<b>117,852</b>	103,239
Foreign exchange loss - net	<i>16</i>	-	339,590
Other operating loss		-	23,312
		<b>113,765,286</b>	70,119,774
<b>SURPLUS/ (DEFICIT) FOR THE YEAR</b>		<b>(4,365,793)</b>	<b>(75,632)</b>

The annexed notes from 1 to 25 form an integral part of these financial statements.

  
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 President

  
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 Chairman

  
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 Director Finance

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**Diya Pakistan**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2018**

	<b>2018</b>	2017
	<b>Rupees</b>	Rupees
Surplus / (deficit) for the year	<b>(4,365,793)</b>	(75,632)
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u><b>(4,365,793)</b></u>	<u>(75,632)</u>

The annexed notes from 1 to 25 form an integral part of these financial statements.

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President

  
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Chairman


  
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Director Financial

**Diya Pakistan**  
**Statement of Cash Flows**  
**For the year ended 30 June 2018**

	Note	2018 Rupees	2017 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus / (Deficit) of income over expenditure for the year		(4,365,793)	(75,632)
Adjustments:			
- Depreciation	4	117,852	103,239
- Amortisation of deferred capital grant	11	(117,852)	(103,239)
- Amortisation of restricted fund	12	(102,152,695)	(65,282,933)
- Exchange gain on foreign currency bank deposits	16	(1,976,410)	339,590
- Profit on investments and bank deposits	17	(219,956)	(287,270)
		(104,349,061)	(65,230,613)
Operating deficit before working capital changes		(108,714,854)	(65,306,245)
Changes in working capital:			
(Increase) / decrease in advances	6	34,399	(46,000)
Increase / (decrease) in accrued and other liabilities	13	(214,363)	171,330
(Increase) / decrease in other receivables		771,300	(771,300)
		591,336	(645,970)
Restricted funds received during the year		72,491,866	64,906,570
Profit received		401,485	428,599
Net cash used in operating activities		(35,230,167)	(617,046)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Addition to property and equipment	4	(27,400)	(72,715)
Investments encashed during the year		4,685,000	39,512
Investments made during the year		(2,542,868)	(4,972,000)
Net cash from / (used in) investing activities		2,114,732	(5,005,203)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Endowment fund received during the year		2,469,798	2,972,780
Net cash from financing activities		2,469,798	2,972,780
Net decrease in cash and cash equivalents		(30,645,637)	(2,649,469)
Cash and cash equivalents at beginning of the year		34,451,128	37,440,187
Exchange gain / (loss) on foreign currency bank deposits	16	1,976,410	(339,590)
Cash and cash equivalents at the end of the year	9	5,781,901	34,451,128

The annexed notes from 1 to 25 form an integral part of these financial statements.

  
 \_\_\_\_\_  
 President

  
 \_\_\_\_\_  
 Chairman


  
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 Director Finance

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**Diya Pakistan**  
**Statement of Changes in Funds**  
**For the year ended 30 June 2018**

	<b>Endowment Fund - Specific</b>	<b>Endowment Fund - General</b>	<b>Accumulated Surplus</b>	<b>Total</b>
	<b>Rupees</b>			
Balance as at 01 July 2016	2,170,122	3,225,000	8,580,851	13,975,973
Endowment funds received during the year	2,972,780	-	-	2,972,780
Unrealised gain on investments	206,186			206,186
Total comprehensive income for the year		-	(75,632)	(75,632)
Balance as at 30 June 2017	5,349,088	3,225,000	8,505,219	17,079,307
Balance as at 01 July 2017	5,349,088	3,225,000	8,505,219	17,079,307
Endowment Funds received during the year	2,469,798	-	-	2,469,798
Unrealised loss on investments	(949,192)			(949,192)
Total comprehensive income for the year	-	-	(4,365,793)	(4,365,793)
Balance as at 30 June 2018	6,869,694	3,225,000	4,139,426	14,234,120

The annexed notes from 1 to 25 form an integral part of these financial statements.

  
 \_\_\_\_\_  
**President**

  
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**Chairman**

  
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**Director Finance**

**Diya Pakistan**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2018**

**23 Number of Employees**

At year end	14	12
Average for the year	14	12

**24 DATE OF APPROVAL**

These financial statements were approved by the Board of Trustees in their meeting held on

21102019

**25 GENERAL**

- 1 Figures have been rounded off to the nearest rupee.
- 2 Last year's figures have been rearranged, where necessary, for the purpose of comparison.

  
\_\_\_\_\_  
President

  
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Chairman

  
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Director Finance